

FOR USE ONLY IN INDIAN AUDIT AND ACCOUNTS DEPARTMENT

MANUAL OF GENERAL PROCEDURE

(Third Edition)

**Issued by:
THE ACCOUNTANT GENERAL (G&SSA), KERALA,
THIRUVANANTHAPURAM.**

PREFACE

This is the third edition of the Manual of General Procedure compiled under the provisions of paragraph 2.1 of the Manual of Standing Orders (Administrative) Vol. I 3rd Edition of the Comptroller and Auditor General of India. The Manual consists of two parts. Part I dealing with Office Procedure and Part II dealing with General Section and attached branches.

The various orders issued in the erstwhile Office of the Accountant General Kerala, prior to restructuring of that office with effect from 1st March 1984, continue to be followed except in regard to matters on which fresh orders have been issued after the formation of the new offices consequent on bifurcation of offices into Office of the Principal Accountant General (General & Social Sector Audit) Kerala, Office of the Principal Accountant General (Economic & Revenue Sector Audit) Kerala and Office of the Principal Director of Central Audit Branch Office at Kochi.

The Manual of General Procedure is applicable to the staff working under the above three offices with cadre control under the office of the Accountant General (General & Social Sector Audit) Kerala.

The Assistant Audit Officer, OE (Administration) Section will be responsible for keeping the manual up to date. The Assistant Audit Officers of other sections will report to the OE (Administration) section any orders of procedure which are at variance with the provisions of the Manual or which for other reasons require to be incorporated in the Manual.

Thiruvananthapuram
15 November 2018

S SUNIL RAJ
Accountant General

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PART I - GENERAL PROCEDURE

CHAPTER - I

CONSTITUTION AND FUNCTIONS OF THE OFFICE

1.01 Consequent on the restructuring of the Offices of the State Accountants General, the office of the Accountant General, Kerala, Thiruvananthapuram was bifurcated with effect from 01.03.1984 into two offices viz. the Office of the Accountant General (A&E), Kerala and the Office of the Accountant General (Audit), Kerala. Following this bifurcation, the Accountant General (Audit), Kerala was entrusted with all audit work including the administration of the cadres in the new Audit Office and the Accounts and Entitlement functions became the responsibility of the Accountant General (A&E). On 10th July 1989, the Office of the Accountant General (Audit), Kerala was re-organized as Accountant General (Audit-I) and Accountant General (Audit-II) and subsequently the post of Accountant General (Audit-II) was kept in abeyance from April 1991. The Office of the Accountant General (Audit) was upgraded to the Office of the Principal Accountant General (Audit), Kerala effective from 22nd July 2003 AN. Consequent on the creation of the new Office of the Accountant General (Works, Forest and Receipt Audit), Kerala, Thiruvananthapuram with immediate effect (date of Headquarters Office Order 1.10.2009), the existing Office of the Principal Accountant General (Audit), Kerala was re-designated as Principal Accountant General (Civil and Commercial Audit), Kerala, Thiruvananthapuram. The cadre control of both the offices was with the Principal Accountant General (Civil and Commercial Audit), Kerala. Based on Hqrs office directions contained in Office Order No. 83 SMU/PP/Restructuring/5-2011 dated 21 March, 2012, the offices of the Principal Accountant General (Civil & Commercial Audit), Kerala and Office of the Accountant General (Works, Forest and Receipt Audit) Kerala were bifurcated into three offices namely Office of the Principal Accountant General (General and Social Sector Audit) Kerala, Office of the Principal Accountant General (Economic and Revenue Sector Audit) Kerala and Office of the Principal Director of Audit (Central) Chennai. The audit of expenditure and receipt of all Central Government Units located in Kerala including Autonomous Bodies have been transferred to newly created Office of the

Principal Director of Audit (Central) Chennai, Branch Office at Kochi. The cadre control of the staff working under three offices is with the Accountant General (G&SSA) Kerala. As per Headquarters letter No. 298/16-SMU dated 20 July 2018, it has been decided that the present motto of the Department – ‘लोकहितार्थं सत्यनिष्ठा’ should continue and the departmental logo should include the motto, as also its English translation – ‘Dedicated to Truth and Public Interest’.

1.02 The office is divided into several compact sections and parties, each under the charge of an Assistant Audit Officer. The sections are under the immediate control of Audit Officers/Sr. Audit Officers/Assistant Accountants General who are designated as Branch Officers. The Central Audit Parties which are deployed for attending to the audit work locally in the Office of the Accountant General (A&E), Kerala are attached to Integrated Audit Unit (IAU) Sections while the work of outside Audit Parties which are deputed for conducting local audit in departmental offices is supervised by inspecting officers in the cadre of Audit Officers/Sr. Audit Officers/Assistant Accountants General, to the extent prescribed. The latter parties report to the respective Inspection Headquarters Section in the office. The work of Audit Officers/Sr. Audit Officers/Assistant Accountants General is supervised by Senior Deputy Accountants General or Deputy Accountants General under the overall direction and control of the respective Principal/Accountants General. The Report (Civil), PAC and ITA are under the direct control of the Accountant General (G&SSA) Kerala.

1.03 This office is having Branch Offices at Thrissur, Kochi, Kottayam and Kozhikode. Resident Audit Offices are also functioning in Kerala State Electricity Board, Kerala State Road Transport Corporation and Kerala Water Authority. Consequent on bifurcation with effect from 1.4.2012, the RAO/ Concurrent Audit of Cochin Port Trust has been transferred to Principal Director of Audit and Member Audit Board, Chennai. Distribution of charges among Group Officers are indicated below.

OFFICE OF THE ACCOUNTANT GENERAL (G&SSA) KERALA.

Group Officer	Sections
Sr.DAG/DAG (Admn) & Central Public Information Officer	Administration, C.Cell, General, Estate, Bills, Entitlements & Cash, IAU I & II , IAU III at Branch Office, Kottayam, and Central Audit Parties at Thiruvananthapuram, Kottayam, and Kochi, FINAT & HA Cell, Legal Cell & RTI Cell, SC/ST Cell, State Finance Report, IT Support Cell, IT Audit Parties, Co-ordination and Hindi Cell
Sr. DAG/DAG SS-I & LBs	OE Sections of Branch Office, Thrissur, IAU Section and Central Audit Parties under IAU at Branch Office, Kozhikode, LBA Headquarters Sections and field parties, Transaction audit of all Local Self Government Institutions, Autonomous Bodies under Local Self Government Department and 13 other institutions.
Sr.DAG/DAG (SGS II)	SGS II Hqrs Sections/Field Parties, RAO/Kerala Water Authority and field Parties.
Sr.DAG/DAG (SGS III)	Out Audit Headquarters Sections and Parties.

OFFICE OF THE ACCOUNTANT GENERAL (ECONOMIC AND REVENUE SECTOR AUDIT) KERALA.

Group Officer	Sections
Sr.DAG/DAG (Admn & RS) &CPIO	Administration, Bills, Entitlement & Cash, General, IT Support Cell, IT Audit, RS Hqrs Sections and field Parties, Co-ordination, Hindi Cell.
Sr.DAG/DAG (ES-I)	RAO/KSEB, RAO/KSRTC, Commercial Audit Headquarters Sections and field parties.
Sr.DAG/DAG (ES-II)	ES II Hqrs and Report Section at Branch Office, Thrissur and ES-II Parties, IAU/CAP Section dealing with works, civil and forest departments at Thrissur.

The IAU Sections in the Branch Offices conduct the central audit of the transactions as mentioned below:-

- Kottayam Branch** : Departmental audit of State transactions arising in the treasuries in the revenue districts of Kottayam, Idukki, Pathanamthitta, Alappuzha and District Treasury at Kottarakkara including audit of Gazetted Entitlement. Audit of PF transactions in respect of Education Departments in Kottayam, Alappuzha and Pathanamthitta districts and Department of Water Transport (all districts)
- Thrissur Branch** : Audit of transactions of Public Works Department, Forest Department and all other departments arising in the treasuries of Palakkad and Thrissur districts including related Gazetted Entitlement, Provident Fund transactions and pension vouchers.
- Ernakulam Branch** : Departmental audit of State transactions arising in the treasuries at Ernakulam and Muvattupuzha, audit of PF transactions in respect of Education Departments in Ernakulam and Idukki revenue districts, audit of Gazetted Entitlement of Veterinary Department and audit of PF transaction of Judiciary and Port
- Kozhikode Branch** : Departmental audit of State transactions arising in the treasuries in the revenue districts of Malappuram, Kozhikode, Wayanad, Kannur and Kasaragod and audit of GE, PF transactions and pension vouchers received from the treasuries of the above districts.

The other central audit transactions relating to the treasuries not mentioned above are conducted at Main Office, Thiruvananthapuram.

1.04 References to Office Establishment (Administration), Office Establishment (Entitlement), Office Establishment (Cash) and General Sections in this Manual should be deemed to be references to the Office Establishment Section in the Branch Offices, Thrissur/Ernakulam in respect of the work under the control of that Branches wherever the context so warrants.

1.05 Training Centre:- In order to have more active role in training their own staff by organizing regular in-house training courses which would meet their own specific training needs and priorities, all field offices were instructed by Headquarters to commence in-house training from October 1996. This is with a view to enable the staff to acquire the necessary expertise in various branches of work and improving their performance standards in day to day work as well as in the various examinations conducted by the Department. Several training programmes are conducted in the in-house training Centre.

CHAPTER - II

OFFICE DISCIPLINE

2.01 Office Hours:- The Central Government administrative offices should observe 8 ½ hours working day (inclusive of an obligatory half an hour lunch break), starting at any time between 9 A.M. to 10 A.M. as may be chosen by the Central Government Employees Welfare Coordination Committee (where it exists) or the Heads of Offices (where such a Committee does not exist), in consultation with the concerned Staff Side representatives. The offices located at one place (other than at Delhi/ New Delhi) should have the same office timings.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Circular No.13/11/86-JCA dated: 07.11.1986).

The working hours for the Main Office at Thiruvananthapuram and the Branch Offices at Kottayam, Kochi, Thrissur and Kozhikode are from 9.00 A.M to 5.30 P.M. with half an hour lunch break from 1.00 P.M. with effect from 17.11.1986.

(Circular No. Admn. (Audit) V/Genl. Dated 13.11.1986)

2.02 Lunch Break :- Half an hour interval is allowed for lunch and this has been fixed as between 1.00 P.M. and 1.30 P.M. This time limit is relaxable only in respect of those who take their lunch from the office canteen and who find it difficult to stick to the time limit for want of adequate space in the canteen. They may have their lunch break between 1.30 P.M. and 2.00 P.M. provided they apply to the Branch Officer in writing and get his specific approval for the arrangement. The arrangement should be followed as a regular feature and not varied at individual's convenience. A list of those who go for lunch between 1.30 P.M. and 2.00 P.M. should be kept by the Assistant Audit Officer. In order to enforce these instructions strictly, the Branch Officers should make surprise daily checks and report any laxity in the observance of the instructions to Sr.DAG (Admn.) every fortnight. Deputy Accountant General (Admn) may carry out surprise checks periodically. If any unauthorized absence is noticed during surprise check of Administration Section, not only the erring official but also the supervisory official will be held responsible.

(Government of India M.H.A. OM. No. 60/17/64-Estt.A dated 04.08.1965. O.O. No. Estt. A/V831 dated: 18.11.1966 and O.O. No. Estt. A.V/461/dated: 23/08/1968; Circular No. Admn.IV/A/8-1/Discipline/2008-09 dated 2.9.2008 and Circular No. Admn IV/Misc/44 dated 15/11/2017).

2.03 Availability of staff during office hours :- Any member of the staff found absent from his/her seat during office hours without permission of the Assistant Audit Officer will be called upon to explain his/her absence and if this habit persists, disciplinary action will be taken against those who are found guilty.

Note: Permission of the Assistant Audit Officer need not be taken for short absence from the seat not exceeding 10 minutes provided the movements are either for personal requirements or for office work such as going to other sections etc. In case, the absence is likely to exceed 10 minutes or if any member of the staff wants to go out of the office premises, permission of the Assistant Audit Officer should invariably be taken and in his absence, a chit briefly indicating the duration of absence should be placed on the table of the Assistant Audit officer.

(Spl Cir. Dated 04.11.1963 and 07.11.1963)

2.04 Attendance Registers:- The Attendance Registers should be maintained in Form SY 302. Every member of the staff on arrival will initial in the appropriate cage of the register. At 9.30 A.M. the Assistant Audit Officer or in his absence; the senior most Senior Auditor/Auditor present, should close the Attendance Register and submit it to the Branch Officer after marking a criss-cross in red ink against the names of those who had not come by that time. The official closing the register should see that the register reaches the Branch Officer at 9.30 A.M. positively. The late comers should initial, indicating the time of arrival, in the Attendance Register in the Branch Officer's room where it will be available after 9.30 A.M. The Branch Officers concerned should keep the attendance registers with them and return the registers to the Sections concerned at 5.15 PM. The members of the staff should mark their attendance at the time of their departure in the evening and submit the attendance registers to the Branch Officers concerned.

(OO. No. Estt. A-V/953/ dated: 21/10/1974 and Circular No. Admn IV/Misc/44 dated 15/11/2017)

2.05 Penalty for late attendance:- Half a day's Casual Leave should be debited to the casual leave account of a Government servant for each late attendance. But late attendance up to 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

unavoidable reasons (e.g. illness in the family, a cycle puncture, late running of buses/trains etc.). 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.

(G.O.I. M. II A OM No. 60/17/64- Estt. (A) dated:04.08.1965 read with C.A.G Endt. No. 1940-NGE.I/194-95 dated:11/08/1965- Case Estt I/III/16-28/Vol. IX)

Note: (1) Assistant Audit Officers may condone late attendance of the staff under them up to a maximum of 2 days in a month.

(O.O. No. TM V/11.133/17 dated: 22/03/1973)

(2) The practice of Government servants leaving office early with permission should cease forthwith; if a Government servant desires half-a day's casual leave for the afternoon, it may be granted to him. The case of a Government servant who departs from office early before the time of closing of office, without permission, should be treated as late attendance and half-a-day's casual leave should be debited in his casual leave account for each of such early departure from office.

(O.O. No. DAG(A)/798 dated : 24/09/1975)

If an official who has no casual leave to his credit comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late coming, but does not, at the same time, propose to take disciplinary action, it may inform the official concerned that he will be treated as on unauthorised absence for the day he has come late and leave it to the official himself either to face the consequence of such unauthorized absence or to apply for earned leave or any other kind of leave due and admissible for that day as he may choose. If he applies for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

(G.O.I. M.H.A OM No. 28034/3/82-Ests(A) dated:05/03/1982 read with CAG's Circular letter No. NGE/27/1982 dated : 30.03.1982)

2.06 Report of late attendance:- A report of late attendance for each month, with the relevant columns in the Attendance Register duly filled in will be submitted to the Branch Officer on the 5th of the following month with a

certificate that the casual leave forfeited as penalty for late attendance has been debited in the casual leave account.

(O.O.T.M.F. 11-31/51-52/723/ dated: 09/07/1951)

2.07 Grant of concessions of a religious or sectarian nature of the staff:-

The Government of India have decided against the grant of concessions of a religious or sectarian nature (like coming to office late or leaving office early) to its staff, on the principle that no Government servant should get privilege on the ground of his community or religion alone. Previous instructions or orders permitting such concessions should be treated as having lapsed.

(CAG Lr. No. 301-NGE 1/211-66 dated: 1/2/1967—case Estt. A.VI/16-28/Vol.13)

2.08 Holidays:- The list of holidays to be observed during a year is drawn up in accordance with the instructions issued by Government of India and C.A.G. from time to time. To ensure uniformity in the working of all Central Government Offices in one place and to facilitate the smooth and efficient transaction of Government business in a co-ordinated manner, such a list is evolved in places outside Delhi/New Delhi after discussion in the Central Government Employees Welfare Co-ordination Committee, or where such a committee does not exist, among all the heads of offices stationed at that place. This list is published in the form of an office order, and a copy of the office order will be sent to C.A.G. for his information.

Note: There are 14 compulsory holidays and three holidays to be selected by EWCC. Total 17 holidays.

(Para 3.1 of GOI, M/o Per., PG and Pensions IM F No. 12/5/2009-JCA-2 dated 9 June 2009)

In addition to the holidays fixed for each year, all Saturdays and Sundays from 3rd June 1985 will be holidays.

2.09 Reports or returns due for dispatch on a date which happens to be a holiday should be dispatched on the previous working day.

(Circular No. Admn.(AU)V/Grl. Dated 29/05/1985)

2.10 Grant of weekly and regular holidays to MT staff:-

(i) All Multi Tasking Staff (MTS) (earlier designated as Group D Staff) except those who are posted for security duty are eligible for regular holidays.

(ii) The Multi Tasking staff posted as Chowkidars for security duty is not entitled to regular holidays other than the three National Holidays. But they will be given the benefit of one weekly off. Their working hours will be as follows:-

Gate duty 7 a.m. to 2 p.m. & 2 p. m to 9 p. m

Night duty 9 p.m. to 7 a.m.

Lock & Key 7.30 a.m. to 10 a.m & 4.30 p.m. to 9 p.m.

All the MTS who are posted for duty on regular holidays will be given compensation leave and those who are posted for security duty on the three National Holidays will be given monetary compensation.

(Lt.No OE(B)1/14-234(A)/18 dated: 24.04.1968)

2.11 Closing of Central Government Offices in connection with elections to Lok Sabha/ State Assembly/Panchayat/Municipalities/Corporations or other Local Bodies:

(i) The relevant organizations shall remain closed in the notified areas where general elections to Lok Sabha or State Legislative Assembly are scheduled to be conducted.

(ii) In connection with bye-election to Lok Sabha/State Assembly, only such of the employees who are bonafide voters in the relevant constituency should be granted special casual leave on the day of polling. Special Casual leave may also be granted to an employee who is ordinarily a resident of a constituency and registered as a voter but employed in any Central Government Organisation/ Industrial Establishment located outside the constituency having a general/bye-election.

(iii) In connection with local body elections, viz., Panchayat/ Corporation/ Municipality, the Government employees who are bonafide voters and desire to exercise their franchise should be offered reasonable facility, subject to normal exigencies of services, either by coming late to office or being allowed to leave office early or a short absence on that day.

The employees detailed on election duty may also be permitted to remain away from their normal duties on polling day(s) and also on the days required for performing journeys which might be undertaken in order to perform such election duty.

(G.O.I. M/o P, PG&Pen (Dept.of Personnel and Training) OM No. 12/14/99-JCA dated 10.10.2001)

Note:- It has been decided by the Government of India that Heads of Central Government Offices located in places outside Delhi should at their discretion permit the staff detailed on election duty to remain away from their normal duties on polling days as also on the days required for performing journeys which they may have to undertake in order to perform such election duty.

(G.O.I.M.H.A. O.M. No.27/13/66 Pub-I dated 13.12.1966 - Case Estt. A.VI/16-28 Vol, 13).

(GOI OM No. 12/4/86 JE A dated 09/0/87)

2.12 Observance of Holidays on the death of high dignitaries:- It has been decided by the Government of India that no holidays should be declared on the demise of any leader or dignitary except in the case of death of the President or Prime Minister in harness.

(G.I., Ministry of Home Affairs, O.M. No. 3/2/97-Public, dated 21.11.1997).

Note:- When a particular day fixed for one or more papers of the departmental examinations of the Indian Audit and Accounts Department is suddenly declared as a holiday by the Government of India or the State Government, the examination scheduled for that day should not be postponed but should be conducted according to the schedule at all centres, the candidates being informed well before the commencement of each examination.

(CAG Letter No. 460 - Examination/27-58 dated 02.12.1958-Case Estt. 14/98 Vol I).

2.13 Changing of Office hours or pattern of holidays:- (i) No Central Government Office shall change office hours or pattern of holidays without obtaining prior approval of the Ministry of Home Affairs. If a Central Government Office outside Delhi desires to close its office on a day declared as a holiday by the State Government and to work on a Saturday or a Sunday or any

other closed holiday, a reference should be made to the Ministry of Home Affairs through the Administrative Ministry etc. concerned.

(C.A.G. Lr. No 1588-NGE. I/295-65 dated 02.07.1966- Case Estt./VI/16-28)

(ii) The above instructions are of a general nature intended to regulate the observance of holidays and working hours in Central Government Offices located in a particular place and not to the inspection, touring or resident audit parties. The timings and holidays to be observed during local inspection by various field parties may, if need be adjusted by the Accountant General (GSSA), keeping in view the pattern of holidays/working hours of the offices visited and ensuring that the total number of holidays/closed days allowed during a calendar year does not exceed that admissible under Government of India orders and that there is no short fall in the total number of working hours.

(C.A.G's Circular Lr. No. 3329-N. 3/76-85 dated: 18.09.1985)

2.14. Restricted holidays:- The list of restricted holidays which can be availed of during a year are also published along with the list of holidays. Each employee can avail two of the restricted holidays included in the list. Permission of the Branch Officer should be obtained before a restricted holiday is availed of. A record of the restricted holidays availed of by each member of the staff will be maintained in each section along with the casual leave account in Form No. 11 of this Manual.

Note:- (i) Assistant Audit Officers have been authorized to grant permission to the staff working under them to avail restricted holidays, subject to the general orders regarding the grant of such permission.

(O.O. No. Admn. I/13-45/73-74/249 dated: 14.05.1973)

(ii) Restricted holidays can be permitted to be availed of in combination with casual leave. They will not be taken into account for computing the limit up to which casual leave can be sanctioned under the delegated powers.

(O.O. No. 1735 (No.Admn I/13-45/73-74) dated 08.11.1973)

2.15 Security arrangements:-(i) Entry in the office premises is restricted to those who possess identity cards/temporary passes. The cards/passes will be checked by the Chowkidars on duty at the gates.

(O.O. No . Estt. A/V/C(14) dated: 16.09.1968)

Note:- All the staff members are advised to carry photo ID card whenever they enter the office premises and should be produced on demand.

(Circular No. PAG(Au)/Gl./Estates/4-2/dated 1.11.2007)

(ii) All rooms in the office including recreation halls, stores etc. will be closed and locked by 7.30 P.M. on all days. No one will be allowed to work or play any indoor or outdoor games within the office premises after 7.30 P.M without specific permission.

(O.O.No. Estt.A/VI/16-28/460 dated: 20/23-08-1968)

(iii) Staff will not be permitted in the office before 8 A.M and after 7 P.M and on holidays except those with specific permission of the Group Officer concerned. With a view to ensure proper maintenance of security arrangements in the office, members of staff (excepting those who are on specific duties) who wish to remain in the sections or within the office premises after 7 P.M should obtain written permission of Sr. DAG (Admn) or D.A.G of the group concerned through the respective Branch Officers. Similar permission should be obtained for working on holidays and Sundays also. A register giving the following information should be maintained by the Assistant Audit Officers concerned for recording details of the staff of their section working out of office hours and on holidays. The register should be put up to the Branch Officer after the entries are attested by the Assistant Audit Officer.

- i. Serial No
- ii. Date of attendance
- iii. Name of Official
- iv. Duration of time permitted
- v. Actual time of arrival and departure.

(O.O No. Estt. A/IV-C(14)/IV/71-721156 dated: 07.12.1971)

Note: Where overtime work is required to be performed on payment of overtime allowance under orders of competent authorities, entries shall also be made in the Register in Form II prescribed in Government of India, Ministry of Finance O.M. No. 15011/2/E II(B)/76 dated: 11.08.1976.

(iv) A register will also be maintained at the main entrance to the office in which all staff members coming to office on holidays for work should note their full name, section, exact time of arrival and correct time of departure. None should enter office for work on holidays, nor leave office after finishing the work without making/completing the entries in the register.

(O.O. No. 316 (No. Estt/A/14-474) dated 16.06.1976)

2.16 Admission of visitors to sections:- Outsiders who wish to see an employee on some private matter are not allowed entry into the sections. Visitors on official business will be issued temporary passes for meeting the Branch Officers concerned. Neither the section head nor the other members of the section should directly deal with such a visitor unless authorized to do so, by the Branch Officer. Visitors on private visit will be permitted by the Receptionist to meet officers of the rank of Audit Officers and above in their rooms. Other officials will be summoned to the reception room for meeting the visitors.

Security staff posted at the main gate should direct all outsiders to the Receptionist, who should carefully but politely ascertain the nature of the visit before issuing passes. Besides, noting the purpose of the visit and name of the officer to be visited in the passes, the Receptionist should specifically direct the visitors to the concerned officer. Security staff on duty at the entrance of various buildings should check the pass and permit those possessing valid passes to enter the building and meet the officer mentioned in the pass. In other cases, the visitor should be directed to the Receptionist. While leaving office premises, the visitor should surrender the pass at the gate.

(Circular No. Estt. A.V/14.474/Vol I dated 10.11.1976)

2.17 Playing of indoor games by Government servants in Government buildings:- In the interest of security and promoting discipline in Government Offices, it has been decided that

- i. No Government employee should play cards on the lawns and such other places inside and outside office buildings.
- ii. The game of cards should be confined to the recreation rooms or places approved for such purpose.

- iii. No indoor game should be played in office buildings after 7.00 P.M except on special occasions such as tournaments, etc.

Persons who violate these instructions will be liable to disciplinary action.

(D.O.G.O.I.M.H.A. Letter No. F 15/45/67-SSO dated 11.01.1967 - Case Estt - I/III/16-28/Vol IX).

2.18 Display of National Flag of India :- The instructions issued by Government of India from time to time regarding display of National Flag on various occasions are embodied in the 'Flag Code - India' published by the Ministry of Home Affairs (Appendix VII-A). The instructions for official display of the flag contained therein should be strictly followed for flying it on office buildings. Normally, the National Flag should be flown only on important public buildings. On special occasions like the Republic Day and the National Week (6th April to 13th April) following it, the Independence Day and Mahatma Gandhi's birthday or any other particular day of national rejoicing, the display of the Flag shall be unrestricted. During the ceremony of hoisting or lowering the Flag or when the Flag is passing in a parade or in a review, all persons present should face the Flag and stand at attention. Those present in uniform should render the appropriate salute. When the Flag is a moving column, persons present will stand at attention or salute as the Flag passes them. A dignitary may take salute without a head dress.

2.19 Address of staff members:- The residential address of the staff members attached to a section including the contact number (Land line and Mobile) should be kept in a casual leave account of the section concerned.

2.20 Smoking in office:- Smoking in office is strictly prohibited.

2.21 Cleanliness:-

(i) General:- Every employee is expected to observe cleanliness and hygienic conditions in the office. Unhygienic conditions anywhere within the office premises should be brought to the notice of the General Section at once.

(ii) Sections and Office Rooms:-

- a. Files, Registers and papers should be methodically arranged and when not in use, should be kept neatly stacked in the shelves and cupboards provided for the purpose.

- b. No files, registers or papers should be kept on the floor.
- c. Waste paper should be put in the receptacles provided for the purpose and not strewn about on the floor.
- d. Every member of the staff should tidy up his or her table every evening before he or she leaves office.
- e. Important papers and vouchers should be kept in safe custody at the end of the day.

(iii) Responsibility of Multi Tasking Staff - MTS (earlier designated as Group D staff):- MTS on duty with the Gazetted Officers or in the several departments will be responsible for the cleanliness of the rooms or sections to which they are attached. They should, every evening lock the doors and close and secure all windows of the rooms and hand over the keys to the officials having their custody. On opening the rooms next morning they should see that nothing is lost or has been tampered with. They should themselves dust the table, book cases etc. of the sections concerned and see that sweepers have done their work properly. Those attached to sections are also expected to remain in the section to which they are attached, till the last person leaves the section. They should see before leaving office that all fans and lights are switched off. Duties and responsibilities of Multi Tasking Staff prescribed by Hqes office vide Circular dated 28.06.2010 are given Para 6.09.

2.22 Inspection of the general condition of the office:- The Welfare Officer will arrange for the inspection of general condition of the rooms of the office on the first working day of each week. The inspection of the entire office should be completed in a month. A register in the form indicated below should be maintained by the Welfare Section and submitted to the Accountant General (GSSA) at the close of each inspection.

Maintained by the Welfare Section and submitted to the Accountant General (GSSA) at the close of each inspection					
Date of Inspection	Sections inspected	Remarks of the official who inspected the Section	Welfare Officer's remarks	Sr.DAG/DAG's (Admn.) remarks	AG.'s (GSSA) remarks
1	2	3	4	5	6

2.23 Inspection of records, tables etc. by Assistant Audit Officers:- The Assistant Audit Officers should see that their sections are in order at all times and that as far as possible Sr. Auditors/Auditors/Clerk-Typists have in their immediate custody only files etc. actually in use. They should also inspect in detail each week not less than two tables so that an examination of all the tables in the section is ordinarily done once in a month. The result of each inspection should be briefly reported to the Branch Officer every Monday in a register maintained for the purpose.

2.24 Politeness:- Employees of the office are expected to be polite and courteous in all their dealings. Their conduct while on local audit or while visiting other officers should be above reproach.

2.25 Observance of courtesies by officers of Government in their dealings with Members of Parliament/Legislature:- The basic principles to be borne in mind by the Government servants while interacting with the members of Parliament and State Legislatures are as follows.

- i) Government servants should show courtesy and consideration to Members of Parliament and State Legislatures; and
- ii) While the Government servants should consider carefully or listen patiently to what the Members of Parliament and of the State Legislatures may have to say, the Government servant should always act according to their own best judgement and as per the rules.
- iii) Any deviation from an appointment made with a Member must be promptly explained to him to avoid any possible inconvenience. Fresh appointment should be fixed in consultation with him.
- iv) An officer should be meticulously correct and courteous and rise to receive and see off a Member visiting him.
- v) Members of Parliament/ State Legislatures of the area should be invariably be invited to a public function organized by a Government Office. Proper and comfortable seating arrangements at public functions should be made for Members who appear above officers of the rank of Secretaries to Government of India in the Warrant of Precedence.
- vi) Where any meeting convened by the Government is to be attended by

Members of Parliament, special care should be taken to see that notice is given to them in good time regarding the date, time, venue etc. of the meeting and it should be ensured that there is no slip in any matter of detail, however minor it may be. It should be ensured-

(a) that intimations regarding public meeting/functions be sent through speedier communication devices to the Members, so that they are received by them well in time and

(b) that receipt of intimation by the Member is confirmed by the officer/official concerned.

vii) Letters from Members of Parliament and Members of State Legislatures must be promptly acknowledged and a reply sent at an appropriate level expeditiously. Relevant provisions of the Manual of Office Procedure should be observed in this regard.

viii) Information or statistics relating to matters of local importance must be furnished to the MPs and MLAs when asked for. If request is to be refused, instructions from a higher authority should be taken.

ix) A Government servant should not approach MPs/MLAs for sponsoring his individual case; and

x) References from the Committees of Parliament must be attended to promptly. A senior official at the level of Joint Secretary or equivalent should be charged with the responsibility for ensuring this.

xi) The officers should not ignore telephonic messages left for them by the Members of Parliament /State Legislatures in their absence and should try to contact at the earliest the Members of Parliament / State Legislatures concerned.

All Ministries/Departments are requested to ensure that the above basic principles and instructions are followed by all concerned both in letter and spirit. It may also be impressed on all concerned that violation of the guidelines laid down on this subject will be viewed seriously.

(GOI Ministry of Personnel, Public Grievances and Pensions Dept of Personnel and Training OM No. 11013/6/2005-Estt(A) dated 17.8.2007).

2.26 Taking papers etc. from office:- Officers below the rank of Audit Officers are strictly prohibited from taking home office records.

(O.O. No. T.M.T. 11 - Misc. 1657 dated 15.01.1953)

2.27 Supply of copies of official documents or records to members of office:- Copies of Official documents or records should not be given to any member of the office, without the permission of the Accountant General. Requisition for such copies should state clearly the purpose for which they are required.

2.28 Locking of safes and shelves: - MTS should not be allowed to open or lock office safes. The Officers responsible for important locking arrangements should open and close the locks themselves or witness the opening and closing of locks and take charge of the keys.

2.29 Missing Papers:- When official papers are found missing, a report should be made in writing immediately by the official responsible for their custody or the section head to the Branch Officer and necessary action should be initiated to trace out the paper and fix responsibility for the loss.

2.30 Giving information to outsiders:-

(i) No employee of the office is permitted to give any information connected with office papers, nor is he permitted to communicate or correspond with any newspaper on official matters.

Attention is invited to the provisions of the Official Secrets Act (XXIX of 1923).

Note:- i. The intention is that no information derived from official documents and not connected with the legitimate official business should be supplied to outsiders. Such information even if it cannot, on the face of it, involve a claim against Government or embarrass Government, should not be supplied.

ii. A Government servant may not, unless generally or specifically empowered by the Government in this behalf, communicate directly or indirectly to Government servants belonging to other Departments or 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.

iii. No Government servant should quote or copy in his or her representation, appeal etc. Government circulars marked secret, notes and other information from files which he or she is ordinarily not expected to have seen or retained. Communication of such documents or information to or their retention by unauthorized 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.

iv. A Government servant contravening the provisions of the above Act renders himself liable to prosecution and also to be dealt with departmentally under the relevant disciplinary rules.

(C.A.G Lr. D.O. No. 1463 Admn II/13-54 dated: 13.08.1954 Case No. T.M. /9-55 of 54-55 and Lr. No 848 - Admn I/256-54 dated 13.05.1964 Case No. Estt. 482/54).

2.31 Information to the Life Insurance Corporation:- Information to the extent available from the official records may be supplied to the Life Insurance Corporation to assist in the quick settlement of claims.

2.32 Use of Office Telephones:- (1) The Government of India have emphasized the possible risks attended on the use of the telephone for confidential conversations 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 to disclose no confidential information to a third party who might over hear the conversation.

[GOI Dept. of Commns . [P&T] No ttl. 113/39 dated 23.6.1939]

(2) While using the office telephones for making official or private calls the following instructions should be followed:

[i] No official STD call shall be made by an officer below the level of Branch officer. Each officer having a direct line shall maintain a register in which all STD calls made by him shall be entered. In other cases booked through PBX, the register shall be maintained by PBX operator.

[ii] No private STD calls shall ordinarily be made from office phones. In case of urgency however, such calls shall be permitted to be made by the Branch Officer/Group Officer from the phones in his room, necessary record thereof being kept in the register maintained by the officer or the PBX. Operator as the case may be.

[iii] Telephones installed in the sections are meant to be used only for conversation within the office and no outside call from these phones is permitted. Official local calls should be made when necessary from the rooms of the Group Officer/Branch Officer only. Private local calls through office telephones are not normally admissible. They may however, be made in unavoidable circumstances through the telephones installed in the rooms of Group Officers/Branch Officers. A record of such calls shall be maintained by the officers concerned in a register with the following columns:

- a. SI. No
- b. Date
- c. Name of official making the call with name of section
- d. Place and telephone No. called and name of person called.
- e. Initials of the persons making calls
- f. Initials of the Branch Officer/Group Officer
- g. Remarks

[iv] To facilitate realization of charges for private local calls, the officers concerned will furnish to O.E. (Bills) Section by the 10th of each month an extract from the register indicating clearly the details and the amounts recoverable from the persons. O.E. (Bills) Section will recover the amounts due from the pay of the individuals by deduction in the pay bills.

(Circular No. GI/R/III/5-12/82-83 dated 05.08.1982).

2.33 Central Civil Service (Conduct) Rules, 1964:- Employees of the office are expected to be aware of the provisions of the Central Civil Services (Conduct) Rules, 1964. (See Appendix -I)

Note:- Every Audit Officer and Assistant Audit Officer should be supplied with a copy of the conduct rules and their acknowledgements obtained and kept on the OE(Admn) file. OE(A) Section should keep extra copies of the Rules with them. If any employee wants a copy of the conduct rules it should be made available to him and his acknowledgement obtained. Every Section head should keep one copy in

the section to be handed over whenever there is a transfer of charge and it should be his responsibility to show the copy of the conduct rules to each employee working under him.

(AG's orders dated 14.01.1965 in Case Estt/13-1/64-65 Vol III)

2.34 Misconduct of members of staff:- Assistant Audit Officers shall bring immediately to the notice of the Accountant General through the Branch Officer and Deputy Accountant General for necessary action, any disorderly conduct, irregular habit or insubordination on the part of any employee in their sections.

2.35 Enrolment as members of political activities:- (1) Government servants are prohibited from enrolling themselves as members of any political party or association. An extract of the orders of Government of India in regard to participation of Government servants in political activities is given below:-

The expression 'political movement' includes any movement or activities tending directly or indirectly to excite disaffection against, or to embarrass the Government as by law established or to promote feelings of hatred or enmity between classes of the citizens of India to disturb the public peace. This explanation is only illustrative and is not intended, in any sense, to be an exhaustive definition of 'political movement'. Whether or not the aims and activities of any organization are political is a question of fact which has to be decided on the merits of each case; it is, therefore, the duty of every Government servant who wishes to join, or take part in the activities of any association or organization, positively to satisfy himself that its aims and activities are not of such a nature as are likely to be objectionable under the Government servant Conduct Rules and the responsibility for the consequences of his decision and action must rest on his shoulders and that a plea of ignorance or misconception as to Government's attitude towards the association or organization would not be tenable. In case where the slightest doubt exists as to whether participation in the activities of an association or organization involves an infringement of the Conduct Rules, the Government Servant would be well advised to consult his official superiors".

(G.O.I. MHA. OM. No.25/44/49-Ests. Dtd:17/09/1949)

(2) As to whether attendance by a Government Servant at public meetings organized by political parties would amount to participation in a political movement within the meaning of Government Servant's Conduct rules the position must necessarily remain as stated in sub para (1) above.

(3) The following observations may, however, be of assistance to Government servants in deciding their own course of action.

i. Attendance at the meetings organised by a political party would always be contrary to the spirit of the Government Servants' Conduct Rules unless all the following 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 Government servant in question does not himself speak at, or take active or prominent part in organizing or conducting the meetings.

ii. Even where the said conditions are satisfied, while occasional attendance at such meetings may not be construed as participation in a political movement, frequent or regular attendance by a Government servant at meeting of any particular political party is bound to create the impression that he is a sympathizer with 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.

iii. 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 civic rights, e.g., the right to vote at elections, to Legislatures or local Self Government Institutions.

(G.O.I. M.H.A. O.M. NO.25/44/49-Ests. Dated:10/10/1949)

(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 patronized 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 the Government servants to keep away from them.

(G.O.I. M.H.A. O.M. NO.25/44/49-Ests. Dated:17/09/1949)

Note: (1) No prior permission of the Government will be necessary for the Government servants to become members of the Samyuktha Sadachar Samithi. But, such membership should be with the knowledge of the Head of the Department concerned. The association of the Government servant should, however, be without detriment to the proper discharge of his normal official duties or infringement of the Government Servants' Conduct Rules. They are, therefore, not to divulge the information of knowledge which they receive in the discharge of their official duties. They should also not use the forum of the samithi to lodge complaints against Government servants or Government agencies.

(G.O.I. M.H.A. O.M. NO.25/21/64-Ests.(A) Dated:15/07/1949 and C.A.G. Lr. No. 1338. NGE.II/7064 dtd:29/09/1964 case Estt. I/III/13-1/Vol.II

(2) It is held that the activities of the Rastriya Swayam Sevak Sangh and the Jamate-e-Islami to be of such a nature that participation in them by Government servants would attract the provisions of Sub-rule (1) of Rule 5 of the C.C.S(C) Rules 1964. Any Government servant who is a member of or is otherwise associated with the aforesaid organizations or with their activities is liable to disciplinary action.

(G.O.I. M.H.A. O.M. NO.3/10(S)/66-Estt.(B) Dated:30/11/1966 File Estt. A/VI/13-1/Vol. V)

(3) The membership or participation in the activities of the movement known as the Anand Marg or any of its organizations by a Government servant would attract the provisions of sub- rule (1) of Rule 5 of the C.C.S. (C) Rules 1964. Any Government servant who is a member of or is otherwise associated with the activities of Anand Marg or any of its organizations is liable to disciplinary action.

(G.O.I. M.H.A. O.M. NO.6/1(S)/69-Estt.(B) Dated:18/5/1969 File Estt. A/VI/13-1-1/Vol. 6)

(4) Proposing or seconding by a Government servant of a candidate for election, or acting as a Polling Agent would constitute 'taking part in an election' within the meaning of Rule 5 (a) of the C.C.S.(C) Rules, 1964. Though this may not vitiate the election, the Government servant commits thereby a breach of the Conduct Rules for which he may be suitably penalized in accordance with the rules.

(G.O. M.H.A. O.M. No. 25/59/52-Ets. Dtd: 30/06/1955)

Note: If any person in service of the Government acts as an election agent or polling agent of candidate at an election, he shall be punishable with imprisonment and /or with fine.

(Section 134 A of Representation of Peoples Act, 1951)

2.36 Participation in strikes and gheraos :- (1) Rule 7 (ii) of the C.C.S. (C) Rules 1964 provides that no Government servant shall 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 Government servant.

Strike means refusal to work or stoppage or slowing down of work by a group of employees acting in combination and includes-

- i. mass abstention from work without permission.
- ii. refusal to work overtime where such overtime work is necessary in the public interest.
- iii. resort to practice or conduct which is likely to result in or results in the cessation or substantial retardation of work in any organization. Such practices would include, what are called 'go slow', 'sit down', 'pen down', 'stay in', 'token', 'sympathetic' or any other similar strike, as also absence from work for participation in a bandh or any similar movements.

The list of activities mentioned above is not exhaustive and is only illustrative; it only clarifies the position in respect of practices which are often resorted to Government servants who resort to action of the above kind violate Rule 7 (ii) of the C.C.S.(C) Rules 1964 and disciplinary action can be taken against them.

Note: Abstention from work without permission is also liable to be dealt with under the provisions of the proviso to FR 17 (1) and FR 17A.

(2) Demonstrations/activities involving forcible confinement of public servants within office premises and also outside office premises are prejudicial to public order and also involve criminal offences like wrongful confinement, wrongful restraint, criminal trespass or incitement to commit offences. Participating in them by Government servants amounts to conduct wholly unbecoming of Government servants and would constitute good and sufficient reason within the meaning of Rule 11 of CCS (CCA) Rules, 1965. Such acts of lawlessness and insubordination on the part of public servants are liable to be viewed seriously and would attract disciplinary action for contravention of Rule 3 and 7 of C.C.S.(C) Rules 1964.

(G.O.I. M.H.A. O.M. No. 25/(S)/11/67/Ests(A)dtd: 13-4-1967)

2.37 Correspondence in Newspaper and Journals:- The C.C.S (Conduct) Rules prohibit a Government servant to undertake any employment other than his public duties and permit him to do only 'occasional work of a literary or artistic character'. To work as a regular correspondent of a newspaper is clearly "employment". The previous permission of the CAG should, therefore, be obtained in all cases in which a member of this office staff wants to be or to continue as a regular or occasional correspondent of a newspaper or periodical publication.

If a Government servant's connection with the press is contrary to the public interest, the concession of allowing him to contribute to the press may be withdrawn.

2.38 Sponsoring of Public Funds by Government Servants:-(1) No Government servant should, without obtaining the previous permission of the Government 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 what so ever *(vide Rule 12 of CCS (C) Rules 1964)*.

Mere payment of a subscription to some charitable or benevolent fund or funds of similar nature would not by itself, amount to participation in the raising of such fund.

It has been clarified by Government of India that while advertisements may be accepted by Associations etc. of Government servants for publication in their journals care should be taken by them that they do not place themselves under any obligation to the advertisers, especially in cases where the advertisers have official dealings with the Administrative Ministry/ Department concerned. They must also ensure that none of the provisions of the C.C.S (Conduct) Rules 1964 is violated.

(C.A.G Control Lr. No. 1298. NGE III/81-66 dated 23.06.1967 - Case Estt. A/VI/13-1/Vol V).

(2) In view of the object underlying the Flag Day collections, the Government of India have decided to relax the provisions of Rule 12 of the C.C.S (C) Rules 1964 and to allow Central Government servants to participate in such collections on a voluntary basis.

(G.O.I M.H.A Memo No.25/33/55/Ests. Dated: 31.10.1955)

2.39 Acceptance of passage and hospitality by officers from foreign contracting firms:- Government officers should neither accept nor be permitted to accept offers of the cost of passage to foreign countries and hospitality by way of free board and lodging there, if such offers are made by foreign firms contracting with Government either directly or through their agents/representatives. The only exception to this rule will be in respect of facilities for training abroad offered by a foreign firm (who obtains reimbursement from the foreign Government concerned) as part of aid programmes or as part of an agreement or contract entered into by the Government of India or a public sector undertaking with a foreign organization.

(G.O.I, M.H.A. O.M. No F. 25/4/67-Estt(A) dated: 03.04.1967 and 06.11.1967 -Case Estt. A/VI/13-1/Vol.V)

2.40 Acceptance of gifts by Government servants on the occasion of their transfer or retirement:- No Government servant should be given permission to accept gifts of more than trifling value at the time of his transfer. There is, however, no objection to his accepting gifts at the time of his retirement from the members of the staff, subject, however, to prior permission to Government, wherever such permission is necessary under Rule 13 of the Central Civil Services (C) Rules, 1964.

(G.O.I. MHA OM No. 25/22/62-Ests(A) dated: 12.11.1962)

2.41 Acceptance of dowry by Government Servants:- Section 2 of the Dowry Prohibition Act 1961 defines dowry as any property or valuable security given or agreed to be given directly or indirectly by one party to a marriage to the other party to the marriage, or by the parents of either party to marriage or by any other person to either party to the marriage to any other person at or before or after the marriage as consideration for the marriage of the said parties, but does not include dower or mahar in case of persons to whom the Muslim Personal Law (Shariat) applies. For removal of doubts, Explanation I below Section 2 declares that any presents made at the time of marriage to either party to the marriage in the form of cash, ornaments, clothes or other articles shall not be deemed to be dowry within the meaning of this section, unless they are made as consideration for the marriage of the said parties. Persons who are guilty of giving or taking or abetting the giving or taking of dowry or demanding any dowry, directly or indirectly from the parents or guardians of a bride or bridegroom, as the case may be are liable to the punishments prescribed in Sections 3 and 4 of the Act.

In pursuance of this Act, Government of India have decided that Government servants should not give or take or abet the giving or taking of dowry, nor should they demand dowry directly or indirectly from the parents or guardians of a bride or bridegroom as the case may be. Any violation of the provisions of the Dowry Prohibition Act, 1961 by a Government servant will constitute a good and sufficient reason for instituting disciplinary proceedings against him, in addition to such legal action as may be taken against him in accordance with the provisions of the Act.

Note: Receipt of presents by Government servants at the time of their marriage, in the form of cash, ornaments, clothes or other articles otherwise than as consideration for the marriage from relatives and personal friends, will be regulated by sub rules (2) and (3) of Rule 13 of Central Civil Services (Conduct) Rules 1964. The receipt of such presents from persons other than relatives and personal friends will be regulated by sub rule (1) of Rule 13 ibid read with sub rule (4) thereof. Purchase of items of moveable property for giving presents at the time of marriage will be regulated by Rule 18(3) ibid like any other transaction in moveable property.

(G.O.I. M.H.A. O.M. No. 25/37/65-Estt(A) dated: 30.08.1965)

2.42 Farewell parties:- Farewell parties are in no case to be given by non gazetted staff to officers.

(Ar. Gl. Endt. No. 435. GBE/81-38 dated: 18.02.1938)

2.43 Undertaking of private work:- Honorary work of social or charitable nature or occasional work of a literary, artistic or scientific character may be undertaken by an officer without the special permission of the Comptroller and Auditor General who should, however be consulted before any very important or onerous unpaid duties are assumed.

No officer should act as correspondent, honorary or paid, occasional or regular to newspapers and journals or edit any newspaper or any other periodical publication, without the previous permission of the CAG. Before giving permission, the CAG will consult the Central Government in the Ministry of Home Affairs so as to ensure uniformity of practice between all Ministries.

No officer should become a member of any committee or Board of Management of institutions which are under the audit control of the CAG. Cases where this is proposed should be referred to the CAG.

Accountants General and other Heads of the Department should act in accordance with the following principles in exercising the powers to sanction undertaking of work by Group B & C staff for which a fee is offered and the same is accepted.

(i) The remuneration granted for such work should not be excessive in relation to the pay of the official.

(ii) The previous sanction of the CAG should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

(2) An officer of the Indian Audit and Accounts service asked to deliver a broadcast talk should not do so without the previous permission of the CAG. The officer must report the subject on which he proposes to talk, whether it is connected with his official work or not, to the CAG who will examine the text of the talk, where necessary in accordance with instructions issued from time to time by the Central Government in this behalf. The permission to broadcast if given, should be taken to carry with it also the sanction to receive the honorarium, if any.

No such permission will, however be necessary for broadcasts of purely literary, artistic or scientific character and for the acceptance of honorarium therefor. The onus of ensuring that the broadcasts are of such a character rests on the Government servant concerned.

(Para 3.36 and Para 10.16 of CAG's Manual of Standing Orders (Administrative) Volume I, 3rd Edition)

2.44 Procedure for grant of permission for publication of books/ guides:-

(i) Comptroller & Auditor General's sanction under Rule 15(1) of the CCS(C) Rules 1964 is necessary for publication and sale of a book/guide, since it amounts to engagement in private trade and employment.

(ii) For obtaining the sanction of the Comptroller and Auditor General of India, the Government servant should submit his application through proper channel supported by manuscript copy of the book/guide proposed to be published and also full particulars as to whether he intends to publish the book himself or through a publisher, the proposed price of the publication, number of copies proposed to be published and the monetary benefit expected therefrom. The Accountant General may scrutinize the application and then forward it to the Comptroller and Auditor General's Office along with his remarks. In the case of Government servants seeking exemption from operation of SR 12, his application should be sent to the Comptroller and Auditor General's office alongwith the recommendation of the Accountant General to the Finance Ministry, in terms of Government of India decision below FR 9 (6-A).

(iii) After obtaining sanction of the Comptroller and Auditor General of India in the foregoing manner, the Accountant General may accord permission for the publication of the book/guide under Rule 8(2) of the CCS(C) Rules 1964.

The permission granted under this Rule will be subject to the following terms and conditions:

- a. The permission granted should be subject to the provisions of Rules 9 and 11 of CCS(C) Rules 1964.
- b. The official duties of the Government servant should not thereby suffer and he should not bring out a subsequent edition of the books without obtaining a similar permission at that time;

- c. The official should submit two copies of the publication and subsequent amendment to the Accountant General free of cost when published (one for record in the parent office and the other in the Headquarters office).
- d. No reference to the permission given by the Accountant General or the Comptroller and Auditor General of India shall be quoted anywhere in the book:
- e. The grant of permission does not lend any official authority to the views expressed or conclusion reached by the author;
- f. The Administration is not responsible for any mistakes (grammatical or technical) in the book.
- g. Any new condition deemed necessary in individual case.

(C.A.G. Confdl. Lr. No. 428-NG E III/1-73 (I) dated: 06.03.1976 - File Estt. A.IV/14-379).

2.45 Bidding by Government servants at Government auctions:-

Government servants are prohibited from bidding at auctions arranged by their own Departments.

(C.A.G.Endt.No.412-NGE II/226-57 dated: 14.02.1958 on G.O.I.M.H.A.O.M No.25/12-57 Estt. (A) dated: 21.01.1958 - Case Gl.Sn No. R - 3/57-58).

Note:- Submitting tenders is only another form of bidding and as such Government servants should abstain from submitting sealed tenders for the purchase of property owned by their own department in response to a notice inviting tenders, published in newspapers.

(C.A.G Lr. No. 1459/NGE III/81-66 dated: 12.07.1967 Case Estt. A/VI/13-1/Vol V).

2.46 Spokesperson for External Communication policy of IA&AD:

As per the External Communication policy of IA&AD, the Principal Accountant General or the senior most AG level officer where there is no Principal AG in the State will be responsible for effective communication with the media in the States/UTs. PAG will nominate a suitable IA&AS officer in the station as the spokesperson for the State. The role of the spokesperson will be to present and explain the department's vision, mission and activities, subject to the policy, and to respond to any news in the media about the department, especially, in the period between press conferences. The spokesperson will work in close co-ordination with the Officer in Charge of

Communication Policy or the Media Advisor at Headquarters. The choice of media necessary for dissemination should be carefully decided by the Field Offices and if need be, in consultation with the Hqrs. The office should maintain an updated list of all national and local newspaper editors/reporters, radio, television channels. All questions and inquiries regarding the disclosure policy should be addressed to the Officer in Charge of Communication Policy or the Media Advisor

[External Communication policy of IA&AD communicated vide HQ letter No.076/CPW/IA-DG (iCISA) CP-IAAD/2006-07 dated 22.06.2007)

2.47 Communicating with Members of Legislature:- Members of the office are prohibited from approaching members of Legislatures with a view to have their individual grievances made the subject of interpolations, as such a practice usually entails disclosure to non official persons of information which has come into the possession of the members of the establishment concerned in the course of their official duties. Such disclosures are a breach of Government Servants' Conduct Rules. Any communication to a member of the Legislature which involves an infringement of the said rules will be viewed seriously and the person concerned will be severely dealt with.

2.48 Representation of Government servants on service matters:-

(i) Whenever in any matter connected with his service rights or conditions, a Government servant wants to press a claim or seek redress of a grievance, the proper course from 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 should not be made unless the appropriate lower authority has already rejected the claim or refunded relief or ignored or unduly delayed the disposal of the case.

(ii) A Government servant seeking redress of his grievances arising out of his employment or conditions of service, should in his own interest and consistently with official propriety and discipline, first exhaust the normal official channel of redress before attempting to take the issue to a Court of Law.

(G.O.I M.H.A. O.M. No. 118/52- Ests. Dated: 30.04.1952 read with C.A.G Lr. No. 2006/NGE. I/125-52 dated: 30.06.1952 and OM No. F-25/3/59-Ests (A) dated: 21.04.1959 read, with CAG Cir. No. 2345-NGE II/220-59 dated: 21.05.1959 Case Estt. 13-5/Vol I and Vol II).

Note:- (1) It has been decided that allotment of Government accommodation to Government servant and recovery of rent of damages for the occupation of such accommodation are matters arising out of Government employment.

(G.O.I. M.H.W & S.O.M No. 10605/WM II/52 dated: 27.12.1952 endt. in CAG Lr. No. 828-NGE. II/127-52 dated: 12.03.1963).

(2) No notice should be taken of a representation on service matters submitted by a relative of a Government servant. The only exception may be in cases in which because of the death or physical disability etc. of the Government servant it is impossible for the Government servant himself to submit a representation.

(G.O.I. M.H.A. O.M. No F 25/25/63-Ests. (A) dated: 19.09.1963).

(iii) Where, however, permission to sue Government in a Court of Law for the redress of such grievances is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may be informed that such permission is not necessary.

(G.O.I. M.H.A O.M.No. 25/29/63(A) dated: 26.11.1963 C.A.G Lr. No 18-NGE II/242-63 dated: 08.01.1964).

2.49 Insolvency and indebtedness:- Insolvency or habitual indebtedness impairs an employee's usefulness and under certain circumstances renders him liable to disciplinary action leading to dismissal. Any member of the staff who enters into pecuniary arrangements with other members of the office is liable to be proceeded against under the Government Servants' Conduct Rules if circumstances so warrant.

2.50 Giving intimation regarding/obtaining permission in respect of transaction

of property:- In accordance with the provisions of sub rule (2) of Rule 18 of the Central Civil Services (C) Rules 1964, a Government servant is required to make a report to the prescribed authority before entering into any transaction of immovable property in his own name or in the name of a member of his family. If the transaction is with a person having any official dealings with the Government servant, the Government servant is required to obtain prior sanction of the prescribed authority. Sub-rule (3) *ibid* provides that every Government servant should give intimation to the prescribed authority within one month of entering into any

transaction of movable property, the value of which exceeds the limits prescribed therein. Here also prior sanction of the prescribed authority has to be obtained, if the transaction is with a person having official dealings with the Government servant.

Note: (1) Construction of a house amounts to acquisition of immovable property for which the previous knowledge or sanction as the case may be, of the prescribed authority is necessary. Whenever a Government servant wishes to build a house he should report or seek permission, as the case may be, before starting construction, and should also after completion of the house report to the prescribed authority.

(G.O.I. M.H.A. O.M. No. 25/21/57 - Ests(A) dated: 11.06.1957).

(2) The applications for obtaining sanction or making prior intimation regarding construction of a house are to be made in the form given in Annexure I.

(G.O.I. Deptt. of Personnel O.M. No. 11013/5/75-Ests(A) dated: 20.06.1975).

(3) Requests for obtaining prior sanction and making intimation about transactions in immovable and movable property should be made in the standard forms given in Annexures II and III. The prescribed authority may, if it so desires, seek any additional information/clarification about the transaction entered into by the Government servant, depending upon the facts and circumstances of the case.

(G.O.I. M.P.P.G. & P., Deptt of Personnel & Training O.M No. 11013/11/85-Estt(A) dated: 23.06.1986).

(4) When a Government servant lets out the premises to a tenant, it constitutes a transaction in immovable property.

(G.O.I. Department of Personnel O.M. No.11013/18/75-Estt(A) dated: 21.02.1976)

(5) Subscriptions to a chit fund and receiving the amount at the time of maturity would be transactions in movable property within the meaning of Rule 18(3) of CCS(C) Rules 1964. Where the amount received is by bid before the expiry of the period up to which the subscriptions are to be made, the amount received from a chit fund company would amount to a loan attracting the provisions of Rule 16(4) *ibid.* A Government servant need not obtain prior permission from the prescribed authority for taking a Life Insurance Policy nor make a report thereof to him if the annual premium on the policy does not exceed the monetary limits laid down in Rule 18(3) of C.C.S. (C) Rules 1964. He should, however, submit a report at the time of receiving the sum assured as survival benefit/on maturity of the policy. If the annual premium exceeds the said limits,

either as initially determined or on conversion, he should submit a report to prescribed authority, but need not submit any report at the time of receiving the sum assured as survival benefit/on maturity of the policy. A report should be made to the prescribed authority under Rule 18 (3) of CCS(C) Rules 1964 in regard to fixed deposits made in Banks if the monetary limits made in the rule are exceeded. Deposits made in a Savings Bank account out of the salary or accumulated savings of a Government servant will not come within the purview of the rule cited.

(G.O.I Deptt of Personnel O.M. No. 11013/12/76-Ests(A) dated: 04.10.1976 and O.M. No. 11013/5/81-Ests (A) dated: 12.05.1982).

(6) Annual Property Returns, by 31st January – All Government Servants belonging to Group ‘A’, ‘B’, ‘C’ and erstwhile Group ‘D’ Officers shall submit an annual return “as on 31st December” every year giving full particulars of immovable property inherited/owned/acquired/held by them on lease or mortgage either in their own name, or in any of their family member’s name, or in any other person’s name. If there is no change, in any year, it is enough if an entry “No change” or “same as last year” is made in the return. All these Government servants are required to file their returns by 31st January, in the prescribed forms under CCS (Conduct) Rules, 1964, in terms of Rule 18 (4) of the CCS (Conduct) Rules.

2.51 Arrest of Government servants:- It shall be the duty of a Government servant who may be arrested for any reason, to intimate the fact of his arrest and the circumstances connected there with to his official superiors promptly even though he might have been released subsequently on bail. Failure on the part of Government servant in this respect will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone from the action that may be called for, on the outcome of the police case against him.

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 warrant his suspension.

2.52 Conviction of Government Servants in Courts of Law:- A Government servant who is convicted in a Criminal Court should inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is

possible for him to do so. Failure on the part of any Government servant in this respect will be regarded as suppression of material information and will render him liable to disciplinary action apart from the penalty that may be called for on the basis of the offence on which his conviction is based.

(G.O.I M.H.A. O.M. No. 25/70/41 Estt. Dated: 20.12.1949 reed with CAG Endt No. 4032/NGE . II 4-10-49 dated: 29.12.1949).

2.53 Government servants found guilty of contravention of Prohibition

Laws:- By the very nature of their position, public servants are expected to obey laws, whether of the Central Government or of a State Government which are in force in the area where they are serving or residing for the time being and to set an example of law-abidingness to other citizens. Contravention of Prohibition Laws, as also of any other law, by a Government servant should, therefore, invariably be regarded as a matter which has to be taken serious note departmentally.

(G.O.I. M.H.A. O.M. No. 39/1/54-Estt dated: 13.04.1954 reed with CAG Endt. No 1096 - NGE. II/196-A 54 dated: 07.05.1954).

ANNEXURE 1

(Referred to in Para 2..50)

Form of Report/ Application For Permission to the Prescribed Authority for the Building of or Addition to a House

Sir,

This is to report to you that I propose to build a house/to make an addition to my house.

This is to request that permission may be granted to me for the building of a house/the addition to the house.

The estimated cost of the land and materials for the construction/extension is given below:

Land

- 1. Location (Survey) No., Village, District
and State :
- 2. Area:Cents :

Building Materials Etc.

- 1. Bricks (Rate/quantity/Cost) :
- 2. Cement (Rate/quantity/Cost) :
- 3. Iron and Steel(Rate/quantity/Cost) :
- 4. Timber (Rate/quantity/Cost) :
- 5. Sanitary fittings(Cost) :
- 6. Electrical fitting(Cost) :
- 7. Any other special fittings :
- 8. Labour Charges :
- 9. Other charges, if any :
- 10. Total cost of land and building : Rs.....

2. The construction will be supervised by myself/The Construction will be done by..... I do not have any official dealings with the contractor nor did I have any official dealings with him in the past.

→

I have/had official dealings with the contractor and the nature of my dealings with him is/was as under:

- 3. The cost of the proposed construction: Rs.....

4. The cost of the proposed construction will be met as under:

(1) Own savings (Amount)	Rs.....
(2) Loans/Advances with full details	Rs.....
(3) Other sources with details	Rs.....
Total	Rs.....

(Signature)

• Strike out portions not applicable

Enter the name and place of business of the Contractor

ANNEXURE II

(Referred to in para 2..50)

Form for giving prior intimation or seeking previous sanction under Rule 18(2) of the CCS (Conduct) Rules, 1964 for transactions in respect of immovable property

1. Name and Designation :
 2. Scale of pay and Present pay :
 3. Purpose of application - sanction for transaction/prior intimation of transaction :
 4. Whether property is being acquired or disposed of :
 5. Probable date of acquisition/disposal of property :
 6. Mode of acquisition/disposal :
 7. (a) Full details about location, viz. Municipal No., Street/Village, Taluk, District and State in which situated :
 - (b) Description of the property, in the case of cultivable land, dry or irrigated land :
 - (c) Whether freehold or lease hold :
 - (d) Whether the applicant's interest in the property is in full or part (in case of partial interest, the extent of such interest must be indicated) :
 - (e) In case the transaction is not exclusively in the name of the Government servant, particulars of ownership and share of each member :
 8. Sale/Purchase price of the property (Market Value in the case of gifts) :
 9. In cases of acquisition, source or sources from which financed/propose/to be financed :
 - (a) Personal savings :
 - (b) Other sources giving details :
 10. In the case of disposal of property was requisite sanction/intimation obtained/given for its acquisition :
- (A copy of the sanction/acknowledgement should be attached)

11. (a) Name and address of the party with whom transaction is proposed to be made :

(b) Is the party related to the applicant? If so, state the relationship :

(c) Did the applicant have any dealings with the party in his official capacity at any time, or is the applicant likely to have any dealings with him in the near future? :

(d) How was the transaction arranged? (Whether through any statutory body or a private agency through advertisement or through friends and relatives) (Full particulars to be given) :

12. In the case of acquisition by gifts, whether sanction is also recorded under Rule 13 of the CCS (C) Rules 1964. :

13. Any other relevant fact which the applicant may like to mention. :

DECLARATION

I.....hereby, declare that the particulars given above are true. I request that I may be given permission to acquire/dispose of property as described above from/to the party whose name is mentioned in item 11 above.

OR

I.....hereby, intimate the proposed acquisition/disposal of property by me as detailed above. I declare that the particulars given above are true.

Station:

Signature:

Date:

Designation:

Note: (1) In the above form, different portions may be used according to requirement.

(2) Where previous sanction is asked for, the applications should be submitted at least 30 days before the proposed date of transaction.

ANNEXURE III
(Referred to in para 2.50)

**Form for giving intimation or seeking previous sanction under Rule 18(3) of the CCS
(Conduct) Rules, 1964 for transaction in respect of movable property**

1. Name of the Government Servant :
2. Scale of Pay and present pay :
3. Purpose of application- sanction for :
transaction/intimation of transaction
4. Whether property is being acquired or disposed of :
5. (a) Probable date of acquisition or disposal of property :
- (b) If the property is already acquired/ disposal of
actual date of transaction :
6. (a) Description of the property (e.g Car/ Scooter/
Motor Cycle /Refrigerator/Radio/ Radiogram/ Jewellery/
Loans/ Insurance Policies etc.) :
- (b) Make, model (and also registration No. in case of
vehicles), where necessary :
7. Mode of acquisition/disposal(Purchase/ Sale, gift,
mortgage, lease or otherwise) :
8. Sale/Purchase price of the property :
- (Market value in the case of gift) :
9. In case of acquisition, source or sources from which
financed/proposed to be financed :
- (a) Personal savings :
- (b) Other sources giving details :
10. In the case of disposal of property, was requisite
sanction/intimation obtained/ given for its acquisition :
- (A copy of the sanction/acknowledgement should be
attached) :
- 11.(a) Name and address of the party with whom
transaction is proposed to be made/has been made :
- (b) Is the party related to the applicant :

If so, state the relationship :

(c) Did the applicant have any dealing with the party in his official capacity at any time, or is the applicant likely to have any dealings with him in the near future? :

(d) Nature of official dealing with the party :

(e) How was the transaction arranged? :

(Whether through any statutory body or a private agency through advertisements or through friends and relatives. Full particulars to be given) :

12. In the case of acquisition by gifts whether sanction is also recorded under Rule 13 of the CCS(Conduct) Rules, 1964 :

13. Any other relevant fact which the applicant may like to mention :

DECLARATION

I..... hereby declare that the particulars given above are true. I request that I may be given permission to acquire/ dispose of property as described above from/to the party whose name is mentioned in item 11 above.

OR

I..... hereby intimate the acquisition/disposal of property by me as detailed above. I declare that the particulars given above are true.

Station:

Signature:

Date:

Designation:

Note : (1) In the above form, different portions may be used according to requirement.
(2) Where previous sanction is asked for, the application should be submitted at least 30 days before the proposed date of the transaction.

Annexure IV
Statement of immovable property (For Self/Dependents)

Name of the Official in full :

Present post held/scale of pay as on 31st December :

Name of the Distt./Sub Divn./Taluk/Village in which property is situated	Name & Details of property		If not in own name, state in whose name it belongs and his/her relationship to the Govt. Servant	How acquired whether by purchase, lease, mortgage or heritance, gift or otherwise, with date of acquisition and name with details of person from whom acquired	Amount/ Income
	Housing or land	Present value			
1	2	3	4	5	6
Property as on 31.12.2016					

Signature :

Place :

Sl. No. in Gradation List as on :

NB : Inapplicable clause to be struck off, in case whether it is not possible to assess the value accurately, the approximate value in relation to present conditions may be indicated. Property includes short-term lease also.

CHAPTER - III

LEAVE

3.01 Leave Rules:- The employees of this office are governed by the Central Civil Services (Leave) Rules, 1972 as amended from time to time.

3.02 Application for leave:- Any member of the staff staying away from duty without leave duly sanctioned is liable to disciplinary action unless such action is justified. Applications for regular leave should be made in the prescribed form and forwarded sufficiently in advance of the date from which leave is required to O.E (Admn.) Section through the Branch Officer, who will give on the applications his sanction/recommendations. Extension of leave will be granted only under emergent or unforeseen circumstances and should be normally applied for at least ten days in advance of the date of expiry of the leave sanctioned. The admissibility of the leave will be verified by the O.E (Admn.) Section and the application submitted to the sanctioning authority wherever necessary.

(O.O. No. OE. II/IV/488 dated: 10.08.1967 and Circular No. Admn IV/Misc/44 dated 15/11/2017)

In submitting applications for leave the following instructions should be borne in mind by the staff:

- a. The recommending authorities should discourage the practice of availing regular leave for short spells by the staff frequently, after exhausting casual leave early in the year.
- b. The leave address of the Government servant should be furnished in the application and any subsequent change intimated promptly to O.E (Admn.) Section.
- c. Conversion of one kind of leave into leave of another kind is permissible only when applied for by the official within 30 days of his joining duty on expiry of the leave availed.
- d. Medical certificates furnished should be in the form prescribed in Rule 19 of the Central Civil Services (Leave) Rules, 1972.
- e. All columns in the leave application should be filled in.

(Circular No. Estt. B/IV/66-67 dated: 12.07.1966).

Note:- Under Rule 7(20) of C.C.S (L) Rules, 1972, the competent authority can sanction only the leave due and applied for except at the written request of the Government servant. The nature of leave applied for should be clearly specified in the application. Applications for grant of “eligible leave” will not be entertained.

(Circular No. OE(Bills)/GI/25 dated: 14.08.1977)

3.03 Powers to sanction regular leave:- Powers delegated to various offices to sanction regular leave are mentioned in Chapter I of the Manual of the Establishment Section.

Note:- 1. Casual leave which is not recognized under C.C.S. (L) Rules, 1972 cannot be allowed to be combined with any other kind of regular leave admissible under these rules.

(Vide Explanation below Rule 11 of C.C.S (L) Rules, 1972).

2. Under Rules 9 and 39(i)(a) of C.C.S(L) Rules, 1972, all leave standing to the credit of a Government servant lapses as soon as he ceases to be in service. The powers vested in the leave sanctioning authorities under Rule 10 ibid to retrospectively commute the leave into leave of different kind cannot therefore, be exercised by them after the employee concerned has ceased to be in service.

(G.O.I. M.H.A (Deptt. of P & A.R) O.M. No. P. 12025/2181 - Estt(L) dated: 02.12.1981)

3. Any deliberate or intentional attempt to evade the provisions of leave rules should be checked by leave sanctioning authorities by exercising their discretion to refuse leave under Rule 7 of C.C.S (L) Rules, 1972.

(G.O.I. M.F. O.M. No. 7(67)-E IV/58 dated: 12.05.1958)

3.04 Procedure for sanction of leave:- All leave applications received in a section should be entered in a register of leave applications in Form No. 1 of this Manual, in chronological order and put up to the Branch Officer along with the register for recommendation/sanction. The recommended/sanctioned leave applications should then be sent to O.E (Bills) Section with the register and the acknowledgement of that Section obtained in the register.

Note: 1. The leave applications of members of field parties will be entered in the register maintained in the concerned headquarters section and acknowledgement of O.E (Admn.) Section obtained in that register.

2. Sections which are not situated in the Headquarters of O.E (Admn.) Section may send the leave applications to that section, after noting the date of transfer in Column 8 of the register.

(Circular No. O.E. (Bills)/GI/78-79 dated: 01.12.1978)

3. The sections should note on the top of each application the number assigned to it in the Register of Leave Applications. On receipt of the application, O.E (Admn.) Section will assign a serial number to the application and indicate it in the column for acknowledgement, against the concerned item in the Register.

(Circular No. OE(Bills)/GI/79-80 dated: 04.03.1980).

4. Even after leave applied for has been recommended/sanctioned, an employee shall not enter on such leave unless he has been properly relieved. Disciplinary action will be initiated against persons who stay away from duty after applying for leave without having been formally relieved.

(Circular No. Estt. A/V/7-3 dated: 01.09.1975).

3.05 Grant of permission to leave headquarters during leave or holidays:-

The previous permission of the competent authority should be obtained for leaving headquarters during casual or other leave and holidays. The address of the Government servant during such absence from headquarters should be left with the office. For this purpose, the powers to the subordinate officers will be the same as in the case of casual leave.

(C.A.G. Lr. NGE. I/280-59 dated: 15.09.1959 - Case Estt - 16/23 Vol. III)

Staff members residing away from Headquarters and coming to office from the residence located at out stations should also obtain permission before leaving their stations of residence on leave or holidays.

3.06 Casual Leave:- (i) Casual leave for short periods is not recognized and is not subject to any rule. Technically, therefore, a Government servant on casual leave is not treated as absent from duty and his pay is not intermitted.

Casual Leave must not be given so as to cause evasion of the rules regarding

- (i) date of reckoning pay and allowances.
- (ii) Charge of office,

- (iii) Commencement and end of leave, and
- (iv) Return to duty, or so as to extend the term of leave beyond the time admissible by rule.

(ii) Casual leave up to a maximum of 8 days is admissible to an employee in a calendar year, but not more than 5 days' casual leave may be sanctioned at a time. This condition may, however, be relaxed in individual cases, by the Head of the Office, Saturdays, Sundays or closed holidays which precede or follow a period of casual leave may be prefixed or suffixed to such leave. Such holidays falling during a period of casual leave are not counted as part of the casual leave. Restricted holidays permitted to be availed of by the concerned Government servant falling within a period of casual leave will also not be reckoned as part of the casual leave.

(GOI, Dept. of Per.& Training OM No. 12/9/94-JCA dated 14.1.1998 and OM No. 28016/3/98-Estt (A) dated 15.6.1998 and CAG's letter No.1046-NGE (App)/96-99 dated 12/10/2000 and circular No. Admn/Misc/44 dated 15/11/2017)

(iii) In regard to persons who join service in the middle of a calendar year, the sanctioning authority will have the discretion to grant either the full amount of casual leave, i.e., 8 days or only a portion thereof, taking into account the circumstances of the case.

(G.O.I M.H.A O.M. No. 6/3/59 Estt (4) dated: 23.12.1959 and O.M. no. 6/3/59 Estt. (A) dated: 20.08.1960 - Case Estt. 16-28).

(iv) Half a day's casual leave may be granted if applied for. A person who takes half a day's casual leave for the forenoon session 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 1.00 p.m. Half a day's casual leave may be granted in conjunction with full day's casual leave.

(G.O.I M.H.A O.M. No. 60/17/64-Estt(A) dated: 04.08.1965 - Case Estt. (A) I/III/16-28/Vol. IX).

(v) As an exception to the general rule, an officer who avails casual leave for half a day in the afternoon and who has no further casual leave at his credit may be permitted to combine that leave with regular leave if his absence on the next working day was due to unexpected illness or other compelling grounds.

(G.O.I M.H.A. No. 60/45/65-Estt (A) dated: 04.02.1966 - Case Estt. I/VI/16-28 Vol XI).

(vi) The account of casual leave and restricted holidays will be maintained by each section in Form No. 11 of this Manual. The sanctioning authority will attest the entries in the account at the time of sanctioning casual leave or restricted holidays.

(G.O.I. M.H.A O.M. No. 46/3/61- Estt. (A) dated: 17.07.1961 and CAG Lr. No 1860/NGE I/256/61 dated: 12.09.1961 - Case Estt. 16-28/Vol VI).

3.07 The powers to sanction casual leave: - Consequent on reduction in the entitlement of causal leave from 12 days to 8 days in a calendar year only 5 days casual leave can be sanctioned at any time. The Head of the office has been vested with the power to waive this condition in individual cases if he considers that there are exceptional circumstances justifying relaxation in this regard.

The power to sanction Casual Leave to different categories of staff vests as follows:-

1	2	3	4
1	CL to MTS & 'Group C'	Upto 3 days at a time	By the AAO in charge of Section/ Party.
2		In excess of 3 days but upto 5 days at a time	By the BO concerned
3	CL to stenographers/ private secretaries	Upto 5 days at a time	By the PAG/AG/ Group Officer/BO concerned
4	a) CL to section Heads (AAO/Supvr) b) Welfare Assistant	Upto 5 days at a time Upto 5 days at a time	BO concerned Welfare officer
5	CL to BOs	Upto 5 days at a time	By the Group Officer concerned or PAG/AG if under direct charge.

D.O.P.T. OM. No. 28016/3/98-Estt(A) dated: 15.06.1998

C.&AG's Lr.No.1046-NGE(App)/96-99 dtd:12.10.2000 circulated in circular No.44/NGE/2000.

Note: Public holidays, weekly off, restricted holidays, Saturdays and Sundays falling before and after or within a period of Casual Leave will not be treated as part of the spell of Casual Leave for purpose of the limits mentioned above.

(CAG's 1927NGEI/20-60 dtd:22.09.60 and 2450 NGEI/20-60 pt IV dated 02.12.60)

3.08 Combination of special casual leave with ordinary casual leave:- As a general rule, it is open to the competent authority to grant casual leave in combination with special casual leave, but in cases where it is permissible to grant regular leave in combination with special casual leave, casual leave should not be granted in combinations with both special casual leave and regular leave.

(G.O.I M.H.A O.M. No. 46/8/67-Estt. (A) dated: 22.07.1967 Endt. No. T.M. 1/12/28/XXVI/126 dated: 14.08.1967)

3.09 Special Casual Leave:- Orders regarding grant of special casual leave for various purposes are indicated below:-

(1) Court Duty:- (i) (a) Where a Government servant is summoned by a Civil or Criminal Court of Law, or by a Defence Court Martial or by a properly constituted authority holding a departmental enquiry, 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 Government servant is summoned as a witness by the court 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 this purpose.

(c) The period spent by Government 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.

(ii) A Government servant attending Courts of Law in the circumstances mentioned in sub-para (i) above, during periods of leave will not be given any extra leave for such attendance nor will the leave be considered to have been interrupted by such attendance.

(G.O.I. M.H.A. O.M. No. F 15/5/57 - Judl. 11 dated: 26.08.1957)

(2) Activities connected with recognized Service Associations:- Special casual leave up to a maximum of 20 days in a calendar year may be allowed to office bearers of recognized service associations of Central Government employees for participation in the activities of the associations. Outstation

delegates/members of executive committees of recognized All India Associations/Federations may be granted special casual leave up to a maximum of 10 days in a calendar year to attend the meetings of those Associations/Federations. Local delegates and local members of executive Committees of all recognized associations/unions/federations may be allowed special casual leave up to 5 days in a calendar year for attending meetings of the associations/unions/federations. Those who are availing special casual leave in their capacity as office bearers will not, however, be entitled to avail special casual leave separately in their capacity as delegates/executive committee members.

As regards to nomination of officials as out-station delegates for meeting/conference in connection with organizational activities and admissibility of special casual leave to out-station delegates participating in meetings of recognized Service Associations, Hqrs office has clarified that the office bearers only who are also the members of the executive committee of a recognized Association may be granted special casual leave as per their admissibility under rules.

(Hqrs letter No. 13/NGE(JCM)/01-2007 dated 10.1.2007)

Participation of an office bearer (of a Service Association) in public media can be treated as part of Association activity (for the purpose of special casual leave) subject to the fulfillment of the provisions of Rule (8) of CCS (Conduct) Rules.

(Hqrs letter No. 238-NGE/JCM/16-2006 dated 8.9.2006)

The following procedure should be followed for grant of special casual leave to office bearers of the recognized Association/Federations

- (i) The office bearers of the Associations/Federations intending to seek special casual leave must apply for the same sufficiently in advance and
- (ii) Application for grant of special casual leave should be accompanied by supporting documents such as letter inviting officials to participate as delegate to perform organizational activities.

(Authority : NGE Group Circular No. NGE/5/2008 issued in No. 78-NGE(JCM)17-2006/1 dated 19.2.2008)

Note: 1. Special casual leave granted for purposes of work connected with J.C.M Council will not be counted against the limits specified above.

(G.O.I. M.H.A. O.M. No. 27/3/69-Estt (B) dated: 08.04.1969)

2. Government of India (D.P & A.R) have clarified that in the case of a service association whose bye-laws provide for election of office bearers before the conduct of annual business meeting, the period of one year for the purpose of grant of special casual leave will be the period during which the executive body would hold office, even if it is not exactly a calendar year.

(C.A.G's Letter No. 885- N4/18-83(Circular No. 91/NGE/1983) dated 06.01.1984)

3. Government of India, Ministry of Home Affairs have clarified that special casual leave granted for association activities cannot be allowed to be combined with regular leave. There would, however, be no objection to combining such special casual leave with ordinary casual leave.

(C.A.G's Lr. No. 1631-NGE 1/19-66(1) dated: 10.07.1968)

(3) Participation in sporting events:- (i) In the case of Central Government servants who are selected for participating in sporting events of national/international importance, the period of the actual days on which they participate in the events as also the time spent in traveling to and from such tournaments/meets will be treated as duty. Further, if any pre-participation coaching camp is held in connection with the above mentioned events and the Government servant is required to attend the same that period will also be treated as duty. The Central Government servants participating in sporting events of national/international importance within India may be allowed to travel by first class by train and in the case of events held outside India by economy class by air.

(G.O.I. Min. of P&T, AR&PG & P Department of P&T O.M. No. 6/1/85-Estt (Pay I) dated: 16.07.1985)

(ii) Special casual leave not exceeding 30 days in any one calendar year may be granted to a Central Government servant for:

- a. Participating in sporting events of national/international importance
- b. Attending coaching/administration of team participating in sporting events of national/international importance;

- c. Attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes;
- d. Attending coaching or training camps at National Institute of Sports, Patiala;
- e. Attending coaching camps in Sports organized by National Sports Federation/Sports Boards recognized by Government (Department of Youth Affairs and Sports)
- f. Participation in mountaineering expeditions; and
- g Participating in trekking expeditions.

(G.O.I. Min. of P&T, AR & PG & P, Dept, of P&T O.M. No.6/1/85-Estt. (Pay I) dated: 16.07.1985)

Note: 1. The quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed to Central Government employees for purposes indicated at items (c) to (g) above will cover also their attending the pre-selection trials/camps connected with sporting events of National/international importance.

(G.O.I. Min. of P&T, A.R. & P G&P, Dept. of P&T, O.M. No.6/1/85-Estt (Pay I) dated: 16.07.1985)

2. The concessions for participating in events of international importance will be admissible only if the Government servant is selected by any National Sports Federation/Association recognized by the All India Council of Sports and approved by the Ministry of Education. For participation in an event of national importance when it is held on an Inter-State, Inter-Zonal or Inter-Circle basis, they will be admissible only when the Government servant takes part in the event or in a team as a duly nominated representative on behalf of the State, Zone or Circle, as the case may be.

(G.O.I. M.H.A. O.M. No. 46/7/50 - Ests dated: 05.04.1954)

3. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person concerned. For this purpose Government servants may be permitted as a special case to combine special casual leave with regular leave. Special casual leave should not, however, be granted in combination with ordinary casual leave.

(G.O.I. M.H.A. O.M. No. 46/7/50-Ests. Dated: 05.04.1954)

4. Sundays and other holidays can be prefixed or suffixed to such special casual leave and it can also allowed to be sandwiched. Sundays and holidays intervening the period of special casual leave are excluded from the total limit.

There is no objection to prefixing and/or suffixing of Sundays and other public holidays with special casual leave admissible for the above purpose. In a case where special casual leave is combined with regular leave, the Sundays/public 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.A.G Lr.No. 1631-NGE 1/19-66 (ii) dated 30.5.1968- in case Estt-I/III/16-28/Vol.XI)

5. Government employees who are selected or sponsored for giving running commentaries over the All India Radio/ Doordarshan in National/ International meets by the organizations mentioned in Note 2 above will also be eligible for the special casual leave mentioned in this paragraph.

(G.O.I.M.H.A D.P & A.R O.M No.28016/2/79 Estt (A) dated.28.11.1979)

6. The following federations/associations have been recognized by All India Council of Sports and approved by the Ministry of Education (vide Note 2 above):

- (1) Indian Olympic Association.
- (2) Indian Hockey Federation.
- (3) All Indian Women's Hockey Association.
- (4) Board of Control for Cricket in India.
- (5) Swimming Federation of India.
- (6) Amateur Athletic Federation of India.
- (7) All India Football Federation.
- (8) Volleyball Federation of India.
- (9) Badminton Association of India.
- (10) Wrestling Federation of India.
- (11) All Indian 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 Racket Association of India.
- (22) Wrestling Association of India.
- (23) Indian Amadrum Booking Federation.
- (24) All India Chess Federation.
- (25) Indian Style Wrestling Association of India.
- (26) School Games Federation of India.
- (27) Inter Ministry of Board of India.
- (28) Services Sports Control board.
- (29) Railway Sports Control Board.
- (30) Billiards Association and Control Committee of India.
- (31) Cycling Federation of India.
- (32) Indian Mountaineering Foundation.
- (33) All India Bridge Federation.

(C.A.G's Lr.No.262-NGE I/102-78 dated 28.1.1981)

7. Special casual leave for purposes indicated at items (f) and (g) above will be admissible only in cases where the expedition has the approval of the Indian Mountaineering Foundation.

(G.O.I M.H.A O.M No.27/4/68-Estt. (B) dated 6.9.1969 and G.O.I. M.P & T. AR and P.G and P.(Department of P&T) O.M No.28016/2/B4-Estt.(A) dated.11.4.85)

8. Members of this office should not volunteer to participate as a member of any outside team representing the Secretariat or any other institution or organization in important tournaments which will necessitate their being on special casual leave, without taking prior permission from the Accountant General.

(Notice No.Estt. I-III/16-28/388 dated.7.7.1966)

9. It has been clarified by the Government of India that grant of special casual leave is not permissible for participation in such tournaments/matches conducted by outside agencies as they are of a local nature only.

(CAG Lr.No.30.14.NGE I/19-66 dated.17.11.1966 and No.1290-NGE I/19-66 dated.20.6.1967- Case Estt. I/III/16-28/Vol. XI)

(iii) The grant of special casual leave will be subjected to the general principles mentioned in the first sub-para of 3.06. The power of granting the leave will be exercised by Heads of Departments as defined in Supplementary Rules 2(10).

(G.O.I M.H.A Lr.No.46/7/50 Estt. Dated.5.4.1954)

(iv) Central Government servants participating in inter-ministerial or inter-departmental tournaments held in or outside Delhi, may be granted special casual leave for periods not exceeding 10 days in a calendar year subject to the following conditions :

- (a) It will be admissible only for participation in inter-ministerial or inter-departmental tournaments and sporting events.
- (b) The concession will be available only for those sporting events which have been duly recognized by Government and which will normally be limited to tournaments etc. sponsored by the Central Secretariat Sports Board and other recognized Sports/Recreation Clubs of Government employees.
- (c) Only those employees who have been sponsored by the Sports/Recreation Boards/Clubs of Government employees and specifically permitted by their office to participate in such events, will be entitled to this special casual leave.

(CAG Lr. No.552-NGE I/20-60-1 dated.17.3.1960)

(v) (a) Participation of National and International level tournaments will continue to be regulated in terms of the instructions contained in DOPT OM dated 16/7/1985.

(b) the Participation in IA&AD Zonal and Inter Zonal Tournaments will be treated as on duty. The players will get TA as per entitled class. However, to ensure economy in expenditure, in no case travel by air and 1st AC will be permitted to the Players.

(c) If accommodation is provided by the Convener, a certificate in this regard will be issued to all the participating players along with the participation certificates. DA will accordingly be claimed by the Players from their respective parent offices as per TA Rules. The provision of incidental charges of Rs.40/- to the players stands abolished.

(d) participation in rest of the local tournaments including Inter Ministry Tournaments etc. will continue to be sanctioned against Special Casual Leave and no TA/DA will be given to the Players.

(e) Reimbursement of an amount of Rs.500 per day for the Tournament days will be admissible as Stand-in-charges to the Technical Officials (Referees and Umpires) nominated by the Department for all IA&AD Tournaments. Watching allowance of Rs.75/- being paid to the Technical Officials stand abolished.

(f) Those players who are selected to represent CAG's national teams participating at National Level Tournaments shall be allowed practice time from 2 PM onwards throughout the year. The practice order will be discontinued as soon as the concerned player is excluded from CAG's National Team. The list of players selected for the CAG's National Team will be forwarded to all the concerned offices. Other players, who are not in the CAG's national team may be allowed practice time only from 4PM onwards for initial three years from the date of their joining in IA&AD under Sports Quota. However, HoD can restrict the practice order in case of exigency of work if so required.

(Hqrs office letter No.526/Welfare/44-Sports/2015 dated 17/06/2015)

(4) Performing duties connected with Territorial Army, Home Guards, Civil Defence Service etc. - (i) The period of absence of Government Servants who join the Territorial Army and are required to report for interview or Medical Examination, should be treated as casual leave or to the extent casual leave is not due, as special casual leave, whereas the periods spent in camp by the Government Servants should in all cases be treated as special casual leave.

(G.O.I M.H.A O.M No.5/19/49 - Estt. Dated 7.7.1950 as amended by O.M. No.25/19/49 Estt. Dated 25.11.1950 and O.M No.25/42/51 Estt. Dated 1.3.1951 - Case Estt. 14.105/53-54)

(ii) In case the Government servants who have been allowed to join the officially sponsored organizations such as Home Guards, National Volunteer Corps, Prantiya Raksha Dal etc. their period of training and duty in such organizations will be treated as special casual leave. They are also permitted to receive in addition to their pay, the emoluments paid in such organizations. The Government of India will not, however, be responsible to compensate them for any risks, damages or other consequences arising out of or during the course of such employment.

(G.O.I M.H.A O.M No.25/1/49-Estt. Dated 10.1.1949 received with CAG Lr.No.40-NGE. II/345-62/11-1-1963)

(iii) In the case of Government servants who have been allowed to join the Civil Defence Service as Volunteers the period of absence when they are called upon to perform any such duties during office hours, will be treated as special casual leave. This concession would not be applicable to Government servants who join Civil Defence Organizations on a whole time basis.

(G.O.I M.H.A O.M No.47/7/63- Estt. (A) dated 23.5.1963 received with CAG Lr.No.990/Audit/94-63 dated 4.6.1963)

(5) Participating in Republic Day Parade - Central Government servants who join the Lok Sahayak Seva and win certificates of merits may be granted, when required to participate in a Republic Day parade held annually in Delhi, special casual leave for:

- (1) a period not exceeding 14 days required for their stay in Delhi in connection with the parade and
- (2) the minimum period required for their journey from the headquarters to Delhi and back.

(6) Appearing in Departmental Promotion Examinations - (i) (a) Special Casual Leave is admissible to Central Government servants who are eligible to appear at departmental promotion examinations which are neither obligatory nor entail a condition of preferment in Government service (e.g, limited competitive examinations for Section Officers' grade of the Central Secretariat Service, Departmental Examination for recruitment to Group IV of I.F.S (B) etc.). Special casual leave for these types of Examinations will cover the actual duration of the

examination concerned plus the minimum period required for the journey to and from the examination Centre nearest to the Headquarters. No traveling allowance will, however, be admissible to the Government servants appearing at these examinations.

(b) Special casual leave will not, however, be admissible to departmental candidates for appearing at the open competitive examination held by the Union Public Service Commission e.g. Combined Service Examination, Assistant Examination etc.

(ii) Government servants can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose.

(iii) The power of granting special casual leave under this para will be exercised by the head of Department/Office concerned.

(G.O.I M.H.A Memorandum No.46/26/63 dated .2.12.1963 received in CAG Lr.No.2033/292-62 dated 16.12.1963 case Estt.16-28/63-64)

(7) Appearing at proficiency test conducted by Subordinate Service Commission for Stenographers - The period of absence by the candidates who appear for the proficiency test conducted by the Subordinate Service Commission for grant of advance increments to stenographers (ordinary grade) may be treated as special casual leave by the Head of the Department/Office. Such leave may be permitted to be combined with ordinary casual leave, but not with regular leave.

(G.O.I M.H.A Deptt. Of personnel and Administrative Re-forms O.M. No.F.28016/5/80 - Ests. (A) dated 23.12.80)

(8) Appearing in Hindi Examinations - Special casual leave may be granted to the Central Government servants who appear at the Prabodh, Praveen and Pragya Examinations in Hindi, conducted by the Central Board of Secondary Education, Ajmir on behalf of the Government of India, Ministry of Home Affairs, as well as to candidates who take examinations in Hindi Typewriting and Hindi Stenography for the days on which they take those examinations subject to the condition that a candidate will not be allowed such leave in more than two occasions for the same examination. No conveyance charges or T.A will be paid to the examinees.

A Government servant who has to travel from his station of posting to the station where the examination is held and back may avail himself of ordinary casual

leave for the days spent in transit and if no such leave is admissible to him special casual leave may be granted to him for the days spent in transit also.

(G.O.I M.H.A O.M. No.28/15/57/H. dt.3.2.1958 recd. In CAG Lr, No.448-NGE.II/57-58 dated.12.2.1958 case 14-124/52-58 and No.577-NGE II/4-62 dated.28.2.1962)

(9) Special casual leave to Government employees with disabilities -

Central Government employees with disabilities as defined in the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act 1995 shall be granted special casual leave for 4 days (additional benefit of 4 days leave in addition to 8 days casual leave) in a calendar year for specific requirements relating to the disability of the official. (Date of effect 1.9.2008).

(GOI Department of Per.& training OM No.25011/1/2008-Estt(A) dated 19.11.2008)

(10) Dislocation of traffic due to natural calamities, bandhs etc.- Where the Ministry/Department concerned is satisfied that the absence of a Central Government employee was entirely due to the reasons beyond his control, e.g due to failure of transport or disturbances or picketing or imposition of curfew, etc. special casual leave may be granted to regularize the absence. In case the absence is due to failure of transport facilities, however, special casual leave will be admissible only in cases where the Government servant had to come from a distance of more than 5 K.M to his place of duty. Such leave can be sanctioned by Head of Department. All cases where special casual leave has been sanctioned by the Head of Department should be reported to the Ministry/Department/C.A.G of India as the case may be.

Format of application for special casual leave in connection with dislocation of traffic/hartal has been approved by the Principal Accountant General (C&CA) vide orders dated 19.8.2008 (Annexure to this Chapter)

Note: 1. Where the Government servant had applied for leave for genuine reasons, e.g., medical grounds, of which competent authority is satisfied, leave of the kind due and admissible, including casual leave, may be granted to him.

(G.O.I Deptt of personnel O.M No.27/6/71/Ests/(B) dated 1.11.1971 and G.O.I M.H.A Deptt. Of personnel and Admin. Reforms O.M No.28016/1/79 Ests-A.dated.28.5.1979)

2. The report of special casual leave sanctioned by the Accountant General to regularize absences due to dislocation of traffic should be sent to CAG of India half yearly on 10th July and 10th January every year covering the period up to June/December.

(CAG's Lr.No.1747-NGE.I/56-78 dated.20.6.1979)

(11) Attending meetings of Co-operative Societies - Members, delegates of members, managing Committee members and office bearers of Co-operative societies (formed exclusively with Central Government employees) who are posted outside the headquarters of the societies may be granted special casual leave up to a maximum period of ten days in a calendar year plus the minimum period required for the journeys to attend such meetings. Members of Co-operative societies whose bye-laws provide for attending annual general meetings/special general meetings through delegates of members will not be eligible for Special casual leave and in such cases only the elected delegates will be eligible for this special casual leave. However, if the members are required to participate in any meeting outside the headquarters of the Society, for the purpose of electing their delegates, they may be granted special casual leave.

The power to grant special casual leave under these orders will be exercised by heads of Departments as defined in Supplementary Rule 2(10) in the case of Government servants under their administrative control and by the Ministries of Government of India in other cases. Special Casual leave under these orders will be allowed to be combined with ordinary casual leave, but not with regular leave. Holidays intervening if any, will not be ignored, they will form part of special casual leave.

(G.O.I.M.H.A O.M No.46-72/63-Ests(A) dated.14.1.1964)

Note : These orders have been extended for grant of special casual leave to Government employees who are members, office bearers etc. of Co-operative societies and who are posted at the same place as the headquarters of the Cooperative societies, subject to the following additional conditions.

(i) Special casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the

forenoon or in the after noon only, special casual leave will be granted only for half a day to cover the actual period of absence.

(ii) The Government servant should furnish a certificate from the Co-operative Society concerned to the effect that he actually attended the meeting, indicating the time and duration of the meeting.

(G.O.I.M.H.A., Deptt. Of personnel and Admn. Reforms O.M.No.28016/ 1/84-Est. (A) dated.19.6.1984)

(12) Donating blood- The employees of the Government of India, both industrial and non-industrial, who donate blood to a recognized blood bank on a working day can be granted special casual leave for that day, in order to give them rest.

(13) Family Welfare Programme - Special casual leave connected with sterilization under Family Welfare programme may be granted to Central Government employees to the extent indicated below. Such special casual leave may be suffixed as well as prefixed to regular leave or casual leave. It should not be allowed to be prefixed or suffixed both to regular leave and casual leave. The intervening holidays can however, be prefixed or suffixed to regular leave as the case may be.

(a) Male Government employees who undergo vasectomy operation may be granted special casual leave not exceeding five working days. If any employee undergoes the operation for the second time on account of failure of the first operation, special casual leave not exceeding five working days may be granted again on production of a certificate from the medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.

Note : In the case of operation for the first time intervening holidays should be excluded while calculating the period of special casual leave.

(b) Female Government employees who undergo tubectomy operations- whether puerperal or non-puerperal may be granted special casual leave not exceeding 10 working days.

Note : 1. This provision and provisions in items (e) and (f) below are applicable to cases where the sterilization operation is performed by laparoscopic method also.

2. If the operation is conducted for the second time due to failure of the first operation, special casual leave not exceeding 10 working days may be granted again on production of a medical certificate from the prescribed medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.

(c) Female government employees who have insertions of intra-uterine contraceptive devices may be granted special casual leave on the day of IUCD insertion.

Note : Those who have re-insertion of Intra -Uterine Device may be granted special casual leave on the day of I.U.D re-insertion.

(d) Female Government employees who undergo salpingectomy operation after Medical Termination of Pregnancy (MTP), may be granted special casual leave not exceeding 10 working days. Special Casual leave is not admissible when salpingectomy operation is done alongwith MTP, as facility of maternity leave for six weeks under Rule 43 of CCS(Leave) Rules, 1972 is availed.

(e) Male employees whose wives undergo puerperal or non-puerperal tubectomy operation for the first time or for the second time due to failure of the first operation, may be granted special casual leave for 3 working days subject to the production of a medical certificate stating that their wives have undergone tubectomy operation or that their wives have undergone tubectomy operation for the second time due to failure of the first operation, as the case may be. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

Note : See Note 1 below item (b) above.

(f) Male employees whose wives undergo tubectomy/ salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave up to 7 days subject to the production of medical certificate stating that their wives have undergone tubectomy/salpingectomy operation after medical termination of pregnancy. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

Note : See Note 1 below item (b) above.

Special casual leave has to follow the date of operation: The grant of special casual leave to a male Government servant when wife undergoes Tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, the special casual leave will necessarily have to follow the date of operation and there cannot be any gap between the date of operation and the date of commencement of special casual leave.

(g) A Government employee who requires special casual leave beyond the limits laid down for undergoing sterilization operations owing to the development of post operation complications may be allowed special casual leave to cover the period for which he or she is hospitalized on account of post operational complications subject to the production of a certificate from the concerned Hospital Authorities/an Authorized Medical Attendant.

Commuted leave to be granted, if necessary, as complications requiring hospitalization are of minor nature which do not call for additional special casual leave.

(h) Government employees who undergo operation for re-canalisation may be granted special casual leave up to a period of 21 days or actual period of hospitalization as certified by the Authorised Medical Attendant, whichever is less. In addition, special casual leave can also be granted for the actual period of the to and fro journeys performed for undergoing the operation. These concessions are admissible (without any commitment to the reimbursement of medical expenses) to Government employees who (a) are unmarried or (b) have less than two children or (c) desire recanalisation for substantial reasons, eg., a person has lost all male children or all female children after vasectomy/ tubectomy operation performed earlier, subject to the following conditions:-

(i) The operation should have been performed in a hospital/medical college/institute where facilities for recanalisation are available. If the operation is performed in a private hospital, it should be one nominated by the State Government/Union Territory Administration for performing recanalisation operations.

(ii) The request for grant of special casual leave is supported by a medical certificate from the doctor who performed the operation to the effect that hospitalization of the Government servant for the period stipulated therein was essential for the operation and post operation recovery.

(i) Special casual leave to women employees when the husband undergo vasectomy operation: Special casual leave for one day, on the day when their husbands undergo vasectomy operation may be given to women Central Government employees, to enable them to attend on their husbands.

(GOI MHA DP&SAR OM No. 28016/3/78 Estt(A) dated 6.8.1979, OM No. 28016/1/80 Ests(A) dated 30.4.1981 and OM N. 28016/5/83 Estt(A) dated 25.1.1984, G.O.I Ministry of Per.PG &P (Dept. of Per. & Trg) OM No. 28016/02/2007-Estt(A) dated 4.1.2008)

(14) For appearing before Medical Resurvey Boards and for going to Artificial Limb Centres by Ex-servicemen re-employed as civilians - Head of Departments (as defined in the Supplementary Rule 2(1)) in the case of Government servants under their control and the Ministries/Departments of Government of India in other cases, may, after satisfying themselves about the merits of each individual case, grant special casual leave up to a maximum of 15 days (including transit time both ways) in a year on the basis of discharge certificates to

(i) ex-servicemen re-employed as civilians for appearing before Medical Resurvey Boards for assessing their disability pension and
(ii) ex-servicemen who had sustained injuries during operations and are re-employed as civilians to enable them to go to Artificial Limb Centres for replacement of the artificial limb (s) or for treatment.

(G.O.I Cabinet Secretariat. DP & AR OM No. 28016/12/75-Estt(B) dated 4.5.1976).

3.10 Compensation leave (i) Compensation leave may be granted to Government servants other than field staff and inspection staff, holding nongazetted posts (other than staff car drivers), and who have been required by a competent authority to attend office on holidays in order to attend to urgent work arising from circumstances beyond the control of the Government servant which cannot be postponed in public interest to the next day. Government servants who

hold supervisory posts will be eligible for compensation leave only if the following conditions are fulfilled.

- (a) They are in direct and continuous contact with staff they supervise.
- (b) They work the same hours as the staff under them, and they are themselves subject to the kind of supervision which would enable them ordinarily to obtain prior approval for overtime.

Note : 1. An Officer not below the rank of an Under Secretary to Government of India or comparable status in an attached office and the Head of Office declared under Rule 14 of D.F.P Rules, 1978 in any other office or any other officer in that Office not lower in rank than that of the Head of the office will be “competent” authority for this purpose.

2. If an employee is required to attend office earlier than the prescribed hours of work, he should normally be allowed to leave office correspondingly early.

3. Staff who are required to perform overtime duty for full prescribed hours of work on holidays or off days should, as a rule, be granted compensatory leave, in lieu. Where an employee is required to work for half a day or less, eg. from the time office opens till lunch time, two such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave. Where necessary, half a day’s compensatory leave may be given.

4. Normally compensatory leave should be granted within one month of its becoming due. This condition may be relaxed in exceptional circumstances when 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.

5. There will be no limit up to which compensatory leave may be allowed to accumulate, but not more than two days’ compensatory leave may be allowed to be availed of at a time.

6. A working day on which the office is closed for special reasons (e.g on the demise of a dignitary) after the prescribed opening time but before the prescribed closing time, shall be treated as a holiday for this purpose only from the time the orders for closing the office reach the office.

7. Compensatory leave granted in lieu of duty performed on holidays may be treated as a holiday and combined with leave under the provisions of Rule 22 of Central Civil Services (Leave) Rules, 1972 - vide Note below the said rule.

(G.O.I., M.F (D.E) O.M No.15011/2/E/11(B)/76 dated 11.8.1976)

(ii) It will be the responsibility of Assistant Audit Officers to ensure that the persons concerned have in fact worked 'full-time' during the period of attendance on holidays. They should attest the entries in the Register prescribed in para 2.15 (iii) on the same day if they are present; otherwise, they should assess the out-turn of the holiday work the next day and certify that the work done justifies grant of compensation leave. Wherever deemed necessary, the register maintained at the main entrance to the office (vide para 2.15 (iv)) should be referred to in order to ascertain whether the persons applying for compensatory leave had actually attended office on the holidays.

(O.O.No.316 (Estt)/A/14/474 dated.16.6.1976)

(iii) Government of India have reiterated that the staff required to attend duty on holidays should be granted only compensatory leave. There will, however, be no objection to payment of overtime allowance if they are required to work on holidays beyond the normal working hours. The limit of two days at a time prescribed in Note 5 to sub para (i) above can also be relaxed up to the extent of leave accumulated.

(G.O.I.M.F O.M No.15011/2/E.11(B)/76 dated 8.5.1978)

3.11 Paternity Leave

A male Govt. Servant (including an apprentice) with less than two surviving children, may be granted Paternity Leave by an authority competent to grant leave for a period of 15 days, during the confinement of his wife for child birth, i.e., up to 15 days before, or up to six months from the date of delivery of the child. Other conditions are:

- (i) During Paternity Leave he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- (ii) It can be combined with leave of any other kind.
- (iii) The paternity leave shall not be debited against the leave account.
- (iv) If the paternity leave is not availed of within the period specified in sub-rule (1) above, such leave shall be treated as lapsed.

(v) This leave shall not normally be refused under any circumstances.

[Rule 43- A. FRSR (Leave Rules)]

From 22.07.2009, Paternity Leave for a period of 15 days is admissible for valid adoption of a child below the age of one year, within a period of six months from the date of valid adoption.

(Govt. of India, Ministry of Personnel, P.G. and Pensions (Department of Personnel & Training. OM No. 13018/1/2009-Estt.(L) dated 22.07.2009.)

3.12 Child Care Leave (CCL)

A woman Government servant having minor children below the age of eighteen years (upto 22 years in respect of disabled / mentally retarded children)¹ may be granted child care leave by an authority competent to grant leave, for a maximum period of 730 days during the entire service for taking care of up to two children whether for rearing or to look after any of their needs like examination, sickness, etc.(Date of effect -from 1.9.2008.)

During the period of child care leave, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. CCL shall not be debited against the leave account. Child Care Leave may also be allowed for the third year as leave not due and commuted leave upto 60 days (without production of medical certificate) and it may be combined with leave of any other kind

Child Care Leave shall be admissible for two eldest surviving children only. The leave is to be treated like Earned Leave and sanctioned as such. Consequently, Saturdays, Sundays, gazetted holidays, etc. falling during the period of leave would also count for CCL, as in the case of Earned Leave. The leave account shall be maintained as under and kept along with the Service Book of the Govt. Servant concerned.

¹ As per OM No. 13018/6/2013-Estt.(L) dated 22.6.18 from Department of Personnel and Training, Estt.(Leave) Section the limit of 22 years in case of disabled child for the purpose of Child Care Leave under the provisions of Rule 43-C of the CCS(Leave) Rules, 1972 has been removed. CCL may not be granted for a period less than five days at a time.

Period of Child Care Leave Taken		Balance of Child Care Leave		Signature and designation of the certifying officer
From	To	Balance	Date	
(1)	(2)	(3)	(4)	

CCL may not be granted in more than 3 spells in a calendar year. CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of Child Care Leave to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.

CCL may not be granted for a period less than five days at a time.

CCL cannot be demanded as a matter of right. Under no circumstances can any employee proceed on CCL without proper approval of the leave by the leave sanctioning authority.

LTC may be availed while an employee is on CCL.

An employee on CCL may be permitted to leave headquarters with the prior approval of appropriate competent authority.

An employee on CCL may proceed on foreign travel provided clearances from appropriate competent authorities are taken in advance.

[Government of India, Ministry of Personnel, P.G. and Pensions(Department of Personnel& Training, No. 13018 /2/2008-Estt. (L) Dated 11.09.2008, No. 13018 /2/2008-Estt. (L) Dated 29.09.2008, No. 13018 /2/2008-Estt.(L) Dated 18.11.2008 and No.13018/1/2010-Estt.(Leave) Dated 08.09.2010] (vide OM No.13018/6/2013/estt (L) dated 5/6/2014)

Annexure

(Referred to in 3.9(10))

Format of Applications for Special Casual Leave in connection with traffic dislocation/harthal, etc.

PROFORMA

Name & Designation :
Section/Party :
Present house address :
Date of Harthal :
Ground for which Special casual leave is :
applied for :
Distance from (a) Residence to Office :
(b) Residence to Rly. Station :
Whether owned a vehicle, specify :
Whether availed of MCA :
Date of application :
Signature of the applicant :

Remarks of Branch Officer

Certified that the information furnished by Sri./Smt..... Is true to the best of my knowledge and belief. Recommended for sanction.

OR

Not recommended due to the following reason(s).....

Recommendation of Group Officer

To

The Audit Officer(Admn.)
Main Office, Thiruvananthapuram

CHAPTER –IV
SYSTEM OF CORRESPONDENCE

4.01 As per Principal Accountant General's Order dated 01.01.2007, EDP (Admn) Section (renamed as General (Inward), has been set up w.e.f. 15.1.2007 for diarizing of inward papers, marking of disposal, generation of weekly/monthly pending list using Dak Monitoring System, Monitoring of receipt of sanctions and capturing relevant particulars thereof using Sanctions Monitoring System.

(Office order No.17 dated 12/1/2007 – file Audit/Admn/V/EDP & Sectional Order No. Au/Admn V/7-Misc/104 dated 20/7/2009)

Receipts and distribution

1. All inward papers (including Tour Diaries, LARs) will be received and diarized in General (Inward) Section using DAK Monitoring System after enfacing serial number and correctly marking the Section to which the paper relate.
2. The Government orders will be diarized and included in the list of Dak for the next day.
3. General (Inward) Section will sort the papers received upto 2 PM daily and distribute the papers on the same day.
4. It should be ensured that all papers are routed through Dak Register along with a list showing the details of each paper in duplicate.
5. Sections which received the papers will check the papers and ensure that all papers in the list are received.
6. The AAOs/Supervisors of all Sections should acknowledge the receipt of inward papers in the Dak Register.
7. If a paper not related to the Section is received it will be returned on the same day to General (Inward) Section indicating the serial number for modification in data entry and issue to the Section concerned along with the inward paper of the next date.

8. The Sections will keep the original list in a separate file in lieu of Inward Register.
9. Separate Inward Registers will be maintained for diarizing letters received from C&AG's Office and urgent letters as at present.
10. Only very urgent papers may be received directly by the section, which may be diarized in Urgent Register maintained separately.
11. Leave applications, Joining Reports, applications for advances, personal claims etc. received directly by Establishment Sections concerned will be diarised by sections as at present until further orders.
12. Circular to be issued to different Sections in Main Office will also be diarized in General (Inward) Section for which serial number and section name should be enfacod on each copy of circular.

Marking of disposal and generation of pending list

13. After disposal of papers under proper orders, the sections will mark disposals in the list of inward papers.
14. Sections will close the Inward Register and submit list of pending papers to BO/GO as per existing instructions.
15. One copy of the list of Inward papers received upto 7th, 14th, 21st, 28th, may be returned to General (Inward) Section by 14th, 21st, 28th and 7th respectively, disposals duly marked and signed by AAO.
16. Page Number & File number should invariably be indicated against each disposal
17. General (Inward) Section will enter the data relating to disposal as and when received.
18. Section-wise pending list as on 7th, 14th, 21st, and 28th, will be generated by General (Inward) on 15th, 22nd, 29th and 8th and distributed to the Branch Officers concerned.
19. Disposal of pending papers should be marked on the pending list and returned to General (Inward) Section duly approved by BO.

20. Self speaking disposals should be marked in the pending lists generated and distributed by General (Inward) Section

21. The disposal of all inward papers received in the previous week should be marked in the original copy of the daily list of inward papers and the same should be returned to General (Inward) on all Thursdays, the section should keep the duplicate copy of the same for record. Monthly closing of all the pending papers should be sent to General (Inward) by 11th of each month and it should be ensured that this agrees with the closing balance shown in the Monthly Arrear Report.

4.02 Distribution of dak - The letters and documents received in the General (Inward) Section are marked according to sections and sorted section-wise. In order to avoid delays due to mis-markings, in cases of doubt, the relevant sections should be consulted before marking a paper to a particular section. Dak Transit Registers, one for each section, in Form S.Y Spl.K.47 are made use of by the General (Inward) Section for distribution of the dak among the various sections. For this purpose, the registers should be collected daily (before 1 p.m) from the sections concerned by the Group D attached to General (Inward) Section. The General (Inward) Section will enter the total number of letters under each category in the relevant columns in the register and send the register along with the papers to the sections through the concerned Branch Officers before 4 pm every day. The letters thus sent should be accepted by the Assistant Audit Officer of the Section by setting his initials in the Dak Transit Register. He should thereafter generally examine the papers and if he finds that any letter received does not pertain to his section, he should transfer them without delay to the concerned section in accordance with the instructions in Para 4.10.

Note : Important documents like service books, Savings bank Pass Books, etc. will not be sent through the Dak Transit Registers. They should be sent through special transit registers and acknowledgement obtained.

4.03 Purport Registers. - (i) Every section will maintain a purport Register in Form SY 318 A wherein all inward letters and documents received in the section should be diarised in serial order. Papers requiring urgent disposal should be indexed in a separate purport Register. Separate purport registers should also be maintained for indexing complaints received in the office. The Assistant Audit

Officer should specially see that all the letters etc. received in the section through the Dak Transit Register or otherwise are diarised immediately on receipt. He should also ensure that the papers are distributed by the Clerk on the same day they are received and dated acknowledgements of the dealing hands obtained in the purport register. In the absence of Clerk, he should make proper arrangements so as not to dislocate the work of diarizing and distribution of papers. Branch Officers should check at least once a week the records kept with the Clerk to ensure that there is no delay in diarizing and distributing the dak.

Note : 1. The Assistant Audit Officer should promptly bring to the notice of the branch officer, important papers if any, received otherwise than through the dak.

2. Incoming reminders which invite reference to letters bearing dates more than a month earlier should be treated as urgent and diarised accordingly.

(ii) The section concerned should see that all enclosures to the letters etc. have been received. In case any document is wanting, action should be taken promptly for getting it.

(iii) In case of letters from C.A.G, Government of India etc. for which separate centralized Index Registers are maintained the index numbers allotted therein should also be indicated just below the regular serial number in the section purport register.

(iv) The inward Purport Registers should be closed on the 7th, 14th, 21st and 28th of every month (or the immediately preceding working day if any of these days is a holiday) and submitted to the Branch officer, along with the report of unanswered letters in Form Sy.Spl.K.2 (vide para 4.42). These closings should indicate the position of outstanding letters etc. received up to 28th of the previous month and 7th, 14th and 21st of the month respectively. The outstanding should be analyzed and exhibited under three categories, viz. (i) those outstanding for over one month, (ii) those outstanding for two weeks or more but not more than one month, and (iii) those outstanding for less than two weeks. Assistant Audit Officer in charge of the Section should analyze all cases pending for two weeks or more and arrange to expedite their disposal. Letters outstanding for over one month should receive the personal attention of the Branch Officer who should review each case and arrange for their immediate disposal.

Note : When the purport Register of complaints is closed on the 14th and 28th a report of the outstanding complaints, if any should be submitted to the Accountant General with a detailed analysis.

(v) The particulars of disposal of a letter as well as the file order should be noted in the relevant column of the purport Register and initialed with date by the Sr. Auditor/ Auditor concerned. The disposal should be got attested by the Assistant Audit Officer against the current number in the purport register. The Assistant Audit Officer should see that this is done before the report of unanswered letters is prepared.

Note : The disposal marked should be test checked by the Branch Officer and the item test checked should be indicated in the report of unanswered letters and also by initialing against the current number in the Purport Register.

4.04 Unsigned and incomplete letters - If any document is received unsigned or incomplete in any respect or is not required by this office, the section to which it is marked should take action on it and not the General (Inward) Section. In cases where a letter or a paper is wrongly delivered to this office or when a reminder is received to a letter which is not traceable prima-facie, the General (Inward) Section should at once send the letter or paper to the proper office or cell for a copy of the letter to which attention has been drawn.

4.05 Inward demi-official letters - All ordinary (i.e. non-confidential) D.O letters addressed to the PAG/AG/Group Officers by name will be entered in separate registers maintained by their stenographers and sent with the register, through the Branch Officer concerned to the Assistant Audit Officer of the respective sections who will give necessary acknowledgement in register. D.O letters received by the gazetted officers will also be handed over to Assistant Audit Officer. These are then diarised in the section purport register and taken up for disposal with utmost promptitude.

4.06 Inward Un-official (U.O) references - All U.O references should first be shown to the P.A.G/A.G before they are centrally diarised by the General (Inward) Section and distributed among sections. Wherever a U.O reference is received by a Branch Officer or a Section direct from the PAG/AG and if it does not show that it has been registered by the Section he should first send it to the General (Inward) Section for registration and return.

4.07 Inward reminders - The General (Inward) Section while sorting out the inward letters should collect all reminders and submit them to the PAG/AG for perusal. On receipt of the reminders, the concerned Section should investigate the causes of delay and make immediate arrangements to expedite the disposal. All second and subsequent reminders should be submitted to the PAG/AG with explanations for the delay.

4.08 Secret and Confidential letters - (a) Detailed instructions regarding handling of secret and confidential letters are contained in the Departmental Security Instructions. All confidential letters received in the General (Inward) Section whether addressed to the PAG/AG or a Group Officer or a Branch Officer by name or received by the office direct with outer cover addressed by designation but inner cover marked 'confidential' will be delivered personally to the officer concerned by the Assistant Audit Officer/Supervisor of General (Inward) Section. The inner cover marked confidential should be opened by the addressee himself. Confidential covers should not be opened in the section nor should confidential papers be received in the office in the usual course. All transfers of confidential letters should either be made personally by a reliable and responsible person or through the confidential box.

(b) "Secret" and "Confidential" letters should remain in the custody of a responsible officer. At the same time the officer also should be aware of the existence of such a confidential letter on particular subject so that the section may be responsible for inviting reference to the letter in question, whenever a case to which such confidential orders relate, is put up. To this end, as soon as a "secret" or "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 that such a memo has been issued should be noted in the secret or confidential communication itself.

MEMO

Secret

Confidential

Letter No.....dated.....from theon the subject.....is in my personal custody.(filled in.....)

Please note and diarise.

A.O/D.A.G/A.G/P.A.G

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. The file should be reviewed by the Assistant Audit Officer/Supervisor 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 dealt with. As regards “confidential” letters, discretion is given to gazetted officers to decide which letters should remain in their custody and which should be safely made over to the Assistant Audit Officer/Supervisor. Gazetted Officers should also periodically review the ‘Secret’ and “Confidential” letters in their custody with a view to seeing which of these can either be destroyed or made over to the section. The need for secrecy may sometimes disappear with the passage of time. On the occasion of transfer of charge, Gazetted Officers will list out and hand over to their successors the confidential files in their custody along with keys, valuables etc.

(CAG Endt No. 1618 Admn I/2252 dt.10.10.1952)

4.09 Service of Court Summons - Summons to attend a court should be served on the person concerned without any delay under the personal responsibility of the Assistant Audit Officer/Supervisor of the General (Inward) Section. The summons misdirected to this office, should be dispatched to the head of Office concerned the same day under intimation to the court.

4.10 Transfer of letters, papers etc. from one section to another -

- (i) Inward papers marked to a particular section by the General (Inward) Section should be accepted by the AAOs/Supervisors of the section to which they have been marked. Papers not related to that section should be sent to the General (Inward) Section on the same day of receipt indicating the serial number for modification in data entry and issue to the Section concerned along with the inward paper of the next day.
- (ii) While going through the daily dak, the Assistant Audit Officer/Supervisor should mark correctly the papers which pertain to other sections over his dated initials, if this has not been done by Branch Officer. In case there is a difference of opinion between sections as to who should initiate action on any paper, it should be put up without loss of time to the Branch Officer for giving correct marking on the paper. The Branch Officers of the concerned sections should thereupon discuss the matter between them and decide the issue immediately instead of tossing the paper from section to section. Such re-marked letters should be sent to the concerned section immediately through the General (Inward) Section.
- (iii) If the section to which a paper has been transferred declines for some reason to accept it, the section which initially received the papers should refer the matter to Co-ord (Au) Section for advice. Such references should be made to Co-Ord (Au) Section only after the Branch Officers concerned have examined the case.
- (iv) If transfer of a paper becomes necessary for note or obtaining remarks of another section, it should also be sent through the section transit register and dated acknowledgement obtained.
- (v) It is the duty of the section which first receives such a paper and which is responsible for eventually filing it, to see that it is returned by the section to which it is transferred, without avoidable delay. Till the paper is received back and action completed under proper file order it should be shown as outstanding in the section purport register.
- (vi) All papers of an urgent nature that may be sent by an officer or section to another should have urgent slips attached in a conspicuous place so that these may receive precedence over others.

(vii) The Clerk in the section should enter all papers marked for other sections in the section Transit Register and hand them over to the MTS attached to the Section for delivering to the sections concerned. The Assistant Audit Officer should review the Transit Registers daily and see that the intersectional papers are transferred to the concerned sections within 24 hours of their entry in the register. In the case of letters requiring urgent action, necessary arrangements should be made for their delivery to the concerned sections immediately.

(viii) The section transit register should be closed and submitted to the Branch Officer every Monday showing the number of undelivered letters with reasons for the delay. The Branch Officer should generally satisfy himself that the instructions in regard to transfer of papers to other sections are complied with, when the Transit Register is submitted to him.

4.11 Valuables - (a) Receipt and Custody - All registered covers and local sealed letters containing valuables are opened by the Branch Officer (General) and the valuables contained therein are kept by him in a safe until they are required for disposal. He will write the word 'received' with his initial and date on the letters or covers with which the valuables are received. If the particulars of valuables have not been clearly given in the covering letter or cover, he will also record those particulars over his initials. The letters or covers will then be entered in the register of valuables (Form No.Sy.,249) which will be submitted to the Branch Officer (General) for initials with the least possible delay. The covering letter or cover will then be send to the concerned section which will acknowledge its receipt in the register. The dealing Sr. Auditor/Auditor in the section will in due course obtain the valuables from the Branch Officer (General) while disposing of the covering letter or the document in the cover.

(b) Review of Register of Valuables - The Audit Officer (General) will review the register of valuables on the 15th of every month and initial in the last page so reviewed after satisfying himself that all the valuables have been properly disposed of.

(c) The Sections which handle a good number of valuables should open separate registers in form Sy.249 and mark the disposals in the relevant columns of the register. The Assistant Audit Officer will ensure that the disposals of the valuable

articles received by them are watched through this register. The Branch Officers will also keep a close watch over this item of work in the section under their charge.

(Cir.No.Gl.Sn.1/1-18 dated.16.6.1967)

4.12 Queries by Gazetted Officers - (a) Queries by the Principal Accountant General/Accountant General or other Gazetted Officers on any inward paper should be answered within three days of receipt of the paper in the section. If a complete reply cannot be given within that time, the letter must nevertheless be put up to the officer with an explanation for the delay.

(b) All inward letters, files, etc., on which remarks have been made by the Principal Accountant General/Accountant General or another officer should be put up to the appropriate level before finally disposing of the case.

(Cir.No.T.M V/11-32/61-62/394 dated.13.12.1961)

4.13 Remarks on letters - Inward papers must not be defaced by notes or queries by Assistant Audit Officers. Short directions such as 'Previous Papers', 'file' 'make up case' etc. may, however, be entered. Other directions or remarks should be recorded only in separate note sheets. Writing drafts on inward papers is strictly forbidden.

4.14 Return of letters or documents in original - Inward letters and documents which are to be returned in original should not be defaced by any writing or initials. Such entries should be confined to a covering sheet attached to it. Before these are returned with the remarks of this office or transmitted to another office, a photo copy each of the original references should be kept in the relevant file for subsequent reference, if necessary. Redirection of letters obviously mis-sent to this office is a permissible exception to the above procedure.

4.15 Intersectional memoranda - Memoranda and notes addressed from one section of the office to another either by the Asst. Audit Officer or through the Branch Officer should receive as much importance as other correspondence. These should be treated as inward receipts and disposed of promptly.

4.16 Disposal of Papers - (a) Letters received in a section should be taken up immediately for disposal. In cases of absence of members of the staff on leave etc. Assistant Audit Officers are expected to make suitable arrangements for disposal of papers. The prompt disposal of all urgent letters should receive the personal attention of the Assistant Audit Officer.

(b) When the dak is examined by the Branch Officer daily, he should give proper guidance and indications for disposal on the papers themselves before passing them on to the section.

(C.A.G.Lr.No.3955- Admn.I/604-68. dated.26.12.1960 in case Estt.13-24-Vol.II).

(c) A section receiving a Government order should scrutinize at the dak stage itself whether it requires action in other section or sections. If so, sufficient copies should be made out immediately and sent to the concerned sections under the initials of the Assistant Audit Officer. In case any reference of a general nature is to be issued by a section on a Government order which concerns other sections also, all the sections should be consulted. The issue of the reference may also be intimated to the concerned sections so that a similar reference may not issue from other sections.

(O.O.T.M IV/11-179/43 dated.27.6.1957)

Note: Orders of a general nature received in a section should be circulated among the Sr. Auditors/Auditors as soon as they are received. The AAO should ensure this.

(O.O No.TM V/11-32/61-62/394 dated.13.12.1961)

(d) All U.O references should be treated as very urgent and normally disposed of within a week of their receipt.

(e) Disposal of D.O letters addressed to the Principal Accountant General/Accountant General, Deputy Accountant General or the Branch Officer by name should invariably be shown to them even if they have not specifically called for the papers. Prompt attention should be paid to D.O letters which express or suggest dissatisfaction with the work of this office and notes submitted should contain a clear statement of the circumstances leading to the complaint.

(f) All complaints received in this office, whether by name or by designation, whether direct or through C&AG should be promptly and properly disposed of. The following procedure is laid down with a view to ensure expeditious disposal of all complaints :-

(i) All complaints addressed to PAG/AG by name and those received through CAG will be indexed by the Secretary to the PAG/AG who will thereafter hand over them to the Sr. DAG/DAG for perusal and transmission to the Branch Officers concerned. The Branch Officers will ensure the speedy disposal of the complaints. In case any delay is anticipated, an interim reply should be given to the complainant over the signature of the Branch Officer.

(ii) As soon as the complaints are disposed of, details of the disposals should be given to the Secretary to the PAG/AG. Cases should be submitted to PAG for perusal wherever it is indicated so in the complaints received.

(iii) The Secretary will close the index register every week and list out the outstanding complaints. Alternate closings should be submitted to the PAG/AG with an analysis of complaints remaining undisposed off for a fortnight and more.

(g) No inward paper should be filed without a “file order” by the Branch Officer or the Assistant Audit Officer. Important letters and all letters from the State Government, the Government of India and the C.A.G. should not be filed except under orders of the B.O. Particulars of action taken and particulars of the file or case in which the paper is filed should invariably be recorded on all letters as under:

“Reply issued letter No..... dated..... File case No. Admn.I/14-18/85-86”.

4.17 Oral consultations - Each Auditor is expected to acquire an expert’s knowledge of the work entrusted to him. He should be able to give a definite opinion on ordinary cases and not merely raise doubts. If he has doubts, he should consult the AAO orally before writing notes. Personal discussions may also be resorted to between the Branch Officers and AAOs with a view to avoid lengthy notes and to facilitate speedy disposal, especially in urgent cases.

4.18 Writing of Office notes - (a) Orders of Branch Officers should invariably be obtained on doubtful points through office notes. The notes should be brief and should state the question at issue and give reference to the rules and precedents having a bearing on it and also give suggestions for action.

(b) It must be remembered that every official, dealing with a case will read or has read the paper under consideration and a note should never repeat its contents. In some cases perusal of the paper under consideration will be sufficient and nothing is required beyond a brief suggestion for action.

(c) Notes should be worded in moderate and courteous language and free from personal remarks. Notes should as far as possible be written in the third person. Abbreviations should not be used unless they are generally understood.

4.19 Submission of Notes - (a) All office notes should be written on sheets supplied for the purpose using both sides of the paper and leaving sufficient margin for the officer, who has finally to dispose of the case, to record his orders.

(b) Notes written by the Auditors should be scrutinized and submitted to the Branch Officer by the Assistant Audit Officer after recording his own views thereon. In important cases, which would better be dealt with initially by the Assistant Audit Officer, the papers duly referred should be put up to him with a brief note stating facts. The main note in such cases will be prepared by the Assistant Audit Officer. Facts and arguments given in the note should not be repeated. While submitting the file in such cases to the P.A.G/AG only short comments need be made by the Branch Officers in the margin. Longer notes, if necessary could also be given by the Officers but they should be in continuation of the section note. The section last dealing with an office note should see that at least one blank page is attached for the Branch Officer to record his remarks, if any.

(c) Notes submitted to the P.A.G/AG should be signed instead of being initialed with name and designation by the Assistant Audit Officers and Officers.

(O.O.No.477/51 dated 28.11.1951).

4.20 Method of Drafting - (a) Drafts should be written in moderate language and courteously worded. Even if intentional breach of a rule is detected, the attempt should be to explain the rule convincingly without giving any offence.

(b) Drafts should be divided into paragraphs which should be numbered, devoting a fresh paragraph for each new point. A short title stating the subject should also be given at the head of the draft letter.

(c) A draft should be brief, clear and complete; it should be sufficiently intelligible in itself without having to refer to other papers; free from ambiguities and brief to ensure that its reading may occupy the least possible time.

(d) The use of colloquial expression and abbreviations should be avoided. The objects to be kept in view in drafting letters is to express the meaning or convey the instructions of the superiors with utmost possible exactitude and as completely and tersely as is consistent with courtesy and lucidity.

(e) Indiscriminate scribbling on the margins of drafts should be avoided as also such writing between the lines. If it be necessary to revise a draft to any great extent, it is better to rewrite the paragraph on a blank page than to write between the lines. When any corrections are required for a draft it should be copied and submitted to the BO. Office copies of drafts need not be typed except when required by the officer approving the draft.

(f) Figures and references should, as far as possible be embodied in the text and not relegated to appendices or margins.

(g) When a draft has to pass through several sections before submission to the PAG/AG the Branch Officers of all the sections concerned should see it. Queries from one Assistant Audit Officer to another and unofficial or intersectional notings not intended for the Branch Officer's information should be made on separate sheets.

(h) In case where audit objections or remarks are conveyed to, or information is called for from local authorities by this office no mention should be made in the letters so addressed that the objections are raised or that the remarks or references are made at the instance of the C.A.G. even if they may have been actually made on suggestions from him.

(i) Reference to the Manual of Standing Orders should not be made in correspondence with the Government and the Departments as the book is intended only for the guidance of Audit Offices.

(O.O No TM.IV/12-5/61-62/54 dt.9.10.1961).

(j) Address should be written in full without using abbreviations. Official communications to the State Government should invariably be addressed to the Secretary of the Department concerned.

(k) Letters whether addressed to officials or to members of the public should end with the words “Yours faithfully”.

(G.O.I M.H.A. O.M No.34/5/48 public dated 14.6.1948)

(l) All drafts should bear the prescribed initial letters of the section and number of the concerned file which will be entered when the draft is put up followed by the dispatch number entered after the draft is passed by the officer concerned.

(T.M 3-137/62-63 dated.1.7.1961).

(m) Enclosures if any, should be indicated in brief at the end of the draft.

(n) Demi-official letters should be worded in first person singular in a personal tone and addressed to the officer concerned by name. The salutation in such letters should also be by name and the letters should end with the words “yours sincerely”. The address should be written at the end of the letter.

(o) No salutation or complimentary closing words are to be incorporated in unofficial references. The office or section from which the U.O. reference emanates will be indicated at the top of the letter and it will be signed over the designation of the officer issuing it. The address will be written at the end of the letter and the No. and date of the letter will be indicated below the address.

4.21 Responsibility for drafts - (a) The Assistant Audit Officer is not required to draft the letter himself except in important cases. But he should ensure that the drafting is accurate and complete. All letters, cases etc. must pass through him to the Branch Officer.

(b) If the P.A.G/A.G himself or any D.A.G or B.O drafts a letter or modifies a draft, the Assistant Audit Officer concerned is responsible to ensure the correctness of facts stated in the modified draft and he should bring to the notice any orders of government or other authority which the P.A.G/A.G, D.A.G or B.O might have overlooked in drafting/redrafting.

4.22 Submission of papers/cases for orders/approval - (a) While submitting cases, draft replies should be submitted along with notes when there are no doubtful points requiring specific orders, so that the cases may be disposed of finally in one submission. The writer should also affix his dated initials at the end of the note/draft put up by him.

(b) In submitting papers/cases to the B.O/D.A.G/A.G/P.A.G., it should be seen that all connected papers are also put up in complete shape duly arranged and referenced

by page numbers. In office notes and drafts where reference is made to papers which are in files/cases, the page number and the file/case number should be quoted in the margin, the file itself being flagged, eg. page C/17-Admn.3-7/86-87.

(c) Flags bearing the words "For Signature". "Note for Orders", etc., should invariably be employed so that time may not be wasted in finding out what exactly is required.

(d) All papers submitted to the P.A.G/A.G/D.A.G. and returned by him should go to the respective sections through the Branch Officer concerned.

4.23 Incomplete and piecemeal references - (a) Incomplete and piecemeal references involve waste of time besides causing inconvenience to the officers to whom they are addressed. Special care should therefore be taken to see that the references are complete in themselves which in turn means that every case should be dealt with fully before a reply is drafted.

(b) References to outside offices should be made only when absolutely necessary. Unnecessary references merely to reduce the pendency of letters should be strongly discouraged. No information should be called for from another office if it can be gathered from this office records.

(c) Copies of letters challenging the sanctions of an authority should not be sent to a subordinate authority. Nor should the latter be asked to get the orders of a higher authority rectifying any defect noticed in such sanctions.

4.24 Ad Interim Disposal. - Ad Interim replies should be sent when delay is anticipated in sending final replies. In such cases the inward papers should not be marked as disposed of in the purport Register, except in cases where the interim disposal is for want of certain documents or information to be obtained from an outside source. All cases of the exempted category should be entered in the Register for watching final settlement of interim disposals in Form No.III of this Manual. The Register should be closed and submitted to the Branch Officer on every Monday and the outstanding items in the Register shown in the Monthly Arrear Report of the Section.

(O.O.No.T.M.1/11-130/25 dated.30.4.1974)

Note: Acknowledgement in respect of the communication received from the C.A.G. should invariably be issued within seven days of the receipt of the letter, circular etc. pending disposal of the communications. Acknowledgements for Secret/Confidential communication should not go on simple open acknowledgement cards. The procedure prescribed in respect of security classification should be followed in such cases.

(C.A.G Lr.No.724-NGE.111/50-63 dated.3.4.1965 and Circular No.T.M.111/12-8/65-66/11 dated.20.4.1965)

4.25 Official Language - (1) Sub-section (1) of Section 3 of the Official Languages Act 1963 provides that the English language may continue to be used in addition to Hindi for all official purposes of the Union and that English shall be used for purposes of communication between the Union and a State which has not adopted Hindi as its official language. Sub-section (2) thereof requires that communications in English/Hindi to offices, the staff of which has not acquired the working knowledge in Hindi should be accompanied by a translation in Hindi/English. As more than 80% of the staff possesses the working knowledge in Hindi, the Office of the Principal Accountant General (C&CA) Kerala has been notified under rule 10(4) of Official Languages (use for official purposes of the Union) Rules 1976 as an office whose staff have acquired working knowledge of Hindi. Section 3(3) of the Act further provides that both Hindi and English languages shall be used for:-

- (i) Resolutions, general orders, rules, notifications, administrative or other reports or press communiqué issued or made by the Central Government or by a Ministry, Department or company owned or controlled by the Central Government or by any such Corporation or company.
- (ii) Administrative and other reports and official papers laid before a House or Houses of Parliament : and
- (iii) Contracts and agreements executed, and licences, permits, notices and forms of tender issued, by or on behalf of the Central Government or any Ministry, Department or office thereof, by a corporation or company owned or controlled by the Central Government or by any office of such Corporation or Company.

(2) (a) The Official Languages (Use for Official purposes of the Union) Rules 1976 divides the territory of India into three regions, namely, Region 'A' comprising the

States of Delhi, Bihar, Chattisgarh, Haryana, Himachal Pradesh, Jharkand, Madhya Pradesh, Rajasthan, Uttar Pradesh, Uttarakhand and the Union Territory of Andaman & Nicobar Islands. Region 'B' comprising the States of Gujarat, Maharashtra, Punjab and Union Territory of Chandigarh and Region 'C' covering the other States and Union Territories. All communications from the Office of the Accountant General (G&SSA) Kerala, which falls in Region 'C' to a State or Union Territory in Region 'C' or to any offices (not being a Central Government Office) or person in such State shall be in English. Communications to a State or Union Territory of Region 'A' or Region 'B' or to any office (not being a Central Government Office) or a person in such State may either be in Hindi or in English. In this case, however, the communication if in English should be accompanied by a translation in Hindi, except where it is addressed to a person in Region 'B'. Communications by Central Government Offices situated in Region 'A', Region 'B' or Region 'C' or between the Offices in Region 'B' and Region 'C' may be either in Hindi or in English. However, if the communication is addressed to an office in Region 'C' a translation of the communication in other language should be provided along with such communication except where it is addressed to an office notified under Rule 10(4) *ibid* as having staff who have acquired working knowledge of Hindi.

(b) The provisions in Sub para (a) above are not applicable to replies to communications received in Hindi. Such replies should be in Hindi.

(c) Applications, representations or appeals may be submitted either in Hindi or in English. The replies to such documents made or signed in Hindi should be in Hindi.

(d) Notes or minutes on a file may be recorded either in Hindi or in English.

(e) Subject to any exception authorized by Government of India, all manuals, Codes and other procedural literature relating to Central Government offices are to be printed or cyclostyled as the case may be and published both in Hindi and English in diglot form.

(3) It is obligatory to issue the three types of documents mentioned in Section 3(3) of the Act both in Hindi and in English. These documents should be cyclostyled only when they are accompanied by their Hindi translation. All circulars, sectional orders, office orders, instructions etc issued from the various sections of this office should, as far as possible, be both in Hindi and English. Wherever it is not

possible to issue these documents in diglot, the orders, circulars, etc. should indicate that “Hindi version will follow” and a copy thereof should be endorsed to the Hindi Cell for issuing the Hindi version.

(Circular VI No. Admn/VII/Hindi/QM/86-87 dated.13.1.1987)

(4) It is the responsibility of the officer signing a letter, circulars or documents to see that letters, circulars etc. required to be issued in Hindi alone or in Hindi and English bilingually according to the Official Languages Act and the Rules made there under are so prepared and issued. The officers should, therefore, ensure before signing that such letters, circulars or documents are issued accordingly.

Note : (i) For issuing communications in Hindi services of the Hindi Cell may be made use of wherever necessary.

(Circular VI/No. Admn.VII/Hindi/QM/86-87 dated.13.1.1987)

4.26 Correspondence relating to Governors, Ministers, Speakers, Chief Justice and Judges of High court and their offices - Matters relating to Legislature Committees, Judiciary, Governor’s Household, Minister’s Offices, etc. have to be handled with due finesse and tact and extreme care should be taken to ensure that no unintended unpleasantness is caused.

Correspondence relating to Governors, Ministers, Speakers, Chief Justice and Judges of High court emanating from this office should be issued only after the cases are seen by the Accountant General. It should be ensured that no communication relating to these dignitaries is issued without the prior approval of the Accountant General.

(Circular No. T.M.V/II-Misc/Vol.II/1237 dated.30.3.1967) (Circular No. Co-Ord (Au)/15-3/85-86/664 dated 21.1.1986)

4.27 Procedure for requisitioning files from Secretariat and other offices -

(i) Files of the Secretariat and other offices may be called for, for reference in Central Audit only when absolutely necessary for the disposal of the cases under examination. Files should be called for by demi-official letters to the Secretaries to Government/heads of the offices. Requisitions for Secretariat files will be made by the Accountant General or the Group Officers with the prior approval of the Accountant General. Requisitions for other office files can be made by the Deputy Accountant General.

(ii) Sr. Private Secretaries/Private Secretaries/Stenographers to the Accountant General/Group Officers should register the files received in their purport Registers, get

the acknowledgement of the Assistant Audit Officer of the section by which the file was called for and also watch the movement and final return of the file. The number of pages in the file should be noted by them in the purport Register before the file is handed over to the Section.

Note: If the files are received direct by the General section or the concerned section, they will be sent to the Sr. Private Secretaries/Private Secretaries/Stenographers to the Accountant General/ Dy. Accountant General for necessary action.

(iii) The file should be dealt with in the same manner as U.O references, in the matter of disposal. After getting them registered in the Section purport Register they will be handled by the Assistant Audit Officer or Branch Officer. The files should be returned expeditiously after taking extracts of notes and correspondence, where necessary for purposes of audit.

Note : If the file has to be retained for more than a week, orders of Dy. Accountant General should be taken.

(iv) Files containing confidential or secret matters will be dealt with by the Dy. Accountants General personally. Extracts, if any, taken from such files will be kept in the secret files kept by them.

(v) Cases where Government refuses to comply with the requisition for files should be brought to the notice of the Accountant General (G&SSA).

(O.O.No.T.M/IV/11-182/52 dated 17.7.1957, O.O.No.T.M/IV/11-182/74 dated 9.1.1962 and Circular No. EPA/2-126 dated 21.3.1967)

4.28 References to Comptroller and Auditor General seeking legal advice -

Whenever references are made to the Ministry of Law for Legal advice the Ministries or the Departments of the Government of India are invariably required to make sure that the matter is not covered by any earlier opinion of the Ministry of Law and if it is so covered a copy of the previous opinion should be placed on the file or in the alternative a reference there to given along with other relevant previous papers for consideration by that Ministry. These instructions should be borne in mind while sending papers to CAG in connection with seeking legal advice in any matter.

(D.O letter No.Law Secretary 3141/67 dated.25.11.1967 of Law Secretary to C.A.G. Case Estt. A V/1-17)

4.29 Procedure relating to communications with Foreign Governments

(a) The proper channel of communication with foreign Governments is through the Government of India, Ministry of External Affairs and/or the Indian Mission in the Country concerned. Questions requiring discussions with a foreign Government should in all cases be referred to the External Affairs Ministry for necessary action.

(b) Audit authorities in India are authorized to make correspondence direct with Audit authorities in Burma and Malaya on audit matters. Copies of such direct correspondence should be endorsed to the Ministry of External Affairs and the Indian Mission concerned.

(G.O.I., Min. of Ext. Affrs. And common wealth relations Memorandum No.D.8132-FEA/47 dated.6.12.1947 and C.A.G endt. No.1341-Admn.I/245-55 dated 8.7.1955)

4.30 Signing of Papers - (a) No communications of the following kind should be issued except with the approval of the PAG/AG or his Senior Deputy.

- (1) Letters implying dissatisfaction or censure;
- (2) Letters to Government, State or Union;
- (i) Bearing on important questions of audit and accounting; (ii) Challenging decisions or orders;
- (iii) Questioning the validity of any sanction, otherwise than for merely technical defects and
- (iv) Containing proposals for writing off or waiving recovery.

Such communications should ordinarily be signed by the PAG/AG himself or by Senior Deputy Accountant General. In the alternative the letter should indicate that it is being issued under the direction of the PAG/AG.

(b) All communications addressed to Heads of Departments of Central Government (e.g, Commissioner of Income Tax, Collector of Customs etc.) both demi official letters and official letters issued to the heads of Departments by name shall not issue over the signature of officials lower in rank to DAG. Routine communications regarding provident fund accounts and personal claims of such Heads of Departments may, however, issue over the signature of Gazetted Officers in charge of the sections.

(Cir.No.OAI/4/2-57/67-69/556 dt.19.7.1968).

(c) All letters to the CAG other than those on routine matters should ordinarily issue over the signature of the PAG/AG. Whenever under the statutory provision CAG is required to certify any figures and they are to be based on figures or returns furnished by the PAG/AG, such statements should be signed and their correctness certified by the PAG/AG himself.

(CAG Lr.No.1253-Comp/79-50 dt.16.11.1950)

(d) The AAO of Section have been permitted to sign routine papers enumerated in Appendix II. In doing so they should sign merely 'for Dy.AG', 'for Asst. AG' or 'for Audit Officer' as the case may be.

(e) The signature should be legible. If anyone is unable to sign legibly, his name should be typed or handwritten below the signature.

(f) The designation of officers signing fair copies should be noted below their signatures. All letters should issue as from the Principal Accountant General/Accountant General, Kerala. No one should sign a letter for the PAG/AG unless the draft has been approved by him.

Note: Correspondence received in the office by e-mail are responded to through e-mail.

4.31 Signing of urgent papers. - In the case of drafts marked 'urgent' or 'Out-today' Branch Officers should ensure that the fair copies are signed and issued that day. If, however, the Officer concerned has to leave office, they may be got signed by another Gazetted Officer and if no such Officer is present, the fair copies may be signed by the AAO 'By Order'.

4.32 Despatch of outward correspondence - (a) A record of all outward correspondence should be kept by the sections in their Despatch Registers in Sy.318. The first four columns as well as column (9) of the Register should be filled in first and letters together with the register made over to the General section (Despatch Branch). The latter will then arrange for the despatch of the letters to the correct addressees, in proper envelopes and using service postage stamps wherever necessary. The despatch register should be returned to the sections after filling in columns (5) and (6) of the register. As soon as the

despatch registers are received in the sections, the date of despatch noted in the Register should be noted by the Sr. Auditor/Auditor concerned in the approved drafts.

(b) Only cloth - lined covers should be used in transmitting to addressees residing out of India, important documents such as last pay certificates, Government promissory notes and other valuables sent by post.

Bulky parcels, insured articles etc. containing character rolls, Court cases, departmental examination answer papers etc. sent to the CAG should invariably be packed in cloth-lined covers or cloth bundles.

(C.A.G Lr.No.2432/NGE.111/9-67 dated.20.11.1967- Case GS/RS/Misc/67-68)

(c) Bundles/packets containing answer books in connection with various departmental examinations to be sent to the office of C.A.G should not be sent through Indian Airlines cargo. They should be dispatched by name to the Officer-in-charge of the examination immediately after the conclusion of each day's examination by Registered post and insured for Rs.100/- only and marked by AIR MAIL. However, in case of nearby places, such parcels need not be marked by AIR MAIL. If, for any reasons the answer books pertaining to a subject of the examination which is held in the afternoon session can not be dispatched on the same day, they may be properly packed and sealed on the conclusion of the examination and kept in the safe custody of the Head of Office and transmitted by the next available post.

(CAG Lr.No.77-Exam/115-82 (Examination CircularNo.1/1984) dated.31.1.1984).

(d) Parcels/packets booked to the Office of the C.A.G through Indian Airlines should be specifically marked for city delivery along with the address on the parcels/packets as shown below;-

“ The Comptroller and Auditor General of India,
9 Deen Dayal Upadhyay Marg,
NEW DELHI-110 124.”

Name of the officer should be indicated in the address as usual, if the parcel/packet is to be addressed by name. Intimation about the despatch should also be sent to the addressee by e-mail/FAX/Speed Post in all cases.

(C.A.G Circular No.I/R & I/86 dated.6.8.1986)

(e) Economy slips should be used on envelopes for all ordinary correspondence except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. Economy slips are not to be used for covers addressed to private individuals, firms or to foreign countries.

(f) All covers received from other offices should as far as possible be used again, by removing the old economy label pasted to the flaps and pasting new ones.

(g) The despatcher will be careful to see that the address is fully and correctly written on envelopes. All covers sent by post should also be franked under his signature.

(h) The despatcher should be careful to see that the enclosures to every letter are correctly forwarded. He should also write in the cover of each letter the name of the station at which it is to be delivered and not merely the official title of the person addressed.

(i) Urgent communications may be sent by special messenger, if absolutely necessary in public interest letters and packets meant for offices situated in the city are entered in local delivery books and sent through messengers posted for local delivery duty. Packets meant for valuables should, however, be sent only through trustworthy messengers. The despatcher should ensure that all communications so sent are duly acknowledged in the local delivery books.

(j) The despatcher should see that all covers despatched from the office using service postage stamps contain the office stamp and his own signature.

4.33 Precautions for ensuring correctness of address - (i) Change of address of offices will be intimated to the despatcher, who should note them for guidance and keep a record where considered necessary. He will be responsible for seeing that deliveries are made to the correct addresses only.

(ii) Primarily, it is the duty of the section from which letters of other communications issue, to enter the correct address with the destination in the office copies of drafts even before they are submitted for approval.

(iii) Abbreviations should never be used unless these are generally understood and have been included in the list of recognized abbreviations.

(iv) Drafts etc. with incomplete address should be returned to the respective sections to be completed before typing or despatch.

4.34 Franking Machine - A franking machine is installed in the General Section to facilitate speedy stamping of outward letters. The franking system should be adopted in all cases, where this could be done conveniently. The instructions regarding its custody and use, as indicated below should be strictly followed:

(i) The machine should be locked up in an almirah after use.

(ii) It will be under the safe custody of the AAO of General Section.

(iii) The keys of the machine should be in the personal custody of the A.O (General). The AAO should obtain the keys at the commencement of the day's work and return them after use the same day. The duplicate key will be with the PAG/AG.

(iv) No unauthorized person should be allowed to handle the machine.

(v) All franking work should be done under the direct supervision of the AAO so as to prevent the possibility of misuse.

(vi) The accounts and registers should be maintained by the Despatch Section as per instructions and rules contemplated in the conditions of the "licence for the use of the franking machine" and appropriate action taken by the Despatch Section as and when necessary.

(vii) The register should be submitted through the AAO to the B.O. daily and his initials obtained in the columns provided for the purpose against the entries showing the day's opening balance, receipt, total and the closing balance.

(O.O No.Estt.74/56-57 dated 21.4.1956 in Case Estt. No.14-96-A/56-57)

2) A rebate of 3 per cent of the total value of stamps replaced by franking of postal articles is allowed annually by the Postal Department. General Section has to claim the rebate from the postal office and remit the amount received to the Cash

Section. The receipt of rebate and resetting of the machine should be watched through Franking Machine Record Book.

4.35 Closing of Despatch Register - The Despatch Register not only serves as a record of all outward correspondence but also affords facility to watch receipt of replies, wherever necessary. As and when replies are received, their inward current numbers and date of receipt should be noted in col.(11) against the original entry. So also the No. and date of reminders when issued should be noted in Col (10). The register should be closed after abstracting the outstanding letters issued up to the end of every month, in the form given below and it should be submitted to the B.O on the 18th of the next month. While doing so, the dispatch numbers of all outstanding letters should be indicated year-wise in the abstract. It should also be certified by the concerned unit that reminders have been issued to all letters for which replies are due.

Abstract of closing up to end of20.....

Opening balance

No of outward issues during the month

Total.....

No. for which replies have been received or are not necessary

Closing Balance

Details of balance.....

4.36 Outward Reminders - Reminders should be issued at regular intervals, if replies due are not received. Reminders should not however, issue as a mere routine without verifying that a reply has not been received. When no reply is received from any office for some length of time, action as indicated below should be taken.

(i) **Treasuries** - So far as Treasuries are concerned, the PAG/AG has got a very effective means of control and therefore, the Treasury Officer should be told that the delay will be noted as a treasury irregularity against him. If even after this, the delay persists a reference should be made to Director of Treasuries indicating the delay that has happened in the receipt of a reply to the reference.

(ii) **Heads of Departments** - A report should be made to the Government regarding non-receipt of reply to a reference from a Head of a Department only after the issue of two D.O reminders addressed to him by name over the signature of the B.O. or the DAG. In this case also the instances of delay in all the pending cases should be reported together if considered necessary.

The basic idea is that unnecessary correspondence with Government by reporting isolated cases should be avoided because such reports may not get any effective response.

The report to Government is bound to be more effective if habitual dilatoriness and delay on the part of a particular officer or department is reported, giving instances in support. Such a reference should always be got approved by the DAG who will bring such cases as he considers necessary to the notice of the P.A.G/AG.

(O.O.No.PA.96 dt.30.11.55 in case estt. No.14-96-6/55-56)

(iii) **Other Officers** - In the case of other officers the attempt should be to get a reply by direct correspondence. A report to the Head of the Department should be made only if there is chronic delay in several cases taken together. In doing so, a list of all references pending with the particular office should be furnished to the Head of the Department, indicating therein the extent of delay in each case. If however, no reply is received from the Head of the Department even after issue of two DO reminders, then the fact should be reported to the Government.

4.37 Files and cases - (a) The unit of recording correspondence is the “file”. A list of authorized files for different branches of the office is given in Appendix III. The file heading shown therein indicate the general and broad subjects dealt with and the numbers assigned therein should on no account be altered.

(b) Cases are formed under a “file” according to necessity in order to keep together the papers connected with a subject, either on account of its importance or for facility of reference. Thus, correspondence on matters of temporary interest and routine papers only will go into the “files” proper without being cased. AAOs should ensure that cases are made up, at the appropriate time on all important subjects especially when correspondence is likely to be protracted or when important orders from the Government of India and the C.A.G. on certain subjects are dealt with for the first time

in the office. A paper which by its nature requires the opening of a new case may be specially marked by the Assistant Audit Officer or the Branch Officer by noting the word 'make up case' on it.

(c) Notes and correspondence should form separate sections in the file or case, the notes always preceding the correspondence section. The papers in each section should be arranged in strict chronological orders and the pages numbered affixing distinguishing letters 'N' for notes and 'C' for Correspondence. Only odd numbers be marked on the papers, but both sides should be reckoned, whether there be writing on a page or not.

(d) Office notes, demi-official and 'un-official' papers, telegrams, express letters and telephone messages relating to a case should be put in their places in the case itself and should not be filed separately.

(e) All pins, tags etc. should be removed when papers are made into a case. Whosoever inserts a paper in a case should give it a page number and also number the previous pages, if they had not been numbered.

4.38 Register of cases - (a) Each section should maintain a register of files and cases in Form SY.255. One or more pages in the register being allotted to each file for noting the cases opened under it.

(b) The columns in the register are self - explanatory. As each case is formed, the first three columns of the register should be written up and the entries attested by the dated initials of the Assistant Audit Officer who will be personally responsible for the proper upkeep of this register.

(c) The index number of each case should comprise (i) the section initials. (ii) the file number (iii) the case number. (iv) the year or years during which the case relates.

(d) All cases should, as soon as the correspondence dealt with is completed, be closed and the fact noted in the remarks column of the register. But cases in which correspondence is not complete but continued after the close of the financial year should immediately be brought forward to the newly opened register under the same numbers which they had in the previous year. While doing so, the year reference for the new year should also be added in the case cover. Thus, if 10 cases are

formed under any particular file during a year and all except cases 3 and 8 are closed before the end of the year, the numbers 3 and 8 should be brought forward as cases 3 and 8 of the new case register and fresh cases formed in the new year should be numbered as 1,2,4,5,6,7,9 etc.

(c) Every section will be responsible for the custody of its files and cases whether closed or not till they are sent to old records. After the closing of each financial year all closed cases should be arranged and transferred to Record Section through the section records transit register and suitable noting made in the register of cases.

4.39 Confidential documents - Assistant Audit Officers of Sections should take requisite steps, with due regard to circumstances of each case, to ensure that confidential papers filed in the section are kept confidential. If a confidential file or a file containing confidential papers is sent to records, the forwarding officer should specially inform the Record Keeper so that proper arrangement would be made by him for its safe custody.

4.40 Supply of important orders, amendments to Rules, etc. to officers on leave/deputation - (a) C.A.G. has decided that the attention of Gazetted Officers, on their return from leave should be drawn to circular letters of general interest which have been issued during their absence on leave. To ensure this being done, it will be the duty of Gazetted Officers who give the file order on important communications from the Government of India and C.A.G. to order copies being given to the Assistant Audit Officer, General Section for record in a 'Stock file' maintained by him. When a Gazetted Officer returns from leave the 'Stock file' should be put up to him for perusal and return within a fortnight. The AAO, General Section will ensure the prompt return of the file after perusal by the officer. He will also put up a report of submission of the stock file to Gazetted Officers returning from leave to the A.O.(General) monthly on the 15th.

(b) It has also been decided that copies of the orders, amendments, etc. may be supplied to all officers who actually want them during leave, deputation, etc.

Any Officer who wants to avail of this facility may register his name with the General Section when he proceeds on leave/deputation, giving his correct postal address so, that copies of such orders, etc. may be sent to him. General Section will maintain a suitable register to record the names of officers who want copies of the orders, etc. Sufficient number of spare copies of all important orders, circulars etc. will be made available to that Section by the Sections issuing the circulars, etc. to enable the former to sent copies to the officers on leave/deputation.

Note : Officers on local audit duty may also go through the stock files in General Section, whenever they happen to be in headquarters, and obtain copies of circulars which they have missed during field duty.

(Circular No.TM 1/15-233/163 dated 28/29-10-1974)

4.41 Report of arrears in correspondence - (i) A report of outstanding letters should be prepared with reference to the purport register and submitted to the Branch Officer on the 7th, 14th, 21st and 28th of every month. The report should be in the following form.

Sy, Spl.2

WEEKLY/MONTHLY REPORT OF UNANSWERED LETTERS

No. in the Purport Register	Date of Receipt	From whom received	Subject	Reasons for delay
-----------------------------	-----------------	--------------------	---------	-------------------

An abstract of the weekly/monthly receipt, disposals and balances should be furnished at the foot of the above form under the following headings:

- Opening balance.....
- Letters received during the week/month
- Letters disposed of.....
- Closing balance.....

The outstanding should be analyzed into three categories as indicated in para 4.03 (iv). The reminders received and those disposed of and outstanding, should also be detailed separately.

Certificates in the following form should also be furnished at the foot of the report:

“Certified that necessary file order has been given on all letters finally disposed of and that the file or case number has been noted against the entries of letters in the purport register.

Certified further that all letters entered in the purport register up to the last week but one, and finally disposed of have been filed or cased as the case may be, and that all cases formed have been entered in the Register of cases then and there”.

(ii) In addition to the above, each section should send to the Secretary to the P.A.G./A.G on the last working day of every week a list showing the details of letters received from CAG in that section up to Tuesday of that week. Papers transferred from other sections should also be included in the list. The list should be prepared in two parts. Part I - showing the letters disposed of and Part II -those pending disposal, giving details of the General Index No., No. & Date of letters and details of the disposal/stage of action.

A ‘Nil’ report should be sent, if there are no letters received from CAG’s office.

(iii) All sections should keep a separate record of U.O. reference received from C.A.G. in a register which should be closed and put up to the B.O. concerned on alternate days. Such references should be disposed of within a week or 10 days of their receipt.

(iv) When submitting the monthly report on the state of work in the section on the 7th of every month, the sections should send to the Secretary to the P.A.G./A.G a separate list of outstanding letters in three parts as shown below and analysed into the three categories mentioned in para 4.03 (iv):

1. Reference from :
 - (i) Govt. of India
 - (ii) C.A.G.
 - (iii) The State Government II.Reference from other sections. III.
Other reference.
Total :

Letters received up to 28th of the preceding month and pending disposal should be included in the report. Details of the outstanding and reasons for their non-disposal etc. should be clearly indicated. The Secretary to the P.A.G./A.G will consolidate the reports and submit a consolidated report to the P.A.G. on the 10th of the month.

Note : The pendency of letters, etc., shown in the pending lists and the Monthly Reports should be correlated to the outstanding as per the purport register. In order to ensure that there is no omission in this regard a test check of the disposals of selected sections may be conducted after the monthly reports are submitted.

(Cir.No.T.M.VI/11-83/18 dated.3.5.1965)

4.42 Assistant Audit Officer's Note Book

The Assistant Audit Officer of Headquarters will see that the copies or short summaries of all important orders that have been marked by the Group Officer for note by or circulation to all Assistant Audit Officers are promptly noted in the Assistant Audit Officer's Note Book.

The register has to be closed on the 1st of every month and submitted to the Branch Officer.

(TM.II-10/59 dt. 23.9.1954)

CHAPTER V

CONTROL OVER GENERAL STATE OF WORK

5.01. General. - The procedure for effective control over the state of work in the office is stated in paragraphs 1.15.1 to 1.16.7 of C.A.G's M.S.O (A) Vol.I. 3rd Edition. Reports and returns of a general character to be submitted/ maintained commonly by all sections are dealt with in this chapter. Reports and returns special to different sections/branches are dealt with in the respective manuals.

5.02 Calendar of returns - The Assistant Audit Officer/Supervisor of each section will maintain a Calendar of Returns in the prescribed form showing all returns, statements, reports etc. due to/from outside offices or other sections of the office or due for submission to the P.A.G/A.G/DAG/B.O.

The following arrangements should be adopted in the form of the Calendar:-

- Section I** : All returns of a recurring nature due to authorities outside office.
- Section II** : All items of returns, registers etc. of a recurring nature due for submission to the officers or other sections within the office.
- Section III** : All returns, reports etc. of a recurring nature due from either outside offices or other sections of the office.
- Section IV** : Occasional returns, reports etc. to be taken up for disposal or due from outside offices or other sections.

Each section of the Calendar should be sub-divided into (a) Annual (b) Half Yearly (c) Quarterly (d) Monthly (e) Fortnightly and (f) Weekly, the entries in each of the Sub-divisions being arranged in the order of the dates on which they are due for submission/issue, leaving sufficient space under each subdivision for new items if any, to be introduced during the course of the year. The first five columns should be entered at the beginning of each year from the previous year's Calendar.

The Calendar of Returns should be examined by the Asst. Audit Officer/Supervisor daily to see that the returns, reports etc. due on the date are submitted/issued promptly. The Calendar should be submitted to the B.O. every week on Tuesdays indicating the latest position in respect of the returns issued or submitted together with an abstract of the arrears up to the end of the previous week. A set of pages should be set apart at the end of the Calendar of Returns for preparing the weekly abstract of arrears. The Branch Officers should ensure the punctual submission of the returns, reports, etc., on the due dates by reference to a copy of the returns, pertaining to their sections, which will be supplied to them. The Calendar of Returns should be submitted to the D.A.G. in supervisory charges on the 7th of every month along with the monthly arrear report for the preceding month.

The Asst. Audit Officers/Supervisors in charge of the section will be held personally responsible for seeing that the section Calendars are complete and kept up-to-date and all entries are copied from the previous Calendar correctly. A certificate to the effect that all the current items of the previous year's Calendar of Returns were carried forward to the Calendar for the current year should also be recorded by the Assistant Audit Officer/Supervisor on the first page while opening the Calendar of Returns every year. They should also see that all the units in the sections are properly detailed in the Calendar of Returns for the purpose of noting the dates of submission of registers, etc., kept by different units.

Note: 1. The abstract of arrears should be prepared in a tabular form indicating (i) To/From whom due, (ii) Due date and (iii) Reasons for the pendency.

2. The monthly closing on the 7th should cover the returns to be submitted or issued/received up to the last day of the previous month.

3. When the Calendar of Returns is submitted to him, the Branch Officer should test check the entries against one or two returns and attest those entries. The test check should cover all the returns in the course of the year.

(O.O.No.TMV/12-8/Vol.VI/15 dated.13.10.1971)

5.03 Monthly Reports - (i) In order to present to the Principal Accountant General/Accountant General a complete picture of the state of work of the office as a whole, the Assistant Audit Officer/Supervisor in charge of each section should prepare a monthly report (in the form supplied to the sections separately). The report is intended to show the degree of control and management of the work exercised by the Asst. Audit Officer/ Supervisor concerned. It should be submitted to the Branch Officer on the 7th (or on the immediately preceding working day if 7th is a holiday) of the following month, who will review the report carefully and submit it with his remarks, if any, to the Group Officer concerned.

Note: 1. In the case of sections under the direct control of the Principal Accountant General/Accountant General (vide Note below Para 1.02), the report will be submitted to him after approval by the Branch Officer.

2. In the case of reports relating to the Sections in each of the branch offices, summary reports showing the state of work and arrear position in each group will be prepared and submitted to the Principal Accountant General/Accountant General, after the monthly reports of the various sections are approved by the Group.

3. The group controlling sections will also similarly prepare a summary report in regard to the reports of the sections under their control approved by the Group Officer and submit it to PAG/AG.

(ii) In the report, the part relating to outstanding letters should be prepared with reference to the closing of Purport Registers as on 7th of the month, showing the position of papers received up to 28th of the preceding month (vide para 4.42). The outstanding letters should be analysed and shown auditor-wise in the following proforma :

Unit No.	Name of Auditor	No. of letters Outstanding	No. of letters more than one month old
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(Circular No.Estt.A/III/14-452 dated.7.9.1974) (CircularNo. Cood (Au)/11-135/84-85/521 dated.22.11.1984)

5.04 Half yearly Report on the state of work to the PAG/AG - (i) The practice of sending quarterly report to CAG on State of Work has been dispensed with (vide Lr.No. 62-Audit/4-2008 dated 18.8.2009). Instead a half yearly report in the form of a descriptive memorandum reviewing very briefly the state of affairs in respect of all the functional groups or sub groups in the office and showing the position as on 31st March/30th September has to be compiled and submitted to the PAG by 15th of the month following the half year to which the report relates. The arrears in each group or branch as far as possible should be computed in mandays and exhibited in the report. The reasons for the arrears, and where the arrears exceed 15 mandays, the steps taken to reduce them and the time likely to be taken for their liquidation have to be briefly indicated. Each report which has to be in a narrative form should be accompanied by the following annexure in the form prescribed by the Office of the CAG of India.

Annexure

1.	Mis aud 2	Central Audit Report for the half year ended
2.	Mis aud 3	Parties deployed and the position of local audit
3.	Mis aud 4	Statement of issue of Inspection Reports
4.	Mis aud 5C	Paras outstanding for over 6 months - Central Government
5.	Mis aud 5S	Paras outstanding for over 6 months - State Government
6.	Mis aud 6C	Value (amount in rupees) of objections in part II A/IIB paras and other money value items in objection books pending recovery of settlement, which are pending over 6 months - Central Government
7.	Mis aud 6S	-do- - State Government
8.	Mis aud 7C	Issue of Audit Certificate (Autonomous bodies, Section 14 cases, World bank projects) - Central Government
9.	Mis aud 7S	Issue of Audit Certificate (Autonomous bodies, Section 14 cases - World Bank Projects) - State Government
10.	Mis aud 8C	Statement on Progress of Audit Committee meetings for settlement of audit objections for the half year

11	Mis aud 8S	Statement on progress of adhoc committee meetings – State Government
12.	Mis aud 9	Follow up action on Audit Reports - Statement I
13.	Mis aud 10	Follow up action on Audit Reports - Statement II
14.	Mis aud 11	Report on outstanding disciplinary cases
15.	Mis aud 12	Report on CAT/Court cases
16.	Mis aud 13	Report on non consignment of old records to the old records room
17.	Mis aud 14	Report on outstanding pension cases/GPF payment cases

- To be prepared separately for Central and State Governments.

(ii) Arrears accumulated in weeding out and destroying old records should invariably be mentioned in the half yearly state of work reports.

(CAG Lr.No.1027-O&M/82-83 dated.19.10.1984)

(iii) The state of work report for the half year ending 31st March should exhibit the arrears in respect of audit inspection work computed at the end of the year with reference to the programme for the year The position in this regard should be compared with that shown in the state of work report for the previous year and the increase/decrease in arrears during the year worked out.

(C.A.G Lr.No.333- Audit II/247/85 dated. 24.2.1986)

(iv) The reports on the state of work should indicate the internal arrears and external arrears separately and the periods to which they relate. In order to enable adoption of uniform standards for computing these arrears, CAG's office has prescribed norms for computing arrears in mandays in respect of some items of work and authorized the Accountants General to fix the norms for other items locally. The yardsticks to be adopted for assessing the arrears in mandays in respect of the more important items are given in Appendix IV.

(Letter No. Co-ord (Au)/11-135/85-86/551 dated.7.1.1986 to C.A.G)

(v) In cases where the relevant vouchers have been made available by the office of the Accountant General (A&E) but Central audit has not been completed by the Central Audit Parties, the arrears should be depicted in the Report on the State of Work as internal arrears in terms of mandays. On the other hand where the office of the Accountant General (A&E) has not been able to make available the vouchers for audit, the arrears in audit should be incorporated in the Report in concrete terms without indicating arrears in mandays.

(C.A.G Lr. No.2249-Accounts 11/109-85 (Circular No.75-Accounts/1985) dated 5.12.1985)

(vi) All the sections in the office should get their reports approved by their group officer and forward them to Co-ordn Section or to their group controlling section as the case may be by the 3rd of the month following the half year for consolidation. The group controlling sections will consolidate the reports received by them along with their own report and furnish a consolidated report for the group duly approved by the Group Officer, to Co-ordn Section by the 5th of the month following the half year. At the end of each report a summary of the arrears (both internal and external) under various items should be given along with the corresponding arrears reported in the previous report and the increase or decrease in arrears worked out. The report should also indicate all the measures taken or proposed to be taken for clearing the arrears and the probable date by which clearance of the arrears is expected.

The sections should endeavor to clear the arrears to the maximum extent and furnish a supplementary report to Co-ordn Section/Group Controlling Section by the 5th of the month following the half year and the group controlling sections should furnish the consolidated supplementary reports to Co-ordn by the 7th of that month. Along with the supplementary report, details of correspondence and bills handled during the half year should be given in the following proforma.

- (i) Opening balance
- (ii) Receipts
- (iii) Issues
- (iv) Closing balance
 - (a) Number outstanding for over three months
 - (b) Number outstanding for over one month but not over three months.
 - (c) Number outstanding for one month and below

Total

(vii) The report relating to the whole office will be compiled by Co-ordn Section on the basis of the reports and supplementary reports received and the report relating to that section. The consolidated report should be submitted to the Accountant General by 15th of the month following the half year to which the report for review.

Note : 1. The reports relating to the sections in the Branch Office, Cochin are consolidated by the Sr. Deputy Accountants General and furnished to Co-ordn Section.

2. A specimen of the form in which the report is to be prepared by the Sections is given in Appendix V. This is a general form applicable to most of the sections. Any special items of work assigned to particular sections should be added in the proforma by those sections.

5.05 Register of Incumbents showing details of duties assigned to each - A register giving a permanent record of the names of Branch Officers in charge of the section and of the Assistant Audit Officers, Sr. Auditors, Auditors and ClerkTypists working in the section and the duties assigned to them should be maintained in each section. One register should be used for at least five years and should be preserved for another period of ten years from the year in which it gets exhausted. The register should open with an index as below:-

Particulars	Page
1. Sanctioned strength of the section.	
2. Branch Officers in charge	
3. Section Head in charge	
4. Other Staff:	
Unit I	
Unit II	
Unit III etc.	

A few pages should be set apart for each unit in the Section and for furnishing the particulars of the Assistant Audit Officers/Supervisors and Branch Officers in charge of the Section from time to time. The details of work done by each member of the staff should be entered in the page set apart from the particular unit. Whenever there is a change in the incumbency of any staff it should be noted in the register immediately and the specimen signature and initials of the new incumbent obtained against his/her name.

The register should be submitted to the Branch Officer on the 5th of each month.

Note: Residential address with phone numbers of the staff members attached to the Section should be recorded on the remark column of the Incumbent Register

(O.O.No. TM, V/11-36/59-60/68 dt.5.3.1960)

5.06 Interpretation of rules, orders etc. - The Assistant Audit Officer/Supervisor of each Section should see that the same rule or order is not interpreted differently by different units in his section. If he/she has got any doubt on the interpretation of any rule or order, he/she should obtain the orders of the B.O.

The Branch Officers should ensure that the different Sections under their charge do not give different interpretations to the same rule or order. They should particularly note that when they do not agree with the views of their predecessors, orders of D.A.G/A.G./P.A.G. should invariably be obtained in every case before giving effect to their views.

When a Section feels that an interpretation of a rule or order is to be modified, it should prepare a note detailing the existing interpretation, its defects, the proposed interpretation and the reasons for modifying the existing interpretation and get the orders of D.A.G/A.G./P.A.G through the Branch Officer.

(O.O TM.VIII/12-28/Pay/65-66/21 dated/13/10/1965)

5.07 Office Orders - (1) All orders and instructions governing the work in the office, matters of office discipline which would find a place in the Manuals or which are eventually to be incorporated in any of the office manuals are issued from time to time as 'Office Orders'. All such Office Orders should be got approved by the Principal Accountant General/Accountant General before issue and should not be altered, amended or deleted except under his orders.

(Vide para 56 of CAG's MSO (A)- Vol.I).

(2) The following sections are authorized to issue Office Orders in respect of the subjects dealt with by them and allied sections:

Sl. No.	Section	Subject
1	O.E (Admn)	Administration and Establishment
2	Report(Civil)	Civil Audit Reports,PAC
3	ITS Cell	Matters connected with Information Technology.
4	SRA(HQ) I	State Receipt Audit
5	C.A.(HQ) I	Commercial Audit
6	O.A (HQ) I	Local Audit
7	IAU(Works)	Works audit
8	IAU IV	Forest Audit
9	Co-ordn	Central Audit (except Works and Forest Audit) and matters not specially assigned to other sections

If any section other than the above, requires an office order to be issued, that section will send the file with a draft of the Office Order duly approved, to the authorized section which will issue the office order. Before issuing the Office Order it will be sent to Co-ordn Section for assigning to it, a general serial number pertaining to the Calendar Year of Issue. When issued, the Office Order will bear besides this general number, the number indicating the file No. etc. usually assigned by the issuing section also. In the case of Office Orders issued by authorized sections in the Thrissur Branch Office, however, the general serial number will be assigned by IAU (Works) Section instead of Co-ordn Section. In order to distinguish between the general numbers assigned by the main office and Thrissur Branch office, the numbers will be suffixed by letters (M) or (T) as the case may be. eg. Office Order General No. 15 (M)/1987. Office Order General No. 3 (T)/1987 etc.

(3) A register of office orders will be kept by the authorized sections, in the following form:

Gl. Sl No.	Sectional No.	Date	Purport of O.O	Initials of G.O.	Index to subject of O.O	Reference to file in which OO emanated
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note : 1. In the Register maintained by Co-ordn/IAU (Works) all office orders issued by other authorized sections in the main office/ Thrissur branch office will also be entered.

2. Col (6) will indicate the subject in brief eg. 'Audit Procedure'. 'Classification', etc.

(4) The authorized sections will keep two copies of the office orders in separate stock files arranged serially, one for record in the section and the other for submission with files. Each file which will be kept bound in convenient volumes should be provided with an index showing the list of standing office orders.

The sections issuing the office orders should review the standing office orders during the month of May every year and take action as prescribed below :-

- (i) Office orders that have become obsolete should be cancelled by the issue of an omnibus office order.
- (ii) If an office order has been modified or amplified, action should be taken to issue a revised order incorporating up-to-date corrections so that it may be more useful for guidance in current work.
- (ii) If an office order is important enough to be manualised and has not been manualised so far, action should be taken to manualise it.
- (iii) Office orders which have been manualised, cancelled or superseded should be removed from the list of standing office orders by making suitable remarks like 'manualised', 'cancelled' etc. against the relevant entries in the list.

A report on this review work should be submitted by the concerned section to the Group Officer on 1st June every year.

5.08 Sectional Orders - All orders and instructions not requiring incorporation in office manuals, e.g. transfer orders, posting orders etc. which are issued in the course of regular work in the office should be issued as 'Sectional Orders'.

5.09 Circulars - Circular letters pertaining to a particular subject should be issued from the section dealing with that subject, in consultation with other affected sections, if any. All circular letters of general application to treasuries, departments etc. should be issued from the sections authorized to issue office orders.

5.10 Office Manuals - (1) The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are issued in accordance with the provisions of paragraphs 2.1 to 2.5 of the CAG's M.S.O (A) Vol. I. 3rd Edition. Instructions and decisions of a permanent nature of the Government of India, the State Government, the CAG and the PAG or other authorities should be incorporated in the appropriate office manuals, if suitable for inclusion therein, with full reference to the case, letters etc.

(2) The section responsible for keeping the manual up to date should maintain a Register of Correction slips to the Manual in the following form :

C.S. No.	Para affected	Purport of correction slip	Date of approval by PAG/AG	Initials of B.O.	Date of transfer to General Section for printing
1	2	3	4	5	6

Proposals for corrections to office manuals should be submitted with a note by the section initiating the correction through the section responsible for keeping the relevant manual up-to-date. On approval by P.A.G/A.G. the correction slip should be entered in the Register of Correction Slips and the correction slip number assigned to the correction. Simultaneously, copies of the correction slips should be typed out and furnished to the sections whose work is affected by the correction. Copies of all approved correction slips to a manual should also be furnished to General Section quarterly on 5th of January, April, July and October for getting them printed and supplied to all officers and sections to whom copy of the manual has been supplied.

Note : Petty or minor corrections and also amendments based on the orders of CAG or the Govt. of India or the State Government may be approved by the Group Officer.

(3) Asst. Audit Officers/Supervisors will be responsible for incorporating all the corrections in the section books and keeping them up-to-date. It is their duty to see that the procedures prescribed in the books and manuals are strictly adhered to in their sections and that no departure is made with out special orders.

“Convention” or “old practice” is no authority for departure from the authorized procedure as laid down in the codes and manuals. If any such departure comes to notice, it should be brought to the notice of the Branch Officer with recommendations either to amend the instructions in the manuals so as to conform to the practice or for the immediate discontinuance of such unauthorized practice.

5.11 Report of handing over charge - (a) Branch Officers - Whenever there is a change in the Branch Officers either within the office or on transfer outside, the outgoing officer should handover to his successor all keys valuables, secret papers and other confidential

documents if any and report the fact of having done so to the Principal Accountant General/Accountant General. The report should be prepared in triplicate in respect of each section separately in the form given in Annexure I and should indicate important cases or items of work which are pending and likely to call for the successor's special attention or scrutiny. Mention may also be made of serious defects, if any, existing in the sections. After the successor has taken over charge, one copy each of the report will be retained by the relieving officer and the relieved officer. The third copy will be put up to the Group Officer for perusal and orders, if any, and to the Principal Accountant General/Accountant General with the remarks of the Group Officer. This copy should be filed in a separate file (to be handed over to the successor vide item 10 of Annexure I) and suitable action taken wherever called for. The confidential note on appraisal of work referred to in the item 14 of Annexure I should be kept along with other confidential papers.

(b) Asst. Audit Officers - When Asst. Audit Officers relinquish charge of their sections, they should prepare their handing over report in triplicate in the form given in Annexure II. The report should clearly specify the state of work in the section. After the relieving officer has signed the report, one copy each will be retained by the relieved and the relieving officers and the third copy put up to the Branch Officer for perusal and orders, if any, and to the group officer with the remarks of the Branch Officer. As in the case of reports of Branch Officers, these reports should also be filed in separate files and handed over to the successors.

(Endt. No. Estt. a/V/T-3 dated.6.8.1984)

(c) Sr. Auditors/Auditors and Clerks - Every Sr. Auditor/Auditor or Clerk relinquishing charge of the unit held by him should prepare a memorandum of cases, papers, etc. which are pending disposal and items of work which are in arrears and which require special attention of his successor. This memorandum together with a list of files, papers, bills, etc handed over should be submitted to the Branch Officer through the Asst. Audit Officer/Supervisor in charge of the section, for information and orders, if any.

Whenever a vacancy arise in a section either due to relief of the incumbent on short spell of leave without substitute or due to abstention of the incumbent, it shall be the responsibility of the Assistant Audit Officer/Supervisor in charge of the section to take stock of the state of work in the unit and bring the arrears if any, to the notice of the Branch Officer for such action as he deems fit. The Asst. Audit Officer/Supervisor shall also suggest alternate arrangements for looking after the work in the unit so long as it remains vacant. The Branch Officer should bring to the notice of the Group Officer cases of habitual abstentions of Sr. Auditors/Auditors/Clerks and the arrears which have accumulated on account of such abstentions.

(O.O No.TM VI/11-83/4 dated.3.6.1976)

5.12 Powers of Asst. Audit Officers in regard to Section work:- The AAOs shall exercise the following powers for the expeditious disposal of business and the smooth running of the office:

- (i) Giving file orders on all letters except those from C.A.G. and Central and State Governments.
- (ii) Communication of important orders received through circulation and those issued by the P.A.G/A.G/D.A.G to other sections, B.Os. etc.,.
- (iii) Examination of petty and minor registers other than pending reports, Progress reports etc. They should however, be submitted to the Branch Officer quarterly. The selection of registers which are to be treated as petty and minor should be made under the orders of the P.A.G/A.G.

Notes : (1) The powers detailed in item No. (ii) are exercisable only by the Asst. Audit Officers of Controlling Sections.

(CAG Lr.No.2729-Admn.I/360-60 dt.30.8.1960)

(2) The power of giving file orders delegated to the AAOs under (i) above should be confined to cases where appropriate action has been taken under the orders of the B.O/D.A.G/A.G/P.A.G. as may be necessary. The AAO should ensure that the action is complete before recording file order on a letter.

(CAG Lr.No.3966-Admn I/360-60 dated.27.12.1960 in case Estt. 14-96-A)

(3) The Supervisors will have the same powers and duties as the AAOs in the capacity as Section heads.

5.13 Inspection of Audit and Accounts Offices by the Director of

Inspection - (a) Object of Inspection - The inspection of the Office of the Accountants General (Audit) through the Director of Inspection not only enables the C.A.G to judge whether his ultimate responsibility for the efficiency of the offices under his control is adequately discharged but it also enables the P.A.G/A.G. to ascertain whether his primary responsibility for the efficient working of the office/department of which he is the head is being properly and consistently fulfilled. In order, therefore, to enable the Director of Inspection to discharge his functions in an effective and constructive manner the office should help and co-operate fully with the Director of Inspection in the process of inspection. While it is open to the P.A.G. to suggest to the Director of Inspection any particular process of audit which he would like to be examined, or any class of charges deserving of particular attention, or points of suspected weakness, to which he would like the inspection to be directed, this privilege should be sparingly used.

(b) Supply of records etc. to the Director of Inspection- The supply of documents, registers and other records to the Director of Inspection for his examinations could be made expeditiously in order to enable him to complete his work according to planned programme. The heads of offices should, therefore, make adequate arrangements to supply the documents required by the Director of Inspection within 24 hours from the time they are asked for. The records will be obtained by Inspection Accountant by issuing requisitions therefore to the sections concerned or by personal contact with the Asst. Audit Officer. If the records etc. cannot in any case be supplied promptly, orders of the D.A.G. should be taken to supply them after a specified interval and the Director of Inspection should be informed of the fact and the reasons for delay.

(c) Disposal of objections - While the inspection by the Director of Inspection is in progress no formal inspection notes containing the objections, criticisms and observation will be issued to the Head of the Office. The various points arising out of the Inspection will be settled as far as possible on the spot by personal discussions at

appropriate levels. Any serious irregularities such as defalcations, culpable negligence etc. will be brought to the notice of the P.A.G./A.G for immediate action. The normal procedure will, however, be as follows :-

The Inspection Officers will, during the course of his scrutiny of the various documents, take note of the points arising out of the scrutiny and discuss them with the Asst. Audit Officers concerned to ensure the correctness of the facts. The rough memo or a collective summary in respect of the same type of irregularity pertaining to different sections, as may be convenient, should then be shown to the Branch Officer concerned and the points discussed with him. The result of discussion will then be incorporated in the memo, which will be initialed both by the Branch Officer and the Inspection Accountant. Wherever the Branch Officer does not agree with the point raised in the rough memo, he will indicate his views against the item concerned. This memo or the summary will then be submitted by the Inspection Accountant to the Director of Inspection who will bring the points to the notice of the D.A.G/A.G./P.A.G. as may be necessary. If the Director of Inspection notices any point in the course of his own scrutiny, he will discuss them similarly at the appropriate level. Where any further action is necessary, the results of the discussions will be recorded then and there by the D.A.G/P.A.G. who will arrange for the issue of necessary orders for the rectification of the defects or implementation of the decisions under intimation to the Director of Inspection.

(d) The form and content of inspection reports: Generally speaking, the Director of Inspection, as representative of the CAG, should be able to settle most of the points raised during the course of inspection. Only a few important points where the differences cannot be settled on the spot or which cannot be decided finally with out the orders of the C.A.G. would be included in the Inspection Report. Minor cases where no deliberate intention to circumvent the procedure is involved need not be included in the report, nor cases where remedial measures have been taken to prevent the recurrence of such irregularities in future mentioned therein. The PAG has, however, to report to the C.A.G. every serious case of failure of audit, (Para 1.23.1 of M.S.O (A) Vol. I. 3rd Edition). This will naturally include those brought to notice by the Director of Inspection.

The Inspection Report will contain general remarks giving an overall picture of the state of affairs of the office. This would indicate the general impression which the Director of Inspection has formed, as a result of his inspection, the efficiency, accuracy, punctuality etc. of the work of the office inspected and should give a summary of any really important matters on special problems the consideration of which has been initiated and which are still outstanding.

The draft inspection report will be discussed by the Director of Inspection with the head of the office before closing the inspection.

(e) Issue and disposal of Inspection Report: The Director of Inspection will send 2 copies of his inspection report to the head of the office inspected within seven days of the completion of inspection. On receipt of the inspection report from the Director of Inspection, the P.A.G./A.G will consider the points with reference to the available records and documents and one copy of the report with replies given should be returned to the Director of Inspection within 15 days of receipt of the report. The Director of Inspection will settle by direct correspondence with the P.A.G./A.G. all such points as do not involve any question of major policy or any important decision of a general nature. In cases of points involving major policy which cannot be settled without the orders of the C.A.G. and matters of general interest concerning various offices will be referred to the office of the C.A.G. by the Director of Inspection in the form of a memo for decision.

(Endt, No. HA 3-120/54-55/21 dated.1.2.1955)

ANNEXURE I
(Referred to in para 5.11)

Handing Over Report of Branch Officer

(To be prepared in triplicate in respect of each section separately)

Handing over Report of Shri/Smt/Ms

Assistant Accountant General/Audit Officer

Section dated.

1. (a) Name of Branch Officer :

 Handing Over

 Taking Over

(b) Event for handing over :

2. Name of the Group

3. Name of the controlling/Coordinating section

4. Brief narration of the work attended to by the section

.....

.....

5. Position of Staff :

A.A.O Auditor Clerk

(i) Sanctioned Strength.

(ii) Men in Position.

(iii) Shortages, if any.

(iv) Action taken to fill up the shortage.

6. Comparative position of Arrears
(in terms of mandays)

Particulars	At the time of taking over charge on		At the time of handing overcharge now		Increase (+) Decrease (-)		Reason for increase with action taken and/or suggestions for over taking the arrears
	Internal	External	Internal	External	Internal	External	

(a) At Branch Officer's level :

- (i) Reviews
- (ii) Any other item

Total (a)

(b) In the Section :

(items are per monthly/quarterly
Arrear Report to be specified)

Total (b) -----

Grant Total (a) + (b) -----

7. Internal Test Audit/ Director of Inspection Reports pending :

	Year	Total No. of paras	No. of paras pending disposal	Suggestions for expeditions disposal of outstanding paras
(a) Internal Test Audit Reports				
(b) Director of Inspection Reports				

8. Important letters Cases pending disposal
(together with action suggestion, if any)

Year up to which due	Year up to which sent/done	Reasons for arrears and action taken so far

9. (a) Position of consignment of Old Records to Record Section:

(b) Position of physical verification of dead stock (specific mention may be made of excesses/shortages noticed and action taken therefore)

10. Books/Pamphlets files etc. handed over

Note : Specific mention may be made of MSO (T), MSO (A) Memo of secret instructions etc.

11. Valuables : (Cash, Service postage stamps if in charge)

12. Furniture : (Including keys and locks) etc.

13. Nominations in custody handed over.

14. Confidential papers, cases (including confidential note on appraisal of work and dependability of staff) handed over.

15. Special Remarks :

(a) A summing up of the state of work in section, non-closing of calendar of Returns, areas of weakness and other issues which need a personal attention, sanctions of long period of currency, cases of investigation by ECPA, Field Parties etc.

Handed Over/ Date:

Relieved Branch Officer

Taken Over /Date

Relieving Branch Officer

Remarks of Group Officer :

Remarks of Principal Accountant General :

(a) At Branch Officer's level :

(i) Reviews

(ii) Any other items

Total (a)

(b) In the Section :

(items as per monthly/
quarterly Arrear Report
to be specified)

Total (b)

Grand Total (a) + (b)

7. Internal Test Audit/Director of Inspection Reports pending :

	Year	Total No. of paras	Suggestions for expeditions disposal of outstanding paras
(a) Internal Test Audit Reports			
(b) Director of Inspection Reports			

8. Important letters/cases pending disposal (together with action/suggestion, if any)

Year up to which due	Year up to which sent/done	Reasons for arrears and action taken so far

9. (a) Position of consignment of Old records

(b) Position of physical verification of dead

stock (Specific mention may be made of

excesses / shortages noticed and action taken therefore)

10. Books pamphlets/Files etc. handed over

:

(a list may be appended)

Note : (Specific mention may be made of MSO (T), MSO (A), Memo of Secret Instructions etc.)

11. Valuables

12. Keys /locks/furniture etc. (transfer of charge certificate in terms of para 9.04 of Manual of general department and office procedure is enclosed.)
13. Confidential papers/cases (including a confidential note to the successor regarding quality of Auditors under his charge).
14. Calendar of Returns, Attendance register, Monthly and quarterly arrear reports, Register of Good and Bad Work, Register of Valuables, Duty lists etc.
15. Machines, cycles, typewriters, Calculators, duplicating machines etc., if any in charge.
16. Any other item requiring special mention.
17. (Heavy pendency in particular areas, action taken for missing books/files/keys/ machines etc. sanctions of long period of currency, cases of investigation by ECPA and/or parties, etc)

Encls : As mentioned above.

Handed over/Date
Relieved Asst. Audit Officer

Taken over/Date
Relieving Asst. Audit Officer

Submitted to Branch Officer

Remarks of Branch Officer

Remarks of Group Officer

CHAPTER VI
MISCELLANEOUS

6.01 Scale of office accommodation - (i) The scale of office accommodation prescribed by the Government of India for the various categories of staff are as follows :-

1.	Officers drawing Gr. Pay of Rs.10,000 in PB-4 and above.	360 sq.ft.(33 sq.m)
2	Officers drawing Gr. Pay of Rs.7600 in PB-3 and above but less than Gr. Pay of Rs.10,0000	240 Sq.ft.(22 sq.m)
3	Officers drawing Gr. Pay of Rs.6600 in PB-3 and above but less than Gr. Pay of Rs.7600	120 Sq.ft.(11 sq.m)
4	Officers drawing Gr. Pay of Rs.4800 in PB-2 and above/Section Officers in the Secretariat/Attached Offices but less than the Gr. Pay of Rs.6600	60 Sq.ft.(5.5 sq m)
5	Technical staff such as Draftsmen, Tracers, Estimators etc.	60 Sq.ft.(5.5 sq.m)
6	Ministerial staff such as Superintendents, Head Clerks, Assistants, Clerks, Multi Task Staff (MTS).	40 Sq.ft.(3.5 sq.m)
7	Ministerial Staff of Audit Offices.	40 Sq.ft (3.5 sq.m)

(OM No. 11015/1/98-Pol.I dated 20/2/2014 of Ministry of Urban Development, Directorate of Estates, New Delhi)

The total screened requirements of office accommodation determined on the above basis of the revised scales will be subject to the following austerity cuts:

Up to 30,000 sq.ft.	10%
More than 30,000 sq.ft.	15%

(G.O.I. Directorate of Estates (Policies) OM No. 11015/1/98-Pol.I dated 7.8.1998)

(ii) No separate space is to be provided for peons in rooms or halls. Where necessary, they should be accommodated in the rooms or halls in which the sections concerned are accommodated.

(G.O.I M.W.&H. Directorate of Estates O.M.No.11015-(2)/75-Pol IV dated.8.6.1977 with CAG's letter No.1146.NGE.II/5-77 dated.16.7.1977 File GI./R III/4-5/78-80 Vol.XIV)

(iii) The following scales have been prescribed for special requirements of office accommodation.

1.	Conference Room	22 sq.m to 44 sq m subject to requirement.
2.	Visitors Room	Visitors Room should be according to the requirement of the Ministry/Department but should not be more than 474 sq ft. Visitors Room of the size of 88 sq ft (8 sq.m) will be provided to the Officers of the rank of Joint Secretary & above within the ceiling of 474 sq ft.
3.	Receptionist	120 sq ft (11 sq m)
4.	Security Room at every entrance.	120 sq.ft. (11 sq m)
5.	Canteen	one sq ft (.009 sq m) per person in an office including the space for dining hall, kitchen etc.
6.	Dining/Tiffin Room (for lunch)	400 sq ft (36 sq meters)
7.	Ladies Common Room	120 sq ft (11 sq meters)
8.	Class Room	According to the requirement of the Department but should not be more than 474 sq.ft.(44 sq meters)
9.	Library	One sq ft for 25 books or one sq meter for 275 books
10.	Old Records	One sq ft for 20 recorded files or one sq meter for 220 recorded files.
11.	Caretaker Room	120 sq ft (11 sq meter)
12.	CPWD Maintenance Staff Room.	400 sq ft (36 sq meters)
13.	Stores	As per requirement of each office but should not be more than 400 sq.ft. (360 sq meters).
14.	Drivers Room	120 sq ft (11 sq meters)

Provision for additional space for future expansion to be made in a new building should be limited to 10% of total requirement. Ministries/ Departments requiring space in excess of the limit may provide for that with the approval of their Integrated Finance, keeping in view the need for maximum economy.

(G.O.I. M.W & H. Directorate of Estates O.M.No.11015-(2)/75-Pol IV dated 8-6-1977).

6.02 Hiring of office accommodation - When hiring private accommodation, the C.P.W.D. should be required to furnish a certificate of reasonableness of rent in places where the department operates. In places where the C.P.W.D. does not operate, assistance of Public Works Department, Revenue or Rent Control Authorities of the State Government should be sought for, in this behalf and the certificate of reasonableness of rent obtained from them.

(Cir. Lr.No.C.2. 16668 dt.24.3.1959 from E.E., C.P.W.D Division, Coimbatore Case No. Estt. 14-96 A and G.O.I. M.W.H & U.D.O.M. No. 27/26/65-ACC-II dated.29.4.1966 Case GI/R.III/4-34/Vol.IV)

6.03 Administrative approval to works - The PAG/AG is empowered to accord administrative approval to civil works relating to residential and non-residential buildings required for the IA&AD to the extent indicated below:-

- (i) Residential buildings Rs 50,000 in each case.
- (ii) Non-residential buildings Rs 2,00,000 in each case.

The exercise of these powers will be subject to the provision in the C.P.W.D. Code.

(G.O.I M.F Lr.No.F. 20(5)-EG.I/62 dt.5.12.1962 with CAG Lr.No.3968-NG.III/296-60 dt.12-62-Cast GI. RS/III/23/Vol.III. Circular No. 23 NGE/2009 issued in No. 353-NGE(Disc)/35-2005 dated 21.5.2009)

6.04 Installation of Office and residential phones

- (a) For the landline phones at residence of DAGs and above, instruments will be provided by the office.
- (b) For the mobile phone, no instrument will be provided by the office except to the DAIs for which the cost of each hand set will be limited to Rs 10,000.
- (c) The combined limit for the landline, mobile phone and broadband will be as under:

Prl.AG	Rs 2,500 per month
AG	Rs 2,000 per month
Sr.DAG	Rs 1,500 per month
DAG/W.O	Rs 800 per month

In addition to the above the applicable taxes on the expenditure incurred up to the ceiling amount shall be paid for/reimbursed to the officer. Where the bills are paid by the office, amount in excess of the above mentioned limits if any, will be recovered from the salary of the officer.

(d) Sr.DAG/Director/DAG/Dy. Director level officers will now be entitled to broadband facility at home and in case the officer does not have broad band facility at home, the amount reimbursable will be reduced by Rs 400 per month. ie. ceiling will be Rs 1,100 per month. These officers will be entitled also to mobile phones for which no handset will be provided by the office as mentioned at paragraph 2(b) and within the overall ceiling mentioned in paragraph 2 (c).

(e) In case the bill for landline telephone at residence is below the ceiling mentioned in (d), the officer can submit the receipt in respect of mobile and broadband services availed by him/her for reimbursement, subject to the ceiling.

(f) The payment of telephone bills for land line at residence of PAG/AG/DAG/PDs is made by the respective office. The mobile phones are owned by the respective officers. Therefore, the officers concerned should make the payment for this mobile phone first. If the total charges of landline, broadband internet and mobile phones exceeds Rs 2,000 pm (AG/PDA) or Rs 2,500 pm (PAG/DGA) they may request the Principal Director (Staff) in Hqrs office to sanction reimbursement of the excess expenditure (upto 30% of the ceiling). The request must be accompanied by detailed justification and a certificate from the officer that the excess was due to official calls.

In order to reduce the number by proposals for reimbursement, claims for reimbursement of excess expenditure (upto 30% of the ceiling) are to be submitted once in three months.

(HQrs Office OM No. 2441-GE1/84-2007 dated 26.4.2007 and OM No.5787-GE-1/84-2007 dtd:19.09.2007)

6.05 Fire prevention - Orders and instructions in regard to precautions to be taken to prevent fires and the action to be taken in case of an outbreak of fire can never be complete or fully comprehensive against all possible contingencies. It is therefore, necessary that the officers concerned exercise proper judgment and initiative

when dealing with emergencies calling for decisions which depend entirely on the circumstances involved. Highest priority must of course, be assigned to the saving of life. In an emergency all the branches in the office should participate and the chain of command shall be:

Principal Accountant General/Accountant General

Sr. Dy. Accountant General/Dy. Accountant General

Branch Officers.

Assistant Audit Officers

Sr. Auditors, Auditors, Clerk-Typists and Caretakers

Other Group C staff

Group D staff.

Extracts of part II and Part IV of the Fire Orders containing instructions regarding the action to be taken in case of a fire and regarding the fire prevention measures to be taken are given in Appendix VI. They should be carefully studied by all the officers and staff and scrupulously followed.

Proper record should be maintained by all concerned of messages transmitted/received, action taken and diary of events during the emergency. On termination of the emergency a report should be prepared by the Audit Officer (Admn) and forwarded to the Dy. Accountant General. The report should include an approximate assessment of the damage caused by fire in consultation with the concerned department/office. An enquiry should be held into the circumstances of the outbreak of fire and action taken for its extinguishment.

(Fire Orders issued in No.GI.R.II/5-22/76-77 dt.24.8.1976)

Note: In the Branch offices at Kottayam, Kochi, Thrissur and Kozhikode, the report will be prepared by the Audit Officer in charge of the Section where there was outbreak of fire.

6.06 Responsibility of Government servants for losses to Government The responsibility of Government servants for any loss sustained by Government is indicated in Rule 21 of the Compilation of General Financial Rules (Revised), 2004 of Central Government. Any such loss should therefore, be immediately reported by the Officer concerned to C.A.G through his immediate superior.

6.07 Posting of Group D staff (re-designated as Multi Tasking Staff) - (i) The Group D staff to the Branch Officers and for the sections under their charge will be placed under the control of the Branch Officer concerned who may distribute the work among those Group D staff in such a way as to increase the efficiency of work in the sections and to meet his own requirements.

(ii) Separate attendance registers should be maintained for the Group D Staff posted under each Branch Officer. The maintenance of the attendance register may be entrusted by the B.O. to one of the sections under his control.

(iii) Substitutes will normally be posted in casual leave and restricted holiday vacancies; subject to availability. If more than one group D is absent on a particular day, substitute arrangements will be made by the General Section from the leave reserve available.

(iv) The Branch Officers should exercise strict control over the Group D Staff posted to their group by watching their attendance, assigning definite jobs, laying down time schedules, and directing the Group D officials to report as soon as a job is done. They should ensure that the procedure detailed above results in effective utilization of the Group D staff posted under them.

(O.O.No.OE.E.(B)/I/67-68 dated 11.7.1967)

6.08 Liveries to Group D staff - Group D employees (re-designated as Multi Tasking Staff) are supplied with liveries in accordance with the scales prescribed from time to time. They should observe the livery rules strictly.

6.09 Multi Tasking Staff (MTS) -: Consequent upon acceptance of the recommendations of the 6th Central Pay Commission, all the erst while Group 'D' posts viz., Safaiwala, Waterman, Chowkidar, Mali, Farash, Peon, Sr. Peon, Daftri, Junior Gestener Operator & Record Keeper (Group C post) etc. have been merged in Pay Band - I (Rs 5200-20200) with Grade Pay of Rs 1800. The above posts have been re-designated as "Multi Tasking Staff" (MTS).

Note: The following duties have been prescribed for the Multi Tasking Staff.

1. General Cleanliness & upkeep of the Section/Unit
2. Sanitation work of building/office
3. Cleaning of rooms
4. Cleaning of building fixtures etc
5. Watch & Ward duties
6. Opening & closing of rooms
7. Upkeeping of parks, lawns, potted plants etc
8. Dusting of furniture etc
9. Carrying of files & other papers within the building/office
10. Delivering of Dak (outside the building)
11. Physical maintenance of records of the section
12. Stitching and binding of records/files/registers of the Section/Unit
13. Photocopying, sending of Fax etc
14. Other non clerical work in the Section/Unit
15. Assisting in routine work like diary, dispatch etc including on computer
16. Maintenance of office equipments/fixtures and fittings and provide necessary assistance for running of such equipments
17. Driving of vehicles, if in possession of valid driving licence
18. Any other work assigned by the superior authority.

(HQrs Circular No. 18 NGE/2010 issued in No. 171-NGE(App)/25-2010 dated 28.6.2010)

6.10 Procedure to be followed when incorrect or unfair comments of the activities of the office appear in the press - When incorrect or unfair comments of the activities of a department or office are published in the newspapers such matters should not be taken up direct with the Editors of the newspapers concerned as it would involve the department or office in a press controversy. Whenever it is desired to take up matters of the kind with the press, the principal Information Officer may be consulted who would, if need be, arrange for publication of rectifications or clarifications without directly involving the department or office in a press controversy.

6.11 Procedure for change of name by Government servants - (i) A Government servant wishing to adopt a new name or to effect any modification in his existing name should be directed to adopt the change formally by a deed in the form

given in the annexure to this chapter. In order that the execution of the document may not be in doubt it should be attested by the two witnesses known to the head of the office where the Government servant is working. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazette of India, the publication being under taken by the Government servant at his expense.

(ii) In case an addition/change in surname only of a female Government employee is desired on account of her marriage/remarriage, she should give a formal intimation to her appointing authority on her marriage and request for a change in her surname. Particulars of the husband should also be given by her for making necessary entries in the Service Book.

(iii) If deletion of surname or reversion to maiden name on divorce/separation or death of the husband of a female Government employee is desired, the change may be permitted if she gives an intimation to the appointing authority regarding the change in the marital status and also a formal request for reversion to her maiden name.

(iv) There is no prescribed form for giving the intimation/request for the changes referred to in sub paras (ii) and (iii).

(G.O.I. Ministry of Personnel, public Grievances and pensions O.M.No.19016/1/87-Estt.(A) dated 12.3.1987 recd. In CAG's NGE.3/49-86 dated.17.6.1987 Case Audit/Admn/III/14-15/Vol I).

(v) It is only after the above formalities have been complied with and a satisfactory evidence of identity and execution of the document is given by the Government servant, that the adoption of the new name or change in the existing name should be recognized officially, and entries in Government records wherever necessary amended accordingly.

6.12 Production of official documents in a court of law - The procedure to be followed when a Government servant is summoned by a court to produce official documents and / or give evidence on the basis of the documents and instructions thereon are contained in confidential communications issued by the Government of India from time to time. The procedure to be followed by the officials of Indian Audit and Accounts Department is detailed in Para 2.41 of CAG's M.S.O (Admn) Vol.I., III Edition.

Note : Documents produced in a Court are some times impounded under powers vested in the court. As a matter of precaution and to provide for all eventualities, a Photostat copy of the documents should always be kept.

(C.A.G's Lr.No.460-Admn.I/5-55 dated 3.3.1955)

6.13 Utilisation by the Police of documents in possession of audit offices: If an investigating officer of the State Police wants original documents in the custody of Audit Officers, he should move the Inspector General of Police, who after satisfying himself on the point will address personally the A.G. to hand over the documents to the investigating offices.

(Cir.No.29/75 (N0.D 1-85504/75) dated 11.10.1975 of I.G. of Police, Trivandrum)

Note: Whenever original documents are to be handed over to the investigating officer, Photostat copies thereof should be taken and kept on record. Before handing over the originals to the investigating officer, the Photostat copies should be compared with the originals and certified to be correct both by the investigating Officer and a Gazetted Officer.

(CAG's Lrs.No.C9/321/Admn I/53-Coll, IV dated.18.8.55 and No.C9/321-Admn I/53-Coll.V dated.7.11.1955)

6.14 Interrogation of the staff of Accountants General Kerala by Police in connection with defalcation/embezzlement cases - (i) Whenever any Police Officer finds it necessary to examine/interrogate the audit staff in connection with defalcation cases he should submit a report to the Deputy Inspector General of police concerned who would in turn sent a communication to the Principal Accountant General/Accountant General. Such communications should contain details such as designation of the officers required to be examined and brief particulars of the case. If the defalcation relates to a civil office (other than treasuries) and the subject matter is dealt with in the branch office at Thrissur, the communication may be addressed direct to the Sr. Deputy Accountant General.

(Cir. No.29/75 (No.D1-85504/75) dated 11.10.1975 of I.G. of Police, Trivandrum)

(ii) The police staff may be permitted to interrogate and take statements from the staff of the Principal Accountant General's/Accountant General's Office although this should be done in the presence of an officer of the Audit Department, nominated by the Principal Accountant General/Accountant General. To prevent confusion such interrogation should take place after the receipt by the Principal Accountant General/Accountant General of full details of the fraud and his own investigation under the immediate supervision of a senior officer.

(C.A.G's Lr.No.132-Admn/51-pt. II dated.23.2.1952)

Note: There is no objection to the staff being interrogated in respect of matters connected with the discharge of duties when an incumbent was on deputation. It is not, however, necessary that an officer of IA & AD should be present.

(CAG's Lr.No.446-N2/5-85 dated.4/8-4-1985)

(iii) Accordingly, in all cases where interrogation of Audit staff for the purpose of providing evidence for prosecution becomes necessary, it would be necessary to receive a formal request from the Police Department (preferably from an officer not below the rank of the Deputy Inspector General of Police) stating that such and such officers (by designation/name) associated with the detection of the case are required to be examined by the Police. When the fraud, defalcation, etc. relate to a civil office other than treasuries and the subject matter is dealt with in the Thrissur Branch Office, the request will be sent to that office direct. On receipt of the request, the concerned section dealing with the case will ascertain the names of the persons associated with the detection of the case and where they are working at that time. Simultaneously, the Group Officer will put up a detailed note on the case to the Principal Accountant General/Accountant General and obtain his permission for the interrogation of the staff and nomination of the officer in whose presence such interrogation should take place.

If the officers whom the police desire to examine, desire to refer to the original documents such as draft inspection report, audit enquiries, replies to audit enquiries etc. before presenting themselves for interrogation, necessary facilities should be provided to them in that regard. Where the subject matter is dealt with in a Branch Office, the examination of the staff would be conducted in the presence of an officer of that Branch nominated by the Principal Accountant General/Accountant General. The

police should be informed about a week in advance as to the place and date of examination. If the staff concerned is working at a place other than the place of examination he will be allowed to go to the place of examination a day in advance of the date of examination to enable him to refer to the original documents.

(O.O.No.T M V/15-210/GI/452 dated.6.10.1975)

Note : Under Section 160 (1) of the Code of Criminal Procedure, the investigating officer is empowered to require the attendance before himself of a person acquainted with the facts and circumstances of the case. When recourse to this provision is taken and a notice is issued by the investigating officer for being served on the person concerned it behoves on the person summoned to comply. It is not open to him to take up a stand that he will attend only along with certain others.

(Govt. of Kerala Ir.No.3432/C1/82 Vig. (C) Dept. dated.2.7.1982)

6.15 Court cases filed by State Government employees where Principal Accountant General/Accountant General is impleaded as one of the defendants/respondents - (i) Where Principal Accountant General/Accountant General is impleaded as one of the parties, the cases are to be defended on behalf of the Principal Accountant General/Accountant General. This can be done either by filing a single affidavit/written statement on behalf of all defendants/respondents or a separate counter affidavit/written statement on his behalf. Civil Suits/Writ Petitions wherein Rules or Orders of Government have been challenged can be handled by the State Government who may defend the case on behalf of the Principal Accountant General/Accountant General as well, when so impleaded. An application may also be filed before the court on behalf of the Principal Accountant General/Accountant General requesting the Hon'ble Court to exclude the Principal Accountant General/Accountant General from being impleaded. Where the Civil Suits/Writ petitions challenge alleged incorrect interpretation/application of Rules or Orders by the Principal Accountant General/Accountant General, the cases may be defended by the Principal Accountant General/Accountant General by filing counter affidavit or written statement as the case may be.

Every case filed by State Government employees is to be examined as to whether it is to be primarily defended by the State Government (on behalf of the Principal Accountant General also) or a separate counter affidavit/written statement is to

be filed by the Principal Accountant General/Accountant General. The Principal Accountant General/Accountant General in no case should be left undefended. He is to be defended either by the State Government or by himself by filing a separate counter affidavit/written statement either through the same Counsel or through a separate Central Government Standing Counsel.

(CAG Lr.No.321-LC/52-86 (NGE Circular No.NGE/43/86 issued in June 1986)

(ii) The following instructions will be observed in respect of suits in which the Principal Accountant General/Accountant General is impleaded as a co-respondent along with the State Government in his capacity as the Audit Officer of the State.

(a) The Principal Accountant General/Accountant General is to be defended at State cost in all cases in which he is impleaded as a co-respondent along with the State Government in his capacity as the Audit Officer of the State. In such cases the Advocate General will arrange for the defense of the Principal Accountant General/Accountant General also along with the State Government.

(b) Separate counter affidavit on behalf of the Principal Accountant General/Accountant General need not be insisted upon except in cases in which it is absolutely essential to file a separate counter affidavit to effectively defend the O.P.

(c) In case of differences between the Government and the Principal Accountant General/Accountant General with regard to the contentions that are to be advanced in the O.P., unanimity may be attempted to be achieved by discussion between the Principal Accountant General/Accountant General and the concerned departments.

(d) In all cases of dispute, where action is due on the part of the Government and pending for decision/orders/instructions/clarifications, urgent steps should be taken to communicate the decisions/orders etc. to the Principal Accountant General/Accountant General.

(e) The final judgement of the Court with orders of Government thereon or action on the part of the office of the Principal Accountant General/Accountant General shall be communicated to the Principal Accountant General/Accountant General as soon as the judgement is received.

(GO(P)No. 65 dated 15.5.1978 and Circular No. 76491/M4/78/GAD dated 12.7.1978-File Estt.AIII/14-452 Vol. III)

6.16 Suggestions award Scheme - (i) With a view to stimulating original thinking among members of staff and there by improving efficiency and productivity, a scheme for the grant of cash awards to the members of the staff (including officers) for suggestions for the improvement of audit, accounting and house-keeping procedures which contribute to economy, efficiency or increased effectiveness of operations was introduced in 1971. The salient features of the scheme (as amended) are as follows:-

- (1) The suggestions should be for improvement in audit, accounting of house-keeping procedures contributing to economy, efficiency or increased effectiveness of operations:
- (2) Such suggestions may be of two categories, viz
 - (a) Suggestions having local application which do not have repercussions elsewhere and which can be implemented without orders from the CAG;
and
 - (b) Suggestions having wider application affecting allied offices and involving changes of prescribed rules or procedures, which require the approval of the CAG.
- (3) The suggestions will be considered by a Screening Committee constituted for the purpose, and those coming under category (a) which can be accepted for implementation, will be accepted under the orders of the P.A.G/A.G and suggestions of category (b) and suggestions the awards payable for which exceed the limits of the powers delegated to the PAG will be referred to the CAG with recommendations for final decision.
- (4) The awards may be given by way of cash awards or merit certificates/ letters of commendation.
- (5) Wherever the improvements resulting from the suggestions are capable of being assessed in fairly precise monetary terms the amount of the award for any single suggestion would not normally exceed 5% of the annual savings or Rs

1,000 whichever is less and in cases where the results of the suggestions cannot be evaluated in precise monetary terms, but the suggestions themselves are useful for adoption, suitable monetary awards will be given, the quantum of which may be decided in each case depending upon the importance of the matter but subject to the overall ceiling of Rs 1,000 in each case:

(6) Merit certificates/letters of commendation will be awarded for suggestions considered useful and good for adoption, in cases where the grant of cash award is not considered justified:

(7) (i) The names of the authors, their suggestions, improvements resulting there from, any monetary savings and the form and quantum of award sanctioned will be published in the Audit Bulletin.

(ii) The following procedure will be adopted in this behalf:

- (a) The suggestions may be addressed to the Principal Accountant General/Accountant General or deposited in the suggestion box kept in the office.
- (b) The notes containing the suggestions should indicate the existing procedure citing the relevant rules/orders, reason for suggesting a change, details of the revised procedure suggested, advantages thereof, etc:
- (c) Co-ordination Section will call for the views of the sections concerned, which should send their remarks to Co-ordination Section within a week.
- (d) The suggestions along with the remarks of the sections and the recommendations of Co-ordination Section will be placed before the screening Committee which will be constituted for the purpose as and when the suggestion is received.
- (e) The suggestions received will be recorded in a suitable register and disposal watched through it and the register will be put up to the P.A.G/A.G on the 4th of every month:

- (f) The details of the award winning suggestions such as the name of the author, the suggestion in brief and the award sanctioned will be displayed on the Notice Board specially provided for this purpose in each office building.

(Cir No. IAD/1-29/19-80/Vol.VII/89 dated.5.5.1979 & Para 2.16.1 of MSO(A)Vol. I, 3rd Edition)

- (iii) The details of the awards sanctioned will also be reported to the office of the C&AG for publication in the Audit bulletin.

(CAG's Lr.No.259-TAI/O&M/12-78 dated.23.3.1979).

6.17 Quarterly Audit Bulletins - In order to provide *inter alia*, a forum for exhibiting the literary talent of the members of the Audit Department for mutual benefit, quarterly Audit Bulletins are released by the CAG for circulation in all the Audit Offices in India. Members of this office who have a flair for writing may, if they so desire contribute articles on literacy and technical subjects to the quarterly Audit Bulletin. The contributions are to be handed over to the Secretary to PAG.

(Cir.No. AG (PA) 5 dt.16.4.1968)

6.18 Playing of National Anthem/Foreign Anthem - The instructions of the Government of India regarding the singing and playing of National Anthem/Foreign Anthem are given in Appendix VII-B

6.19 The State Emblem of India: Govt. of India, Ministry of Home Affairs, New Delhi has made the rules regulating the use of the State Emblem of India in official seal, on stationery, for display in vehicles/public buildings and its design. The State Emblem of India (Regulation of use) Rules,2007 is reproduced in Appendix-VII-C

6.20 Organizing Hindi Day/Week - Hindi Day should be observed on 14th September every year and the observance of Hindi Week should also commence on this day. In case 14th September happens to be a holiday, these may be observed on the following day. Voluntary organizations engaged in the preparation of Hindi should also be associated with these celebrations.

(GI MHA Dept. of OL OM No.I/14034/2/87-OL(A-I) dt.22.9.87 and Orders dt.30.3.88 of AG - File OE (A)/Hindi Cell/GI)

ANNEXURE

(Referred to in para 6.11)

Deed for changing name/surname

BY THIS DEED, I the undersigned
(new name) lately called (former name) employed as
..... (designation of the post held at the time by the
Government servant) at (place where
employed in the Ministry/Department of the Government) do hereby :

1. Wholly renounce, relinquish and abandon the use of my former name of
.....and in place thereof do assume from the date
here of the name of And so that I may hereafter
be called, known and distinguished not by my former name of
..... but by my assumed name of
.....

2. For the purpose of evidencing such my determination declare that I shall
at all times hereafter in all records, deeds and writings and in all
proceedings, dealings and transactions private as well as public and upon all
occasions whatsoever use and sign the name of as my
name in place of and in substitution for my former name of
.....

3. Expressly authorize and request all persons at all times hereafter to
designate and address me by such assumed name
of..... accordingly.

In witness whereof I have here unto subscribed my former and adopted
names of and and affixed
my seal this Day of

.....
.....

Signed, and delivered by the
Above named
Formerly in the

Presence of

Witness : (1)
(2)

SECTION II
PART II - GENERAL SECTION AND ESTATE SECTION

CHAPTER VII

(i) GENERAL SECTION

7.01 General - The General Section is under the direct charge of Branch Officer (General) with an Assistant Audit Officer as the Section head. The following branches are attached to the General Section for the purpose of supervision and control.

(i) Correspondence (Inward and Despatch) (ii) Stationery (iii) Furniture and other stores.

Note : In the Branch Office, Thrissur the above said functions are dealt with by OE Section under the charge of Asst. Audit Officer.

7.02 Duties and responsibilities of the Section Head - (a) arranging for the daily tapals being opened in the presence of the Branch Officer (General) and preparing the daily dak of important orders, letters etc., for circulation among the officers.

(b) Marking on the inward letters the section to which they should be sent for disposal and arranging for the distribution of letters to the sections concerned without delay through Dak Monitoring System.

(c) Seeing that outward letters, returns etc. received before 3.00 pm and urgent letters received before 5.30 p.m are despatched before the office closes.

(d) Maintaining the following registers, accounts etc.,

(i) Register of valuables (form No. Sy.249)

(ii) Index register of confidential letters received in the office
(Form No. Sy.318 A)

(iii) List of unofficial references outstanding for more than seven days
(Form No.Sy.25).

(iv) List of indexed letters for which file orders are not noted by the sections for more than a month.

(v) Stamp account (form No.IV of this Manual).

(vi) Register of Dead stock (Form No.V of this manual).

- (vii) Calendar of Returns of the section.
- (e) Checking the stationery and other articles received from the Controller of Printing and Stationery.
- (f) Arranging for the sale of old News papers and magazines and also other unserviceable articles and remit the sale proceeds thereof to the credit of Government.
- (g) Arranging for the supply of furniture and other articles required in the office.
- (h) Seeing that the fire extinguishing apparatus is in proper working order and is always ready for use.
- (i) Seeing that the electric fans/lights are not working/put on unnecessarily and that they are switched off after the office closes for the day and for such hours as may, from time to time, be prescribed by the Sr. DAG (Admn).
- (j) Seeing that office is kept neat and tidy.
- (k) Purchase of stationery, consumable and furniture.
- (l) Hiring of vehicle for Main Office and Branch Office Thrissur.
- (m) Engagement of MTS and other cleaning staff in main office and Branch Offices.
- (n) Organising/co-ordination of various conferences/visits of VIP/VVIP/Delegates etc.
- (o) Engaging various Annual Maintenance Contracts for IT support/ ACs etc.

Note: Dak monitoring system came into existence w.e.f 15.1.2007 and duties mentioned at (a), (b), (d) (ii), (iii) and (iv) relating to dak management are carried out by the Supervisor/AAO in charge of General (Inward) Section.

7.03 Duties and responsibilities of Caretaker - When a Caretaker is appointed, he will be attached to the General Section and will work under the control of the Assistant Audit Officer in charge of the Section and the Audit Officer (General). The duties and responsibilities of the Caretaker are detailed below. In the absence of a Caretaker these duties will be discharged by the Assistant Audit Officer, General Section.

- (i) **Care of the Gardens and premises:** He should ensure that.
- (a) All untidy growth of weeds is removed in time;
 - (b) All the pathways are neatly cut periodically and kept clean always;
 - (c) All the sweepings of dry leaves and plants are removed to the manure pit and paper sweepings are stored in tact;
 - (d) The garden is maintained neat and healthy by removing all dead flowers and twigs, and carrying out periodical trimming and removal of weeds;
 - (e) The plants are watered adequately and is well maintained;
 - (f) The gardeners do their work properly by general supervision and report any laxity on their part to the Audit Officer (GI).

(ii) **Care of the Buildings :** The Caretaker should ensure that

- a. The cleaning personnel attend to their work in time and do the cleaning work satisfactorily:
- b. The cleaning personnel are supplied with brooms and baskets according to requirements and these things are kept safety:
- c. The cleaning personnel attend to their duties and all the lavatories and bathrooms are cleaned at least thrice a day at 8 a.m, 10.30 am and 2 p.m applying the disinfectants properly:
- d. The dining halls and the waiting rooms are properly looked after office hours:
- f. The cleaning personnel clean the flooring and also remove the cobwebs from all the buildings, fittings etc.
- g. The leakages or other repairs required for the building and the installations therein are reported to the Audit Officer (GI) for immediate action.
- h. The furniture and fittings are maintained with care and early action is taken to carry out repairs or replacements:
- i. The various sections and officers rooms are supplied with required furniture, water pot etc. as and when required by them:

- j. There is no waste of electric current on account of misuse of lights and fans in the buildings:
- k. The turn keys attend to their duties properly and all the doors and windows are securely closed by 7 p.m except where the staff get permission from the Branch Officer to remain in office; and that all the doors and windows are securely closed and locked after the last person has left the section.

(iii) Security Arrangements: In respect of security arrangements the Caretaker's responsibilities include *inter alia* the following:

(a) To see that the Security Personnel are on duty in time and a duty register is maintained for them in order to keep on record any dereliction of duty noticed on their part. Duties and responsibilities of Security Personnel are:

1. Hoisting of the National Flag in Audit and A&E Offices at 6 a.m.
2. Opening of office building for cleaning.
3. Gate duty at Audit gate and gate near the Post Office well before the office timings.
4. Ensuring noting of names and time of exit and entry of staff members/vehicles, (Registration nos.) in the register provided for the purpose in the two gates in between 9.30 a.m and 5 p.m.
5. Visitors to be allowed entry only after 3 p.m and with proper notings in the register provided.
6. Receipt of local delivery letters/records in both the gates.
7. Ground duty to regulate the parking of vehicles. It should be ensured that vehicles of staff members and visitors are parked in the respective parking lots marked for the purpose.
8. Closing of office building after office hours by ensuring that all the doors and windows are properly locked and electrical equipments shut off.
9. Retreat of National flags at both the offices with full honours at 6 p.m.
10. Ensure termination of Recreation club activities at 7.30 p.m.

11. Security personnel should be vigilant throughout the night with frequent patrolling of the office compound.
12. Report to the Caretaker all events noticed in and around our office campus which may affect office discipline/Security.

(Approved by Prl.AG vide orders dated 19.10.2009-File PAG(Au)Estate/Security/2009-10)

Note Duties at a (2) and (8) are performed by MTS personnel w.e.f._____)

- (b) To make arrangements to ensure that no unauthorized persons are allowed to enter the premises at any time:
- (c) To bring to the notice of the P.A.G cases of non observance of the orders regarding the security arrangements for the office : vide para 2.15
- (d) To see that no article is taken out of office premises by anyone without a gate pass issued by the General Section : and
- (e) Effective arrangements exist for the prevention of outbreak of fire.

(iv) General Supervision - The Caretaker is responsible to see that

- (a) The keys of the buildings are kept safely and no one opens any room or removes anything without his knowledge and permission.
 - (b) The weeded out records are removed from the records buildings promptly. It should be specially ensured by him that the weeded out records are properly torn before they are packed for sale; and
 - (c) Re-arrangements of sections, if ordered, are done under his supervision according to the directions given to him by the General Section engaging coolies for the purpose if necessary.
- (v)** The Caretaker is also responsible for carrying out urgently any other work entrusted to him by the General Section or the OE (A) Section.

(vi) He shall be present in the office premises at all times except from 12 Noon to 3 p.m and 8.p.m to 10 p.m. at all other times especially during the night after 10 p.m he should be available in the office premises.

(O.O.No.GLR/CT/63-64 dt.7.12.1963)

7.04 Correspondence branch - This branch consists of two wings, one dealing with all inward correspondence and the other attending to despatch of all outward correspondence. Instructions for the receipt, registration and distribution of all inward correspondence and collection and despatch of all outward correspondence contained in Chapter 4 of this Manual should be scrupulously followed by these two wings.

(ii) ESTATE SECTION

7.05 The Estate Section is under the direct charge of Branch Officer (General) with an Assistant Audit Officer as the Section Head.

Estate Section deals with the estate functions pertaining to main office, branch offices at Kottayam, Kochi, Thrissur and Kozhikode, IA&AS quarters, staff quarters at Kochi and Thrissur.

CHAPTER VIII

LIBRARY AND PUBLICATIONS

8.01 Library - The Library is attached to the Welfare Section. The Librarian is responsible for the up keep and proper performance of the work connected with the Library under the supervision of the Welfare Officer. He should see that the correction slips to Codes, manuals, Books etc. are incorporated at the appropriate places.

The books received in the office should be entered in a Register of Books. When new books are received, the Assistant Audit Officer will transfer to the Librarian; the copies intended for the Library and distribute the others in accordance with the orders obtained for the purpose.

8.02 Spare copies of books - As a general rule, not more than one copy of a book will be placed in the Library. Extra copies of books and publications ordered to be kept in stock will be placed separately and will not be available for reference.

As soon as new edition of a book is received, the Librarian will take orders of the Welfare Officer about the number of copies of the previous edition to be maintained as stock in the Library and the disposal of the extra copies, if any, over and above the number to be retained. On 31st July every year, the surplus copies of the old editions will be examined and orders of the Welfare Officer obtained regarding their disposal by sale or otherwise.

When almanacs, calendars, establishment lists etc., are distributed in the office, a copy of the edition immediately preceding shall be retained in the Library and the remaining disposed of under the orders of the Welfare Officer.

8.03 Distribution of publications - Publications purchased/received which are of exclusive interest to particular wings will be transferred to the concerned sections by the person in charge of the Library after circulation among the Group 'A' officers for further study and to facilitate the circulation of extracts among the local audit parties. These sections shall produce the periodicals thus transferred when required for reference.

8.04 Gazette of India - On receipt of the copy of Gazette of India it will be supplied to EPA (HQ) Section (merged with Report(Civil) Section w.e.f 1.1.2010) for

scrutiny and circulation among Accountant General (G&SSA), Sr. DAG (Admn), DAG(SGS III) and Audit Officers of Co-ordn (Au), OE (Admn) and OE (Entt) Sections. and final record.

(Cir.No. Co-ord (Au)/15-405/85-86/656 dated.23.1.1986).

8.05 Kerala Government Gazette - The copies of Kerala Government Gazette are supplied free of cost by the State Government. The three copies supplied are distributed among E.P.A (HQ) (merged with Report (Civil) Section), SRA(HQ)I and General Section for scrutiny. After scrutiny in these sections they will be circulated among other officers and sections as indicated below, and thereafter filed in the section which received the copies originally.

Section responsible for circulating	Officers and sections among whom circulated
General Section	Accountant General (G&SSA) Secretary to AG (G&SSA) AO (Admn), AO (Entt), AO IAU(I), AO IAU (II)
Report (Civil) [formerly EPA (HQ)]	DAG (Admn.) DAG (SGS III), AO Spl. Cell (HQ), AO Co-ordn (Au), AAO Co-ordn (Au), AO(Report)
SRA(HQ)I	Officers and Sections in Receipt Audit Wing.

General Section, Report (Civil) Section and SRA (HQ) I Section will maintain suitable registers to watch receipt and final disposal of the copies.

(Cir. No. Co-ord (AU)/15-405/85/656 dated 23.1.1986).

Note: One copy of the Gazette is received in the Thrissur Branch Office for the use of that Branch. Their receipt and final record after circulation are watched by OE Section in the Branch Office.

8.06 Departmental guides - General Section will obtain copies of the following publications as and when they are issued and distribute them in the office as indicated below :-

(i) Southern Railway Guide	One copy each to all officers, IAU Sections, CA (HQ)I, SRA(HQ)I, OA(HQ)I, OA (Central) Resident Audit Sections and OE Sections. One for the Library and one each for IAU (II) and IAU (IV)
(ii) Indian Railway guide	
(iii) Indian Postal and Telegraph guide	One for AG(G&SSA) and one for the Library

8.07 Rules governing priced publications - The Ministers, Heads of Departments and minor administration under the Central Government have separate monetary allotment within which supply of their own publications or the publications of other non paying departments whether for their own use or for free distribution without reference to other departments.

Monetary allotments will be fixed on a five year basis, the saving or excess being carried forward from year to year until the end of the period of five years, when the Ministry/Department/Office should take steps to obtain the sanction of the Ministry of Works, Housing & Supplies for regularization of any excess over its monetary allotment. Supplementary allotments necessitated by exceptional circumstances will be sanctioned by the Ministry of Works, Housing & Supplies and this will lapse on the termination of the year.

Supplies of Publications will be regulated through the medium of (1) distribution lists, and (2) indents submitted by officers in Form WH (8). This form should be used for casual supplies, Gazette journals and other publications. The account number allotted for monetary allotment should be quoted in the indent. The value of the supply in each case will be debited against the appropriate account at full published price less 25% discount.

(C.A.G Lr.No.666-Admn. III/120-57 dt.9.4.1957).

8.08 Catalogue - The Librarian will maintain a catalogue in which the names of the books grouped under subjects will be so arranged that the books of the same class or subject appear at one place. Each book will bear a letter to denote its class and a number within each class. Subsidiary numbers may be allotted if there are extra copies of the same book. No entry in the catalogue should be scored off except under the dated initials of the AO (General) with reasons briefly recorded.

The Welfare Section is responsible for seeing that the catalogue of books is properly prepared and kept up-to-date. He should see that the books marked in the "Register of Books" are entered in the catalogue in the proper place and should initial the register in token of having done so.

8.09 Issue of books - (i) Books will be issued on requisition in writing signed or countersigned. More than one book should not be made in the same form. When a book is supplied the requisition slip will be endorsed "Furnished", under the dated initials of the Librarian. An acknowledgement should also be obtained from the persons receiving the book in an Issue Register.

(ii) On return of a book the requisition slip relating to it will be returned to the signatory, indicating the receipt of the book back in the library.

(iii) The books taken from the Library should be returned as early as possible and in any case within one month unless the issue is renewed. The Librarian should send reminders in cases of delay in returning the books.

(iv) Failure to return the books in time to the library leads to unnecessary work and hence in cases where the books are indefinitely retained the administration will be constrained to deduct the price of the book from the salary of the persons concerned without notice.

(Cir.No.GI/Library dt.23.4.1968)

8.10 Recovery of cost of unpriced departmental publications lost by officers through negligence etc.: In cases where the cost of a particular publication lost by an officer is not available with the Government of India Presses, a reference should be made to the Manager of Publications (Publications Branch) who will make an average calculation of the cost of the lost publication on the basis of cost of a comparable priced publication and assess the amount after deducting 60% therefrom.

(G.O.I M.W.H & S.Lr.No.44/20/67-P 11 dt.7.9.67 Case GI.R.III/1-3/67/68 Vol.V)

8.11 Supply of Books and Manuals for the use of Officers and Sections-

Copies of important Codes and Manuals will be supplied free of cost to the Gazetted Officers and the various sections for official use. The books supplied to the sections will be in the custody of the Assistant Audit Officers in charge of the sections. A register will be maintained in each section and all the books received by the section will be entered therein. The Assistant Audit Officer should see that.

(ii) the serial number allotted to each book in the Sectional Register is entered in the form of acknowledgement to be given to the General Section so that General Section may record such number in the Remarks column of its stock register.

(iii) that a physical verification of the books in each section is conducted in April each year and the results recorded in the Register of Books and intimated to the General Section not later than 30th of April, and

(iv) whenever there is change in his incumbency the stock of books is handed over and got checked by the incoming Assistant Audit Officer and a certificate to that effect is recorded in the handing over notes and the Stock Register.

8.12 Supply of departmental priced publications at concessional rates -

Priced publications of Codes, manuals etc. issued by the Government of India and the CAG are supplied to the members of the Audit and Accounts Offices at concessional rates i.e. at 50% of the price, 25% of the balance being met from the contingent grant of the office and balance 25% representing the discount allowed by the publishers.

The requirements of such publications are ascertained and consolidated by the General Section and an indent sent for the supply. The office will take delivery of the parcel of publications after paying the charges from contingencies, the amount being recouped later on by recovery from the staff.

Note : The indents submitted by the members of the staff for codes, manuals etc., at concessional rates should be supported by a declaration as below:-

(i) I have no objection to the deduction of 50% of the price of the books indented for by me, being made from my pay.

(ii) I am not in receipt of any of the books in this indent at concessional rates.

(Cir No.GLR III/1014/67-68/669 dated 24.2.1968).

8.13 Annual verifications - The stock of books in the Library should be got physically verified by a nominated Assistant Audit Officer in the last week of September every year, who will submit the report on the verification to Audit Officer (General). Surprise inspection by some independent officer will also be made at times.

8.14 Arrangements for the sale of Old News papers/Magazines - The Assistant Audit Officer, General Section will arrange for the sale at regular intervals, by public auction, of all news paper and other periodicals which are subscribed for at public expense, but are not intended to be preserved in permanent or semi-permanent files. The auction of newspapers should be conducted half yearly in May and November, while the magazines and other periodicals once a year ie. in May. The bid amount should be got remitted into the cash branch of the office and news papers etc. should be released to the bidder only after noting the fact in the receipt for the remittance produced to the Assistant Audit Officer by the bidder.

(CAG Lr.No.646 NHE 1/83-56 dt.9.4.1956 Case GI/Comp 604/56-57)

CHAPTER IX

STATIONERY AND FORMS

9.01 General - The Rules of the Central Stationery Office issued under the authority of the Government of India for the supply and use of stationery should be strictly followed.

Stationery should on no account, be issued by the Government officials for other than bonafide public purposes. It should not at all be used for private or personal purpose.

9.02 Annual indents - (i) The Assistant Controller of Stationery, Regional Stationery Depot, Chennai supplies the stationery required for use in this office. An annual indent for stationery for the period July to June prepared in the form prescribed by the Stationery Office should be submitted by 1st May completed in every respect with reference to the estimated requirements and the annual allotments fixed for the office.

(ii) Indents for standard forms could be prepared and sent to the Manager, Government of India Forms Store, Calcutta on 10th May preceding the year of requirement.

(iii) Indents for special forms should be sent to the Directorate of Printing, New Delhi by 15th July preceding the year of requirement.

(iv) Indents for Desk Calendar refills and Engagement Calendars in Form S-96, signed by the Indenting Officer (Sr.AO/AO in charge of General section) and by the Controlling Officer (DAG/Admn.), should be sent so as to reach the Manager, Government of India forms Store, Calcutta before 15th July of the preceding year.

(v) The Directorate of Advertising & Visual Publicity (Mass Mailing Wing), Ministry of Information & Broadcasting, New Delhi distributes calendars and diaries free of cost every year to all Central Government Ministries/Departments located throughout the country. As per Hqrs Office instructions the requisition

with the following details should be forwarded to Headquarters for record and transmission to the DAVP.

- (a) For calendars -Number of rooms in the office occupied by officers/staff (with complete room wise details), in the following manner:-

Sl. No.	Name & designation of the Officer/Section	Room No.

- (b) For Diaries- List containing names of Officers (Deputy secretary level officers having Grade Pay ` 7600, (` 15600-39100) and above, designation and pay scale

Both the above lists are required to be countersigned by Joint secretary Level officers or Head of the Department. [GOI, Ministry of Information & Broadcasting, Directorate of Advertising & Visual Publicity (Mass Mailing Wing), New Delhi No.76/3/2009-MMW (DM) dated01.09.2009, Hqr Circular letter No.329-NGE(Disc.)/23-2007 dt: 16.05.2007.]

9.03 Stock Register.- (i) An account of receipts and issues of stationery stores should be maintained in a Stock Register in form Sy.240. The Stores received from the Regional Stationery Depot, Chennai or purchased locally, should be brought to account in the Register immediately and the relative entries initialled by clerk/Auditor in charge of Stationery in token of check. Balance should be struck in the stock register weekly and the arithmetical correctness of receipts, issues and closing balance should be checked by the Assistant Audit Officer and the stock on hand verified at the end of every month under the general supervision of the A.O(General). A certificate to that effect should also be recorded in the Stock Register. An Assistant Audit Officer should be nominated once in every year to verify the balance of stationery articles on a particular date (before 15th March).

Articles of stationery lent to other offices and subsequently received back should also be accounted for in the Stationery Stock Register.

- (ii) Stock Book inform Sy.240 should be maintained in the General Section for the

whole stock of forms. When the supply is received the items received should be checked, brought to account in the Stock Book and noted against the invoices sent by the Forms Press. One copy of the invoice should be returned to the Manager, Forms Press duly acknowledged. Supplies against sectional demands should be noted in the various stock books and the monthly totals worked out by the first week of the succeeding month. The stock book should be closed annually and the entries totaled and balanced.

9.04 Local purchase of stationery - The Accountant General (G&SSA) is competent to sanction local purchase of petty stationery stores and for unforeseen petty printing and binding jobs executed locally through private agencies (which will include the cost of paper and binding materials) up to a total expenditure of Rs.1,00,000 *per annum* without any limit for individual purchase (vide item 17 (a) of Section A of M.S.O (A) - Vol.II, 3rd Edition). A “No objection Certificate” from the Controller of Stationery is not required when expenditure on such local purchase within the limits of his own financial powers is incurred. When the limit is likely to exceed, it is, however, necessary for the indenting officer to obtain a “No objection Certificate” from the Controller of Stationery in case immediate supply cannot be arranged by him against an outstanding indent. While making such references to the Stationery Office, the C.A.G. should also be informed.

(G.O.I M.W.H & S.O.M No.S&P.11-61 (28)/58 dt.15.1.1960 recd. With C.A.G Lr.No.270 N.G.E 1/47-60 dt.10.2.1960 in Case Gl.Sn. R.S 11-61).

9.05 Purchase of Rubber Stamps - Full powers have been delegated to the Accountant General (G&SSA) for local purchase of rubber stamps and office seals- vide item 17(b) of Section A of M.S.O (A) Vol.II., 2nd Edition.

9.06 Rules regarding printing and Binding - The procedure in regard to the printing of forms and miscellaneous items of work and binding is laid down in the rules for printing and binding issued by the Government of India.

9.07 Incidence of cost of printing of Office Manuals - The cost of printing work done in the State Government Presses or in private presses under the

arrangements made by the Chief Controller of Printing and Stationery is debitable to that office. In emergency cases, where the P.A.G/A.G wants to have printing work done at private presses (with the approval of the Director of Printing and Stationery) arrangement to be made by himself, the cost required to be met from his Office budget for which necessary provision should be made as a distinct item under the head on an adhoc basis. For obtaining the approval of the Director of Printing and Stationery all relevant information including the quotations obtained from the various private presses should be furnished to him. As far as possible the papers required for the purpose should be procured from the Stationery Office of the Government of India.

(CAG Lr.No.728-Admn KW 111/21-52 dt.30.5.53. No 1099-Admn. II KW III/21-52 dt.6.8.1953 and No.769-Admn II/117 dt.2.5.1960).

Note: AG (G&SSA), Kerala is authorized to get his printing works executed at State Government presses. The cost of Manuals etc. so printed is to be included by the press in the statement of accounts submitted to Director of Stationery and Printing every month.

(G.O.I M.W.H & S. Lr.No.S&P 11-43(24)/58 dt.19.9.1960 and C.C.P & S. Lr.No.6.6.60 P dt.21.6.1960 - Case GI Rs/3-I (iii) 60-61).

9.08 Supply of Stationery and Forms to Sections and Officers - (i) Every section will prepare a consolidated indent every month in Form Sy.305 for stationery articles and plain sheets for printed forms, and send them to the General Section duly approved by the Branch Officer by 5th of the month. The stationery wing of the General Section should verify and satisfy itself that the quantities indented are not in excess of the authorized scale and submit the requisitions to the A.O. (General) through the Assistant Audit Officer by the 10th of the month. AO (General) will accord sanction on the indents according to availability in stock. The distribution should be completed by 15th of the month. The initials of the section clerk /Auditor/sr. Auditor deputed to receive the articles should be obtained in the register concerned and also in the indent before effecting delivery.

In special cases, supplementary indents will be entertained and the General Section will obtain the orders of the DAG (Admn.) before complying with such requisitions.

(ii) The Assistant Audit Officers of the sections concerned will be responsible for distribution of the stationery received from the General Section. They should see that there is no waste of stationery in their respective sections.

(iii) At the beginning of every month, an indent form will be circulated by the Stationery Wing among all the Officers who will note their requirements of stationery. These articles will be delivered through the MTS attached to the Officers concerned and acknowledgement of the MTS obtained.

9.09 Obsolete Forms - The Asst. Audit Officers will bring to the notice of the General Section all forms which have become obsolete or have been replaced or revised and would not be required. On the basis of this advice, necessary steps will be taken to dispose of the stock of such forms and to revise the list of forms.

CHAPTER X

FURNITURE AND OTHER STORES

10.01 Power to sanction expenditure on purchase and repair of furniture: CAG has delegated powers to the PAG/AG to sanction expenditure on the purchase and repairs of furniture for the office and for officers under his administrative control, within the scales laid down from time to time subject to the availability of funds. The scales of furniture prescribed are given in the Annexure to this chapter.

CAG has also delegated powers to the P.A.G/A.G to incur expenditure on the purchase and repairs of non-scale items of furniture for the office up to the limit of Rs.50,000 *per annum*. Any expenditure beyond this limit would require the sanction of CAG. Proposals for purchasing non scale items of furniture should be scrutinized by the PAG/AG personally and the purchase of only such items sanctioned, recommended as are considered essential and unavoidable. The purchase of costly articles like steel cup boards, steel racks, etc., should be restricted to the minimum and utmost economy observed in effecting their purchase. Steel cup boards should be purchased only to keep valuables and confidential or other important documents which are required to be stored in a secure place. In all cases, expenditure to be incurred should be subject to availability of funds.

(C.A.G Lr.No.220-N.G.E.III/329-61 dt.29.1.62 and 1534/N.G.E. I/122-67-dated 21.7.1967 Case GI. Rs.III (23) Vol.II and R.III/4-12/66-67/Vol.VII).(MSO Administrative Vol. II)

10.02 Direct purchase of stores : CAG of India has delegated full powers to the PAG/AG to sanction expenditure on the purchase of stores required for the working of an Office establishment. (Sl.No.18(iv) of Section A, MSO (Administrative) Vol. II)

10.03 Stock Accounts: The account of furniture etc. (including locks and keys) are maintained by the Assistant Audit Officer, General Section.

The following registers are prescribed for the purpose:-

- (i) Register of Dead Stock (Form No.V)
- (ii) Classified Abstract of the Register of Dead Stock (Form No.VI).

All articles of furniture would be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification. The following instructions should be observed in the maintenance of these registers.

10.04 Register of Dead Stock: Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The register should be closed on the last day of each financial year and the closing balance carried forward to the following year. The articles purchased, remodeled, etc. should be brought to account immediately by entry in the register under the relevant columns and those condemned as unserviceable or sent out for repairs, etc., shown as “issues”, so that the closing balance arrived at on each occasion would show the actual position of all serviceable articles under each category.

Note: Entries in the register of “Issues” in respect of articles condemned as unfit for further use should be attested by the A.O.(GI).

10.05 Classified Abstract of the Register of Dead Stock: The classified register will be prepared with section-wise/room-wise details under separate columns based on the physical verification done at the close of each financial year and the column-wise totals should be struck and agreed with the book balance in the Dead Stock Register. The withdrawals/additions of furniture effected during the year need not be entered in the Classified Abstract. Instead, a subsidiary register called “Furniture Movement Register” will be maintained where in the details, such as, date, names of Section/ room affected (from/to) and the details of articles (name & number) have to be entered. The information recorded in this register should be utilized to ascertain the position as on any date and at the end of the year by addition to/deduction from the figures in the Classified Abstract prepared at the commencement of the year. It will also help to reconcile the figures in one year’s abstract with those of next year.

The Classified Abstract duly completed and agreed with the book balance in the Register of Dead Stock should be submitted to the Principal Accountant General/Accountant General through the DAG (Admn) on 30th June.

A register of Machines should be kept for recording the item-wise details of all costlier items, such as, calculators, typewrites, table-fans, pedestal fans, clock etc., and the full details of issue, withdrawal, transfer, repairs, etc. should be recorded in addition to the details of the cost of repairs and maintenance.

The Asst. Audit Officer of each section will be responsible for the safe custody of the typewriters, calculators etc., issued to the sections. They should be handed over to the successor in the event of relief from the section on leave/transfer and a certificate of handing over/taking over is to be signed and submitted to the Branch Officer.

10.06 On the 31st March of every year, a physical verification of all articles of furniture etc. in the office should be conducted by the Asst. Audit Officer and test checked by the AO (General). A certificate to that effect should be recorded in the register concerned and a report submitted indicating the action proposed to be taken for shortage or excess, if any, found during the verification.

In addition to the above, an independent verification of the furniture etc. should be made by one of the O.A Parties under the supervision of an A.O of the O.A Branch. The party should check the correctness of the entries in the classified abstract and also test check the articles of furniture etc. in a few sections selected at random and attest the entries in the classified abstract in token of check. The report of verification and check should then be submitted to the P.A.G./A.G through DAG(Admn.) with all connected registers duly closed.

ANNEXURE
(Referred to in para 10.01)

Scale of Furniture

1. Principal Accountant General/Accountant General	
Woollen Carpet	1(Size will depend upon the size of the room)
Cotton durry	1
Officer's table	1
Side Table	1
Chair-Armed	6
Chair-Armless	1
Easy-chair	1
Door Mat	1
Side Rack	1
Book case (Revolving or glazed)	1
Foot rest	1
2. Sr.D.A.G/DAG	
Woollen Carpet (size 12 -9	1
Cotton durry	1
Officer's table	1
Side table	1
Chair-Armed	3
Chair-Armless	1
Door Mat	1
Side Rack	1
Book case (Revolving or glazed)	1
Foot rest	1
3. A.A.G/A.O	
Officer's table	1
Side Table	1
Side Rack	1
Chair-Armed	2
Chair-Armless	1
Cotton durry	1
Book case	1
4. Asst. Audit Officer	
Table	1
Side Rack	2
Armed Chair	2
Armless chair	1
5. Clerks/Stenographers/daftries	
Clerk's table	1
Clerk's chair	1
Side Rack	1
6. Typist	
Typist table	1
Clerk's chair	1
7. Class IV servants	
Stool	1

CHAPTER XI RECORDS SECTION

11.01 General

(i) Guidelines on Record Management in IA & AD:- Organizations of all types and sizes are required to create and maintain an increasing volume of records, reports, correspondence, studies and other documents. It is must to retain records in order to survive in the age of technological advancements and to comply with various regulations and information requirements. Records are tools of management, memory of an organization and source of information. The effectiveness of decision which ultimately reflects the image of the organization and efficiency of its operations is dependent on the quality of its resources and information which is provided by the records. Hence efficient and effective records management is very much essential to the success of the organization.

(ii) What constitute Records and how it is created:- Photographs or other documentary materials regardless of their physical form of characteristics created within or received by an organization form records. In brief, records constitute means of preserving information for future use. The records in Government offices are created because of the following factors:-

- (a) External activities- These are communications received from outside.
- (b) Internal activities- These are communications conveying information/decision from all levels of authorities and analysis of various reports/returns.

Mini Records -They show the essential of original documents and take the shape of running summary of facts, standing notes and standing guard files etc. These save officers time and help in quick decision.

(iii) Necessity to retain records:- It becomes necessary to retain records

- (i) for planning and scheduling departments activities as information required for the purpose and help in quick decision.
- (ii) as retention of record is a legal requirement in certain cases,

- (iii) for fixing responsibility for matters coming before vigilance and Parliament and its Committees and other Public Bodies.
- (iv) For historical value,
- (v) For ensuring element of rationality.
- (vi) To make available needed facts, figures, correspondences for future planning,
- (vii) To ensure impartial treatment to all citizens,
- (viii) To ensure continuity in administration
- (ix) For providing evidence in cases of disputes.

(iv) Problem of Records:- In view of the proliferation to Government activities in all spheres, the paper record has increased beyond all proportion. A proper check on the growth of records and its better management is, therefore, essential right from their stage of creation.

(v) Basic purposes and principles of sound Record Management:- In order that the Record Management should be effective, the records should serve the following objective:-

- (i) They should serve some useful purpose lest they become waste.
- (ii) The Records should be kept in such a way that they should be capable of being retrieved quickly.
- (iii) There should be control on the growth of record at its inception itself.
- (iv) Records should neither be prematurely destroyed nor retained for a longer period.
- (v) Records must be kept systematically arranged so that there should be no delay in their location.
- (vi) There should be constant weeding and review of the records so that the cost of maintenance of records is kept minimum.
- (vii) A good filing and records control program is necessary for an effective and economical filing, storing, preserving and protecting the basic records which should include the following key requirements-

- (a) Objectives and policies should be carefully formed and clearly understood.
- (b) Needs of the department and responsibility should be clearly defined.
- (c) Filing system, equipment and supplies i.e cards, folders, guides, labels, etc should be obtained according to needs.
- (d) There should be retention system that applies a timetable to all documents, ensuring that they will be retained while justified and destroyed when no longer worth the cost in facilities and effort.

11.02. Steps required to be taken for cost effective and space effective Records Management in IA &AD:-

Nomination of Records Officer and Records Administrator:- Central Government has formulated the “Public Records Act, 1993” and “Public Records Rules 1997” to regulate the management, administration and preservation of public records of the Central Government, Union Territory Administration, public sector undertakings, statutory bodies and corporations, commissions and committees constituted by the Central Government or a Union Territory Administration and matters connected therewith. The copies of Act and Rules received from National Archive of India New Delhi were forwarded to all heads of field offices vide HQrs Office letter no. 14 old records/16-98 dated 23.05.2006. According to Para 5(1) of the said act, every records creating agency shall nominate one of its officers as Records Officer to discharge the function under this Act. The responsibilities of the Records Officer have been defined in Para 6(1) of the said Act. In compliance of the said Act, each head of the department has to nominate one of its officers, not below the rank or grade of an Audit Officer/Accounts officer, as the Records Officer and a copy of the same shall be forwarded to the Director General or head of the Archives under intimation to Headquarters’ Office. Further, each field office shall nominate one of its group officers as Records Administrator who will be assisted by the Records Officer. When volume and diversity of records seem to justify it, a Record Control Committee may also be quite helpful. Such a committee usually consists of representatives from different wings of the office facilitates coordination and contributes to policy formation. The administrator shall be responsible to take general view of the departmental requirements, spot duplicate records and inefficient methods and periodical review of retention schedule. The Records

Officer shall act under the direction of Records Administrator while discharging the responsibilities specified in the Public Records Act 1993 and Public Records Rules 1997.

11.03. Classification of Records:- In order that the record should be useful, it should be retained only according to its purpose. For this purpose, the records classified under the Categories 'A', 'B' and 'C' was sent to all field offices along with the copy of the Act for the purpose of reference and prescribing the retention periods of each type of Records. Records falling in category 'A' 'B' and 'C' may be prescribed as under:-

Category 'A':- Records under 'A' category are meant for permanent preservation and may be kept in microfilm form because they contain:

- (i) a document so precious that its original must be preserved intact and access to it in the original form must be restricted to the barest minimum
- (ii) material likely to be required for frequent reference by different wings. Records under this category pertain to subjects of prime administrative or historical importance ie. Records of value for administrative purpose & Records of historical importance.

Category 'B':- Records under 'B' category also meant for longer/permanent preservation and pertain to subjects of administrative and or historical importance mentioned under category 'A'. These however do not contain any material that is so precious that its original must be preserved intact or which is likely to be required for frequent reference by different wings of the office. Records under this category do not require microfilming.

Category 'C':- Records under this category are meant to be maintained for a limited period, say not exceeding 10 or 15 years. Guidelines for preparation of records retention schedule for records pertaining to substantive functions sent along with the Public Records Act may be referred to in this regard.

11.04. Systematic arrangement of Records:- The records must be kept systematically to ensure that there is no delay in locating them. Following points are to be considered in this regard.

Indexing:- Indexing refers to the manner of classifying records. Functional filing system allows for better arrangement and easy location. There should be a master index for physical location of files. Such an index shows where all

documents are stored and how they are indexed; thus it serves as an inventory of all files and as a control in reducing duplication of filed material. Maintenance of master index/general index is one of the major responsibilities of the Records Officer/Records Administrator.

Equipment:- Of vital importance in effective filing and records management is the equipment in which the records are stored /kept. Vertical file cabinets, compactors and other modern equipment may be used for storing office records which are available in different sizes and combinations. Their major advantage is economy of space in Government offices.

Transfer of files to the Record Room:- (i) Recorded files/ registers should be transferred to the Old Record Room by the various wings of the office after regular intervals which should be accompanied by the list of files in duplicate to enable the staff of Records Room to verify the correctness of files transferred; after the list has been verified, one copy of the list would be kept in the Record Room and other will be returned to the Section. In the case of dispute, list will serve as an evidence whether a particular file has been transferred to the Record Room or not. The file list will be examined to see that the year of destruction has been entered in the appropriate column and that it tallies with the year of destruction noted on the cover of the file. Records should be kept serially arranged in racks.

(ii) Recorded files will be issued from the old record room to the sections or Archival records only against requisition slip. Requisition slip will be kept in place of file issued. Files obtained by a section from the old record room should normally be returned to old record section within 3 months.

In order to ensure that cost of maintenance of record is reasonable, it is necessary that the size of records should not occupy more than 10% of the total area allotted to a particular office.

11.05 Review and weeding out of old records:- The period of preservation of records maintained in the Indian Audit and Accounts Departments is prescribed by the Comptroller and Auditor General or by Accountants General/ Principal Accountants General/Principal Directors of Audit and officers subordinate to them. The records in Audit and Accounts offices, life of which has been prescribed by the Comptroller and Auditor General, are due for destruction on the expiry of the period noted against each has been shown in annexure to chapter XII-

Destruction of Records of CAG's MSO(A) Vol I. The Accountants General/ Principal Accountants General/Principal Directors of Audit are competent to prescribe the period of preservation of other records of local nature, the life of which has not been fixed by the Comptroller and Auditor General.

The period of preservation of old records should be reviewed periodically keeping in view the change in rules/orders and procedures introduced from time to time and suggestions in this behalf may be sent to the Comptroller and Auditor General after consulting the Government concerned, wherever necessary. While sending recommendations for amendment of any entry in annexure to chapter XII of CAG's MSO(A) Vol.I, or when fixing the period of preservation of records of local nature, it should be borne in mind that Comptroller and Auditor General considers that permanent preservation of records in the Audit and Accounts offices, should be very rare.

One right step in achieving this aim is the need for a proper Record Retention Schedule which contains a time table for the maintenance of records to ensure that they will be retained while justified and destroyed when no longer required. Guidelines for preparing of Record Retention Schedule received from the National Archive of India was forwarded to all field offices vide Hqrs office letter No.14-old records/16-98 dated: 23.05.2006 which may be referred to while preparing the Retention Schedule. Further the Record Retention Schedule for records common to all departments prepared by the Ministry of Personnel, Public Grievances and Pension, Department of Administrative Reforms and Public Grievances may also be referred to in preparing the Records Retention Schedule in each field office and should be reviewed at least once in five years in the light of the experience gained and brought up-to-date.

Principal Accountants General/ Accountants General/ Principal Director of Audit etc are required to pay special attention to weeding out and destruction of old records and to arrange quarterly review of records through Records Officer/ Records Administrator who should submit quarterly report to them along with the list of records to be destroyed.

It is to be ensured that documents which are known to be required by the Government or Court of Law, or in connection with settlement of outstanding cases, are not destroyed.

All unwanted documents of 'Confidential' and 'Secret' nature including pamphlets, drawings, blueprints, stencils, perforated monotype paper, metrics, proofs etc. are required to be destroyed by burning or shredding.

Suitable arrangements are required to be made for early disposal of old records finally selected for destruction after the orders of the competent authority have been passed in accordance with the preservation period prescribed in Retention Schedule. The stock of waste paper would not occupy the space in the Record Room and should be disposed of in such a manner as may be considered most expedient by the Accountants General/ Principal Accountants General/ Principal Directors of Audit. There should be control on the growth of record at its inception so that its size remains manageable.

Orders for the period of preservation etc. of the records of the executive officers rendering accounts to the Indian Audit and Accounts Department are issued by the Government concerned. The Heads of Offices/Record Administrator should arrange for a regular scrutiny of these orders and take up with the Government; cases where the period prescribed will hamper the completion of processes of central and local audit. The Heads of Offices in the Indian Audit and Accounts Department have been delegated the same powers for the destruction of the Government records connected with accounts as are exercised by the Heads of Departments under Rule 320 (Appendix 9) of the Swamy's Compilation of the General Financial Rules, 2017.

The provisions or rule 320 of GFR 2017 may be kept in view while reviewing the records for destruction.

As per Rule 9 of Public Records Rules 1997, no public record shall be destroyed without being recorded and reviewed. Further public records of more than 25 years old having value for administrative purpose and or historical importance is to be destroyed by each Record Creating Agency after its appraisal by the National Archive of India (NAI). A list of all such records which are proposed to be destroyed shall be prepared by the Record Creating Agency and retained permanently for future reference.

11.06 Microfilming of Records:- The records of prime administrative and or historical importance categorized as 'A' may be retained in microfilm so that they can be retained indefinitely and require little space. Its original form is to be destroyed

in consultation with the NAI. Depending upon the type of document, its purpose, length of the retention, and frequency of retrieval, records may be microfilmed in the form of Roll microfilm, Aperture card, Microfiche, jacketed microfilm. Legibility is another important consideration in the use of microfilm. Minimum quality standards are to be established before the systems are introduced. Copies of important records can be made stored in a small space away from the original location to protect against fire, loss, theft and other natural calamities.

11.07 De-hiring of space occupied in storing old records:- As per the policy of the department, hired premises taken by the offices for the purpose of occupying office or storing old records are to be vacated as early as possible to minimize the rental liability on the Government Exchequer. Field offices are required to take the following steps in this regard:-

- (i) Installation of modular furniture in the department buildings may be considered to create more space and to shift old records lying in rented premises to the Government owned building.
- (ii) Modern equipment for filing, storing and managing of records such as compactors, cabinets, trays, shelves, guides labels, folders etc. may be considered for creating and saving space in the departmental buildings.
- (iii) Records may be kept systematically and there should be control on the growth of record at its inception itself.
- (iv) Records should not be retained for longer period and there should be constant weeding and review of the records as per the above provision so that space occupied under old records is kept minimum and the cost of maintenance of records is also kept minimum.

11.08 Updating of library:- The library in each office is required to be kept update. It is compulsory and mandatory that one copy (manual and digitized) of each important documents i.e. Audit Report, Bulletin, Journal, guidelines, Rules, Manual (Departmental and others), Check list and all other important documents which are required to be consulted/referred in connection with official work is to be supplied in the office library and kept up-to-date.

(CAG Lr No. 9-Old Records/16-98 dated 5.4.2007)

APPENDIX I

(Referred to in Paragraph 2.33)

THE CENTRAL CIVIL SERVICES (CONDUCT) RULES, 1964 *

1. Short title, commencement and applications

1. These rules may be called the Central Civil Services (Conduct) Rules 1964.
2. They shall come into force at once.
3. Save as otherwise provided in these rules and subject to the provisions of the Indian Foreign services (Conduct and Discipline) Rules, 1961, these rules shall apply to every person appointed to a civil service or post (including a civilian in Defence Service) in connection with the affairs of the Union :

Provided that nothing in these rules shall apply to any government servant who is

- (a) (i) a railway servant as defined in Section 3 of the Indian Railways Act, 1890 (9 of 1890) :
 - (ii) a person holding a post in the Railway Board and is subject to the Railway Service (Conduct) Rules:
 - (iii) holding any post under the administrative control of the Railway Board or of the Financial Commissioner of Railways;
- (b) a member of an All India Service;
- (c) a holder of any post in respect of which the President has, by a general or special order, directed that these rules shall not apply;

* These rules were issued, vide G.I., M.H.A., Notification No.15.4.63-Ests (A), dated the 10th November, 1964.

Provided further that Rules 4,6,7,12,14, sub-rule (3) of Rule 15, Rules 16, Sub - rules (1),(2) and (3) of Rule 18, Rules 19, 20 and 21 shall not apply to any Government servant who draws a pay which does not exceed Rs.500 *per mensem* and holds a non-gazetted post in any of the following establishments, owned or managed by the Government, namely

- (i) ports, docks, wharves or jetties;
- (ii) defence installations except training establishments;
- (iii) public works establishments, in so far as they relate to work-charged staff :
- (iv) irrigation and electric power establishments;
- (v) mines as defined in clause (i) of Section 2 of the mines Act, 1952 (35 of 1952);
- (vi) factories as defined in clause (m) of Section 2 of the Factories Act 1948 (63 of 1948); and

- (vii) field units of the Central Tractor Organization employing workmen governed by labour laws;

Provided further that these rules shall apply to any person temporarily transferred to a service or post specified in clause (a) of the first proviso to whom but for such transfer these rules would have otherwise applied.

Explanation: for the purposes of the second proviso, the expression 'establishment' shall not include any railway establishment or any office mainly concerned with administrative, managerial, supervisory security or welfare functions.

2. Definitions

In these rules, unless the context otherwise requires-

- (a) "The Government" means the Central Government;
- (b) "Government servant" means any person appointed by Government in any civil service or post in connection with the affairs of the Union and includes a civilian in a Defence Service;

Explanation: A Government servant whose services are placed at the disposal of a company, corporation, organization or a local authority by the government shall, for the purposes of these rules, be deemed to be a Government servant serving under the Government notwithstanding that his salary is drawn from sources other than the consolidated Fund of India.

- (c) "Members of family" in relation to a Government servant, includes
- (i) the wife or husband, as the case may be, of the Government servant, whether residing with the Government servant or not but does not include a wife or husband, as the case may be, separated from the Government servant by a decree or order of a competent Court;
 - (ii) son or daughter or step-son or step-daughter of the Government servant and wholly dependent on him, but does not include a child or step-child who is no longer in any way dependent on the government Servant or of whose custody the Government Servant has been deprived by or under any law;
 - (iii) any other person related, whether by blood or marriage, to the Government Servant or to the Government servant's wife or husband and wholly dependent on the government servant.

3. General

1. Every Government servant shall at all times-
 - (i) maintain absolute integrity;
 - (ii) maintain devotion to duty; and
 - (iii) do nothing which is unbecoming of a Government servant.
2. (i) Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government Servants for the time being under his control and authority;

(ii) No Government servant shall, in the performance of his official duties, or in the exercise of powers conferred on him, act otherwise than in his best judgement except when he is acting under the direction of his official superior.

(iii) The direction of the official superior shall ordinarily be in writing. Oral direction to subordinates shall be avoided, as far as possible. Where the issue of oral direction becomes unavoidable the official superior shall confirm it in writing immediately there after.

(iv) A Government servant, who has received oral direction from his official superior shall seek confirmation of the same in writing as early as possible, where upon it shall be the duty of the official superior to confirm the direction in writing.

Explanation I: “A Government servant who habitually fails to perform the task assigned to him within the time set for the purpose and with the quality of the performance expected of him shall be deemed to be lacking in devotion to duty within the meaning of clause (ii) of sub-rule (1).

Explanation II: Nothing in clause (ii) of sub-rule (2) shall be constructed as empowering a Government servant to evade his responsibilities by seeking instructions from or approval of, a superior - officer or authority when such instructions are not necessary under the scheme of distribution of powers and responsibilities.

3-A Promptness and Courtesy

No Government servant shall-

- (a) in the performance of his official duties, act in a discourteous manner;
- (b) in his official dealings with the public or otherwise adopt dilatory tactics or willfully cause delays in disposal of the work assigned to him.

3-B Observance of Government's policies

Every Government servant shall, at all times -

- (i) act in accordance with the Government's policies regarding age of marriage, preservation of environment, protection of wildlife and cultural heritage.
- (ii) Observe the Government's policies regarding prevention of crime against women.

3-C Prohibition of sexual harassment of working women

- (1) No Government servant shall indulge in any act of sexual harassment of any woman at her work place.
- (2) Every Government servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place. Explanation: For the purpose of this rule, "sexual harassment" includes such unwelcome sexually determined behaviour, whether directly or otherwise, as -
 - (a) physical contact and advances;
 - (b) demand or request for sexual favours;
 - (c) sexually coloured remarks;
 - (d) showing any pornography; or
 - (e) any other welcome physical, verbal or non-verbal conduct of a sexual nature.

4. Employment of near relatives of Government servants in Companies or firms

1. No Government servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any company or firm.
2. (i) No Class I Officer shall, except with the previous sanction of the Government, permit his son, daughter or other dependent to accept employment in any company or firm with which he has official dealings or in any other company or firm having official dealings with the government:

Provided that where the acceptance of the employment cannot away prior permission of the Government or is otherwise considered urgent, the matter shall be reported to the Government; and the employment may be accepted provisionally subject to the permission of the Government.

(ii) A Government servant shall, as soon as he becomes aware of the acceptance by a member of his family of an employment in any company or firm intimate whether he has or has had any official dealings with that company or firm:

Provided that no such intimation shall be necessary in the case of a Class I Officer if he has already obtained the sanction of, or sent a report to the Government under clause (i).

3. No Government servant shall in the discharge of his official duties deal with any matter or give or sanction any contract to any (company or firm) or any other person if any member of his family is employed in the Company or firm or under that person or if he or any member of his family is interested in such matter or contract in any other manner and the Government servant shall refer every such matter or contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.

5. Taking part in politics and elections

1. No Government servant shall be a member of, or be otherwise associated with, any political party or any organization 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.

2. It shall be the duty of every Government servant to endeavour to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Government as by law established and where a Government servant is unable to prevent a member of his family from taking part in, or subscribing in aid of or assisting in any other manner, any such movement or activity, he shall make a report to that effect to the Government.

3. If any question arises whether a party is a political party or whether any organization takes part in politics or whether any movement or activity falls within the scope of sub-rule (2), the decision of the Government thereon shall be final.

4. No Government 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:

Provided that

- (i) a Government servant qualified to vote at such election may exercise his right to vote, but where he does so, he shall give no indication of the manner in which he proposes to vote or has voted;
- (ii) a Government servant shall not be deemed to have contravened the provisions of this sub-rule by reason only that he assists in the conduct of an election in the due performance of a duty imposed on him by or under any law for the time being in force.

Explanation: The display by a Government servant on his person, vehicle or residence of any electoral symbol shall amount to using his influence in connection with an election within the meaning of this sub-rule.

6. Joining of Associations by Government servants

No Government servant shall join, or continue to be a member of an association the objects or activities of which are prejudicial to the interests of the sovereignty and integrity of India, or public order or morality.

7. Demonstration and strikes

No Government servant shall

- (i) 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
- (ii) 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 Government servant.

8. Connection with Press or other media

1. No Government servant shall, except with the previous sanction of the Government, own wholly or in part, or conduct or participate in the editing or management of, any newspaper or other periodical publication or electronic media.

2. Nothing in sub-rule(1) shall apply in case a Government servant in the bonafide discharge of his official duties publishes a book or participates in a public media.

3. A Government servant publishing a book or participating in a public media shall at all times make it clear that the views expressed by him are his own and not that of Government.

9. Criticism of Government

No Government servant shall, in any radio broadcast, telecast through any electronic media or in any document published in his own name or anonymously, pseudonymously or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion -

- (i) which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government: Provided that in the case of any Government servant included in any category of Government servants specified in the second proviso to sub-rule (3) of Rule 1, nothing contained in this clause shall apply to bonafide expression of views by him as an office-bearer of a trade union or association of such Government servants for the purpose of safeguarding the conditions of service of such Government servants or for securing an improvement thereof: or
- (ii) which is capable of embarrassing the relations between the Central Government and the Government of any State ; or
- (iii) which is capable of embarrassing the relations between the Central Government and Government of any foreign State :

Provided that nothing in this rule shall apply to any statement made or views expressed by a Government servant in his official capacity or in the due performance of the duties assigned to him.

10. Evidence before Committee or any other authority

1. Save as provided in sub-rule (3), no Government servant shall, except with the previous sanction of the Government, give evidence in connection with any enquiry conducted by any person, committee or authority.

2. Where any sanction has been accorded under sub-rule (1), no Government servant giving such evidence shall criticize the policy or any action of the Central Government or of a State Government.

3. Nothing in this rule shall apply to

- (a) evidence given at an enquiry before an authority appointed by the Government, Parliament or a State Legislature; or
- (b) evidence given in any judicial enquiry; or
- (c) evidence given at any departmental enquiry ordered by authorities subordinate to the Government.

11. Communication of Official information

Every Government servant shall, in performance of his duties in good faith, communicate information to a person in accordance with the Right to Information Act, 2005 (22 of 2005) and the rules made thereunder:

Provided that no Government servant shall, except in accordance with any general or special order of the Government or in performance in good faith of the duties assigned to him, communicate, directly or indirectly, any official document or any part thereof or classified information to any Government servant or any other person to whom he is not authorized to communicate such document or classified information.

12. Subscriptions

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

13. Gifts

1. Save as otherwise provided in these rules, no Government servant shall accept, or permit any member of his family or any other person acting on his behalf to accept, any gift.

Explanation: The expression “GIFT” shall include free transport, boarding, lodging or other service or any other pecuniary advantage provided by any person other than a near relative or personal friend having no official dealings with the Government servant.

Note (1) A casual meal, lift or other social hospitality shall not be deemed to be a gift.

(2) A Government servant shall avoid accepting lavish hospitality or frequent hospitality from any individual, industrial or commercial firms, organizations etc. having official dealings with him.

2. On occasions such as weddings, anniversaries, funerals or religious functions, when the making of a gift is in conformity with the prevailing religious and social practice, a Government servant may accept gifts from his near relatives or from his personal friends having no official dealings with him, but shall make a report to the Government if the value of such gift exceeds-

(i) Rs 25,000 in the case of a Government servant holding any Group 'A' post;

(ii) Rs 15,000 in the case of a Government servant holding any Group 'B' post;
and

(iii) Rs 7,000 in the case of a Government servant holding any Group 'C' post;

3. In any other case, a Government servant shall not accept any gift without the sanction of the Government if the value thereof exceeds -

(i) Rs 1,500 in the case of Government servants holding any Group 'A' or Group 'B' post ; and

(ii) Rs 500 in the case of Government servants holding any Group 'C' or Group 'D' post.

4. Notwithstanding anything contained in sub-rules (2) and (3), a Government servant, being a member of the Indian delegation or otherwise, may receive and retain gifts from foreign dignitaries if the market value of gifts received on one occasion does not exceed Rs 1,000. In all other cases, the acceptance and retention of such gifts shall be regulated by the instructions issued by the Government in this regard from time to time.

5. A Government servant shall not accept any gifts from any foreign firm which is either contracting with the Government of India or is one with which the Government servant had, has or is likely to have official dealings. Acceptance of gifts by a Government servant from any other firm shall be subject to the provisions of sub-rue (3).

13-A. Dowry

No Government servant shall -

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

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

14. Public demonstrations in honour of Government servants

No Government servant shall, except with the previous sanction of the Government, receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour, or in the honour of any other Government servant:

Provided that nothing in this rule shall apply to:

- (i) a farewell entertainment of a substantively private and informal character held in honour of a Government servant or any other Government servant on the occasion of his retirement or transfer or any person who has recently quitted the service of any Government; or
- (ii) the acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.

15. Private trade or employment

1. Subject to the provisions of sub-rule (2), no Government Servant shall, except with the previous sanction of the Government -

- (a) engage directly or indirectly in any trade or business, or
- (b) negotiate for, or undertake, any other employment, or
- (c) hold an elective office, or canvass for a candidate or candidates for an elective office, in any body whether incorporated or not, or
- (d) canvass in support of any business of insurance agency, commission agency etc. owned or managed by any member of his family, or
- (e) take part except in the discharge of his official duties, in the registration, promotion or management of any bank or other company registered or required to be registered, under the Companies Act, 1956 (1 of 1956) or any other law for the time being in force, or of any co-operative society for commercial purposes.

- (f) Participate in or associate himself in any manner in the making of -
 - (i) a sponsored media (radio or television) programme or
 - (ii) a media programme commissioned by Government media but produced by a private agency or
 - (iii) a privately produced media programme including video magazine. Provided that no previous permission shall be necessary in case where the Government servant participates in a programme produced or commissioned by Government media in his official capacity.

2. A Government servant may, without the previous sanction of the Government,

- (a) undertake honorary work of social or charitable nature, or
- (b) undertake occasional work of a literary, artistic or scientific character, or
- (c) participate in sports activities as an amateur, or
- (d) take part in the registration, promotion or management (not involving the holding of an elective office) of a literary, scientific or charitable society or of a club or similar organization, the aims or objects of which relate to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act, 1860 (21 of 1860) or any other law for the time being in force, or
- (e) take part in the registration, promotion or management (not involving the holding of elective office) of a co-operative society substantially for the benefit of Government servants, registered under the Co-operative Societies Act, 1912 (2 of 1912) or any other law for the time being in force:

Provided that:

- (i) he shall discontinue taking part in such activities, if so directed by the Government, and
- (ii) in a case falling under clause (d) or clause (e) of this sub-rule, his official duties shall not suffer thereby and he shall, within a period of one month of his taking part in such activity, report to the Government giving details of the nature of his participation.

3. Every Government servant shall report to the Government if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

4. Unless otherwise provided by general or special orders of the Government, no Government servant may accept any fee for any work done by him for any private or public body or any private person without the sanction of the prescribed authority.

Explanation: The term 'fee' used here shall have the meaning assigned to in Fundamental Rule 9 (6-A).

15-A. Subletting and vacation of Government accommodation

1. Save as other wise provided in any other law for the time being in force, no Government servant shall sublet, lease or otherwise allow occupation by any other person of Government accommodation which has been allotted to him.

2. A Government servant shall, after the cancellation of his allotment of Government accommodation vacate the same within the time-limit prescribed by the allotting authority.

16. Investments, lending and borrowing.

1. No Government servant shall speculate in any stock, share or other investment.

Provided that nothing in this sub-rule shall apply to occasional investments made through stock brokers or other persons duly authorized and licensed or who have obtained a certificate of registration under the relevant law.

Explanation: Frequent purchase or sale or both, of shares securities or other investments shall be deemed to be speculation within the meaning of this sub-rule.

2. No Government servant shall make or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties. For this purpose, any purchase of shares out of the quotas reserved for Directors of Companies or their friends and associates shall be deemed to be an investment which is likely to embarrass the Government servant.

3. If any question arises whether any transaction is of the nature referred to in sub-rule (1) or sub-rule (2) the decision of the Government thereon shall be final.

4. (i) No Government Servant shall, save in the ordinary course of business with a bank or a public limited company either himself or through any member of his family or any other person acting on his behalf -

(a) lend or borrow or deposit money as a principal or an agent, to, or from, or with, any person or firm or private limited company within the local limits of his authority or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person or firm or private limited company; or

(b) lend money to any person at interest or in a manner whereby return in money or in kind is charged or paid:

Provided that a Government servant may give to, or accept from, a relative or a personal friend a purely temporary loan of a small amount free of interest, or operate a credit account with a bonafide tradesman or make an advance of pay to his private employee.

Provided further that nothing in this sub-rule shall apply in respect of any transaction entered into by a Government servant with the previous sanction of the Government.

(ii) When a Government servant is appointed or transferred to a post of such nature as would involve him in the breach of any of the provisions of sub-rule (2) or sub-rule (4) he shall forth with report the circumstances to the prescribed authority and shall there after act in accordance with such order as may be made by such authority.

17. Insolvency and habitual indebtedness

A Government servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. A Government servant, against whom any legal proceeding is instituted for the recovery of any debt due from him or for adjudging him as an insolvent, shall forthwith report the full facts of the legal proceedings to the Government.

18. Movable, immovable and valuable property

1. (i) Every Government servant shall on his first appointment to any service or post submit a return of his assets and liabilities in such form as may be prescribed by the Government, giving the full particulars regarding:

(a) the immovable property inherited by him, or owned or acquired by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person;

(b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired, or held by him;

(c) other movable property inherited by him or similarly owned, acquired, or held by him.

(d) debts and other liabilities incurred by him directly or indirectly.

Note : 1. Sub-rule (1) shall not ordinarily apply to Class IV (Group D) servants but the Government may direct that it shall apply to any such Government servant or class (group) of such Government servants.

2. In all returns, the values of items of movable property worth less than Rs 10,000 may be added and shown as a lump sum. The value of articles of daily use such as clothes, utensils, crockery, books etc. need not be included in such return.

3. Where a Government servant already belonging to a service, or holding a post is appointed to any other Civil service or post, he shall not be required to submit a fresh return under this clause.

(ii) Every Government servant belonging to any service or holding any post included in Group A or Group B shall submit an annual return in such form as may be prescribed by the Government in this regard giving full particulars regarding the immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any other person.

2. No Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family:

Provided that, the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a person having official dealings with him.

3. Where a Government servant enters into a transaction in respect of movable property either in his own name or in the name of the member of his family, he shall within one month from the date of such transaction, report the same to the prescribed authority, if the value of such property exceeds Rs 5,000 in the case of a Government servant holding Class I or Class II post of Rs 2,500 in case of a Government servant holding any class III or IV post. Provided that the

previous sanction of the prescribed authority shall be obtained if any such transaction is with a person holding any class III or IV post.

4. The Government or the prescribed authority may, at any time, by general or special order, require a Government servant to furnish, within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which, or the source from which, such property was acquired.

5. The Government may exempt any category of Government servants belonging to Class III or Class IV from any of the provisions of this rule except sub-rule (4). No such exemption shall, however, be made without the concurrence of the Cabinet Secretariat (Department of Personnel).

Explanation I : For the purposes of this rule:

- (1) the expression “movable property” includes
 - (a) jewellery, insurance policies, the annual premia of which exceeds two months’ basic pay of the Government Servant, shares securities and debentures.
 - (b) all loans whether secured or not, advanced or taken by the Government servant.
 - (c) motor cars, motor cycles, horses or any other means of conveyance and
 - (d) refrigerators, radios, radiograms and television sets.
- (2) “prescribed authority” means
 - (a) (i) the Government, in the case of a Government servant holding any Class I post, except where any lower authority is specifically specified by the Government for any purpose:
 - (ii) Head of Department, in the case of a Government servant holding any Class II post:
 - (iii) Head of Office, in the case of a Government servant holding any Class III or Class IV post.
 - (b) in respect of a Government servant on foreign service or on deputation to any other Ministry or any other Government, the parent department on the cadre of which such Government servant is borne or the Ministry to which he is administratively subordinate as member of that cadre.

Explanation II : For the purposes of this rule 'lease' means except where it is obtained from, or granted to, a person having official dealings with the Government servant, a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent.

18.A. Restrictions in relation to acquisition and disposal of immovable property outside India and transactions with foreigners etc.

Notwithstanding anything contained in sub-rule (2) of Rule 18, no Government servant shall except with the previous sanction of the prescribed authority:

- (a) acquire, by purchase, mortgage, lease, gift or otherwise, either in his own name or in the name of any member of his family, any immovable property situated outside India;
- (b) dispose of, by sale, mortgage, gift or otherwise or grant any lease in respect of any immovable property situated outside India which was acquired or is held by him either in his own name or in the name of any member of his family;
- (c) enter into any transaction with any foreigner, foreign Government, foreign organization or concern,-
 - (i) for the acquisition, by purchase, mortgage, lease, gift or otherwise, either in his own name or in the name of any member of his family, for any immovable property;
 - (ii) for the disposal of, by sale, mortgage, gift or otherwise or the grant of any lease in respect of any immovable property which was acquired or is held by him either in his own name or in the name of any member of his family.

Explanation: In this rule 'prescribed authority' has the same meaning as in Rule 18.

19. Vindication of acts and character of Government servant

1. No Government servant shall, except with the previous sanction of the Government, have recourse to any Court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory character.

Provided that if no such sanction is received by the Government servant within a period of three months from the date of receipt of his request by the Government, he shall be free to assume that the permission as sought for has been granted to him.

2. Nothing in this rule shall be deemed to prohibit a Government servant from vindicating his private character or any act done by him in his private capacity and were any action for vindicating his private character or any act done by him in private capacity is taken, the Government servant shall submit a report to the prescribed authority regarding such action.

20. Canvassing of non-official or other outside influence

No Government servant shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government.

21. Restriction regarding marriage

1. No Government servant shall enter into or contract marriage with a person having a spouse living and

2. No Government servant having a spouse living, shall enter into, or contract, a marriage with any person:

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

(a) such marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage; and

(b) there are other grounds for so doing.

3. A Government servant who has married or marries a person other than of Indian nationality shall forth with intimate the fact to the Government.

22. Consumption of intoxication drinks and drugs

A Government servant shall -

(a) Strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being;

(b) Not be under the influence of any intoxicating drink or drug during the course of his duty and shall also take due care that the performance of his duties at any time is not affected in any way by the influence of such drink or drug;

(bb) refrain from consuming any intoxicating drink or drug in a public place.

(c) not appear in a public place in a state of intoxication;

(d) not use any intoxicating drink or drug to excess.

Explanation: For the purpose of this rule “public place” means any place or premises (including a conveyance) to which the public have, or are permitted to have, access whether on payment or otherwise.

22-A. Prohibition regarding employment of children below 14 years of age

No Government servant shall employ to work any child below the age of 14 years.

23. Interpretation

If any question arises relating to the interpretation of these rules, it shall be referred to the Government whose decision thereon shall be final.

24. Delegation of powers

The Government may, by general or special order, direct that any power exercisable by it or any Head of Department under these rules (except the powers under Rule 23 and this rule) shall, subject to such conditions, if any, as may be specified in the order, be exercisable also by such officer or authority as may be specified in the order.

25. Repeal and saving

Any rules corresponding to these rules in force immediately before the commencement of these rules and applicable to the Government servants to whom these rules apply, are hereby repealed:

Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules:

Provided further that such repeal shall not affect the previous operation of the rules so repealed and a contravention of any of the said rules shall be punishable as if it were a contravention of these rules.

APPENDIX II

(Referred to in Paragraphs 4.31 (d))

List of routine correspondence to be issued over the signature of Assistant Audit Officers

Sl. No.	Document
1	Intimation that a specified return is blank.
2	Memo asking whether recovery of a charge disallowed has been effected.
3	First and second reminders to all letters and HMs except to Heads of Departments.
4	Memo acknowledging the receipt of papers etc. sent to this office.
5	Passing of proofs for printing and requisition of proof.
6	Fair copies of all telegrams.
7	Post copy of all telegrams.
8	Memoranda calling for documents not received.
9	Official memoranda on routine correspondence and returning of papers mis-sent to this office.
10	Half margin memoranda calling for information, details etc.
11	Calling for specimen signatures
12	True copies of documents of this office forwarded to other offices.
13	Memos calling for court certificates.
14	Memos demanding hours of journey etc.
15	Signing of printed memo enquiring why no recovery has been effected form certain offices.
16	Intimation that the objection statement is blank.
17	Memoranda asking whether recovery promised has been effected.
18	Memorandum advising dispatch of forms and books.
19	Acknowledgement of books, etc., received in this office.
20	Intimation of grant of leave to the employees of this office.
21	Letters to Telephone Examiner, Post Master and all other letters of a routine nature to private firms.
22	Audit Notes and Half Margin Memos conveying routine remarks.
23	Routine acknowledgements and reminders except to CAG's Office.
24	Other miscellaneous memos of routine and general nature (In doubtful case to be submitted to the Branch Officers).

APPENDIX III

(Referred to in para 4.38)

List of files to be maintained in the Sections

GENERAL SECTION

1	Codes and Manuals.
2	Telephones.
3	Miscellaneous Purchases.
4	Office buildings.
5	Repairs of furniture and equipments.
6	Forms.
7	Stationery.
8	Miscellaneous

OFFICE ESTABLISHMENT

1	Matters relating to Pay Commission's recommendations.
2	Sanctioned Strength including Training posts, Staff Position, Conversion of temporary posts into permanent posts
3	Temporary Sanctions.
4	Budget, Staff Proposals.
5	Recruitment, Appointment, Confirmation, Retirement, Dismissal, Resignation etc
6	Promotions, Reversions.
7	Postings and Transfers.
8	Deputation.
9	Leave/Spl. Casual leave.
10	Pension.
11	Training.
12	Examination.
13	Delegation of Powers.
14	Miscellaneous.
15	Group D Establishment.
16	Declarations, Returns, Statements.
17	Advances, Allowances, Tuition fee, Honoraria, Ad-hoc Bonus, Special Pay etc.
18	Fixation of pay.
19	Matters relating to Cash Book, Acquittance Rolls.
20	Audit Fee.
21	Recoveries/Refunds.
22	Orders/Letters from Government of India.
23	Claims relating to Central Government Employees Group Insurance Scheme.
24	Leave Travel Concession/Availing of Home Town facility.
25	Orders on maintenance of Roster and reservation of SC/ST in services, and in respect of promotion.
26	Departmental Enquiry.
27	Corrections to Manual.
28	Seniority list of Commercial Audit Wing, Returns of Commercial Audit Wing.
29	Letter of Credit to Branch Office.
30	Formation of Typing Pool.

WELFARE SECTION

1	General Orders etc.
2	Sports and Athletic Activities, Recreation Club etc.
3	Benevolent Fund.
4	Canteen.
5	Appointment on Compassionate Grounds, Verification Reports etc.
6	Miscellaneous.

O.A. (CIVIL) AND PUBLIC WORKS INSPECTION HEADQUARTERS

1.	General instructions regarding inspection, Local audit and preparation of audit reports
2.	Programme of Inspection and connected correspondence.
3.	Corrections to Manual.
4.	Audit Fees.
5.	Undertaking of Special Audits.
6.	Inspection Reports.
7.	Undertaking of Special Audits.
8.	Annual forecast and maintenance of local audit registers.
9.	Miscellaneous.

REPORT (CIVIL)

1.	General instructions of CAG on preparation of Audit Reports and correspondence thereon
2.	Materials for Audit Report and Printing of Reports.
3.	Exchange of Audit Reports with other Accountants General.
4.	Matters relating to P.A.C meetings including vetting of draft reports of PAC, forwarding of reports of PAC. Periodical returns to CAG and exchange of PAC reports with other Accountants General.
5.	Statement of action taken on the recommendations of P.A.C.
6.	Epitome of P.A.C reports.
7.	Correction to Manual of Report (Civil).
8.	Regularization of excess over grants/appropriation.
9.	New service procedure.

COMMERCIAL AUDIT (HQRS)

1.	Inspection Reports relating to department undertakings.
2.	Programme of inspection and connected matters.
3.	Staff proposals.
4.	Inspection reports and comments under section 619 (4) of Companies Act 1956 in respect of Government Companies.
5.	Inspection reports of Statutory Corporation.
6.	Agenda notes and minutes of companies.
7.	Audit instructions issued by C & AG.
8.	General matters relating to Government companies.
9.	Materials for Audit report.
10.	Miscellaneous.

REPORT (COMMERCIAL)

1.	General instructions of CAG on preparation of Audit Report and correspondence thereon.
2.	Materials for Audit Report and printing of Report.
3.	Exchange of Audit Reports with other Accountants General.
4.	Matters relating to Kerala Committee on public Undertakings including vetting of draft reports of Kerala Committee on public undertakings, forwarding of reports and periodical returns to C.A.G and exchange of reports of P.U.C. with other Accountants General.
5.	Matters relating to Committee on Public Undertakings in respect of Central Government and other States/Audit Reports of Government of India and other States.
6.	Formation of Audit Board for Commercial Undertakings in Kerala.
7.	Miscellaneous.

EFFICIENCY CUM PERFORMANCE AUDIT [Merged with Report(Civil) Section w.e.f 1.1.2010]

1.	Miscellaneous.
2.	Efficiency Audit - General files and individual review reports.

HIGHER AUDIT CELL [Merged with FAA Section w.e.f. 1.1.2010]

1.	Higher Audit scrutiny.
2.	Administration Reports.
3.	Digest of important and interesting cases.
4.	Miscellaneous.

SPECIAL CELL (HQRS)

1.	General Correspondence on audit under CAG's D.P.C. Act.
2.	Staff Matters.
3.	Programmes/Diaries of local audit parties.
4.	Audit/Review of schemes under section 14/Section 15 of CAG's D.P.C Act.
5.	Local audit reports of the offices of the Assistant Educational Officers/District Educational Officers.
6.	Guarantees.
7.	Miscellaneous.

INTEGRATED AUDIT UNIT (IAU)

1.	Delegation of powers.
2.	Formation of New Districts.
3.	Treasury and Sub-treasury procedure.
4.	Inspection of Treasuries.
5.	Defalcations.
6.	Treasury accounts.
7.	Heads of Accounts and classification in accounts.
8.	Procedure relating to Treasuries.
9.	Opening of Banking Accounts for Moneys received by Officers in their official capacity.
10.	Matters relating to establishment & gazetted & Non-gazetted) pay, leave allowances, contingencies etc.
11.	Office matters.
12.	Codes and Manuals.
13.	Sanctions, contracts, Agreements, Supply orders.
14.	Objections/Audit notes.

15.	Miscellaneous.
16.	Report of Director of Inspection.
17.	Grants, contributions, scholarships, stipends.
18.	Schemes of Forest department.
19.	Schedule of rates/seigniorage rate/consignee's etc.
20.	Review of Budget documents, deposit transactions etc.
21.	Draft paras, materials for D.P.
22.	Works audit procedure.
23.	Audit certificates.
24.	Account current transactions.
25.	Loans & Advances.
26.	Annual review/Financial results of Major irrigation works.

STATE RECEIPT AUDIT

1.	Programme of Inspection and connected correspondence.
2.	Corrections to Manual.
3.	Inspection Reports.
4.	Forecast of local Audit programme.
5.	Miscellaneous.

REPORT (REVENUE RECEIPT)

1.	General instructions of CAG on preparation of Audit Reports and correspondence thereon.
2.	Materials for Audit Report and printing of Report.
3.	Exchange of Audit Reports with other Accountants General.
4.	Matters relating to PAC including vetting of draft reports of PAC, forwarding of reports of PAC and periodical returns to CAG and exchange of PAC reports with other Accountants General.
5.	Review of 'All India Reports' and other law journals.
6.	Cases of misappropriation.
7.	Corrections to manual of Report (Revenue Receipts).
8.	Review of Audit Reports / PAC reports of other States.
9.	Miscellaneous.

RESIDENT AUDIT OFFICE, TRANSPORT

1.	Government House furniture accounts.
2.	General papers.
3.	Programme of inspection and connected correspondence.
4.	Inspection and quantum of audit prescribed by CAG.
5.	Sanctions, rules, reviews.
6.	Undertaking new audit.
7.	Special funds.
8.	Objections in respect of cases of pension, gratuity and commuted value of pension.
9.	Inspection notes.
10.	Other miscellaneous accounts.
11.	Miscellaneous.
12.	Audit of annual accounts.
13.	Checking of Chief Office cash book.
14.	Correspondence with the other Accountants General.

RESIDENT AUDIT OFFICE (E.C.A)

1.	Delegation of powers.
2.	Inter-State transactions.
3.	Purchase/Works.
4.	Write off.
5.	Inspection Reports.
6.	Minutes of Board.
7.	Electricity supply Act.
8.	Instructions regarding preparation of audit report.
9.	Annual accounts and connected topics.
10.	Matters relating to State reorganization/audit charges.
11.	Staff proposals.
12.	Tariffs.
13.	Loans and advances from Government L.I.C., R.E.C, etc/
14.	Miscellaneous.

RESIDENT AUDIT OFFICE (KERALA WATER AUTHORITY)

1.	Administrative Sanctions/Technical sanctions to works.
2.	Inspection Reports, Monthly accounts.
3.	Purchases, draft para on purchases, potential D.P.case.
4.	Govt. orders relating to Kerala Water Authority Correspondence on paras.
5.	Central Audit of monthly accounts and vouchers, objections and correspondence thereon.
6.	Supply orders.
7.	Miscellaneous.

INTERNAL TEST AUDIT SECTION

1.	Test Audit Reports of various Section
2.	Director General of Inspection Report and correspondence
3.	Peer Review Receipts on inspection of the officer
4.	Peer Review Reports on Inspection by PAG Kerala
5.	Ranking the performance of office
6.	Files connected with checking of audit fee
7.	Half yearly review of Cash book
8.	Files regarding referred cases
9.	Files regarding special works allotted by PAG
10.	Miscellaneous files

APPENDIX IV
(Referred to in para 5.04)

Sl. No.	Item of work	Norms to be adopted
I	Audit of Vouchers, monthly accounts, etc.	
	(i) Electricity Concurrent Audit	
1	Establishment audit -	
	Detailed Audit	1.75 MD per account
	General Review	1 MD per account
2	Salary Audit-	
	Detailed Audit .	0.5 MD per account
	General Review .	1 MD for 28 accounts
3	P.F Audit	2 MD per account
4	Pension Audit	9.5 MD per account
5	Monthly accounts and vouchers relating to works and purchase vouchers.	
	Detailed Audit	70 Hrs per account relating to Period up to 3/85 and 100 Hrs. per account relating to the subsequent period
	General Review	10 Hrs per account relating to the period upto 3/85 and 15Hrs per account relating to the subsequent period
	(ii) Concurrent Audit - Transport	
6.	Establishment bills, salary cards and bonus rolls	1 MD for 84 items
7.	Audit of works and purchase vouchers	30 MD per month

8.	STPF and GPF accounts	30 MD per year
9	Voucher/Audit	
	Departmental Audit	7 MD per month per D (A&E) Section
	Works Audit	7 MD per month per WAC Section
	Forest Audit	7 MD per month
	Gazetted Audit*-	Salary : 5 minutes per voucher, TA : 8 minutes per voucher & Medical: 10 minutes per voucher (As per earlier norms it was 3 MD per month per GE Section)

***The new yard stick fixed vide orders dated 09.12.2009 of PAG (File No. Coordn(AU)11-147/GE Voucher) consequent on the audit of GE vouchers treasury wise instead of Section wise/Major Head of Account wise.**

	P.F Audit	4.5 MD per month per P.F. Section
	Pension Audit	7 MD per month per P.A. Section.
	Loans Audit	7 MD per month.
II	Outstanding Paras in the Inspection Reports.	
10	State Receipt Audit	
	Under/Over assessment cases	20 Mts./para.
	Other cases	15 Mts./para.
11.	Other Inspection Reports	12 Mts./para
III.	Issue of Inspection Report.	
12	Non-issue of Inspection Reports within one month	To be assessed on the one basis of actual work load.

IV. Outstanding objections

- | | | |
|-----------|-------------|-------------|
| 13 | (i) Works | 15 Mts/item |
| | (ii) Others | 5 Mts/item. |

V. Test Audit Notes and Rejoinders in Works Audit

- | | | |
|-----------|----------------------|--------------|
| 14 | (i) Test Audit Notes | 5 MT/para. |
| | (ii) Rejoinders | 2.5 MT/para. |

VI.. Correspondence

- | | | |
|-----------|-------------------|-----------------|
| 15 | Letters and bills | 15 items per MD |
|-----------|-------------------|-----------------|

APPENDIX V

(Referred to in para 5.04)

Half Yearly arrear Report as on the last day of March/ September

A.	General								
1.	Calendar of Returns								
(a)	Returns due to be sent outside the office or to be submitted to other sections in office on or before the last day of the half year, but not sent or submitted.								1. 2. 3.
(b)	Returns due to be received in this office on or before the last day of the half year, but not received.								1. 2. 3.
2.	Correspondence								
(a)	Number of letters/bills received upto the end of the half year pending disposals								1. Letters: 2. Bills:
(b)	Number of letters/bills outstanding for more than one month, but not more than 3 months.								1. Letters: 2. Bills:
(c)	Number of letters/bills outstanding for more than 3 months.								1. Letters: 2. Bills:
Brief particulars of outstanding shown at (b) above									
Sl. No	Inward No.	Date of Receipt	From whom received	Subject	Reasons for delay in disposal				
3.	Audit								
(a)	Have the audit of accounts, vouchers and other documents due to be completed before the end of the half year been completed, objections communicated and objection books closed? If not, indicate the extent of arrears in concrete terms. Arrears due to non-completion of accounting functions of A&E office/non-receipt of documents from Internal Audit Wings should be indicated separately.								
(b)	Objections outstanding for over six months as on the last day of the half year.								
Sl.No	Name of Dept/Major Head	Opening Balance		Additions during the half year		Adjustments during the half year		Closing Balance	
		No	Amount (Rs.)	No	Amount (Rs.)	No	Amount (Rs)	No	Amount (Rs)
		Total							

No. of Inspection Reports			
More than 1 month old but less than 3 months	More than 3 months old but less than 6 months	More than 6 months old but less than 1 year	
Previous half year	Arrears in terms of man days	Increase(+) Decrease(-)	Reasons for arrears and steps taken for clearance (in case of issue of IRs delayed for more than 6 months (item wise detailed reason should be furnished)
No. of Inspection Reports		This half year	Previous half year
More than one year old	Total		

4. Old Records

Have the old records in the section stitched, indexed and sent to Old Records Section? If not, indicate the extent of arrears.

5. Outstanding Inspection Reports of Director of Inspection and Internal Audit

Are any reports outstanding? If so, indicate the period of the report and the number of paras pending settlement.

6. Any other items not specified elsewhere in the report.

- 1.
- 2.
- 3.

B. Special to Particular Sections

1. Office Establishment

- (a) Have the entries in the service Books and Leave Accounts been made upto date and got attested?
- (b) Have the pension/gratuity cases of those who have retired been settled?
- (c) Have arrears of pay and allowances due to staff been drawn and disbursed?

2. General Section

Have the verification reports of furniture, stationery, forms, etc. been disposed of ?

3. Old Records

- (a) Have all records received from the section arranged and kept in the racks?
- (b) Are there any arrears in weeding out of old records.

4. Outside Audit

Arrears in local audit as at the end of each year with respect to the programme for the year, indicating the number of institutions and the number of party days (Arrears) to be compared with the position shown in the Report for the previous year and increase/decrease worked out)

5. IAU (Works)

- (a) Audit Notes outstanding for over six months
- (b) Test Audit Notes outstanding for over six months and the number of paras contained therein
- (c) Outstanding Rejoinders to Test Audit Notes and the number of paras contained therein.

6. EPA(HQ) [Merged with Report(Civil) Section w.e.f 1.1.2010]

Progress in the review of Schemes selected for Audit Report.

C. Abstract of Arrears in mandays

	Current Report		Previous Report		Increase (+) Decrease (-)	
	Internal	External	Internal	External	Internal	External
1. Returns						
2. Correspondence.						
3. Audit						
4. Outstanding Objections						
5. Outstanding IRs						
6. IRs pending issue .						
7. Transfer of Records						
8. Other items						
(i)						
(ii)						
(iii)						
Total						

Note 1. After each item the arrears should be assessed and expressed in mandays. If the assessment is on an adhoc or approximate basis, it should be so mentioned within brackets.

2. External and internal arrears should be distinguished by adding the words 'External' or 'Internal' as the case may be.

3. Reasons for the arrears and the action taken for their clearance should be indicated against each item.

APPENDIX VI
(Referred to in paragraph 6.05)
Extracts of Parts II and IV of Fire Orders

PART II

Action to be taken in case of a Fire

1. If you discover a fire raise the alarm at once by shouting “FIRE”! “FIRE”!

DO NOT PANIC.

2. Call the Fire Service no matter how small the fire is.
3. At night, rouse all occupants of the building and get them out of the building.
4. If it is possible to attack the fire without endangering personal safety, do so immediately using the nearest fire appliance.
5. Keep all doors and windows closed.
6. Certain personnel have been given individual responsibility in the event of fire. If you have no such responsibility, leave the building quickly and quietly by the nearest route. Report to the Security Staff at the assembly point at the Main Gate of the office.
7. If trapped, keep the door of the room closed and go to the window.
8. Never use a lift as means of escape.
9. If you suspect that there is a fire on the other side of the door, open the door very slowly, shielding your self as much as possible.
10. If you believe that a staircase is weakened by fire, keep close to the wall when using it.
11. If you are caught in a smoke filled corridor, it may still be possible to escape by crawling on hands and knees.
12. Don't jump from the window of the upper floor; if blankets or bed sheets are available, use these to slide down.
13. If you must jump, throw the bedding or other materials first. This will help to break your fall.
14. Remember, if you hang at arms length from the window still this will reduce the height of your fall.

Make sure you know How to call the Fire Service by telephone.

15. Dial 101 and give the location (Address) of fire in clear words. DO NOT GET EXCITED.

BY RUNNING CALL

16. Go to the nearest Fire Station and give the location (Address) of fire in clear words. DO NOT GET EXCITED.

When calling the Fire Brigade, do so by the quickest possible means and give clearly and distinctly the correct address where the fire has broken out.

REMEMBER ! ANY DELAY MAY BECOME SERIOUS. PART IV

Fire Prevention

Fire prevention is largely the practice of careful habits which should automatically suggest themselves to everyone. It is the duty of everyone to prevent fires.

A. General Preventions

1. Precision, tidiness and cleanliness in all buildings and compounds is essential. Scraps of combustible material shall not be permitted to lie about inside the buildings.
2. Empty packing cases shall not be stacked in the basement or against the outer walls of buildings or enclosures.
3. Greasy rags or other dirt and rubbish shall not be allowed to accumulate or lie about. These shall be kept in iron receptacles with close fitting lids and shall be removed from the building at the end of every working day and more frequently if necessary.
4. All cupboards and store-places shall be regularly and periodically cleaned.

B. Fire and Heating Apparatus.

(a) Fires

- (i) Fires shall not be permitted in the vicinity of, nor in, any building except in authorized fire-places, stoves or braziers.
- (ii) Fires shall be lighted by matches only. On no account shall burning charcoal or any kind of naked flames. E.g. candle or lighted taper, be carried for this purpose from one place to another.

- (iii) Fires shall not be kept burning without proper supervision.
- (iv) When no longer required and at the end of the day's work, the fires shall be quenched and swept out before unoccupied rooms are closed for the night. The raking out of fire on to the hearth stone shall be avoided; it shall be damped out or allowed to burn out. Towards closing time, all fires shall be allowed to die down. Under no circumstances shall any fire be banked up at night.
- (v) The person- in- charge of each group of rooms shall be responsible to ensure strict compliance with (a-iv) above and to ensure before closing the rooms that there is no risk of an outbreak of fire.
- (vi) Coal, wood and oil shall be stored in properly constructed bins of incombustible material, so located that there is no chance of these materials catching fire because of any external source of heat and so constructed that fire in a bin can be localized to that bin alone.

(b) Stoves, Braziers and Heaters.

- (i) Electric heaters shall on no account be connected to light circuits; bare ends of wire shall not be used in the wiring of electrical outlet - a proper plug shall be used; the wiring of any heater shall not be run under carpet or similar covering and only one heater shall be plugged into one electrical outlet.
- (ii) Electric heaters shall be kept at a safe distance from all combustible materials and shall be switched off when no longer required or before leaving the room - even for a very short duration.
- (iii) All electric heaters shall be fitted with wire guards of substantial construction.
- (iii) Cook houses shall be provided only in rooms with roof and walls of incombustible material.
- (v) All stoves, sigris, braziers and oil cookers shall be located on firm incombustible tray with a broad base, having a raised lip, to prevent cinders reaching the floor. These shall under no circumstances be used in rooms where the floor is covered with a carpet or other combustible materials.

- (vi) All stoves, sigris, braziers and oil cookers shall be completely extinguished when not in use.
- (vii) All combustible materials shall be kept at a safe distance from any stove, sigri, chullah, brazier or oil cooker.
- (viii) Pressure stoves shall not be used in the main building under any circumstances. Similarly, use of coal, oil free and wood burning bokharis is prohibited.
- (ix) Turning oil cookers to full flame and overfilling sigris with coal and chullahs with fire-wood is forbidden.
- (x) Cook-houses and connected premises shall be kept scrupulously clean and tidy. All appliances shall be meticulously maintained and used as per manufacturers' instructions. It shall be ensured that metal flue pipes do not come in contact with any combustible material throughout the length of the fluepipe.
- (xi) Frequent inspection shall be made of all stoves, the nearby wood work and the flues. Oil stoves shall be extinguished at the end of the day and ashes removed and disposed of safely outside the building. Fires of steam boilers may be banked up at night. Electric radiators and fittings shall be kept in good repair. When any chafing of wires is detected, the current shall be switched off and an Electrician called in at once.
- (xii) It shall be ensured that all electrical fittings are inspected periodically.
- (xiii) Chimneys and flues shall be frequently and thoroughly swept and care shall be taken to see that the draught is properly regulated and that stoves are not allowed to become red hot. If the chimney catches fire, the fuel shall be raked out at once, taking care not to do so over a carpet or other combustible materials, and precautions taken to stop a draught.
- (xiv) Wicks of oil stoves shall be kept carefully trimmed and a bucket of loose sand maintained in the vicinity of all oil stoves in use. A fire bucket with water shall be kept near other fires and stoves, including braziers and sigries. Flammable materials shall not be kept in the vicinity of any stove and textiles shall on no account be hung on crinolines or over stoves.

C. Workmen

When artificers or workmen are employed in any building great care shall be taken by the Superintending authority that the light and fans whether in the open or in the buildings are extinguished on the discontinuance of work for the day.

D. Lights

(a) Electrical Fittings

- (i) All electrical fittings, including lamps shall be of the appropriate type.
- (ii) In case of temporary installations, like the Republic Day, New Year's Day, etc. the fittings shall be of the approved quality specially in structures of uncombustible nature. Wire from generators shall be so laid that it shall not be trampled upon or interfered with by traffic. Broken and unserviceable fittings shall be replaced forthwith.
- (iii) All wiring in the buildings shall be placed in metal conducts where not already done and the complete electrical installation shall be tested for sound insulation condition at least once in six months by a responsible official. A record of all such tests carried out and defects noticed/rectified shall be maintained under dated initials of the person designated for the purpose. Wiring passing through combustible material or store shall be checked more frequently for insulation.
- (iv) Generator sets or motors shall be located only in segregated room of incombustible construction and shall be maintained regularly and handled strictly in accordance with the manufacturer's instructions.
- (v) Only trained personnel shall be allowed to handle and (or) operate generator sets, motors and other electrical gear.
- (vi) Electrical fittings shall be kept in good repair. Interference in any way with gas or electrical fittings is strictly forbidden, all repairs and alterations being carried out by the department responsible for it. Any actual or suspected tampering shall be brought to notice and immediate disciplinary action taken against the offender. Greatest care shall be taken not to drive nails tacks into electric wires or casings.

(b) Oil lamps and naked lights.

- (i) Kerosene oil and similar lamps of any description shall not be used in the building unless specially authorized in writing for any particular place. Similarly, no naked lights shall be used in the building.
- (ii) Where oil lamps are specially authorized in writing, these shall be always filled in the open and never whilst actually burning.
- (iii) Lamps in regular use shall be frequently examined and shall not be permitted to burn indefinitely in places where these are likely to remain unattended.
- (iv) Hanging lamps shall be rigidly fastened by metal chains, brackets or hooks and shall be regularly inspected to see that the holding parts are secure.
- (v) All oil lamps shall be kept clear of partitions, shelving ceilings of combustible material. Proper shields shall be provided in the case of lamps placed within 60 cm of the ceiling, and lamps shall not be placed in a draught unless provided with a shield. Cracked chimneys shall be replaced and shall not be repaired by gumming paper or cloth over the cracks.

(c) Extinguishing of lights.

Where possible at the close of each day's work all electrical installations viz, lights, fans, air-conditioners, etc. shall be switched off at the main switch in each building or portion thereof. All detachable electric plugs shall be removed.

Officers-in-charge of each department/office shall designate the persons(s) for this purpose.

(d) Smoking.

By far the most frequent cause of fires is the careless throwing away of lighted cigarette ends, matches and the contents of pipes amongst combustible material such as paper, dry grass etc. Lighted cigarettes left lying on tables on being allowed to fall from ash-trays have been responsible for many fires. The following instructions shall, therefore, be strictly enforced:

- (a) Smoking, introduction of matches and smoking requisites and carrying of naked flames in store rooms, garages, motor sheds or workshops or in any place where

dry grass, straw paper, petrol, spirit, diesel oil, films, linen, cotton, pillows, material is lying about is strictly forbidden and notices of prohibition, in both English and Dev Nagari scripts shall be prominently displayed in such places.

- (b) Cautious disposal of match sticks and cigarettes stumps shall be scrupulously observed by staff of all grades - specially those working in carpeted rooms.
- (c) In the Offices, etc. where smoking is allowed, special orders shall be pasted, in both English and Dev Nagari scripts, regarding the disposal of cigarette and matches which must on no account be thrown or left lying about. Ash-trays shall always contain water.

e. Disposal of Waste Material

Care shall be exercised in the use of oiled rags, cotton or other waste, particularly rags which come into contact with petrol or other flammable material. Being liable to spontaneous ignition, they shall on no account be left lying about store rooms, garage or other buildings but at the end of each day's work shall be burned at a safe place outside the building under the supervision of a responsible individual, to be detailed by officer that the fire is fully extinguished before leaving and that no smoldering material is left lying about.

No accumulation of grease, filth, oil waste, straw or paper shall be permitted except in authorized bins and all such bins shall be emptied and the contents disposed off by burning at frequent intervals at a safe place outside the building under the supervision of responsible individual.

f. Storage

Petrol shall not be stocked except that filled in the Motor Car Tanks, unless specially authorized in writing because of any special reasons. In such cases, utmost care shall be taken in handling or storage.

APPENDIX VII-A

(Referred to in para 2.18)

(Disclaimer: Text of this Act/Bill/Rules is provided for information only. Please refer to the Gazette of India for the authentic text.)

Flag Code of India

The Indian National Flag represents the hopes and aspirations of the people of India. It is the symbol of our national pride. Over the last five decades, several people including members of armed forces have ungrudgingly laid down their lives to keep the tricolour flying in its full glory.

The significance of the colours and the chakra in the National Flag was amply described by Dr. S. Radhakrishnan in the Constituent Assembly which unanimously adopted the National Flag. Dr. S. Radhakrishnan explained— “Bhagwa or the saffron colour denotes renunciation of disinterestedness. Our leaders must be indifferent to material gains and dedicate themselves to their work. The white in the centre is light, the path of truth to guide our conduct. The green shows our relation to soil, our relation to the plant life here on which all other life depends. The Ashoka Wheel in the center of the white is the wheel of the law of dharma. Truth or satya, dharma or virtue ought to be the controlling principles of those who work under this flag. Again, the wheel denotes motion. There is death in stagnation. There is life in movement. India should no more resist change, it must move and go forward. The wheel represents the dynamism of a peaceful change.”

There is universal affection and respect for, and loyalty to, the National Flag. Yet, a perceptible lack of awareness is often noticed, not only amongst people but also in the Organisations/agencies of the government, in regard to laws, practices and conventions that apply to the display of the National Flag. Apart from non-statutory instructions issued by the Government from time to time, display of the National Flag is governed by the provisions of the Emblems and Names (Prevention of Improper Use) Act, 1950 (No. 12 of 1950) and the Prevention of Insults to National Honour Act, 1971 (No. 69 of 1971). Flag Code of India, 2002 is an attempt to bring together all such laws, conventions, practices and instructions for the guidance and benefit of all concerned.

For the sake of convenience, Flag Code of India, 2002, has been divided into three parts. Part I of the Code contains general description of the National Flag. Part II of the Code is devoted to the display of the National Flag by members of public, private organizations, educational institutions, etc. Part III of the Code relates to display of the National Flag by Central and State governments and their organisations and agencies.

Flag Code of India, 2002, takes effect from January 26, 2002 and supersedes the 'Flag Code-India' as it existed.

PART I

GENERAL

1.1 The National Flag shall be a tri-colour panel made up of three rectangular panels or sub-panels of equal widths. The colour of the top panel shall be India saffron (Kesari) and that of the bottom panel shall be India green. The middle panel shall be white, bearing at its centre the design of Ashoka Chakra in navy blue colour with 24 equally spaced spokes. The Ashoka Chakra shall preferably be screen printed or otherwise printed or stenciled or suitably embroidered and shall be completely visible on both sides of the Flag in the centre of the white panel.

1.2 The National Flag of India shall be made of hand spun and hand woven wool/cotton/silk khadi bunting.

1.3 The National Flag shall be rectangular in shape. The ratio of the length to the height (width) of the Flag shall be 3:2.

1.4 The standard sizes of the National Flag shall be as follows:—

<i>Flag Size No.</i>	<i>Dimensions in mm</i>
1.	6300 x 4200
2.	3600 x 2400
3.	2700 x 1800
4.	1800 x 1200
5.	1350 x 900
6.	900 x 600
7.	450 x 300
8.	225 x 150
9.	150 x 100

1.5 An appropriate size should be chosen for display. The flags of 450 x 300 mm size are intended for aircrafts on VVIP flights, 225 x 150 mm size for motor-cars and 150 x 100 mm size for table flags.

PART II
**HOISTING/DISPLAY/USE OF NATIONAL FLAG BY MEMBERS OF PUBLIC,
PRIVATE ORGANISATIONS, EDUCATIONAL INSTITUTIONS, ETC.**

Section I

2.1 *There shall be no restriction on the display of the National Flag by members of general public, private organizations, educational institutions, etc., except to the extent provided in the Emblems and Names (Prevention of Improper Use) Act, 1950* and the Prevention of Insults to National Honour Act, 1971** and any other law enacted on the subject.*

Keeping in view the provisions of the aforementioned Acts—

- (i) the Flag shall not be used for commercial purposes in violation of the Emblem and Names (Prevention of Improper Use) Act, 1950;
- (ii) the Flag shall not be dipped in salute to any person or thing;
- (iii) the Flag shall not be flown at half-mast except on occasions on which the Flag is flown at half-mast on public buildings in accordance with the instructions issued by the Government;

* The Emblems and Names (Prevention of Improper Use) Act, 1950:

Section 2: In this Act, unless the context otherwise requires:—

(a) “emblem” means any emblem, seal, flag, insignia, coat-of-arms or pictorial representation specified in the Schedule.

Section 3: Notwithstanding anything contained in any law for the time being in force, no person shall, except in such cases and under such conditions as may be prescribed by the Central Government, use, or continue to use, for the purpose of any trade, business, calling or profession, or in the title of any patent, or in any trade mark of design, any name or emblem specified in the Schedule or any colourable imitation thereof without the previous permission of the Central Government or of such officer of Government as may be authorised in this behalf by the Central Government.

Note.—The Indian National Flag has been specified as an emblem in the Schedule to the Act.

** The Prevention of Insults to National Honour Act, 1971 (amended by the Prevention of Insults to National Honour (Amendment) Act, 2003): Whoever in any public place or in any other place within public view burns, mutilates, defaces, defiles,

disfigures, destroys, tramples upon or otherwise shows disrespect to or brings into contempt (whether by words, either spoken or written, or by acts) the Indian National Flag or any part thereof, shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

Explanation 1.—Comments expressing disapprobation or criticism of theIndian National Flag or an alteration of the Indian National Flag by lawful means do not constitute an offence under this section.

Explanation 2.—The expression, “Indian National Flag” includes any picture, painting, drawing or photograph, or other visible representation of the Indian National Flag, or of any part or parts thereof, made of any substance or represented on any substance.

Explanation 3.—The expression “Public place” means any place intended for use by, or accessible to, the public and includes any public conveyance.

Explanation 4.—The disrespect to the Indian National Flag means and includes-

- (a) a gross affront or indignity offered to the Indian National Flag; or
- (b) dipping the Indian National Flag in salute to any person or thing; or
- (c) flying the Indian National Flag at half-mast except on occasions on which the Flag is flown at half-mast on public buildings in accordance with the instructions issued by the Government; or
- (d) using the Indian National Flag as a drapery in any form whatsoever except in state funerals or armed forces or other para-military forces funerals; or
- (e) using the Indian National Flag as a portion of costume or uniform of any description or embroidering or printing it on cushions, handkerchiefs, napkins or any dress material; or
- (f) putting any kind of inscription upon the Indian National Flag; or
- (g) using the Indian National Flag as a receptacle for receiving, delivering or carrying anything except flower petals before the Indian National Flag is unfurled as part of celebrations on special occasions including the Republic Day or the Independence Day; or
- (h) using the Indian National Flag as covering for a statue or a monument or a

speaker's desk or a speaker's platform; or

- (i) allowing the Indian National Flag to touch the ground or the floor or trail in water intentionally; or
- (j) draping the Indian National Flag over the hood, top, and sides or back or on a vehicle, train, boat or an aircraft or any other similar object; or
- (k) using the Indian National Flag as a covering for a building; or
- (l) intentionally displaying the Indian National Flag with the "saffron" down.

3-A. *Minimum penalty on second or subsequent offence.*—Whoever having already been convicted of an offence under Section 2..... is again convicted of any such offence shall be punishable for the second and for every subsequent offence, with imprisonment for a term, which shall not be less than one year.

- (iv) the Flag shall not be used as a drapery in any form whatsoever, including private funerals;
- (v) the Flag shall not be used as a portion of costume or uniform of any description nor shall it be embroidered or printed upon cushions, handkerchiefs, napkins or any dress material;
- (v) lettering of any kind shall not be put upon the Flag;
- (vi) the Flag shall not be used as a receptacle for receiving, delivering, holding or carrying anything:

Provided that there shall be no objection to keeping flower petals inside the Flag before it is unfurled as part of celebrations on special occasions and on National Days like the Republic Day and the Independence Day;

- (vii) when used on occasions like unveiling of a statue, the Flag shall be displayed distinctly and separately and it shall not be used as a covering for the statue or monument;
- (ix) the Flag shall not be used to cover a speaker's desk nor shall it be draped over a speaker's platform;
- (x) the Flag shall not be intentionally allowed to touch the ground or the floor or trail in water;
- (xi) the Flag shall not be draped over the hood, top, sides or back of a vehicle, train,

boat or an aircraft;

(xii) the Flag shall not be used as a covering for a building; and

(xiii) the Flag shall not be intentionally displayed with the “saffron” down.

2.2 A member of public, a private organization or an educational institution may hoist/ display the National Flag on all days and occasions, ceremonial or otherwise. Consistent with the dignity and honour of the National Flag—

(i) whenever the National Flag is displayed, it should occupy the position of honour and should be distinctly placed;

(ii) a damaged or dishevelled Flag should not be displayed;

(iii) the Flag should not be flown from a single masthead simultaneously with any other flag or flags;

(iv) the Flag should not be flown on any vehicle except in accordance with the provisions contained in Section IX of Part III of this Code;

(v) when the Flag is displayed on a speaker’s platform, it should be flown on the speaker’s right as he faces the audience or flat against the wall, above and behind the speaker;

(vi) when the Flag is displayed flat and horizontal on a wall, the saffron band should be upper most and when displayed vertically, the saffron band shall be on the right with reference to the Flag (i.e. left to the person facing the Flag);

(vii) to the extent possible, the Flag should conform to the specifications prescribed in Part I of this Code;

(viii) no other flag or bunting should be placed higher than or above or side by side with the National Flag; nor should any object including flowers or garlands or emblem be placed on or above the Flag-mast from which the Flag is flown;

(ix) the Flag should not be used as a festoon, rosette or bunting or in any other manner for decoration;

(x) the Flag made of paper may be waved by public on occasions of important national, cultural and sports events. However, such paper Flags should not be discarded or thrown on the ground after the event. As far as possible, it should be disposed of in private consistent with the dignity of the Flag;

(xi) where the Flag is displayed in open, it should, as far as possible, be flown from sunrise

to sunset, irrespective of weather conditions;

(*xii*) the Flag should not be displayed or fastened in any manner as may damage it; and

(*xiii*) when the Flag is in a damaged or soiled condition, it shall be destroyed as a whole in private, preferably by burning or by any other method consistent with the dignity of the Flag.

Section II

2.3 The National Flag may be hoisted in educational institutions

colleges, sports camps, scout camps, etc.) to inspire respect for the Flag. A model set of instructions for guidance is given below—

(*i*) The School will assemble in open square formation with pupils forming the three sides and the Flag-staff at the centre of the fourth side. The Headmaster, the pupil leader and the person unfurling the Flag (if other than the Headmaster) will stand three paces behind the Flag-staff.

(*ii*) The pupils will fall according to classes and in squads of ten (or other number according to strength). These squads will be arranged one behind the other. The pupil leader of the class will stand to the right of the first row of his class and the form master will stand three paces behind the last row of his class, towards the middle. The classes will be arranged along the square in the order of seniority with the senior most class at the right end.

(*iii*) The distance between each row should be at least one pace (30 inches); and the space between Form and Form should be the same.

(*iv*) When each Form or Class is ready, the Class leader will step forward and salute the selected school pupil leader. As soon as all the Forms are ready, the school pupil leader will step up to the Headmaster and salute him. The Headmaster will return the salute. Then, the Flag will be unfurled. The School pupil leader may assist.

(*v*) The School pupil leader in charge of the parade (or assembly) will call the parade to attention, just before the unfurling, and he will call them to the salute when the Flag flies out. The parade will keep at the salute for a brief interval, and then on the command “order”, the parade will come to the attention position.

(*vi*) The Flag Salutation will be followed by the National Anthem. The parade will be kept at

the attention during this part of the function.

(vii) On all occasions when the pledge is taken, the pledge will follow the National Anthem. When taking the pledge the Assembly will stand to attention and the Headmaster will administer the pledge ceremoniously and the Assembly will repeat it after him.

(viii) In pledging allegiance to the National Flag, the practice to be adopted in Schools is as follows:—

Standing with folded hands, all repeat together the following pledge:

“I pledge allegiance to the National Flag and to the Sovereign Socialist Secular Democratic Republic for which it stands.”

PART III

HOISTING/DISPLAY OF THE NATIONAL FLAG BY THE CENTRAL AND STATE GOVERNMENTS AND THEIR ORGANISATIONS AND AGENCIES

Section I

Defence Installations/Heads of Missions/Posts

3.1 The provisions of this Part shall not apply to Defence Installations that have their own rule for display of the National Flag.

3.2 The National Flag may also be flown on the Headquarters and the residences of the Heads of Missions/Posts abroad in the countries where it is customary for diplomatic and consular representatives to fly their National Flags on the Headquarters and their official residences.

Section II

Official Display

3.3 Subject to the provisions contained in Section I above, it shall be mandatory for all Governments and their organisations/agencies to follow the provisions contained in this Part.

3.4 On all occasions for official display, only the Flag conforming to

specifications laid down by the Bureau of Indian Standards and bearing their standard mark shall be used. On other occasions also, it is desirable that only such Flags of appropriate size are flown.

Section III

Correct Display

3.5 Wherever the Flag is flown, it should occupy the position of honour and be distinctly placed.

3.6 Where the practice is to fly the Flag on any public building, it shall be flown on that building on all days including Sundays and holidays and, except as provided in this Code, it shall be flown from sun-rise to sun-set irrespective of weather conditions. The Flag may be flown on such a building at night also but this should be only on very special occasions.

3.7 The Flag shall always be hoisted briskly and lowered slowly and ceremoniously. When the hoisting and the lowering of the Flag is accompanied by appropriate bugle calls, the hoisting and lowering should be simultaneous with the bugle calls.

3.8 When the Flag is displayed from a staff projecting horizontally or at an angle from a windowsill, balcony, or front of a building, the saffron band shall be at the farther end of the staff.

3.9 When the Flag is displayed flat and horizontal on a wall, the saffron band shall be upper most and when displayed vertically, the saffron band shall be to the right with reference to the Flag, i.e., it may be to the left of a person facing it.

3.10 When the Flag is displayed on a speaker's platform, it shall be flown on a staff on the speaker's right as he faces the audience or flat against the wall above and behind the speaker.

3.11 When used on occasions like the unveiling of a statue, the Flag shall be displayed distinctly and separately.

3.12 When the Flag is displayed alone on a motor car, it shall be flown from a staff,

which should be affixed firmly either on the middle front of the bonnet or to the front right side of the car.

3.13 When the Flag is carried in a procession or a parade, it shall be either on the marching right, i.e. the Flag's own right, or if there is a line of other flags, in front of the centre of the line.

Section IV

Incorrect Display

3.14 A damaged or disheveled Flag shall not be displayed.

3.15 The Flag shall not be dipped in salute to any person or thing.

3.16 No other flag or bunting shall be placed higher than or above or, except as hereinafter provided, side by side with the National Flag; nor shall any object including flowers or garlands or emblem be placed on or above the Flag-mast from which the Flag is flown.

3.17 The Flag shall not be used as a festoon, rosette or bunting or in any other manner for decoration.

3.18 The Flag shall not be used to cover a speaker's desk nor shall it be draped over a speaker's platform.

3.19 The Flag shall not be displayed with the "saffron" down.

3.20 The Flag shall not be allowed to touch the ground or the floor or trail in water.

3.21 The Flag shall not be displayed or fastened in any manner as may damage it.

Section V

Misuse

3.22 The Flag shall not be used as a drapery in any form whatsoever except in State/Military/Central Para military Forces funerals hereinafter provided.

3.23 The Flag shall not be draped over the hood, top, sides or back of a vehicle, train or boat.

3.24 The Flag shall not be used or stored in such a manner as may damage or soil it.

3.25 When the Flag is in a damaged or soiled condition, it shall not be cast aside or disrespectfully disposed of but shall be destroyed as a whole in private, preferably by burning or by any other method consistent with the dignity of the Flag.

3.26 The Flag shall not be used as a covering for a building.

3.27 The Flag shall not be used as a portion of a costume or uniform of any description. It shall not be embroidered or printed upon cushions, handkerchiefs, napkins or boxes.

3.28 Lettering of any kind shall not be put upon the Flag.

3.29 The Flag shall not be used in any form of advertisement nor shall an advertising sign be fastened to the pole from which the Flag is flown.

3.30 The Flag shall not be used as a receptacle for receiving, delivering, holding or carrying anything: Provided that there shall be no objection to keeping flower petals inside the Flag before it is unfurled, as part of celebrations on special occasions and on National Days like the Republic Day and the Independence Day.

Section VI

Salute

3.31 During the ceremony of hoisting or lowering the Flag or when the Flag is passing in a parade or in a review, all persons present should face the Flag and stand at attention. Those present in uniform should render the appropriate salute. When the Flag is in a moving column, persons present will stand at attention or salute as the Flag passes them. A dignitary may take the salute without a head dress.

Section VII

Display with Flags of other Nations and of United Nations

3.32 When displayed in a straight line with flags of other countries, the National Flag shall be on the extreme right; i.e. if an observer were to stand in the center of the row of the flags facing the audience, the National Flag should be to his extreme right. The position is illustrated in the diagram below:—

3.33 Flags of foreign countries shall proceed as from the National Flag in alphabetical order on the basis of English versions of the names of the countries concerned. It would be permissible in such a case to begin and also to end the row of flags with the National Flag and also to include National Flag in the normal country wise alphabetical order. The National Flag shall be hoisted first and lowered last.

3.34 In case flags are to be flown in an open circle i.e., in an arc or a semi-circle, the same procedure shall be adopted as is indicated in the preceding clause of this Section. In case flags are to be flown in a closed, i.e., complete circle, the National Flag shall mark

the beginning of the circle and the flags of other countries should proceed in a clockwise manner until the last flag is placed next to the National Flag. It is not necessary to use separate National Flags to mark the beginning and the end of the circle of flags. The National Flag shall also be included in its alphabetical order in such a closed circle.

3.35 When the National Flag is displayed against a wall with another flag from crossed staffs, the National Flag shall be on the right i.e. the Flag's own right, and its staff shall be in front of the staff of the other flag. The position is illustrated in the diagram below:—

3.36 When the United Nation's Flag is flown along with the National Flag, it can be displayed on either side of the National Flag. The general practice is to fly the National Flag on the extreme right with reference to the direction which it is facing (i.e. extreme left of an observer facing the masts flying the Flags). The position is illustrated in the diagram below:—

3.37 When the National Flag is flown with flags of other countries, the flag masts shall be of equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.

3.38 The National Flag shall not be flown from a single mast-head simultaneously with any other flag or flags. There shall be separate mast-heads for different flags.

Section VIII

Display over Public Buildings/Official Residences

3.39 Normally the National Flag should be flown only on important public buildings such

as High Courts, Secretariats, Commissioners' Offices, Collectorates, Jails and offices of the District Boards, Municipalities and Zilla Parishads and Departmental/Public Sector Undertakings.

3.40 In frontier areas, the National Flag may be flown on the border customs posts, check posts, out posts and at other special places where flying of the Flag has special significance. In addition, it may be flown on the camp sites of border patrols.

3.41 The National Flag should be flown on the official residences of the

President, Vice-President, Governors and Lieutenant Governors when they are at Headquarters and on the building in which they stay during their visits to places outside the Headquarters. The Flag flown on the official residence should, however, be brought down as soon as the dignitary leaves the Headquarters and it should be re-hoisted on that building as he enters the main gate of the building on return to the Headquarters. When the dignitary is on a visit to a place outside the Headquarters, the Flag should be hoisted on the building in which he stays as he enters the main gate of that building and it should be brought down as soon as he leaves that place. However, the Flag should be flown from sun-rise to sun-set on such official residences, irrespective of whether the dignitary is at Headquarters or not on the — Republic Day, Independence Day, Mahatama Gandhi's Birthday, National Week (6th to 13th April, in the memory of martyrs of Jalianwala Bagh), any other particular day of national rejoicing as may be specified by the Government of India or, in the case of a State, on the anniversary of formation of that State.

3.42 When the President, the Vice-President or the Prime Minister visits an institution, the National Flag may be flown by the institution as a mark of respect.

3.43 On the occasions of the visit to India by foreign dignitaries, namely, President, Vice-

President, Emperor/King or Heir Prince and the Prime Minister, the National Flag may be flown along with the Flag of the foreign country concerned in accordance with the rules contained in Section VII by such private institutions as are according reception to the visiting foreign dignitaries and on such public buildings as the foreign dignitaries intend to visit on the day of visit to the institution.

Section IX

Display on Motor Cars

3.44 The privilege of flying the National Flag on motor cars is limited to the:—

- (1) President;
- (2) Vice-President;
- (3) Governors and Lieutenant Governors;

(4) Heads of Indian Missions/Posts abroad in the countries to which they are accredited;

(5) Prime Minister and other Cabinet Ministers; Ministers of State and Deputy Ministers of the Union; Chief Minister and other Cabinet Ministers of a State or Union Territory;

Ministers of State and Deputy Ministers of a State or Union Territory;

(6) Speaker of the Lok Sabha; Deputy Chairman of the Rajya Sabha; Deputy Speaker of the Lok Sabha; Chairmen of Legislative Councils in States; Speakers of Legislative Assemblies in States and Union territories; Deputy Chairmen of Legislative Councils in States; Deputy Speakers of Legislative Assemblies in States and Union territories;

(7) Chief Justice of India; Judges of Supreme Court; Chief Justice of High Courts; Judges of High Courts.

3.45 The dignitaries mentioned in Clauses (5) to (7) of paragraph 3.44 may fly the National Flag on their cars, whenever they consider it necessary or advisable.

3.46 When a foreign dignitary travels in a car provided by Government, the National Flag

will be flown on the right side of the car and the Flag of the foreign countries will be flown on the left side of the car.

Section X

Display on Trains/Aircrafts

3.47 When the President travels by special train within the country, the National Flag should be flown from the driver's cab on the side facing the platform of the station from where the train departs. The Flag should be flown only when the special train is stationary or when coming into the station where it is going to halt.

3.48 The National Flag will be flown on the aircraft carrying the President, the Vice-President or the Prime Minister on a visit to a foreign country. Alongside the National Flag, the Flag of the country visited should also be flown but, when the aircraft lands in countries enroute, the National Flags of the countries touched would be flown instead, as a gesture of courtesy and goodwill.

3.49 When the President goes on tour within India, the National Flag will be displayed on the side by which the President will embark the aircraft or disembark from it.

Section XI

Half-masting

3.50 In the event of the death of the following dignitaries, the National Flag shall be halfmasted at the places indicated against each on the day of the death of the dignitary:—

Dignitary Place or places

President throughout India

Vice-President throughout India

Prime Minister throughout India

Speaker of the Lok Sabha Delhi

Chief Justice of India Delhi

Union Cabinet Minister Delhi and State Capitals

Minister of State or Deputy Minister of the Union Delhi

Governor throughout the State or Union

Lt. Governor throughout the State or Union

Chief Minister of a State throughout the State or Union

Chief Minister of a Union territory Throughout the State or Union territory concerned

Cabinet Minister in a State Capital of the State concerned.

3.51 If the intimation of the death of any dignitary is received in the afternoon, the Flag shall be half-masted on the following day also at the place or places indicated above, provided the funeral has not taken place before sun-rise on that day.

3.52 On the day of the funeral of a dignitary mentioned above, the Flag shall be halfmasted at the place where the funeral takes place.

3.53 If State mourning is to be observed on the death of any dignitary, the Flag shall be half-masted throughout the period of the mourning throughout India in the case of the Union dignitaries and throughout the State or Union territory concerned in the case of a State or Union territory dignitary.

3.54 Half-masting of the Flag and, where necessary, observance of State mourning on the death of foreign dignitaries will be governed by special instructions which will issue from the Ministry of Home Affairs in individual cases.

3.55 Notwithstanding the above provisions, in the event of a half-mast day coinciding with the Republic Day, Independence Day, Mahatama Gandhi's Birthday, National Week (6th to 13th April, in the memory of martyrs of Jalianwala Bagh), any other particular day of national rejoicing as may be specified by the Government of India or, in the case of a State, on the anniversary of formation of that State, the Flags shall not be flown at half-mast except over the building where the body of the deceased is lying until such time it has been removed and that Flag shall be raised to the full-mast position after the body has been removed.

3.56 If mourning were to be observed in a parade or procession where a Flag is carried, two streamers of black crepe shall be attached to the spear head, allowing the streamers to fall naturally. The use of black crepe in such a manner shall be only by an order of the Government.

3.57 When flown at half-mast, the Flag shall be hoisted to the peak for an instant, then lowered to the half-mast position, but before lowering the Flag for the day, it shall be raised again to the peak.

Note.—By half-mast is meant hauling down the Flag to one half the distance between the top and the guy-line and in the absence of the guy-line, half of the staff.

3.58 On occasions of State/Military/Central Para-Military Forces funerals, the Flag shall be draped over the bier or coffin with the saffron towards the head of the bier or coffin. The Flag shall not be lowered into the grave or burnt in the pyre.

3.59 In the event of death of either the Head of the State or Head of the Government of a foreign country, the Indian Mission accredited to that country may fly the National Flag at half-mast even if that event falls on Republic Day, Independence Day, Mahatama Gandhi's Birthday, National Week (6th to 13th April, in the memory of martyrs of Jalianwala Bagh) or any other particular day of national rejoicing as may be specified by the Government of India. In the event of death of any other dignitary of that country, the National Flag should not be flown at half-mast by the Missions except

when the local practice or protocol (which should be ascertained from the Dean of the Diplomatic Corps, where necessary) require that the National Flag of a Foreign Mission in that country should also be flown at half-mast.

APPENDIX VII-B

(Referred to in para 6.18)

ORDERS RELATING TO THE NATIONAL ANTHEM OF INDIA

1. THE NATIONAL ANTHEM : The Full and Short versions.

(1) The composition consisting of the words and music of the first stanza of the late poet Rabindra Nath Tagore's song known as 'Jana Gana Mana' is the National Anthem of India. It reads as follows:

Jana-gana-mana-adhinayaka Jaya he
Bharata-Bhagya-Vidhata
Panjaba-Sindhu-Gujarata Maratha
Dravida-Utkala-Vanga
Vindhya-Himachala-Yamuna-Ganga
Utchchhala-jaladhi-taranga
Tava-suba-name-jage, tava-subha-assisa-mange,
Gahe-tava-jaya-gatha
Jana-gana-mangala-dayaka Jaya he
Bharata bhagya -vidhata
Jaya he, Jaya he, Jaya he, Jaya
Jaya, jaya, jaya he.

The above is the full version of the Anthem and its playing time is approximately 52 Seconds.

(2) A short version consisting of the first and last lines of the National Anthem is also played on certain occasions. It reads as follows:

Jana-gana-mana-adhinayaka jaya he
Bharata-bhagya-vidhata
Jaya he Jaya he, Jaya he, Jaya Jaya Jaya
Jaya he

Playing time of the short version is about 20 seconds.

(3) The occasions on which the full version or the short version will be played have been indicated at the appropriate places in these instructions.

II. PLAYING OF THE ANTHEM

(1) The full version of the Anthem shall be played on the following occasions:

- (a) For the National Salute (which means the Command “Rashtriya Salute Salami Shastr” to the accompaniment of the National Anthem which is given to the President on all ceremonial occasions and to the Governors and Lt. Governors on all ceremonial occasions within their respective States);
- (b) During Parades or other ceremonial functions-irrespective of whether any of the dignitaries referred to in (a) above is present or not on August 15th /January 26th. On these occasions the Anthem shall be played when the National Flag is unfurled and shall be treated as a salute to the Flag and not to the dignitary unfurling it.
- (c) On all occasions when the President is present in person (including broadcasts by the President).
- (d) On all occasions including social functions (e.g mess functions and sports meets) when a Governor, Lt. Governor or the Sadar-i-Riyasat of Jammu and Kashmir is present in person within his respective State.
- (e) When the National Flag is brought on Parade;
- (f) When Regimental Colours are presented;
- (g) For hoisting of the Colours in the Navy.

(2) The Short version of the Anthem shall be played when drinking tests in Messes.

(3) The Anthem shall be played on any other occasions for which special orders have been issued by the Government of India.

(4) Normally the Anthem shall not be played for the Prime Minister, though there may be special occasions when it may be played.

III. SINGING OF THE ANTHEM

- (1) On all occasions when the National Anthem is sung the full version shall be recited.
- (2) The Anthem may be sung on occasions which, although not strictly ceremonial and nevertheless invested with significance because of the presence of Ministers, etc. The singing of the Anthem on such occasions (with or without the accompaniment of an instrument) is desirable.
- (3) It is not possible to give an exhaustive list of occasions on which the singing (as distinct from playing) of the Anthem can be permitted. But there is no objection to the singing of the Anthem so long as it is done with due respect as a salutation to the mother land, and proper decorum is maintained.
- (4) In all schools, the day's work should begin with community singing of the Anthem. School authorities should make adequate provision in their programme for popularizing the singing of the Anthem and promoting respect for the National Flag among students.

IV. PLAYING OF THE FOREIGN ANTHEMS

- (1) At receptions to foreign dignitaries in India at which the giving of the national Salute has been prescribed, the full version of national Anthem of the Visiting dignitary's country should be played first, followed by the full version of the National Anthem of India.
- (2) At dramatic, film or other cultural festivals organized by a diplomatic or consular representative of a foreign country in India, the National Anthem of the foreign country concerned may be played with the National Anthem of India. The foreign anthem should be played first followed immediately by the Indian Anthem.
- (3) At functions arranged by foreign missions for celebrating their National Days, a National Anthem of their country may be played or sung. On these occasions the Indian Anthem will be played immediately after the Anthem of the Foreign country concerned.

V. GENERAL

(1) Whenever the Anthem is sung or played, the audience shall stand to attention. However, when in the course of a newsreel or documentary the Anthem is played as a part of the film, it is not expected of the audience to stand as standing is bound to interrupt the exhibition of the film and would create disorder and confusion rather than add to the dignity of the Anthem.

(2) As in the case of the flying of the National Flag it has been left to the good sense of the people not to indulge in indiscriminate singing or playing of the Anthem.

(G.O.I M.H.A Lr.No.14/3/63-Pub.II dated.20.1.1965)

APPENDIX VII-C
(Referred to in para 6.19)
[To be published in the Gazette of India, Extraordinary, Part II, Section 3,
Subsection (i) dated the 4th October, 2007]

Government of India
Ministry of Home Affairs
New Delhi, the 4th October, 2007
Notification

G.S.R.643(E).- In exercise of the powers conferred by section 11 of the State Emblem of India (Prohibition of Improper Use) Act, 2005 (50 of 2005), the Central Government hereby makes the following rules regulating the use of the State Emblem of India in official seal and on stationery and its design, namely:-

1. Short title, extent, application and commencement- (1) These rules may be called the State Emblem of India (Regulation of Use) Rules, 2007.

(2) It extends to the whole of India and also to the citizens of India outside India.

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

2. Definitions.- In these rules, unless the context otherwise requires,-

(a) “Act” means the State Emblem of India (Prohibition of Improper Use) Act, 2005 (50 of 2005);

(b) “emblem” means the State Emblem of India as defined in clause (b) of section 2 of the Act;

(c) “Schedule” means a Schedule appended to these rules;

(d) “State Government” in relation to a Union territory means the Administrator of that Union territory appointed by the President under article 239 of the Constitution.

3. Design of the official seal.- (1) The design of the Official Seal shall have the emblem enclosed in an oval or round frame.

(2) The name of the Ministry or the office shall appear between the inner and outer rims of the frame.

(3) The abbreviated form of the name of a Ministry or the office may be inscribed where it is not possible to accommodate the name in full.

4. Adoption by States or Union territories.- (1) A State Government may adopt the emblem as the official Emblem of the State or the Union territory, as the case may be, without obtaining the approval of the Central Government.

(2) Where a State Government proposes to incorporate the emblem or any part thereof in the Emblem of that State or Union territory, as the case may be, it shall do so after obtaining the prior approval of the Central Government and shall get the design and lay out approved by the Central Government:

Provided that where a State Government has already incorporated the emblem or part thereof in the Emblem of that State or Union territory, as the case may be, prior to the coming into force of these rules, it may, subject to the other provisions of these rules, continue to use the emblem.

5. Use in official seals.- The use of the emblem in official seal shall be restricted to the authorities specified in Schedule I.

6. Use on stationery.- (1) The use of the emblem on official or demi-official stationery shall be restricted to the authorities specified in the Schedule I aforesaid.

(2) The emblem, when printed or embossed on official or demi-official stationery, shall appear prominently on the middle of the top of such stationery.

7. Display on vehicles.- The use of the emblem on vehicles shall be restricted to the authorities specified in Schedule II.

8. Display on public buildings.- (1) The emblem may be displayed on very important public buildings, like, the Rashtrapati Bhawan, Parliament House, Supreme Court and Central Secretariat buildings.

(2) The emblem may be displayed on Raj Bhawan or Raj Niwas and State Legislature, High Courts and Secretariat buildings of the States or the Union Territories that have adopted the emblem or have incorporated the emblem in the Emblem of the State or the Union territory.

(3) The emblem may be displayed on the premises of India's Diplomatic Mission abroad and the heads of Missions may display the emblem at their residences in the countries of their accreditation.

(4) The emblem may be displayed on the buildings occupied by India's Consulates abroad at the entrance doors thereof and on the residences of Heads of consular posts in the countries of their accreditation.

9. Use for various other purposes.- Subject to the provisions of these rules, the emblem may be used for other purposes as are specified in Schedule III.

10. Restriction on the use of the emblem.- (1) No person (including former functionaries of the Government, like, former Ministers, former Members of Parliament, former Members of Legislative Assemblies, former judges and retired Government officials), other than those authorised under these rules, shall use the emblem in any manner.

(2) No Commission or Committee, Public Sector Undertaking, Bank, Municipal Council, Panchayat Raj Institution, Parishad, non-government organisation, University, other than those authorised under these rules, shall use the emblem in any manner.

(3) No association or body of persons, whether incorporated or not, shall use the emblem on their letter-heads, brochures, seals, crests, badges, house flags or for any other purpose in any manner.

(4) The stationery, including letter heads, visiting cards and greeting cards, with emblem printed or embossed on it, shall not bear words, like, Advocate, Editor, Chartered Accountant with the name of the person authorised to use the emblem under these rules on the stationery.

11. Cases and conditions restricting the use of the emblem.- No person shall use or continue to use the emblem or any colourable imitation thereof for the purpose of any trade, business, calling or profession or in the title of any patent, or in any trade mark or design:

Provided that a person or a group of persons, association, body, corporate, may use the emblem in connection with an event organised by it or a publication brought out jointly with a Ministry or Department of the Central or State Government, with the prior approval of the Central Government.

12. Availability of design of the emblem.- (1) Photographic designs of the emblem are available with, and can be obtained from, the Manager, Photo Litho Wing, Government of India Press, Minto Road, New Delhi.

(2) Sample of standard dies of the emblem can be obtained from the Office of the Chief Controller of Printing and Stationery, New Delhi.

SCHEDULE-I

(See rules 5 and 6)

CONSTITUTIONAL OR STATUTORY AUTHORITIES, MINISTRIES OR DEPARTMENTS OF THE CENTRAL GOVERNMENT, STATE GOVERNMENTS OR UNION TERRITORY ADMINISTRATIONS AND OTHER GOVERNMENT FUNCTIONARIES WHICH MAY USE THE EMBLEM

- (i) President, Vice-President, Prime Minister and a Union Minister;
- (ii) Governors, Lieutenant Governors, Administrators, if the emblem is adopted by, or incorporated in the Emblem of, that State or the Union territory, as the case may be;
- (iii) Office and officers of the Parliament of India;
- (iv) Judges and office and officers of the Judiciary;
- (v) Office and officers of the Planning Commission;
- (vi) Chief Election Commissioner of India, Election Commissioners and the office and officers of the Election Commission of India; (vii) Comptroller and Auditor General of India, the office and officers of the Comptroller and Auditor General of India;
- (viii) Chairperson and Members of the Union Public Service Commission and the office and officers of the Union Public Service Commission;
- (ix) Ministries, Departments and offices of the Central Government and their officers;
- (x) Diplomatic Missions abroad and their officers;
- (xi) Chief Ministers and Ministers of the States and the Union territories, if the emblem is adopted by, or incorporated in the Emblem of, that State or the Union territory;
- (xii) Members of Parliament and members of State or the Union territory Legislative Assemblies or Councils, as the case may be;
- (xiii) Ministries, Departments and offices of the State and the Union territory Governments and their officers, if the emblem is adopted by, or incorporated in the Emblem of, that State or the Union territory;

- (xiv) Office and officers of the State or the Union territory Legislative Assemblies or Councils, if the emblem is adopted by, or incorporated in the Emblem of, that State or the Union territory;
- (xv) Commissions and authorities, constituted or established by an Act of Parliament or set up by the Central Government;
- (xvi) Commissions and authorities constituted or established by an Act of the State Legislature or set up by the State Government, if the emblem is adopted by, or incorporated in the Emblem of, that State or the Union territory;

Explanation - For the purpose of this Schedule, the expression 'officer' shall mean a gazetted officer of the Central Government; or the State Government or the Union territory administration.

SCHEDULE II

(See rule 7)

PART I

CONSTITUTIONAL AUTHORITIES AND OTHER DIGNITARIES WHICH MAY DISPLAY THE EMBLEM ON THEIR CARS

- (i) cars of Rashtrapati Bhawan, when the following dignitaries or their spouses are traveling by such vehicles:
 - (a) President,
 - (b) visiting Heads of foreign States,
 - (c) visiting Vice-Presidents of foreign State or dignitaries of equivalent status,
 - (d) visiting heads of foreign Governments or dignitaries of equivalent status like Crown Prince or Princess of a foreign State,
 - (d) the spare car following the car of the President;
- (ii) car of Vice-President when he or his spouse is traveling by such vehicle;
- (iii) cars of Raj Bhawan and Raj Niwas, if the emblem is adopted by, or incorporated in the Emblem of, that State or the Union territory, when the following dignitaries or their spouses are traveling by such vehicles within the State or the Union territory concerned:
 - (a) President,
 - (b) Vice-President,
 - (c) Governor of the State,
 - (d) Lieutenant Governor of the Union territory,
 - (e) Visiting Heads of foreign States,
 - (f) Visiting Vice-Presidents of foreign States or dignitaries of equivalent status,
 - (g) Visiting Heads of foreign Governments or dignitaries of equivalent status;
- (iv) cars and other means of transport used by the Heads of India's Diplomatic Missions in the countries of their accreditation;
- (v) cars and other means of transport used by the Heads of India's Counsellor posts abroad in the countries of their accreditation;
- (vi) cars maintained by the Protocol Division of the Ministry of External Affairs when in use for duty with the foreign dignitaries of the rank of Cabinet Ministers and above visiting India, and Ambassadors accredited to India on ceremonial occasions.

PART II

AUTHORITIES WHICH MAY DISPLAY THE ASHOKA CHAKRA (WHICH IS PART OF THE EMBLEM) ON TRIANGULAR METAL PLAQUES ON THEIR CARS

- (i) cars of the Prime Minister and Ministers of the Union, Speaker and Deputy Speaker of the Lok Sabha, Deputy Chairperson of the Rajya Sabha when traveling anywhere in India;
- (ii) cars of Chief Justice of India and Judges of the Supreme Court, and Chief Justices and Judges of High Courts within their respective territories;
- (iii) cars of Cabinet Ministers in States, Ministers of States in States, Speakers and Deputy Speakers of the State Legislative Assemblies, Chairmen and Deputy Chairmen of Councils of States, Ministers (other than Deputy Ministers) of Union territories with Legislature, and Speakers and Deputy Speakers of Legislative Assemblies in Union territories, when they are traveling within their State or Union territory, as the case may be (if the emblem is adopted by, or is incorporated in the Emblem of, the State or the Union territory).

SCHEDULE III

(See rule 9)

OTHER PURPOSES FOR WHICH EMBLEM MAY BE USED

- (i) Visiting Cards of the functionaries or officers specified in Schedule-I for legitimate representational purpose;
- (ii) Greeting Cards sent by functionaries or officers specified in Schedule-I for legitimate representational purpose;
- (iii) official publications of the Government;
- (iv) films and documentaries produced by the Government;
- (v) stamp papers;
- (vi) Government advertisements, banners, pamphlets, boards, etc.;
- (vii) crests, flags, seats with such modification as considered necessary;
- (viii) identity cards, licenses, permits, etc., issued by the Government;
- (ix) websites of the Government;

- (x) coins, currency notes, promissory notes and postal stamps issued by the Mint or Press of the Government of India;
- (xi) Medals, Certificates and Sanads instituted by the Government;
- (xii) invitation cards for functions of the Government;
- (xiii) representational glassware crockery and cutlery used at the Rashtrapati Bhawan, Raj Bhawans, Raj Niwases and Indian Missions or Posts abroad;
- (xiv) Badges, collars, buttons, etc., with such modifications as are considered necessary, on the uniforms of-
 - (a) commissioned or gazetted officers of the armed forces of the Union;
 - (b) gazetted officers of uniformed services (other than armed forces) of the Union and such of the State Governments and Union territory Administrations that have adopted the emblem, or have incorporated the emblem in the Emblem of that State or Union territory;
 - (c) authorised staff of Rashtrapati Bhawan and Indian Missions or Posts abroad;
- (xv) school textbooks, books on history, art or culture or in any periodical as part of the text of a Chapter, Section, etc., for the purpose of explaining or illustrating the origin, significance or adoption of the emblem: Provided that the emblem shall not be used on the front page, title or cover of such publication so as to give an impression that it is a Government publication.

Explanation - For the purpose of this Schedule, the “Government” includes the Central Government; the State Governments and Union territory Administrations, which have adopted or incorporated the emblem in the Emblem of that State or Union territory, as the case may be.

(File No. 13/9/2006-Public)

(Arun Kumar Yadav)
Joint Secretary to the Government of India

[Received vide Hqrs office Circular letter No.47-Audit(Rules)/15-2010 dated:- 10-09-2010]

FORM NO. I
(Referred to in para 3.04)

REGISTER OF LEAVE APPLICATIONS

Sl.No.	Date	Name and designation of applicant	Nature and period of leave applied for	Whether sanctioned or not (Yes/No)	Reasons if not sanctioned	Dated initials of B.O	Acknowledgement of O.E (Admn.) Section(Dated initials of clerk)
1	2	3	4	5	6	7	8

FORM NO.II

(Referred to in paras 2.14 and 3.06)

**CASUAL LEAVE AND RESTRICTED HOLIDAYS ACCOUNT FOR THE
YEAR**

Ministry/Department

Section/Branch

Sl · N o.	Name	Casual leave taken on (dates)								Restricted Holidays taken on		Remar ks
		1	2	3	4	5	6	7	8	1	2	

FORM NO. III
(Referred to in para 4.24)

REGISTER FOR WATCHING FINAL SETTLEMENT OF INTERIM DISPOSALS

Sl.No.	Reference to inward No. and date in the purport Register	From whom received	Subject	Interim disposal	Particulars of additional information/ documents required	Action taken to obtain the required information/ document	Final disposal

FORM NO. IV
(Referred to in para 7.02)

STAMP ACCOUNT

Date	Denomination	Opening Balance		Receipts		Total		Issue		Balance in hand	
		No.	Value Rs.	No.	Value Rs.	No.	Value Rs.	No.	Value Rs.	No.	Value Rs.
1	2	3	4	5	6	7	8	9	10	11	12

FORM NO. V

(Referred to in para 10.03)

REGISTER OF DEAD STOCK

Month and date of receipt and issue	From whom received	New articles and cost price	Remodelled articles	Old serviceable articles	Total	Articles sent out for repairs with date of their receipt after Repairs	Articles condemned as unserviceable	Net stock of serviceable Articles	Remarks Reference to disposal of condemned Articles etc.
1	2	3	4	5	6	7	8	9	10

FORM NO.VI
(Referred to in para 10.03)

Classified abstract of the Register of Dead Stock

Date of supply or with drawal	Tables (AAOs)	Tables (Clerks)	Teapoys	So on for each type or model of furniture	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Note of posting or corrections.

C.S No.	Para affected	C.S. No.	Para affected	C.S. No.	Para affected