



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Manual of The Establishment

FOURTH EDITION

OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT-II) WEST BENGAL
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For use in IA&AD only

PREFACE

This is the 3rd revision of the Establishment Manual of Office of the Principal Accountant General (Audit-II), West Bengal. The Establishment Manual of this office containing latest orders and instructions has been prepared by excluding matters relating to recruitment, examination and training (except RCB&KI) which are vested with Principal Accountant General (Audit-I), West Bengal being the Cadre Controlling Authority. Activities in certain areas of office establishment will be as per local COMPENDIUM of erstwhile Accountant General (Audit - I), West Bengal and Accountant General (Audit-II), West Bengal.

Administration Section shall be responsible for keeping the Manual up-to-date by issuing correction slips time to time.



(MANISH KUMAR)

PRINCIPAL ACCOUNTANT GENERAL

ESTABLISHMENT MANUAL

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CHAPTER – I

Office Establishment and Budget

1.1 Office

The Office of the Pr. Accountant General (Audit-II), West Bengal erstwhile the Office of the Accountant General (Economic & Revenue Sector Audit), West Bengal was formed on 01.11.1985 consequent upon restructuring of cadres in IA& AD. The office is divided into the following main wings on functional basis:

- (i) General Administration (Under the General Administration, there are sections i.e Admn-I, II, III & CC, Electronic Data Processing Supporting Cell (EDPSC), Internal Test Audit (ITA), Audit Planning and Coordination Cell (APCC) and Data Analytic Cell (DAC))
- (ii) Record Wing (dealing with receipt of Inward Dak, dispatch of Outward Dak and House Keeping Management)
- (iii) Hindi Cell
- (iv) Audit Management Group –I (AS)
- (v) Audit Management Group-II
- (vi) Audit Management Group-III
- (vii) Audit Management Group-IV (including Technical Cell)
- (viii) Report Cell

The branches comprise of Sections (including Hqtrs Section) each under the immediate charge of Supervising Officer. The sanctioned strength of each group has been fixed with reference to norms prescribed by the C & AG of India from time to time.

The work done by each wing will be found in the Manual of the respective wing and the duties assigned to each assistant will be found in the Duty List maintained in each section.

1.2 Control of Establishment

The Office Establishment is generally controlled by the Group Officer (Admn) on the advice of the Pr. Accountant General (Audit-II) , West Bengal.

1.3 Sanctioned Strength and distribution of Works among Gazetted Officer

The sanctioned strength of Gazetted Officers as on **01.03.2025** consist of the Pr. Accountant General, 4 Group Officers, 38 Sr. Audit Officers, 19 Sr. Audit Officers (Comm.), 76 Asstt. Audit Officers, 37 Asstt. Audit Officers (Comm.) and 1 Secretary to the Pr. Accountant General, 1 Sr. Private Secretary to DAG

- 1.3.1 The distribution of work among the Pr. Accountant General and Group Officers is as under: -
- (i) Pr. Accountant General – General Supervisory Charge of the Office and direct charge of ITA.
 - (ii) Sr. Dy. Accountant General/Dy. Accountant General, Supervisory charge of the General Administration, Record, Hindi cell & AMG-I(Audit Sector).
 - (iii) Sr. Dy. Accountant General/Dy. Accountant General, Supervisory Charge of AMG.II.
 - (iv) Sr. Dy. Accountant General/Dy. Accountant General, Supervisory Charge of AMG.III
 - (v) Sr. Dy. Accountant General/Dy. Accountant General, Supervisory Charge of AMG.IV

Further distribution of work among the Gazetted Officers is approved by the Pr. Accountant General.

1.4 General Working of the Administration Branch

The general working of Administrative Branch is broadly as follows:

1.4.1 PR. ACCOUNTANT GENERAL'S SECRETARIAT

- i) PAG's Secretariat functions as a coordinating unit between different groups and PAG as well as it forms an important bridge with the Headquarters Office to facilitate the smooth functioning of the Office.
- ii) Briefing PAG on important matters.
- iii) Maintaining liaison with other IA&AD Offices as well as the O/o the C&AG of India.
- iv) Maintenance of liaison with the State Government Departments.
- v) Facilitating/ Co-ordinate in organisation of events like IA&AS Study Tour (Bharat Darshan), meeting of State Audit Advisory Boards (SAAB), visited by dignitaries from Headquarters, etc.

1.4.2 ADMN-I

- i) Preparation of Budget Estimates and Revised Estimates
- ii) Monthly Review of Expenditure.
- iii) Transfer and Posting in different cadres.
- iv) Retirement/Pension/death cases
- v) Pay fixation, settlement of Pay anomalies, stepping up cases.
- vi)
- vii) Works relating to different type of departmental Examinations.
- viii) Conduct of Trainings (RTI/iCISA/iCED/ATI & In-House).
- ix) Annual Property Statements in respect of Gazetted and not Gazetted staff.
- x) Maintenance of Personal Files and Service Books/Pension files of retired personnel etc.
- xi) Deputation/Mutual Transfer related matters
- xii) Resignation/Technical resignation/lien

1.4.3 ADMN-II

- i) Preparation of Pay Bills of Gazetted officers and Non-Gazetted Officials.
- ii) Checking of entitlement claims like TA/Medical/LTC/GPF and Tuition Fees etc.
- iii) Maintenance of GP Fund Account in respect of MTS Staff
- iv) Deduction of Income Tax and transmission to NSDL.
- v) Loading of expenditure in BEMS and iBEMS.
- vi) Monitoring of e-HRMS.

1.4.4 ADMN-III

- i) Settlement of Medical, DTE, LTC/HTC, Computer Advance, House Building Advance, CEA claim
- ii) Preparation of Contingency Bills.

1.4.5 ADMN-CC

- i) Disciplinary Cases, Vigilance Cases and Suspension Cases
- ii) Court/CAT/SAT/any other Cases
- iii) Right to Information Act, 2005 related matters.
- iv) Maintaining of Annual Performance Appraisal Report (APAR) matters
- v) Review of Service under FR 56 (j) in respect of Group-B Officers in Commercial cadre;
- vi) Preparation of Report>Returns regarding all the matters mentioned above.

1.4.6 INTERNAL TEST AUDIT (ITA)

- i) Monitoring of Compliance Report prepared during the period of DI's Inspection of Headquarters' Office.
- ii) Internal Test Audit (ITA) of different sections/wings.
- iii) Peer Review related matters
- iv) Verification of Medical Bill as and when selected by the Group Officer of Administration.
- v) Vetting of calculation of Audit Fee recoverable from State Autonomous bodies

1.4.7 EDP SUPPORTING CELL

- i) Procurement of computer hardware and peripherals.
- ii) Maintenance and repair of all IT hardware and peripherals.
- iii) Maintenance of Online Inventory Module (OIM) and Physical Asset Registers.
- iv) Procurement of Computer consumables and its distribution among users
- v) Maintenance of softwares and settlement of issues thereof.
- vi) Maintenance of internet and LAN services
- vii) Conduct of Physical verification of IT Assets.
- viii) Operation of OIOS and e-office.
- ix) Operation of Dak Management System.

1.4.8 RECORD

- i) Receipt/ Distribution/ Transfer of all inward letters and other documents to the various sections of the Office with greatest possible expedition.
- ii) Ensuring that U.O. cases are on their receipt put up to Pr. Accountant General for perusal and are sent to the respective sections without any delay.
- iii) Expeditious despatch of all outward letters and documents after their receipt in Record Section.
- iv) Maintenance of Register of valuables and supervision of report thereof
- v) Preparation of consolidated report in the disposal letters received from Comptroller & Auditor General by different sections and fortnightly submission of the report Pr. Accountant General for perusal.
- vi) Purchase and distribution to various section/ Officers, maintenance of the Account of dead stock article, annual verification and submission of report thereof and also repair of furniture.
- vii) Purchase and distribution of calculators, maintenance of account and also repair thereof.
- viii) Purchase and distribution of books, maintenance of stock account of books.
- ix) Purchase and proper maintenance of service postage stamps A/c.
- x) Prompt distribution of office/ circulars to various Officers/ sections.
- xi) Security of office buildings, including firefighting arrangement.
- xii) Work relating to electric installation, telephone connections, electronic intercom system and maintenance thereof.
- xiii) Arranging payment of electric bills and telephone bills.
- xiv) Maintenance of staff car and arranging payments of bills for fuel and repair etc.
- xv) Periodical review of office expenses and contingencies and intimation to Admn. Sections, the requirements of funds for office expenses for each year with the approval of group offices.
- xvi) Preparation and submission of staff proposal for the Record section to the competent authority.
- xvii) Maintenance of Register of corrections to the Record Manual.
- xviii) Ant termite treatment/ pest control.
- xix) Stores indenting distribution and accounting of:(i) Codes, manuals and other publications and corrections slips thereto. (ii) Printed special and standardised forms and Printing through Private Press., (iii) Stationary articles including local purchase.

- xx) Maintenance of Old Records and weeding/destruction of time expired records.
- xxi) Purchase and maintenance of duplicating Machines/ Plain copier, Caretaking establishment.
- xxii) Employment of outsourced labour through agencies as and when necessary.
- xxiii) Drawal of contingent advance for meeting petty expenses and adjustment thereof from time to time.
- xxiv) Miscellaneous purchase such as lavatory materials, carpet, curtains etc.

1.4.9 HINDI CELL

- i) Budget of Hindi Cell
- ii) Annual Programme
- iii) KOLTOLIC Zone- 5 Competition
- iv) Hindi Translator Training Course for officials
- v) Computer Training In Hindi
- vi) Purchase of Hindi Library Books
- vii) Other Inspection related work
- viii) Other Inspection related work
- ix) Organisation of Hindi Diwas and Hindi Fortnight
- x) Publication of Hindi Magazine “NutanKshitiz”
- xi) Translation Work of various office orders/ Letters
- xii) Rajabhasha Sammelan
- xiii) Hindi Salahakar Samity
- xiv) Hindi Teaching Scheme- Hindi Training for official (General Course)
- xv) Hindi Teaching Scheme- Hindi Training for official (Intensive Course)
- xvi) Hindi Teaching Scheme- Hindi Typing/ Stenography Training for official (General Course)
- xvii) Hindi Teaching Scheme- Hindi Training for official (Correspondence Course)
- xviii) Hindi Workshop
- xix) Inspection of various sections regarding progress of Hindi
- xx) Supply/Distribution of Books for Praveen, Pragya and Parangat Course
- xxi) Periodicals/Magazines etc. of Hindi Cell
- xxii) Maintenance of Register of its Distribution/Procurement etc.

1.4.10 AUDIT PLANNING AND COORDINATION CELL (APCC)

- i) Consolidation and finalisation of Annual Audit Plan (AAP) and related work
- ii) Correspondence from SMU/PPG and ER wing of Headquarters (except purely administrative issues which will continue to dealt by the administration sections)
- iii) Conduct meetings of Audit Planning Group of the office
- iv) Coordinate with O/o the PAG (Audit-I), WB in respect of meetings of State Audit Advisory Board
- v) Submission of proposal for CAG Award Scheme/Compilation of Self-Assessment rankings for the office
- vi) Issues related to Restructuring of Offices
- vii) Compilation of Quarterly report on implementation of AAP for submission to AG
- viii) Compile such reports/returns of technical nature (not administrative) which require material to be collected from all the AMGs
- ix) Collection of information from the wings and preparation of Power Point for the office during visits of CAG, ADAI & other Important dignitaries etc.
- x) Coordinate with ITAS during conduct of ADAI (Inspection) & Peer Review
- xi) Any other matter as directed by the Pr. Accountant General

1.4.11 DATA ANALYTIC CELL (DAC):

- i) Collection of data from other wings, store, preserve and analysis
- ii) Application of appropriate techniques to obtain insights which can be used for planning and conducting audits
- iii) Facilitate sampling exercises for PAs/DCAs conducted by other AMGs

1.5 Control of Group 'C' (MTS) staff

Multi Tasking Staffs are allotted to different sections/wings and utilisation of their services is made internally by the respective section/wing.

The attendance of **Group 'C' MTS** staff (non-caretaking) will be watched through the Attendance Register of the section to which they are posted. The attendance of **Multi Tasking Staff** posted to Branch Officers will be watched through the Attendance Register of the controlling section under their respective charges. The control of caretaking staff rests with the Record Section

1.6 Leave Reserve

No portion of the leave reserve should be absorbed into the permanent strength of any particular section of this office. It is, of course, essential that all members of the leave reserve should be attached to sections and at times when a comparatively few members of staff are on leave, the temporary result will be to raise the number of men working in a section beyond the sanctioned strength. This is, however, quite a different thing from a permanent enlargement of the particular sections at the expense of the leave reserve. If a permanent enlargement is necessary, sanction should be obtained to it in the ordinary way. It should not be achieved by sacrificing the leave prospects of members of the establishment.

The leave reserve will be calculated for permanent and temporary posts taken together on the basis of 10% of the posts in each category of the posts in each category so far as the Group 'C' posts are concerned.

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

1.7 Sanction to the continuance of the existing temporary post

The Pr. Accountant General is competent to sanction the continuance of the regular temporary posts upto the level of Asstt. Audit Officer including Private Secretary. In respect of Sr. Audit Officers and above, the Headquarters office shall be approached by the Pr. Accountant General for sanctioning continuance of the posts till the posts are converted into permanent posts.

Such sanction from the competent authority shall be obtained separately for each financial year.

Proposal for continuance of temporary posts for the next financial year should be put up to Accountant General by February each year.

posts for the next financial year should be put up to Accountant General by February each year.

1.8 Conversion of Temporary posts into Permanent one

All temporary post of Sr. Audit Officer/ Senior Accounts Officer, Asstt Audit officer, SR. PS/ PS have been created at various point of time and their continuance beyond a year requires Headquarters approval/ sanction are in existence for more than two years and the work assigned is of permanent nature, the Competent Authority has approved the conversion of all the Gazetted Group "B" Regular Temporary posts in existence in field offices of IA & AD into permanent ones w.e.f 15.10.2014

[C & AG's letter No. 1-2014 under no. 537/SS& R/ Conversion/436-2013 dated 14.10.2014]

1.9 Duration of Temporary posts

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

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

1.10 Gradation List

A gradation list showing the sanctioned strength of posts of different grades, and the seniority of all members of the gazetted (Group "A" Non IAAS and "B") and non-gazetted establishments and also all the MTS posts should be prepared duly corrected upto 1st March each year and published annually.

The work on preparation of combined Gradation List and its publication annually is being done by the Office of the Pr. Accountant General (Audit-I), West Bengal in the capacity of cadre controlling authority. Detailed particulars in respect of officials of this office are intimated to that office as and when asked for.

1.11 Register of Address

A Register of address should be maintained by Admn.II Section showing the latest residential addresses of the staffs. Change of address, if any, from time to time should also be recorded therein. Members of the staff should intimate their latest address and subsequent changes, if any, to Admn.II Section for record in the register.

1.12 Resignation from service

A. Authority competent to accept resignation

The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Govt. servant.

** The power of accepting resignation will vest in the Pr. Accountant General (Audit-I), West Bengal who is the cadre controlling authority. However, in respect of persons working in this office who desires to tender resignation should submit the resignation letter to the Pr. Accountant General (Audit-II), West Bengal and the same will be forwarded by the Admn.I section of this office with 'No demand' certificate/'No Objection' certificate. After acceptance of resignation, this office will be responsible for settlement of the dues, if any, in respect of such persons. **Finally, the resignation letter is required to be sent to Pr. Accountant General (Audit-I) WB office, being cadre controlling office for final acceptance.**

B. Circumstances under which resignation should be accepted

It is not, in the interest of Govt., to retain an unwilling staff/officer in service. The general rule therefore, is that a resignation from service should be accepted except in the circumstances indicated below:-

- (i) Where the officer/staff concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightaway but only when alternative arrangements for filling the post have been made.
- (ii) Where a Govt. servant who is under suspension submits a resignation, the competent authority should examine, with reference to the merits of the

disciplinary case pending against the Govt. servants, whether it would be in the public interest to accept the resignation. Normally, as officers are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from an officer under suspension. Exceptions to this rule would be where the alleged officers do not involve moral turpitude or where the quantum of evidence against the accused officer is not strong enough to justify the assumption that if the departmental proceedings were continuing the officer would be removed or dismissed from service or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

C. Date when a resignation becomes effective

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

D. Authority competent to permit withdrawal of resignation

If a Govt. servant who had submitted a resignation send an intimation in writing to the appointing authority withdrawing his/her earlier letter of resignation before acceptance by the appointing authority, the resignation will be deemed to have been automatically withdrawn and there is no question of accepting the resignation. In case, however, the resignation had been accepted by the appointing authority and the Govt. servant is to be relieved from a future date, any request for withdrawing the resignation made by the Govt. servant before he/she is actually relieved of his/her duties is guided by the normal principle of allowing the request of the Govt. servants to withdraw the resignation. If, however, the request for withdrawal is to be refused, the grounds for the rejection of the request should be duly recorded by the appointing authority and suitably intimated to the Govt. servants concerned.

[C&AG's circular No. 114-NGE.III/18-86 dt. 25.04.88]

E. Notice of resignation by temporary Govt. servants

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

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

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

himself from duty. The salary for the period that the employee has actually worked should not, however, be withheld.

[C&AG's letter No. 3183. NGE.II/308-53 dt. 17.09.1953]

1.13 Suspension

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

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

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

[G.I.M.F. (DE) O.M. No. F. 15(8)-E.IV/57 dt. 28.03.59]

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

[G.I.M.G(DE) O.M.No. 15(16)-E.IV/58 dt. 16.02.59 read with G.I.M.F.O.M.No.F.I(1)-E.IV(A)/70 dt. 30.01.71]

1.14 Resignation/Transfer/Retirement, etc. of employees Recovery of codes and Manuals

All officers and other members of the staff must return all codes and manuals marked for official use supplied to them by the office prior to their resignation, retirement, etc. or transfer to other offices (including offices within IA&AD).

Record section should arrange to get back the books supplied to officers/staff of the above category. Admn. Section should furnish necessary information to Record section well before a person quits office. A suitable note should be kept by Admn.I section that this can be done in each case or resignation/retirement/transfer, etc.

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

The Comptroller & Auditor General of India has decided that Transfer and Posting Boards, consisting of minimum 03 members, shall be constituted in all the IA & AD offices which will recommend the transfer and posting of all the Gr. 'B' & 'C' Staff. The detailed guidelines on Transfer and Posting are to be framed by every office keeping in view the local scenario of the cadre composition and the broad guidelines/ instructions given as under: -

- i) For the purpose of inter office transfer and posting of the Gr. 'B' & 'C' staff, under the same cadre controlling authority, there shall be a single Transfer and posting Board consisting of the Group Officers incharge of Administration in the concerned offices and the seniormost amongst them will be the Chaiperson, Where there are less than 03 participating offices, the third Group Officer may be nominated by the cadre controlling authority i.e the accepting authority
- ii) For the intra office posting of Gr. 'B' (Non- Gazetted) and Gr. C staff, the Transfer and Posting Board will consist of 03 Branch officers. The Branch officer in charge of

administration would be the Ex- officio member and other two Branch officers would be nominated by the Head of the Department and seniormost amongst them would be the Chairperson. The Group Officer in-charge of Administration would be the accepting authority.

- iii) For the intra office transfer and posting of the Gr. B (Gazetted) staff, the Board will consist of Group Officer and Branch officer- in charge of administration and one more Group Officer would be the Chairperson. The Head of the Department would be the accepting authority. However, where there is only a single Group Officer in any of the office, a branch officer may be nominated by the HoD as the third member.
- iv) The Gr. 'B' & 'C' staff shall not be transferred from a particular post before the lapse of a minimum period of two years.
- v) nimum period of two years.

It is required to ensure rotation of staff holding sensitive posts so that no staff remains in the same post for more than five years. Rotation policy should be strictly adhered by the office. Group Officer may closely watch through ITA so that officers/ officials working in the same section for more than 5 years should be rotated in other section/ wing.

Hd. Qtrs. Office letter no. 1- Staff Wing/ 2014 under letter no. 10- Staff (App.II)63-2013 dated 06.01.2014 and **Headquarters circular No. 36-staff 2024 No. 62 – DG (Staff)/Sectt/02/2024/SE-II dated 18.10.2024.**

1.16 Conditions regarding voluntary transfer

When a mutual exchange between staffs of two audit offices is arranged, the transfer should be treated as voluntary and the initial pay on the new scale should be fixed not in accordance with F.R 22 but in the following manner:-

- i) He will raise to the next higher stage in time scale of the office to which he is transferred 12 months from the date of accrual of the last increment provided suspension or leave without pay does not intervene. No traveling allowance will be admissible to either party.
- ii) Each party will receive after transfer the pay drawn by him immediately before transfer.

(C&AG's letter No. 2200-N.III/41-65-II dated 13.06.1965)

1.17 Fixation of seniority consequent upon unilateral and mutual transfers within the IA&AD

It has been decided by the C & AG that in the case of transfer on mutual basis, seniority for the lower of the two lengths of Auditor/Clerk-Typist/MTS service, as the case may be, should be given to both the men in the new office to which they are transferred. In the case of unilateral transfer, the person transferred shall be junior to junior-most in the office in which he is transferred.

[C&AG's letter No. 2200-NGE.III/41-65-II dt. 13.09.65]

1.18 Relative Seniority of direct recruits and promotees in Non-gazetted cadres

The principle of rotation of quotas will continue to be followed for determining the inter-se-seniority of direct recruits and promotees i.e., according to roster points. No vacant statement for direct recruits should be carried forward for being filled in later years. If adequate number of direct recruits do not become available in any particular year, rotation of quotas for the purpose of determining the seniority would take place only to the extent of available direct recruits and the promotees. Thus to the extent direct recruits are not available, the promotees will be bunched together at the bottom of the seniority list below the last position upto which it is possible to determine seniority be rotation.

The unfilled vacancies including those vacancies intended for direct recruitment for which selection could not be made due to non-availability of candidates should be pooled with the new vacancies in the next year and the total vacancies so arrived at should be appropriated between direct recruits and promotees in accordance with the next year.

If the seniority of the direct recruit is to be counted only from the date of his/her joining vide C.S 103 dated 10.11.1983 to M.S.A(A) Vol. I he/she will be placed accordingly and not as per roster point.

[Headquarters letter No. 1336-N2/45-86 dated 8/12.121986]

1.19 House Rent Allowance to Central Govt. Servant who resigns from Govt. service without joining duty after a spell of leave

When a Govt. servant after availing of leave, whether on medical ground or otherwise, resigns from Govt. service on the expiry of such leave without joining duty, they are not eligible for House Rent Allowance for the entire period of leave. The entire amount drawn on this account should, therefore, be recovered before acceptance of resignation.

1.20 Applications requesting permission to prosecute studies/applications for appointment outside IA&AD

1.20.1 Applications requesting permission to prosecute higher studies as also applications for appointments outside IA&AD received from members of this office will be dealt with by the Pr. Accountant General (**Audit-II**), West Bengal. In case an applicant for outside job is selected by the authority concerned, the Pr. Accountant General (**Audit-II**), West Bengal will consult Pr. Accountant General (**Audit-I**) W.B before leaving him in regard to acceptance of his resignation or keeping his lien in the Office of the Pr. Accountant General (**Audit-I**) West Bengal.

1.20.2 It has been decided that persons already in Govt. service who wish to appear at a competitive examination conducted by the Union Public Service Commission or wish to apply for a post recruitment to which is proposed to be made by selection through U.P.S.C may submit their completed applications in the prescribed printed format direct to the Commission. They, should, however, immediately inform the Head of their office/department the details of examination/post for which they have applied, requesting him to communicate his permission to the Commission directly. In case the Head of Office/Department considers, if necessary to withhold the requisite permission, he should inform the Commission within 30 days of the closing date for the receipt of the applications. In case no such communication is received from the Head of Office, it shall be presumed by the Commission that there is no objection on the part of the employer department to the candidature of a Govt. employee, in question, to be considered by the Commission.

(C&AG's endorsement No. 330-NGE.III/79-77 I dated 07.02.1979)

1.21 Deputation

1.21.1 Deputation demands received from the Comptroller & Auditor General's office will be circulated by the Office of the Pr. Accountant General (**Audit-I**), West Bengal amongst both the offices. The same has been circulated by this office also. The applications received from the volunteers of this office will be forwarded to the Office of the Pr. Accountant General (**Audit-I**), West Bengal by the stipulated date for onward transmission to the Headquarters office.

1.21.2 Deputation demands pertaining to State Government or other local authorities received from the office of the Pr. Accountant General (**Audit-I**), West Bengal will be circulated for this office. Applications received from the volunteers of this office will be forwarded to the Office of the Pr. Accountant General (**Audit-I**), West Bengal for final selection.

1.21.3 On being selected for deputation, the respective Pr. Accountant General will release the official indicating the terms and conditions of deputation and a copy of the release order endorsed to the cadre controlling authority.

1.22 Lien of Govt. servant when transferred to another permanent post

The Govt. of India have decided that where a Govt. servant is appointed in a substantive capacity to a permanent post outside the cadre on which he is borne, the suspended lien can not be terminated unless and until written request to that effect is received from him. It has been decided by the C & A.G of India that in such case, the situation should be tackled by taking appropriate executive action. It has accordingly been approved that the controlling officer can in such case refuse his consent to an officer being confirmed or retained in a post outside his cadre unless the officer agrees to have his lien removed from the present cadre.

1.23 Cash Handling Allowance to Cashier

In pursuant to the recommendations of Seventh Central Pay Commission- Cash Handling Allowance and Treasury Allowance' has been subsumed in '**Cash handling and Treasury Allowance**'. and rates of this allowances will be increased by 25% every time the Dearness Allowance payable on revised pay scales goes up by 50%.

1.23.1 The Sr. Auditors/ Auditors on their appointment as cashier are entitled to get Special Allowance at the following rates:-

Amount of average monthly cash handled	Rates of Special Allowance per month
< = Rs. 5,00,000/-	Rs. 700/-
Over Rs. 5,00,000/-	Rs. 1,000/-

(C&AG's endorsement no. 25- स्टाफ हकदारी (नियम)/ए. आर/08-2019 दिनांक: 22.01.2019)

1.23.2 Conditions:

The power to grant Cash Handling and Treasury Allowance remain delegated to the Ministries and Head of Departments who, at their discretion, may appoint junior secretariat/ Assistants/ Senior Secretariat Assistants/ Assistant Section Officer/ officials holding substantive post up to level-7 of Pay Matrix to perform the duties of Cashiers. The grant of Cash Handling and Treasury Allowance shall be subject to the following conditions: -

- i) The amount of Cash Handling and Treasury Allowance to be granted will depend on the average amount of monthly Cash disbursed, excluding payment by cheques/ drafts/ ECS/ online payments/ other modes where cash handling in physical form is not involved.
- ii) The Ministry or Head of the Department concerned should certify, on the basis of the pervious financial year's average, the amount of Cash disbursed and sanction the rate of Cash Handling and Treasury Allowance appropriate to that quantum. The average amount of Cash disbursed should be arrived at by taking the total amount show as disbursed in the Cash Book reduced by the items disbursed in the form of cheques/ RTRs/ Drafts/ ECS/ online payments/ other modes where cash handling in physical form is not involved etc.
- iii) The Cash Handling and Treasury Allowance granted to the official should be reviewed every year.
- iv) Every official, who is appointed to work as Cashier, unless he is exempted by the competent authority, should furnish security in accordance with the provisions contained in Rule 306 (1) to 306 (4) in Chapter 12 of the General Financial Rules 2017 as amended from time to time.
- v) The Cash Handling and Treasury Allowance is to be granted from the date of issue of the order of appointment as Cashier or from the date of furnishing security whichever is later.
- vi) Not more than one official should be allowed the Cash Handling and Treasury Allowance is sanctioned.

- vii) Sanction in each case should invariably be issued in the name of the person who is appointed to do the Cash work and for whom the Cash Handling and Treasury Allowance is sanctioned.
- viii) In cases of Cashier appointed on direct recruitment/ promotion to such a post in terms of provision of RSs, no Cash Handling and Treasury Allowance will be admissible. Further, where there are Deptt./ Organisation, then the post of Cashiers would not carry any Cash Handling and Treasury Allowance.
- ix) The Cash Handling and Treasury Allowance will not be admissible to Senior Secretariat Assistants cum Cashiers as Cash Handling is part and parcel of the duties of this post.

1.24 Specific Incentive Schemes in operation in I.A &A.D

General Incentives Schemes such as for acquiring Higher Qualification, Advance Increment to Incentive Examination Passed Sr. Auditor, SAS Qualified officials awaiting Promotion, Qualification Pay to the Departmental Examination Passed Auditor etc. will continue to be followed on the pattern prescribed by the Govt. of India.

1.24.1 Incentive for acquiring fresh higher qualifications in the 7thCPC Scenario

The following one-time lum-sum rates as incentive for acquiring fresh higher qualifications, by a Government employee shall be permissible for courses in fields that the directly relevant to the employees's job:

Sl. No.	Qualification	Amount (₹)
1.	Ph. D or equivalent	30,000
2.	PG Degree/ Diploma of duration more than one year, or equivalent.	25,000
3.	PG Degree/ Diploma of duration one year or less, or equivalent.	20,000
4.	Degree/ Diploma of duration more than three years, or equivalent,	15,000
5.	Degree/ Diploma of duration three years or less, or equivalent.	10,000

[DoPT OM No. 1/5/2017-Estt (Pay-I) dated 15.03.2019]

1.24.2 Advance increment to Sr. Auditor for Qualifying Incentive Examination

Sr. Auditors Qualifying the Incentive Examination for Sr. Auditor are entitled to get one Advance Increment **in the scale with effect from the first of the month in which the examination is held.**

[Para 9.8.2 of CAG MSO (Admn) Vol.I]

Headquarters' letter no. 624- Staff (App)-I/13-2021 dated 30.03.2021

1.24.3 Special Allowance for SAS Examination Qualified Officials awaiting promotion as Assistant Audit Officers :-

Officials Qualified in **SAS Examination** but awaiting promotion as Assistant Audit Officer are entitled to get Special Allowance @ **Rs. 360/- P.M** for the first year of waiting and **Rs. 630/- P.M.** from Second year onwards w.e.f **01.07.2017.**

[CAG's Circular No. **60- Staff (Entt.I) 2019** issued under letter no. **1831-Staff (Entt.I)/145/2017 Vol.I dated 24.12.2019]**

1.24.4 Qualification Pay to Departmental Examination Passed Auditor

Auditors Qualified in Departmental Exam. For Auditors are entitled to get Qualification pay @ **Rs. 270/- p.m.** from the next date(s) after completion of the exam. till their promotion as Sr. Auditor.

[CAG's Circular No. **60- Staff (Entt.I) 2019** issued under letter no. **1831-Staff (Entt.I)/145/2017 Vol.I dated 24.12.2019]**

1.25 Liability of transfer of the members belonging to Assistant Audit Officers

In terms of para 190 of M.S.O (A) Vol.I, the members of the AAOs **including SAS exam passed clerks** are liable to be transferred to any office within the Indian Audit & Accounts Department or to any office under the Central Govt. on such terms and conditions as may be determined by the C & A.G in each case. It shall not be constructed to mean that the **SAS** passed clerks have got All India Transfer liability like IA & AS Officers, Accordingly the benefit admissible to the officers having All India Transfer liability shall not be applicable to them.

1.26 Service Book

Service Book in Form MSO (T) -27 should be maintained for all **Officials** of the office establishment. A photograph of the employees is to be affixed on the first page of the service book. All service book will remain in the custody of the AAO/Admn. II Section. The AAO/Admn.II section will be responsible for the correctness of the Service Books and for keeping them upto-date. Anyone requiring an inspection of his service book may see it only in a year in the presence of the AAO/Supervisor/(Admn II).

1.26.1 The service book should contain the following entries:-

- i) Every step of the Govt. servant's official career,
- ii) Every period of suspension, interruption, etc. with its period,
- iii) **PRAN/** General Provident Fund A/C. no. of the Govt. Servant,
- iv) Reduction to lower post, with reasons,
- v) Any statutory penalty imposed upon the Govt. servant,
- vi) The fact of obtaining the certificate of medical fitness at the time of initial entry in the Govt. service.
- vii) The fact of Govt. servant having furnished nomination for the Retirement /Death Gratuity, benefits from the Central Govt. employees Group Insurance Scheme.
- viii) The fact of the Govt. servant having furnished the details of family members as required in Rules 54 (12) of CCS (Pension) Rules, 1972.
- ix) As and when the Govt. servant avails LTC either for himself or for the members of his family, the fact thereof,
- x) As and when a Govt. servants transferred on Foreign Service, the fact thereof.
- xi) Leave account including Child Care Leave (for Women employees)

1.26.2 The following documents should be kept pasted with the service book

- i) Declaration of 'Home Town' for the purpose of availing LTC, certificate of Medical fitness at the time of entry into Govt. service.
- ii) Particulars of members of the family furnished by the Govt. servant.

NOTE:1 The form of service book will be supplied to the indenter by the Manager, Govt. of India Form Stores, Kolkata in the same manner as other standardized forms.

NOTE:2 In terms of provisions under the Govt. of India, Ministry of Finance, OM No. F.12 (16)-W.IV (A)/61 dated 9.5.61, a certified copy of the Service Book may be supplied on payment of copying fee of Rs. 5/- to a Govt. servant who asked for it on quitting Govt. service by retirement, discharge or resignation.

1.26.3 Consequent upon the departmentalization of accounts and the maintenance of Service Books in respect of Gazetted Officers having been introduced, a question has arisen whether copying fee is to be charged from Gazetted Officers who were entitled to free supply of extract of Service Records on request under C & A.G's letter No. 231-Tech./Admn.I/293/69 dated 30.01.70 circulated under Min. of Finance endorsement No. F. 18 (2) –Estt-(iv) (A) dated 7.4.70. It has since been decided that supply of certified copy of Service Book to Gazetted Officers, a copying fee of Rs. 500/- is to be charged. The copying fee should be accounted for in the appropriate receipt of the Major Head of the Office/ Ministry/ Department under minor head 'Other Receipts'.

(Govt. of India, MHA, DP & AR, OM No. 17012/2/79-III-Tech. I/191-79 dated 1.11.80)

1.27 Hindi Training Scheme –Entry of passing Hindi Exam., etc.

An entry of the fact of passing the recognised examinations in Hindi by Central Govt. employees should be made in the Service Book along with entries relating to their other educational qualifications.

(CAG's endorsement No. 828-NGE.II/6-60-Pt.II dated 24.3.60)

1.28 Alteration of date of birth

The date of birth so declared by the Govt. servant and accepted by the appropriate, authority shall not be subject to any alteration except as specified in Note 5 below FR-56. An alteration of date of birth of Govt. servant can be made by the Accountant General if:-

- a) The request in this regards made within 5 years of his entry into Govt. service.
- b) It is clearly established that a genuine bonafide mistake has occurred; and
- c) The date of birth so altered would not make him ineligible to appear in any school, university or Union Public Service Commission examinations in which he had appeared or for entry into Govt. service on the date on which he first appeared on such examinations or on the date on which he entered into Govt. service.

1.29 Verification of Service.

1.29.1 All the Service Books should be taken up for verification at a fixed time yearly by the Head of the Office who after satisfying himself that the services of the Govt. servant concerned are correctly recorded in each of the service books shall record in each of the following form over his signature:

“Service verified upto (date)
from record from which the verification is made”.
/Authority – Rule 81 of G.F.R/

NOTE 1: Certificate of annual verification of service of the Gazetted Officers is to be recorded over the signature of Sr. Audit Officer (Admn.II).

(Para 2 of C & A.G's letter no. 1325-T-395-71 dated 12.9.72)

In case of non-gazetted Govt. servants the annual verification of service will be attested by the Branch Officer in charge of Admn. II.

NOTE 2: The period of Extra-Ordinary Leave should be included in the annual verification of service as the main purpose of it is to ensure that the entire service recorded in Service Book is completely borne out by actual facts as service includes the period of leave including Extra-ordinary Leave.

(CAG's circular letter No. 395-NGE.I/68-67 (I) dt. 17.2.68)

1.29.2 The Head of the Office in consultation with the Accounts Officer shall verify the service recorded by a Govt. servant who has completed 25 years of service or is within 5 years of retirement, determine the qualifying service and communicate to him the period of qualifying service so determined.

1.30 Re-attestation of Service Book

Signature of Non-gazetted Officer of this office in the Service Books should be dated and all entries bearing signature should be re-attested every five years.

1.31 Verification of Service on transfer

When a Non-gazetted Officer is transferred from this office to another office, the result of the verification of his/her services with reference to the pay bills in respect of the whole period during which the officer was employed in this office should be recorded in his/her service book under the signature of Sr. A.O/Admn. before the service book is sent to the office to which he is transferred. In cases of persons transferred to this office, the Admn. section should see that the necessary records had been made by the Officer (Admn.) from which the persons have been transferred. If any omission of this record is detected in any case, Admn. section should take prompt step for its rectification.

1.32 Verification of the stock of Service Books

The stock of Service Books should be verified twice in a year, once in January and another in July. The verification should be conducted to see that no Service Books are missing and the fact of verification should be recorded in the Register of Service Books over the dated initial of a Gazetted Officer not connected with office administration as selected by the Deputy Accountant General (Admn). For the purpose of selection of Gazetted Officer, the section maintaining the Service Books should obtain the approval of D.A.G (Admn.) sufficiently in advance. After the name is selected, the Section should convey the order of the D.A.G (Admn) to the Gazetted Officer.

1.32.1 The Service Book register should be maintained cadre wise for Group 'A' Non IA&AS 'B', Group 'C' staff in the following proforma:-

<u>Service Book No.</u>	<u>Name</u>	<u>Designation</u>	<u>Date of approval</u>
1	2	3	4
<u>Date of entry in Govt. service</u>		<u>Remarks, if any</u>	
5		6	

1.32.2 This item of work should be included in the sectional Calendar of Returns.

1.33 Annual Performance Assessment Report (APAR)

1.33.1 The APAR of Sr. A.Os will be written by the concerned Group Officers and reviewed by the Pr. Accountant General **through SPARROW**.

[Para 170 of MSO (A) Vol.I]

1.33.2 Every Branch Officer shall, at the end of the year, write **APAR** of AAOs/Supervisors who have served under him. The Group Officer concerned should review the **APAR** of the AAOs/Supervisors working in his group.

[Para 191 and 295 of MSO (A) Vol.I]

1.33.3 The **APAR** of Asstt. Supervisor/ Sr. Auditors/**Sr. Hindi Translator/ Jr. Hindi Translator/Auditors/ DEO/Clerk-Typists** will be written by the AAOs/Supervisors under whom they worked and will be reviewed by the Branch Officers.

1.33.4 APAR need not be introduced in respect of Multi Tasking Staff

1.33.5 If there is a shortcoming in the performance of the allotted work or any act of indiscipline or violation of Conduct Rules, the Admn.CC would take recourse to disciplinary action.

1.33.6 Punishment including the recordable warning, commendatory etc. conveyed to the employees should be entered in the Service Book and the relevant information furnished to the Departmental Promotion Committees when their cases are considered for promotion, E.B. Crossing, etc.

[C & A.G's circular No. NGE/101/86 received under No. 1455-N.2/78-85 dated 24.12.86]

1.33.7 There is no objection to two or more independent reports being written for the same year by different Reporting Officers in the event of the change of Reporting Officer during the course of the year provided that no report should be written unless a Reporting Officer has atleast 3 months service attached to his post. In such case, each report should indicate precisely the period to which it relates and the report of the part or parts of the year should be written at the time of transfer or immediately thereafter and not defers till the end of the year. The responsibility for obtaining APARs in such cases should be that of the Head of the Department or Office. In case a report is to be written by a Reviewing Officer who has retired, he should report or review within one month from the date of retirement.

1.33.8 In Case of Central Govt. Officers who are deputed to other Department(s)/State Govt. or on Foreign Service, the **APAR** should be maintained by their parent department and the periodicity of such **APAR** should be the same as in the parent department. It will be the responsibility of the parent office to obtain the reports by their Officers on deputation and maintain them.

[Para 3.2 of GICS, OM No.51/5/72-Ests(A) dated 20.5.72]

1.33.9 The full APAR including the overall grade and assessment of integrity shall be communicated to the concerned officer after the Report is complete with the remarks of the Reviewing Officer and the Accepting Authority wherever such system is in vogue. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

[G.I. Dept of Per & Trg. OM No. 21011/1/2005-Estt (A) (Pt-II), dated 14th May 2009]

1.33.10 The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

1.33.11 The new system of communicating the entries in the APAR shall be made applicable prospectively only with effect from the reporting period 2008-09 which is to be initiated after 1st April 2009.

1.33.12 The competent authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.

1.33.13 The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned APAR Section.

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

[Para 10.1 and 10.2 of GICS No. 51/5/72-Ests (A) dated 20.05.72]

1.34 Merit Certificates – Maintenance of Register

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

1.34.2 It has further been decided by the C & A.G to introduce a scheme of issue of ‘Merit Certificate’ with a view to recognizing outstanding work done by the staff. All Branch Officers should, therefore, submit their recommendations with reference to the entries recorded in the register, referred to above through their Group Officer to the Deputy Accountant General (Admn) by 1st February each year for necessary action.

FORM

Name of the Employee.....Designation.....
Date of appointment to the present grade.....
Name of the Section.....Date of posting in the Section.....
Brief description of the duties entrusted to the employee.....

Serial	Period of report	Brief particulars of work commented upon	Signature		
			Section Officer	Branch Officer	Employees

1.35 Increments

1.35.1 With the implementation of report of VII Central Pay Commission, there shall be two dates for grant of Increment namely 1st January and 1st July of every year, instead of existing date of 1st July; provided that an employee shall be entitled to annual Increment on either one of these two dates depending on the date of his appointment, promotion or grant of financial up-gradation
(Ministry of Finance (Department of Expenditure) Resolution, New Delhi, the 25th July, 2016)

1.35.2 Periods which count for increment

The following periods of service in a particular stage of a time scale counts for increment at that stage.

- i) All periods of duty,
- ii) Service in another post carrying less pay,
- iii) All kinds of leave, other than Extra-ordinary leave,
- iv) E.O.L-granted on medical certificate otherwise than a medical certificate due to inability of the Govt. servant to join duty on account of civil commotion or for presecuring higher technical or scientific studies,
- v) Deputation out of India,
- vi) Foreign service,
- vii) Joining time,
- viii) Period of training before appointment on stipend or otherwise.

1.35.3 In the case of a Govt. servant proceeding on leave or going on deputation out of India while officiating in a post, a certificate from the competent authority to the effect that the Govt. servant would have continued to officiate but for proceeding on leave /going on deputation out of India is necessary to count the periods a (iii) (iv) and (v) above.

1.36 Stagnation Increments

In cases where an employee reaches the maximum of his pay band, he shall be placed in the next higher pay band after one year of reaching such a maximum. At the time of placement in the higher pay band, benefit of one increment will be provided. Thereafter, he will continue to move in the higher pay band till his pay in the pay band reaches the maximum of PB-4, after which no further increments will be granted. (CCS (RP) Rules, 2008).

1.37 Procedure for grant of increments and the maintenance of increment register.

1.37.1 An Increment Register in Form No. Sy-229 (given below) should be maintained by Admn. II Section. If for any reason, the increment of some officers and staff are changed to another day of July/ **January**, the same should be recorded in the relevant column under the attestation of the Branch Officer Admn. Names of persons newly appointed or promoted to higher grade should be entered immediately on appointment or promotion in the relevant folios.

1.37.2 The register should be submitted to the Sr. A.O (Admn. II) on the 18th of each month after the entries therein are completed by the Admn. II for admission of the increment. All increments

formally admitted should be drawn in the pay bill. The Officer who passes the bill should see that increments have been duly drawn for all those whose increments are due in that month.

1.37.3 In the case of increments withheld or deferred, the order of the sanctioning authority should be noted in the register by the Admn. II. These entries should be attested by the Branch Officer (Admn II) when the register is submitted to him monthly.

Register of increment :

<u>Name</u>	<u>Designation</u>	<u>Section or Department</u>	<u>Present pay</u>	
			<u>Substantive</u>	<u>Officiating</u>
(a)	(b)	(c)	(d)	(e)
<u>Rate of increment</u>			<u>Date of last increment or of appointment to</u>	
<u>Annual</u>	<u>Biennial</u>		<u>the post.</u>	
(f)	(g)		(h)	
<u>Whether crossing EB or not</u> (Does not arise)		<u>Record of suspension</u> <u>punishment since last</u> <u>increment</u>	<u>Non-clarifying leave since last increment.</u>	
(i)		(j)	(k)	
<u>Date of present increment</u>		<u>Pay after present increment</u>	<u>Orders of sanctioning authority</u>	
(l)		(m)	(n)	

1.38 Noting of arrear claims and attestation thereof

The claims of arrear pay and allowances will be drawn separately and a note to this effect will invariably be made in the remarks column of Pay bill Register against the entries of the period to which they relate.

1.39 Court Attachment

1.39.1 An employee's pay is attachable by an order of the Court of law and it is the duty of the Officer receiving the attachment order to ensure that proper deduction is made in satisfaction of such an order from the employees pay and the amount remitted to the Court. However, the entire salary can not be attached. Certain allowances are wholly exempted and only a portion of the balance can be attached. The attachable portion also varies according to whether the decree is for maintenance or for other than maintenance.

[Rule 74 of Receipt & Payment Rules]

1.39.2 Exempted Allowances: - While subsistence allowance paid to Govt. servant under suspension is not liable for court attachment, the following allowances forming part of the emoluments have been declared as exempted from time to time:-

- i) All kinds of traveling allowances,
- ii) All kinds of conveyance allowances,
- iii) All allowances granted for meeting the cost of uniform
- iv) Allowances granted as compensation for higher cost of living in localities identified by Govt. to be expensive locality including hill stations
- v) All house rent allowances,

previous post and deduction on account of General Provident Fund, Income-tax, revision of advance, etc. The Officer will be personally responsible for the correctness of the information furnished by him. The provisional pay in the case of transfer, if the new post is higher than the previous post, may be the minimum of the new post plus special pay if not attached thereto or pay last drawn in the previous post, whichever is more favourable to the officer. The Administrative Ministries /Departments hold full power in the manner of grant of provisional payment even beyond six months.

(GIMF, OM No.F.& (15)-E.III(A)/64 dated 18.5.64)

1.41.1 Death of any employee to be reported to the Accountant General

The death of any employee in the office should be reported to the Pr. Accountant General and also to the Office of the Pr. Accountant General (Audit-I), West Bengal as soon as intimation is received. The cases of death of non-gazetted employees while on duty otherwise under any circumstances should be reported to the C & A.G through submission of materials for quarterly Audit Bulletin.

(CAG's letter no. 1214-NGE.I/99-67 dt. 13.6.67)

1.41.2 Issue of letter of condolence

On receipt of confirmed report of death of any employee, the Welfare Officer may arrange for condolence meeting. A letter of condolence to be issued to the bereaved family shall be read out in the meeting by the Welfare Officer before its actual issue.

(CAG's letter no. 737-GE.II/41-67 dt.18.7.67)

1.41.3 Report of settlement of dues in respect of deceased Govt. servant

It has been decided that in case the General Provident Fund, Pension & Gratuity and other dues are not settled within a period of 2 months of the date of death, report should be sent to the C & A.G explaining the reasons for delay and the action taken to expedite the matter.

(CAG's letter no. 430-NGE.I/99-67 dt. 10.7.67)

1.41.4 Procedure for a change of name by Govt. servants

Every Govt. servant goes by his/her name as entered in the first page of his/her Service Book, which in turn is based on the name as entered in his school certificate, produced by him at the time of recruitment. If a Govt. servant desires to adopt a new name, the following procedure has to be gone through;

I. All cases of addition/deletion or change in name/surname:

- i) A Govt. servant wishing to adopt a new name or to effect any modification in his /her existing name may do so formally by a deed changing his/her name. The sample deed form is given below.
- ii) 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 at the Govt. employee's own expense.

II. Addition/change in surname only on account of remarriage of a female Govt. employee;

The following requirements may be made for the purpose:

- i) If the Govt. employee desires a change, she should give a formal intimation to her marriage and request for a change in her surname.
- ii) Particulars of the husband may be given for making necessary entries in the Service Book.

III. Deletion of surname or reversion to maiden name on divorce/separation or death of the husband of female Govt. employees:

The change may be permitted if a female Govt. employee gives:

- i) An intimation to the appointing authority regarding change in marital status; and
- ii) A formal request for reversion to her maiden name.

NOTE: There is no prescribed form for Items II & III.

(Govt. of India, Deptt. of Per & Trg., OM No. 19016/1/87-Estt. (A) dt. 12.3.1987)

Deed changing Name /Surname

BY this DEED I, the undersigned (new name) now lately called(former name) employed as (Designation of the post held at the time by the Govt. servant) at (place where employed in the Ministry/Department of the Govt. of India) do hereby-

1. Wholly renounce, relinquish and abandon the use of my former name of and in place thereof do assume from the date thereof the name of and so that I may hereafter be called, known and distinguished not by my former name of but by my assumed name of
2. For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records ,deeds and writings and in all proceedings, 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 authorise and request all persons at all times hereafter to designate and address me by such assumed name of Accordingly.

In witness whereof I have hereunto subscribed my former and adopted names of and and affixed my seal this day of signed and delivered by the above

named formerly

in the presence of :

- Witness :
- 1.
 - 2.

1.42 Second T.A. Advance

Second TA Advance may be sanctioned if the same is required to be undertaken soon after the first one i.e. within a week after completion of the first tour.

In any case, not more than two advances should be allowed to remain outstanding at a time.

(G.I.M.F. OM No. F17 (4) E.11(A)/75 dated 24.02.76)

1.43 Intimation regarding Travel Concession

When the travel to the 'Home Town' or to any place within India is undertaken by Govt. servants and /or members of their families, they should intimate beforehand their intention of availing of the benefit under the 'Leave Travel Concession Scheme' in the form appended hereto:-

FORM

1. Name & designation of the Govt. Servant:
2. Nature & period of leave, if any-
3. Home Town as declared by the Govt. servant-
4. Whether declaration of Home Town was changed previously-
5. Name of the place proposed to be visited if it is not Home Town-
6. Whether completed one year's continuous service-

7. Whether travel concession was availed of previously and if so when-
 8. Whether traveled alone or with family-
 9. remarks, if any-
- Signature of the Govt. Servant.

1.44 T.A. for appearing at the SAS Examination

Traveling Allowance may be granted to candidates at outstations for to and fro journey to appear at the SAS Examination only in respect of any two attempts of each part of the examination (SR-132).

(Clarified order under CAG's letter no. 2432-NGE.I/3160 dated 1.12.60 and No.617-NGE.I/73-71 dated 11.3.71.)

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

(CAG's letter no. 696-NGE.I/8-63 dt.27.4.64)

NOTE: 2. It has also been decided that T.A. for appearing at both the SAS Examination in respect of the Govt. servants while on deputation/foreign service will be borne by the borrowing department.

(CAG's letter no. 531-NGE.I/294-65 dt.14.2.66)

NOTE: 3. It has been decided that if the periods of training of the candidates in connection with the Part-I and II of the SAS Examination are less than three months at a particular station (irrespective of the fact whether the total period of training at deferent outstations is more than three months), be admissible when the period of training at outstation is three months or more. The actual rates of daily allowance to be paid to the candidates where the period of training is treated as on tour, may be decided by the Head of the Department in IA & AD in terms of S.R.-164 according to conditions obtaining in each case.

(CAG's letter no. 1596-NGE.I/8-63 dt. 21.7.65)

NOTE: 4. No T.A. is admissible for journeys performed to appear at the SAS Examination in the same station.

1.45 Counter-signature of T.A. bills

The Pr. Accountant General (**Audit-II**), W.B. countersigns all traveling allowance bills of officers of the Indian Audit & Accounts Service. The respective Group Officer countersigns all Traveling Allowance bills for the other Gazetted officers working under him. Sr. Audit Officer (Admn. III) has been authorised to exercise powers of controlling officer for counter-signing the T.A. bills of non-gazetted staff.

1.46 Counter signature of Medical Reimbursement Bills of Non-Gazetted staff

The Sr. Audit Officer (Admn. III) is authorised to exercise the powers of controlling officer for counter signing the medical reimbursement bills of non-gazetted staff subject to following conditions:

- i) That the bills for an amount of Rs.200/- or more will continue to be counter-signed by the Group Officer (Admn).
- ii) Cases of the Govt. servant whose progressive total of bills exceeds Rs. 1000/- per annum should be brought to the notice of the Group officer.
- iii) Reports of I.T.A. section, if any and replies thereof should be submitted to Group Officer (Admn) for information.

(CAG's letter no. 2034-NGE.I/147-70 dt. 19.8.71)

1.47 Procedure for payment of arrears of pay and allowances of a Govt. servant transferred from one office to another in respect of whom 'Last Pay Certificate' has been made

- 1.47.1** i) Arrears of pay and allowances due in respect of old post which could not be drawn at the time of transfer of a Govt. servant may be drawn and paid by the Drawing and Disbursing Officer of the new post. "Due and Drawn Statement" in respect of arrears should be prepared by the later Drawing and Disbursing Officer and sent to that of the earlier office or parent office as the case may be, for clarification of the claim. The earlier office or parent office may check these documents, make entries in their records and return to the concerned Drawing Officer with a certificate that noted in the relevant office copies of the bill. On receipt of their "Due and Drawn Statement" duly vetted, the arrear bill may be drawn. If interdepartmental adjustment is required in regard to the arrears, the concerned office shall record the classification and acceptance of the debit.
- 1.47.2** ii) Arrears of Dearness Allowance/Addl. Dearness Allowance sanctioned by the Govt. retrospectively after the transfer of a Govt. servant from one department to another or one office to another, in the same department shall be drawn and paid by the Drawing & Disbursing Officer responsible for drawl and disbursement of the emoluments of the Govt. servant against the new post, without getting "Due and Drawn Statement" verified by the previous D.D.O before making such payment, it will be verified from the Service Book, Leave Account and Last Pay Certificate, that there is no spell of unauthorized absence/half-pay leave/E.O.L during the period of which the arrears are payable in respect of a Govt. servant. However, an intimation of the payment of such arrears having been made shall sent by the new D.D.O to the D.D.O of the earlier office for keeping necessary notes in the Pay Bill register.

1.48 Office Contingencies

- 1.48.1** The power of sanction various contingent expenditure by the Head of the Department and /or Head of the Office is contained in C & A G's M.S.O (Administrative) Vol.II.
- 1.48.2** The Office is allowed a permanent advance of Rs. 200/- for meeting emergent expenditure. The amount is a portion between two sections of the office namely Record and A G's Sectt. Orders of Group Officer (Admn.) sanctioning the expenditure incurred by the two sections are sent to Admn. Section for drawal of recoupment bills. Contingent expenditure of other branches, duly approved by the respective Group Officers, are sent to Record Section for obtaining sanction of the Group Officer (Admn.). The same procedure, as above is followed regarding drawal of bill by Admn.III section.

1.49 Contingent register

- 1.49.1** A register of contingent expenditure should be kept by the Assistant Audit Officer /Section Officer of Record Section. It is the duty of the Sectional Officer and the Gazetted officer in charge of Record Section to watch the progress of expenditure and to draw a fully vouched bill in recoupment of the advance, as soon as it is running out.

NOTE: Under Rule 110 of CGA (Receipts & Payments) Rules, 1983 the duty of initially entering each entry in the Contingent Register has been delegated by the Accountant General to the Gazetted Officer in charge of the routine work of the Record Section.

- 1.49.2** To enable the Disbursing Officer to watch the progress of the expenditure under each detailed head as compared with the appropriation for it, a progressive total of all the claims must be made monthly immediately after the monthly total so as to include all payments under each head, as also charges intimated by Accounts Officer as adjusted on account o debits received from the commencement of the year upto the end of the last expired month.

1.50 Certificates relating to certain types of Contingent charges

1.50.1 Contingent charges incurred on account of wages of majdoors engaged on manual labour and paid at daily or monthly rates shall be supported by certificate signed by the Disbursing Officer to the effect that the majdoors were actually entertained and paid.

1.50.2 Contingent bills for claims relating to rents, rates taxes, electricity and water and other connected charges incurred on account of hiring of private building by Govt. for accommodation of Govt. offices should be accompanied by either of the following certificates to be signed by the Drawing Officer:

- a) No portion of the building for which the expenditure were incurred was utilized for residential or other purposes during the period to which the charges relate; or
- b) The share of expenditure required to be recovered for the portion of the building utilized for residential or other purposes during the period for which the charges were paid has been recovered as indicated against each, from the undermentioned person from which it was due.

(Rule 101 of CGA (R & D) Rules, 1983)

1.51 Certificate in support of Stores purchase bills

Bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantity are correct, their quality good and according to specification, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

1.52 Certificate to be attached to contingent bills which includes charges on account of light refreshment at formal meetings, conferences

The following certificates signed by the Drawing Officer shall be attached to all the contingent bills which includes charges on account of expenditure on light refreshment at formal meetings, conferences:

‘Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by the Govt., from time to time, and that the prescribed monetary limit has not been exceeded.’

1.53 Telephone connection in the residence of Officers

The power to sanction telephone connection in the private residences of officer working in the Indian Audit & Accounts Department is contained in M.S.O (A)-Vol.II.

1.54 Appointment of Cashier & Assistant Cashier Security Deposits

1.54.1 Appointment of Cashier & Asstt. Cashier for this Office is made by the Office of the Pr. Accountant General (Audit-I), West Bengal. On appointment they are to execute polices of the fidelity bond from a Nationalised General Insurance Company for such amount as prescribed by the Head of the Department, before they are allowed to take upon themselves the execution of their duties in connection with the Cash.

1.54.2 The Branch Officer in charge of Admn. II section in which there are posts of Cashiers & Assistant Cashiers should promptly report to the Group Officer (Admn) in the event necessitating appointment of substitutes in place due to absence of Cashier & Asstt. Cashier. After obtaining approval of Group officer (Admn) substitutes may be posted from the members of the staff who have executed fidelity bond guarantee with the National Insurance Company.

However, the Head of the Department may exempt a Government Servant Officiating in such a short term vacancy from furnishing security provided that :

- (i) there is no risk involved
- (ii) the concerned official is a permanent employee
- (iii) the period does not exceed four months

[HQ Office letter No. 451-Audit (Rules)/15-2007 dt. 03.11.08.]

1.55 Supply of Liveries

1.55.1 Staff Car drivers (Group 'C') are supplied with summer liveries at a rate/scale not exceeding that sanctioned by the Central Govt.

1.55.1 Kolkata has been declared as 'all summer station' under OM no. 14/2/88-JCA dated 21.6.89 of India, Ministry of Personnel, Public Grievances and Pension Department of Per. & Trg. New Delhi.

1.56 Cash Book

1.56.1 The rules prescribed by Govt. of India for observance by all Govt. servants (except the treasury and other official for those guidance separate rules exist) who are required to receive and handle cash are contained in rule 13 of Central Govt. Accounts (Receipts & payments) Rules, 1983.

1.56.2 The following procedures will be observed in the Admn. Section of this office for maintenance of the Cash Book.

1. The Cash Book should be maintained by the Admn. Section in Form GAR-3.
2. All monetary transactions should be entered in Cash Book as soon as they occurred and attested by the Gazetted Officer in charge of the Admn. Sec. in token of check.

Exception: An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Govt. Servant or third party) by the pay & Account officer merely for the purpose of delivery to the recipient thereof, need not be entered in the Cash book; the delivery of such cheque or draft to the concerned party may be recorded in and watch through a separate 'Crossed Cheques & Bank Drafts Transit Register'.

3. Cash Book should be checked and closed daily and the cash balance verified at the close of every day by actual count by the Gazetted Officer in charge of the work of Admn. Section. The correctness of the amounts entered in the Cash Book as receipts and payments should be checked by him with the Bill Register and actual payees' receipts obtained on Acquittance Rolls or otherwise.

In verifying the cash balance daily, the Gazetted officer in charge of the routine work of Admn. Section will particularly see whether cash or cheques for bills in respect of which acknowledgement already signed have been received and if so, whether the receipts have duly been credited on the Receipts side of the Cash Book. The token and acknowledgement for encashed bills that has left with the Admn. Cash balance at the end of the day should also be examined by the verifying officer. An account of all the token received for bills presented in cash and of all the token redeemed when the bills are encashed should also be maintained by the Admn. Cashier and this account should be checked and examined by the Gazetted Officer in charge of the routine work of Admn. Section with reference to the Bill Register.

NOTE: The arithmetical check of the totals of the receipts and payments as worked out by the Cashier in the Cash Book on the day should be conducted by the AAO/SO/Supervisor (Admn) before the Cash Book is submitted to the Gazetted Officer for his verification. A certificate of such check should be recorded in the Cash Book.

4. A receipt should be given for cash (as defined above) received in this office. When cash is drawn from the PAO, the acknowledgement furnished will serve as a receipt. However,

receipt for cash should be signed by the Gazetted officer in Charge of Admn. Section. The no of each receipt should be entered in 'Column 2' of the Cash Book as it is issued.

When cash is received in legal tender coins or currency notes, a receipt will be issued forthwith and sent to the section concerned with the letter for money order coupon with which the cash was received, the section concerned will send the receipt with usual acknowledgement to the person from whom cash has been received and furnish the Admn. Section with a credit slip duly filled in for transmission of the cash to the Bank. The dealing section must take necessary action to dispose of the letter within three days from the receipt thereof.

5. In all cases in which a receipt has to be issued, a Receipt Book in Form GAR-6 should be used.
6. A Govt. officer who handles Govt. money should not except to the special sanction of the Head of the office be allowed to handle also in his official capacity money which does not belong to the Govt. where no special sanction, a Govt. officer deals with both Govt. and non-Govt. money should be kept in a Cash Box separate from the non-Govt. money and the transaction relating to the latter should be accounted for in a separate set of box and kept entirely out of the Govt. account.

A register in the following form shall be maintained by the Admn. Cashier for the amounts realized from the staff on account of Co-operative dues.

Date	Opening Balance	Receipt	Total	Amount deposited to the Co-operative
1	2	3	4	5
Balance	Signature of	Remarks		
	A O(A)	D A G (A)		
6	7	8	9	

The above register will also be submitted to the Gazetted Officer in charge of Admn. Cash and the procedure laid down for maintenance of Cash Book would be followed in respect of this register also.

The date of deposit of the amount to the Co-operative Society and the receipt / acknowledgement number, if any, should be recorded in 'Remarks' column of the register before submission to the Group Officer (Admn.).

7. the cash books should be bound in convenient volume and their pages machine numbered. Before bringing a Cash Book into use, the Gaztted Officer in charge of the section should count the number of pages and record a certificate of count on the first page of the Cash Book.
8. The cash chest in which the cash boxes are kept will have to locks of different pattern so that the keys of one do not fit into the other. The key of one lock will be kept by the Gazetted Officer in charge of Admn. Cashier.

NOTE: The register of undisbursed pay and allowances being a subsidiary cash book should be preserved for the same period as the main cash book namely 10 years.

(C& A G's secret letter no. 1750-TA.II/347-65 dated 31.8.65)

1.57 Verification of Cash balance in the hands of the Admn. Cashier

- 1.57.1 The Group Officer (Admn) will select a Gazetted Officer who will verify the cash balance in the hand of the Cashier twice a month without notice.

- 1.57.2** A Gazetted Officer verifying the cash balance by actual counts should record his official designation below his signature in the Cash Book. He should carefully examine the cheques shown in the cash balance and invariably see that the cheques are duly accounted for on Receipts side of the Cash Book.
- 1.57.3** The Gazetted Officer selected by the Group Officer (Admn) for physical verification of cash balance will confirm in writing the fact of their physical verification.

G.A.R. -9

BILL REGISTER

Bill No. & Date		
Particulars of Bill		
Net Amount of Bill		
Dated initials of Gazetted Officer signing bill		
Date of presentation at/dispatch to Pay and accounts Office/Cheque drawing DDO		
Token No. /Post Office Registered receipt No.		
Amount passed by P.A.O/Cheque drawing DDO		
Date of signing acknowledgement		
No. and date of voucher		
No. and date of cheque or Bank Draft		
Date of entry in cash book/open cheque Acquittance roll/crossed cheque transit register as the case may be		
Initials of Gazetted Officer in charge of cash		
Amount disbursed in	Month of encashment	
	2 nd Month	
	3 rd Month	
No. and date of bill in which balance short drawn		
Remarks		

NOTE: It has been decided that the bill register maintained in Form GAR-9 by the Drawing and Disbursing Officers should be preserved for a period of 5 years.

- 1.57.4** The Group Officer selected by the Accountant General for the purpose of surprise verification of the Admn. Cash should record the result of his/her verification in the Cash Book itself under his/her dated signature and designation.

1.58 Bill register & Bill Transit Register

- 1.58.1** a) A Bill Register in Form GAR-9 is maintained with view to keeping watch over the bills presented to the P.A.O for payment and to see that all amounts received on their encashment are promptly entered in the cash book.
- 1.58.2** b) A Bill Transit Register in Form-GAR-10 is maintained with a view to prevent presentation of fraudulent bills. The Register should be reviewed bi-weekly by the Gazetted officer in charge of Admn. And the result of the review recorded thereon.

BILL TRANSIT REGISTER

Name of the Ministry /Department/Office.....

Sl. No.	Particulars of the bill	Net amount	Initials of Drawing & Disbursing Officer	Token No. allotted by the pay & allowances/Cs Office/Cheque Drawing DDO
(1)	(2)	(3)	(4)	(5)
Dated initials of the receiving Officials in the P & A O/Cheque Drawing D.D.O			Remarks	
(6)			(7)	

1.59 Cut Lists

1.59.1 On or by the 5th of each month, the AAO/SO/Supervisor will furnish the Admn. Section with the monthly Cut Lists covering the total period of the preceding month. A certificate to the effect that the leave applications in respect of persons on regular leave, as reported in the cut lists have been furnished to Admn. Section should also be furnished in the Cut List by the AAO/SO. If necessary, this certificate may be modified indicating the names of the persons who have submitted their leave applications as also the period for which they were on leave. These cut lists duly compared and agreed with the entries in the Attendance Register should be submitted to Admn. Section through respective Branch Officer.

1. A certificate agreed with the Sectional Attendance Register should invariably be recorded in cut lists. Admn section should not accept any cut list without this certificate.
2. The column 'posting' in all cut lists should be checked by the Admn. Section with the recruitment and posting orders.
3. In addition, 10% of all cut lists at the discretion of the AAO/SO/Supervisor (Admn) should be checked by him in full with leave, posting and recruitment orders as well as the Sectional Attendance Register.

1.59.2 The fact of scrutiny should be recorded on the cut lists so checked or any mistake found and brought to the notice of the Group officer concerned.

1.59.3 On the basis of sectional cut lists and the orders regarding promotion, reversion, appointment and discharge which have been issued in the course of the month, separate monthly pay bills and absentees statement are prepared for the members of (i) Audit officers, (ii) Asstt. Audit Officers, (iii) S.O/Supervisor, etc. (iv) Sr. Auditors (v) Auditors (vi) Clerical staff and (vii) MTS Group 'D' staff, etc. The instructions contained in Rule 66 of Central Govt. Account (Receipts & Payments) Rules 1983 should be carefully borne in mind in the preparation of bills. After the bills are passed by the Drawing & Disbursing Officer, they are presented to the P.A.O.

1.60 Submission of claims of employees

1.60.1 Personal claims namely reimbursement of Medical Expenses, Tuition Fees, withdrawal from G.P. Fund and other advances preferred by an employee in his individual capacity shall be endorsed by the AAO /Branch Officer before submission to Admn. Section for payment.

1.60.2 The AAO /Branch Officer while endorsing the claim shall invariably indicate the name of the section under their charge below the dated signature in full.

(CAG's letter no. 134-TA/392-72 dt. 20.1.73)

1.61 Remittance of leave salary

1.61.1 Normally, the Govt. servant must take his own arrangement for getting his leave salary remitted to him. However, if a Govt. servant on Earned leave exceeding one month specifically requests for

the remittance of his dues by means of a Demand Draft, the Drawing and Disbursing Officer shall remit the amount to him by Bank Draft at par or postal money order, the charge involved in sending the bank draft by registered post or in remitting the dues by money order shall be charged to 'Office Contingencies'.

- 1.61.2** When a MTS Govt. servant proceeds on leave for a period exceeding one month, the net leave salary due to him shall, on his express request be remitted to him by the Drawing & Disbursing Officer by postal money order at Govt. expense.

[Rules 87 and 82 of Central Govt. Account (Receipts & Payments) Rule, 1983]

1.62 Audit of bills of this office

The audit of all classes of expenditure i.e. pay and allowance of establishment, contingent register and advances of this office is conducted by O/o the Director of Audit, P & T, Calcutta.

1.63 Arrear claims

- 1.63.1** Save as provided in Rule 32 of the Central Govt. Account (Receipts & Payments) Rules, 1983 any claim of a Govt. servant which is preferred within 2 years of its becoming due shall be settled by the Drawing & Disbursing Officer/Accounts Officer as the case may be, after usual checks.

- 1.63.2** A claim of the Govt. servant which has been allowed to remain in abeyance for a period exceeding 2 years should be investigated by the Accountant General for payment if it is satisfied about the genuineness of the claim on the basis of the supporting documents and their valid reasons for the delay in preferring the claim.

- 1.63.3** When the claim can not be verified owing to the limit periods of preservation of records, the same are required to be referred to the C & A G for sanction of adhoc payment. When forwarding such claim, full particulars thereof may be furnished in the enclosed proforma. It is to be certified that the accuracy and the admissibility of the claim have been checked with reference to the corroborative records and that it has not been paid earlier.

PROFORMA

- i) Name of the claimant-
- ii) Nature of the claim (detailed history as to how the claim has arisen should be given) -
- iii) Details of the claim (a. period, b. rate per month, c. amount due)-
- iv) Reasons for delay in settlement (the time taken at various level should be indicated)-
- v) Efforts made by the claimant to get the settlement of the claim expedited and with what results)-
- vi) Whether the non-payment of the claims will affect pension-
- vii) Whether claim was referred to the A.O concerned for investigation and, if so, with what results-
- viii) Details of records, orders and/or other corroborative evidences on the basis of which the claim is considered to be indisputably due (relevant extract duly attested should be enclosed where it is not possible to submit the record in original)-

1.64 Recoveries of the cost of additional establishment

- 1.64.1** For the purpose of calculating average cost and assessing leave contribution under F.R.127 (a) and (b), CAG has interpreted the G.I. decision no. 1 below F.R. 127 as follows

	F.R. 127 (a)		F.R. 127 (b)
Pay	Dearness Allowance during duty	Leave salary	Dearness allowance during leave
Average cost	Allowance admissible on the average cost	The percentage on allowance admissible on the average cost.	

- 1.64.2** The gross sanctioned cost under F.R. 127 (a) should include average cost on the basis of pay scale plus dearness allowance admissible on such average cost. Contribution for leave salary under F.R. 127 (b) should be the percentage of average cost plus dearness allowance admissible on the average.

(CAG's endorsement no. 771/Admn.I/110-53 dated 9.5.53)

1.65 Recoveries of gross sanctioned cost of service

- 1.65.1** In order to work out the fixed amount for the purpose of effective recoveries under F.R. 127 (a), House Rent Allowance should be calculated at the maximum rate on the average cost of the establishment, and
- 1.65.2** Compensatory Allowance and House Rent Allowance drawn during the period of leave should also be included for the purpose of recovery under F.R 127 (b).

1.66 Revised Estimate and Budget Estimate

1.66.1 Revised Estimate

The Revised Estimate for the current year (combined for permanent and temporary establishments) is prepared on the basis of actual expenditure upto 31st August of the current year and sanctioned strength (both regular and casual) as on 1st September of the current year.

- a) A Revised Estimate is prepared in the light of Actual Expenditure for the first 5 months (upto 31st August) of the current year, ('Salaries' for the first 6 months and 5 months for 'other heads')
- b) Provision for the remaining part of the current year in respect of men-in-position as on 31st September of the current year.
- c) Actuals of the preceding 3 years.
- d) Actuals for the past 7 months of the preceding year (6 months for 'Salaries' and 7 months for 'other heads').
- e) Provision for vacant post in the existing sanctioned strength likely to be filled in during the year.

In framing the Revised Estimate, the rule position in regard to outstanding liability should be carefully explored. For this purpose, register of commitments should be maintained in the Admn.I Section in which all orders of the competent authority regarding commitments or allotments for this purpose should be noted as they are received. The register should be in the form of a Note Book and each entry made in it should be attested by AAO/S-O/Supervisor.

The Revised Estimate should be submitted to the Hqrs. Office by 10th September each year.

(CAG's letter No. 2858-BRS/304-81 (ii) dt. 12.6.81 read with circular No. 5-BRS/2005 received by Letter No. 2186-BRS/RE-BE/32-2005)

1.66.2 Budget Estimate

The General rules and orders contained in the Compilation of the General Financial Rules, ~~1963~~ 2017 should normally be observed except to the extent indicated in the special rules or orders issued by the C.A.G. from time to time.

The Budget Estimate of the ensuing year is required to be prepared in the form prescribed by the Hqrs. Office and on the basis of sanctioned strength as on 1st September of the current year. Provisions for (i) all vacant posts and (ii) such vacant posts as can be expected to be filled during the ensuing year should be exhibited separately.

In respect of Group 'B' /Non-gazetted establishment a statement on (i) Provision for full year in respect of men-in-position as on 1st September, (ii) provision for the vacant posts in the existing sanctioned strength (for all full year) and (iii) provision for the vacant post expected to be filled in during the ensuing

year is to be prepared with expenditure (in thousands of rupees) on 'Salaries', other allowances, travel expenses, office expenses, rent, rates and taxes, other charges, etc.

In respect of 'Group A' officers, a separate Statement is to be prepared only on (i) and (ii) above with expenditure on total salaries and Travel Expenses (foreign and domestic).

In framing the Budget Estimate, the Admn. Section should exercise the utmost foresee. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provision is included under the proper sub-heads. While provisions would be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary.

It has been decided by the C & AG that in cases where no additional posts are proposed for certain and the continuance of the existing strength is only desired on the basis of the prescribed standard rates of work, it should be certified on the basis of the latest statistics.

Admn. Section will call for in May each year the staff requirement justified by the statistics from all Group Co-ordinating sections in prescribed form and completed the requirement for the Revised /Budget Estimates of the office as a whole. The Budget Estimates should reach Hqrs. Office by the 30th September every year.

1.67 Appropriation and Re-appropriation

All applications for re-appropriation within the Budget grants and appropriation should be submitted to the CAG through the 'Review of Expenditure' for the month of January each year. These applications should be based on the latest actuals and probable expenditure for the remaining month so far as it can be foreseen. Application for supplementary grants should not, however, be held up till that time but submitted to the C & AG as soon as it is clear that the supplementary grants will be necessary.

[Para 361 of MSO (Admn.) Vol.I]

1.68 Proposals for additional staff or expenditure

The present constitutional position precludes the incurring of any expenditure which has not been specifically provided for in the budget or which can not be met from the savings within the Budget Estimate. In view of this fact it is of paramount importance to see that all demands for expenditure should be strictly confined to the provision in the budget or to such savings as can be located within the Budget Estimate of this office. However, demands can be made for expenditure i.e. inevitable and even justified recourse to the contingency fund. It should, therefore, be seen that except in the most exceptional and urgent cases, no proposal for additional staff or expenditure should be sent to the Hqrs. Office unless it can be specifically provided for in the Budget Estimates or extra cost can be definitely met from savings within the budget provision of the office. If the expenditure is unavoidable it must be clearly explained, in making the proposal, why the provision could not be made in the Budget Estimate and why the expenditure cannot be postponed.

(CAG's letter no. 1555-NGE-I/79-52 dt. 23.5.52)

1.69 Control over expenditure and review of expenditure

1.69.1 The detailed procedure for control of expenditure has been laid down in Chapter 5 of the Compilation of General Financial Rules, 1963. The C & A G controls the expenditure under the Major Head '2016-Audit' incurred in the several Audit and Accounts Offices subordinate to him and the Pr. Accountants General are responsible that expenditure is kept within the limits of appropriation.

1.69.2 In order to have effective control over expenditure vis-à-vis budget allocation, the C & A G has decided that a 'Review of Expenditure' statement in the forms prescribed by Hqrs. Office should be sent to them every month so as to reach Hqrs. Office by 2nd of the month succeeding that to

which it relates. Alongwith the Review of Expenditure statement a certificate to the effect that the monthly figures have been reconciled with those booked by the Pay & Accounts Officer is to be furnished.

- 1.69.3** The final 'Review of Expenditure' for the whole year should be sent to Hqrs. Office by 25th of August following. Detailed explanation of the variation between Final Grants/appropriation and the actuals should be given therein. Alongwith the Final Review of Expenditure, a certificate of reconciliation of expenditure figures with those booked by the Pay & Accounts Officer is to be furnished.
- 1.69.4** In case there is difference in the figures of actual expenditure shown in the final review and those booked by the different heads with detailed reasons thereof should be furnished in the forwarding letter.

(Para 367-369 of MSO (Admn.) Vol-I and Hqrs. Office letter no. 3288-BRS/51-84 dt. 3.8.84)

1.70 Change of religion of Schedule Caste / Schedule Tribe officials

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

(CAG's letter no. 1460-N.III/8-82/1 dt. 29.5.82 & No. 2163-N.III/13-85/I dt. 2.7.87)

1.71 Transfer-Unilateral, Mutual and Deputation

- 1.71.1** Prayers for unilateral transfer from outside IA & AD offices for transfer to offices under IA & AD should not be considered.

(Hqrs. D.O.No. 4611-NGE.III/38-86/Zone-3 dt. 12/87)

- 1.71.2** Requests from officials of higher post for unilateral transfer expressing willingness to accept a lower post should be considered as cases of technical resignation from the higher post in one office.

(Hqrs. Office No. 1850-NGE.III/UN84/3/Zone 5 dated 28.5.85)

- 1.71.3** Deputation: State Accountants General are empowered to depute their officers serving under them to the respective State Govt., autonomous bodies. State Accountants General are also empowered to depute Group 'C' staff to the Central Govt. department and autonomous bodies. Deputation of Group 'B' officers and Section Officers of the Department to the Central Govt. department, autonomous bodies, etc., under them is centralised in Hqrs. Office.

(CAG's letter No. 86-GE.II/1-89 dt.5.1.89)

NOTE: As para 15 of the Compendium, deputation demands received from I(i) CAG's office and (ii) Pr. Accountant General (A & E), West Bengal will be circulated by the office of the A.G. (Audit)-I, W.B. amongst both the offices. Applications received from volunteers of the office of the A.G. (Audit)-II, W.B. will be forwarded by the office of the A.G (A) –I to the CAG's Office/Pr.A.G (A & E), West Bengal.

- 1.71.4** Unilateral/Mutual Transfer:

Mutual Transfer may be permitted in respect of all the regular Gr. 'B' & 'C' posts, excluding the posts of Sr. AO/AO, in the Department subject to the condition that the concerned officials should hold same post under the two different cadre controlling offices located at two different stations.

Mutual Transfer will allowed will not be in public interest and the officials mutually transferred will be the junior most in the respective cadre on the dates of their joining most in the respective cadre on the dates of their joining in the new offices-

(Hqrs. Office letter No. 1492-N.III/44-84/Zone 3 Vol.I dated 3.5.85)

- 1.71.5** Unilateral transfer of clerks from one A.E. office to another audit office and vice versa may be allowed subject to fulfillment of certain conditions as laid down in Hqrs. Office letter no. 1963-N.III/38-86/Zone-2 dated 18.6.86.
- 1.71.6** The following criteria may be taken into account while agreeing to unilateral transfer requests:
- i) When husband and wife are both working in two different places,
 - ii) When stay in Calcutta is a must for the medical treatment of a Govt. or his husband/her wife as certified by the medical specialist.
 - iii) When it is not possible to fill in the vacancy for want of panel and
 - iv) As per decision of the C & A G.

CHAPTER – II

Recruitment, Training and Examination

2.1 Recruitment Rules

Matters relating to recruitment of staff of this office are vested with the Office of the Pr. Accountant General (**Audit-I**), West Bengal in the capacity of Cadre Controlling Authority. However, recruitment to different cadres in Group ‘B’, & ‘C’ services are made in accordance with the Recruitment Rules made in Comptroller and Auditor General’s Manual of Standing Order (Admn.), Vol.III.

2.2 Training

Administration Section of this office caters to the training needs of the officials of this office.

2.2.1 In-house Training

In-house training is managed by the respective wing for their officers and officials.

2.2.2 Honorarium payable to the Faculties of In-house Training Programme

Honorarium at the following rate(s) per lecture of 75 minutes or more is payable to the faculties of In-house Training Programmes irrespective of the status or level of the lecturers concerned where the number of participants is 15 or more. The revised rate of honorarium will be effective from 21.11.2024.

	Nature of Faculty	Amount of Honorarium per lecture
(a)	Serving Officers	Rs. 1000/- per session
(b)	Non- Serving Officers	Rs. 1500/- per session
(c)	Experts/ Eminent Persons	Rs. 3000/- per session

[Headquarters circular No. 41- Staff (Entt.) – 2/2024 issued under letter no. 72- Staff (Entt.) 2/ 53-2024 dated 21.11.2024]

2.2.3 Training at Regional Capacity Building and Knowledge Institute, Kolkata

Training on EDP and General Courses in respect of the officers and officials of this office including Local Audit Department is arranged by this office through RCB&KI, Kolkata.

2.2.4 Training to I.A& A.S Probationers

The detailed instructions and schemes of training for IA&AS probationers are contained in Para 115 of MSO(A) Vol.I and CAG’s letter No. 598-GE.I/181-87 dated February 1989, No. 4237-GE.I/181-87 dated 12.09.1988 and No. 4818-GE.I/181-87 dated 19.08.1987.

2.2.5 Hindi Training

Hindi training is arranged by the Hindi Cell of this office.

2.2.6 Details of the course for training of the candidates of the Subordinate Audit Services (Civil Audit Branch).

Training to the fresh candidates for **Subordinate Audit Services (Civil Audit Branch)** is conducted each year by the Office of the Pr. Accountant General (Audit-I), West Bengal. As per C& A.G’s suggested lectures for training, 94 suggested lectures each are to be delivered for Part-I & Part-II by the Sr. A.O to S.O AAO selected for the purpose vide C&AG’s circular No. 619-O&M/81-84 dated 04.08.1984.

Repeaters of the SAS Examination may be permitted to attend again only in the coaching classes held for the main examination.

[Para 2 of the endorsement portion of Headquarters Office circular No. 16-Trg.Div./13-O&M/86 dated 19.03.1990.]

2.2.7 Special coaching Scheme for the SC/ST candidates of SAS Examination

Special coaching Scheme for the SC/ST candidates of SAS Examination would be operated by the office of the Pr. Accountant General (Audit-I) West Bengal where at least ten SC/ST candidates are available. Where ten candidates are not available, special attention may be given to SC/ST candidates during the normal training as prescribed for all the candidates including those belonging to general category.

The training may be only part time but in addition to the training already prescribed.

Other terms and conditions for the scheme are detailed in Headquarters letter No. 184-Trg.Div./8-82 dated 21.06.1988.

[Filed in Training Section of the Office of the Pr. Accountant General (Audit-I), West Bengal.]

2.2.8 Training of the candidates for Departmental Examination for Auditors

The training is imparted to the directly recruited as well as promoted Auditors before their appearance at the examination for the first time. The said training is conducted by the Office of the Pr. Accountant General (Audit-I), West Bengal. Duration of Training is six weeks.

It has been decided that if a candidate fails to qualify in the Departmental Examination for Auditors within the first three chances, the concerned Head of Department will arrange for training for such candidates.

[Headquarters Examination section circular No. 5 of 1992 issued with No. 398-Exam/20-84 Vol. IV dated 29.07.1992]

2.3 Examination

The following is the list of various departmental examinations held by this office. Periodicity of such examinations is also given.

Sl. No.	Name of the Exam.	Periodicity	Eligibility
1.	SAS Exam.	March and September	Only persons who have put in minimum of 3 years continuous service in Clerk/ Auditor/ Stenographer/Jr. Translator or Sr. Translator/ Supervisor/ Sr. P.A etc * The crucial date for determining the length of total service put in by a candidate for eligibility to appear in the examination will be 1 st March and 1 st September for Examination-I and Examination-II respectively each year or as otherwise notified by the Office of the C&AG of India.
2.	Revenue Audit Exam. for AAO	November	AAO/SO who was at least one year service in the Revenue Audit Branch as AAO or AAO who had the prescribed training in Revenue Audit is permitted to take this examination. Total number of chances admissible to pass the Revenue Audit Examination shall be six including the chance, if availed in the year 2010.
3.	Preliminary written test for selection of candidates for	June	Those who fulfill the criteria for appearing at the Subordinate Audit

	the SAS Exam.		Services Exam. are required to qualify in the examination before appearing at the main examination for the first time.
4.	Incentive Examination for Sr. Auditor	April	Sr. Auditors with one-year continuous service in the grade on the first day of the month in which the examination is scheduled to be held will be eligible to appear in the examination.
5.	Departmental Examination for Auditors	February/ August	Directly recruited and promoted Auditors, Graduate Clerk/Typist completing 3 years of continues service.
6.	Limited Departmental Competitive Exam. for Clerk/Typist for promotion as Stenographers	August	Any permanent or temporary regularly appointed clerk/typist who has completed two years continuous service as clerk/typist on the first day of the month in which the examination is scheduled to be held and who has passed the Matriculation Examination will be eligible to appear at the examination.
7.	Limited Departmental Competitive Exam. for Matriculate MTS for promotion as Clerk	September	MTS employees who have put in at least 3 years continuous service as on the first of the month in which the examination is scheduled to be held are eligible to take the examination. Matriculate Record Keepers are also eligible to take the examination without any restriction of time limit.
8.	Type test for non-typist Clerks	January, April, July, October.	Clerk/Typist promoted from Group 'MTS' posts, Directly Recruited Clerk/Typist on compassionate grounds and against sports quota, who have not qualified in the type test before their appointment are also required to clear the test without any restriction of time limit.
9.	Proficiency test for grant of advance increments to the Stenographers (Ordinary Grade) and Speed Test for Stenographers (Ordinary Grade) for the purpose of promotions. *Exam conducted by Staff Selection Commission.	June, December	Any permanent or temporary regularly appointed stenographer is eligible to appear at this examination. The number of chances for the Proficiency Test is limited to three. There is no limit for appearing at the speed test for becoming eligible for promotion.

2.3.1 Disqualification for not passing the type test

The persons who do not qualify in the test will earn the following disqualifications:

- (i) They would not earn any increment not become eligible for quasi permanency, confirmation and promotion. They will not also be eligible to appear at any Departmental Examination, on passing of which promotion is given e.g. Departmental Examination for Auditors, SAS Examination etc.
- (ii) On passing the type test, their increments held over will be released but arrears prior to passing are not payable.
- (iii) If any period of probation is prescribed under the recruitment rules their period of probation cannot be deemed to have been successfully concluded.
- (iv) In cases where exemption from type test becomes due on account of reaching the prescribed age (45 years at present) or where the exemption is granted by competent authority based on Medical Certificate, the above-mentioned disabilities due to non passing of type test will cease to be operative on such examination.
[Headquarters' NGE circular No. NGE/33/1987 issued vide letter No. 301-N.2/46-87 dated 1.4.87]

2.3.2 Departmental Examination for Auditors

Passing at this examination is obligatory for directly recruited Auditors as well as promoted Auditors. For qualifying the examination maximum six chances are allowed. Failure to qualify at the examination within the requisite number of chances will make the directly recruited Auditors liable to be discharged and promotee auditors are liable to be reverted. Passing of this examination is also necessary prerequisite for confirmation and for promotion to the post of Sr. Auditors.

Reverted clerks will have 3 more chances to clear the examination which will have to be availed of within two years of reversion.

It has been decided that grant of two additional chances for appearing at the Departmental Examination for Auditors can be considered on merit alone for those candidate who have exhausted all the six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances. It will be the responsibility of the Heads of Department to ensure the genuineness of grounds.

[Examination section circular No. 5 of 1992 issued with No. 398-Examn/20-84 Vol.IV dt. 29.07.1992.]

Graduate clerk/typist and MTS who will be completing 3 years of continuous service on the first day of the month of examination are also eligible to appear at the examination for promotion against advance quota.

The Pr. Accountant General / Accountant General is competent to condone the deficiency upto a maximum of 60 days in computing qualifying service for appearing at the Departmental Examination for Auditors.

[Examination section circular No. 14 of 1991 issued with No. 527-Examn/20-84 Vol.IV dt. 20.08.1991]

CHAPTER – III

Leave

3.1 CASUAL LEAVE

- 3.1.1 Casual leave is not a recognized form of leave and is not subject to any rules made by the Government of India. An official on casual leave is not treated as absent from duty and his pay is not intermitted.
- 3.1.2 The staff of the office will be entitled to a maximum of 8 days Casual Leave in a year subject to a limit of 5 days at a time normally.
- 3.1.3 Casual Leave can not be claimed as right and its grant is subject to the exigency of public service.
- 3.1.4 Restricted Holidays, Public holidays, weekly off, Saturdays and Sundays falling within casual leave will not be counted as part of Casual leave.
- 3.1.5 Casual Leave can be combined with Restricted Holiday, Special Casual Leave and Compensatory Casual Leave but normally not with any other kind of leave or joining time.
- 3.1.6 Restricted Holidays, Public holidays, weekly off, Saturdays and Sundays can be prefixed/suffixed to Casual Leave.
- 3.1.7 Leave Travel Concession can be availed during casual leave.
- 3.1.8 Those joining in the middle of the year can be allowed to enjoy the full 8 days or only the proportionate days corresponding to number of months left in the calendar year at the discretion of the competent authority.
- 3.1.9 A Govt. servant may have some urgent private work which does not require a full day's casual leave. In that case, half day's Casual Leave if applied by the Govt. servant may be granted to the Govt. servant.

Note :

Half-a-day's casual leave may be granted to members of the office. A person who takes half—day's casual leave for the forenoon session will be required to attend office at 2.30 P.M. A person who takes half-a-day's casual leave for the afternoon session will be allowed to leave office at 2.00 P.M. 2.00 P.M. to 2.30. P.M. being lunch hours.

- 3.1.10 Half-a-day's casual leave can be allowed to be combined with regular leave, if the official has no further Casual Leave at his credit and his absence on the next working days was due to sickness or other compelling reasons. In this case Half-a-day's casual leave should be in the afternoon.
- 3.1.11 Those who have only half-a-day's casual leave at their credit and who will not attend office on the next working day (having already applied for leave of the kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the last half a day's casual leave for the afternoon.
- 3.1.12 Casual leave can be taken while on tour, but no daily allowance will be admissible during the period on casual leave while on tour.
- 3.1.13 Authorities competent to sanction Casual Leave.

Sl.No.	Category of Staff	Limit	Competent Authority
1.	Sr. Audit Officer	Upto 5 days at a time	Group Officer concerned or the Accountant General if under direct charge.
2.	Asstt. Audit Officer/Supervisor	Upto 5 days at a time	Branch Officer concerned
3.	All Group B and Group C from Asstt. Supervisor/ Sr. Auditor to	Upto 5 days at a time	Asstt. Audit Officer/Supervisor concerned

	MTS staff (other than Caretaking and cleaning staff)		
4.	All Group 'B' , Group 'C' Staff, for all Sr. Auditors to MTS	In excess of 5 days but upto 8 days at a time	Branch Officer concerned
5.	Staff under Welfare	Upto 5 days at a time	Welfare Officer
6.	Staff directly attached to the Group Officer	Upto 5 days at a time	Group Officer concerned
7.	Secretary, Private Secretary to Accountant General	Without any limit subject to maximum days of Casual leave admissible	Accountant General
8.	Staff attached to Accountant General's Secretariat other than those mentioned at (6) above.	Upto 5 days at a time	Secretary to Accountant General (with knowledge of Accountant General)
9.	MTS performing duties of Caretaking Staff (other than cleaning)	Upto 5 days at a time	Asstt. Audit Officer/Supervisor in charge of Record Section.
10	- Do -	In excess of 5 days but upto 8 days at a time	Branch Officer concerned

3.1.14 Casual leave exceeding 5 days at a time to employees may be sanctioned by the Accountant General.

3.1.15 The powers to sanction Casual Leave on days of Bandh, demonstration etc. to Group 'B' & 'C' **employees & MTS (Multi Tasking Staff)** shall vest with the Group Officers concerned, irrespective of the number of days of leave involved, subject to the provisions of Para 3.1.14 above.

3.1.16 Casual Leave can be granted in combination with Special Casual Leave but when Special Casual Leave is granted in combination with regular leave, Casual Leave in such cases should not be granted in combination with special casual leave and regular leave.

3.1.17 Restricted Holiday when taken with Casual Leave shall not be taken into account for computing the limit of 5 & 8 days.

3.2 Permission to leave station

3.2.1 It is absolutely necessary that formal permission to leave headquarters should be obtained by the members of the staff leaving the station except during regular leave.

3.2.2 Ignorance of these orders will not be accepted as a plea for not obtaining such permission. Any infringement of these orders will be severely dealt with. When anybody obtains permission to leave station, he would keep the office informed of his address during absence.

3.2.3 Members of the staff including Gazetted Officers of this office should obtain permission from the leave sanctioning authority before leaving from Headquarters during Casual leave/ Restricted Holiday and or Holidays. This is also applicable for going aboard on leave.

3.2.4 The address during such absence from headquarters should invariably be left with the office.

3.2.5 During regular leave also, address should be left with the office but not formal permission to leave the headquarters is necessary.

3.2.6 For going aboard on leave

Approval of the leave sanction authority would imply approval to visit aboard also. However, it is to be ensured that the leave application in such cases invariably be mentioned the purpose of going aboard (G.I.O.M. No. 11013/7/2004-Estt. (A) dated 01.09.08 received with HQrs Office letter No. 418-Audit (Rules)/13-2006 dated 29.09.08)

- 3.2.7 The foregoing procedure applies to members of the staff including Gazetted Officers residing away from the headquarters and coming to headquarters' station from their residence situated at outstation in the event of change of residence during absence on casual leave/Restricted Holiday and or holidays and regular leave.

(C & A G's letter No. 278-NGE.I/37-60 dt. 10.02.60)

3.3 RESTRICTED HOLIDAY

- 3.3.1 In addition to 8 Casual Leave in a Calendar year, each employee is permitted to avail himself of two holidays in a Calendar year chosen by him from out of the list of 'Restricted Holidays' circulated by the Central Government employees 'Welfare Co-ordination Committee' keeping in view the instructions of the Govt. of India in this regard.
- 3.3.2 Members of this office desiring to avail of the restricted holiday should obtain prior permission of the authority competent to permit them. Such permission will normally be granted except when the presence of the individual employee is absolutely necessary in the exigencies of office work.
- 3.3.3 If an employee is required, in public interest to attend office on a day which he wanted to avail himself of as 'Restricted Holiday', it would not amount to calling him to duty on a closed holiday and entitling him to overtime allowance. He may be given facilities to avail himself of any other restricted holiday.
- 3.3.4 All leave sanctioning/controlling officers should ensure at least 10% of attendance while permitting their staff to avail Restricted Holiday on a particular day/occasion so that normal functioning of office does not hamper.

[A.G's order dated 11.12.2001 kept in file Admn.I/4-14]

- 3.3.5 Authorities competent to sanction Restricted Holiday.

Sl.No.	Category of Staff	Limit	Competent Authority
1.	Sr. Audit Officer	2 days	Group Officer concerned or the Pr. Accountant General if under direct charge.
2.	Asstt. Audit Officer/Supervisor	-do-	Branch Officer concerned
3.	All Group C staff from Sr. Auditor to MTS staff (other than Caretaking and cleaning staff)	-do-	Asstt. Audit Officer concerned
4.	Staff under Welfare	-do-	Welfare Officer
5.	Staff directly attached to the Group Officer	-do-	Group Officer concerned
6.	Secretary, Private Secretary to Pr. Accountant General	-do-	Pr. Accountant General
7.	Staff attached to Accountant General's Secretariat other than those mentioned at (6) above.	-do-	Secretary to Pr. Accountant General (with knowledge of Accountant General)
8.	MTS performing duties of Caretaking Staff	-do-	Asstt. Audit Officer/Supervisor in charge of Record II Section.

- 3.3.6 The powers to sanction Restricted Holiday on days of Bandh, demonstration etc. to Group 'B' & 'C' employees shall vest with the Group Officers concerned, irrespective of the number of days of leave involved.
- 3.3.7 Restricted Holiday can be prefixed or suffixed to regular or casual leave.

3.4 SPECIAL CASUAL LEAVE

3.4.1 Special Casual Leave is sanctioned to Govt. servants for certain specified purposes or on specific occasions subject to certain conditions and limits. General principles governing grant of such leave are contained in Appendix III to FRSR, Part-III, Leave Rules. Some important provisions are, however, dealt within subsequent paragraphs.

3.4.2 Special Casual Leave for Sports events

3.4.2.1 Special Casual Leave is granted upto a maximum of 30 days in a calendar year for

- (i) participating in sporting events of national/international importance.
- (ii) coaching/administration of teams participating in sporting events of national/international importance.
- (iii) attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes.
- (iv) attending coaching or training camps at the National Institute of Sports, Patiala.
- (v) Participating in mountaineering/ trekking expeditions.
- (vi) Attending coaching camps in sports organized by National Sports Federation/Sports Boards recognized by Government (Department of Youth Affairs and Sports)

Note:

** The quantum of special casual leave for a period not exceeding 30 days in any one calendar year allowed to Central Govt. employees for purposes indicated in items (iii) to (vi) above, will cover also their pre-selection trial camps connected with sporting events of national/international importance.

*** Govt. servants participating in mountaineering and trekking expeditions may be granted special casual leave not exceeding 30 days in any one calendar year, subject to the following conditions-

- (a) that the expedition has the approval of Indian Mountaineering Foundation/or organized by Youth Hostels Association of India and
- (b) there will be no change in the overall limit of 30 days special casual leave for one calendar year for participation in sporting event of national or international importance.

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, Govt. servants may be permitted as a special case to combine special casual leave with regular leave.

Special Casual Leave is also granted to Central Government servants for a period not exceeding 10 days in any one calendar year for participating in inter-Ministerial and inter-Departmental tournaments and sporting events held in and outside Delhi.

Grant of Special Casual Leave for participation in inter-zone tournaments of the IA&AD will be governed accordingly.

[G.I.Deptt. of Personnel & Trg. O.M.No. 6/1/85-Estt.(pay-I0 dated 16.07.1985]

[G.I.M.H.A., O.M.No. 27/4/68-Estt.(B) dt. 6.11.69 and G.I.Deptt. of Personnel & Trg. O.M.No. 28016/2/84-Estt.(A) dt. 11.4.85]

3.4.2.2 In the case of Central govt. 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 may be treated as duty. Further, if any pre-participating *coaching camp* is held in connection with the above mentioned events and the Govt. servant is required to attend the same, this period may also be treated as on duty.

[G.I.Deptt. of Personnel & Trg. O.M.No. 6/1/85-Estt.(pay-I0 dated 16.07.1985]

3.4.2.3 It is clarified that only the sportsmen/sportswomen selected for participation in sporting events of national/international importance are entitled to the benefits contained in para 3.4.2.1 above, the provisions cannot be applied in the cases of Managers, Coaches, Leaders, Referees etc. and they would continue to be governed by the existing orders.

[G.I.Deptt. of Personnel & Trg. O.M.No. 6/2/85-Estt.(pay-I0 dated 29.11.1985]

3.4.3 Special Casual Leave for Cultural Activities

3.4.3.1 (i) Special Casual Leave is granted upto 30 days in a calendar year for those taking part in cultural activities (drama, music, kavi sammelan etc.) of all India or Inter State character organized by Central Secretariat Sports Control Board or on its behalf.

[G.I.M.H.A., O.M.No. 27/3/68-Estt.(B) dt. 28.6.69]

(ii) Special Casual Leave is granted upto 15 days for participating in dancing/singing competition at regional, national, international level (including Festivals of India) organized by Govt. of India or Govt. sponsored bodies (receiving substantial assistance and substantially controlled by Government)

[G.I.Deptt. of Personnel & Trg. O.M.No. 28016/1/87-Estt(A) dt. 9.9.87]

3.4.4 Special Casual Leave for Union/Association Activities

3.4.4.1 *Members/Leader/Secretary of staff side of J.C.M.*

(i) The Head of Deptt. /Office under which a member of Joint Council is serving, may sanction special casual leave of not more than five days in a year to enable a member of the staff side to attend staff side consultations. No travelling/daily allowance will be payable for journeys performed for such consultations.

Similarly, the leader of the staff side and, at above the Departmental Joint Council level, one secretary from staff side designated by the leader, may be allowed additional special casual leave of not more than ten days in a year for preparing staff side cases; and

The grant of special casual leave up to a maximum period of ten days to the office bearers of the recognized service Associations for participation in the activities of their Associations will also continue to be applicable.

[G.I.M.H.A.O.M.No. 8/1/64-JCA dated 18.1.01966-para 7(i) and (ii)]

(ii) The Head of Department/ Office under which a member of Departmental Council is serving, may sanction special casual leave of not more than five days in a year to enable a member of the staff side of the Council to attend to staff side consultation, without any TA/DA for the journeys. It has been decided that the staff side members of the Departmental Councils may be allowed for consultations-

(a) One day's special casual leave for each meeting of the Departmental Council (No TA/DA would be admissible for these days) and in addition;

(b) One day's duty period, on the day preceding the day of each meeting of the Departmental Council, for consultations, as this will be treated as duty, TA/DA would be admissible.

[G.I.M.H.A.O.M.No. 8/6/70-JCA dated 30.10.1970]

3.4.4.2 *Union office-bearers/delegates*

It has been decided that the following facilities may be provided to recognized Unions/Associations of the Central Govt. Employees to carry on their activities:-

(i) Those office-bearers of recognized Service Associations/Unions of Central Govt. employees who are getting special casual leave upto a maximum of 10 days in a calendar year for participation in the activities of Associations may be allowed special casual leave subject to the same conditions as in the O.M.No. 24/33/59-Estt.(B) dated 4.1.60 upto a maximum of 20 days in a calendar year.

- (ii) Special casual leave upto 10 days in a calendar year will be admissible to outstation delegate/members of executive committee of recognized All India Association/Federation to attend its meetings.
- (iii) Special casual leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognized Associations/Unions/Federations. It is clarified that the special casual leave granted for purposes of work connected with J.C.M and who would be availing of casual leave in their capacity as office-bearer will not be entitled to avail casual leave separately in their capacity as delegate/committee members. It has been decided that three years should be the normal period of deputation for elected office-bearers of unions, but may be extended in special cases.

[G.I.M.H.A.O.M.No. 27/3/69-Estt.(B) dated 8.4.1969]

Clarifications-

According to order above, office bearers of recognized Service Associations/Unions of Central Govt. employees are allowed special casual leave upto a maximum of 20 days in a calendar year for participation in the activities of Associations/Unions. Outstation delegates/members of executive committee of a recognized All India Association/Federation are also allowed special casual leave upto 10 days in a calendar year for attending its meetings. Similarly, the local delegates and the local members of executive committees of all recognised Associations/Unions/Federations are allowed special casual leave upto 5 days in a calendar year for attending meeting of such Associations/Unions/Federations. A question has been raised as to how the grant of special casual leave should be regulated-

- (a) in case where a Union/Association/Federation follows a year other than the calendar year for purposes if its annual elections; and
- (b) in the case of office-bearers, etc. who come into office during the course of a year in casual vacancies.

It has been decided that in the cases referred to in (a) above, the entitlement of special casual leave will be regulated in terms of the year actually followed by such Union/Association/Federation in place of the calendar year. In regard to cases referred to in para (b) above, the competent authority may, at its discretion, grant special casual leave upto the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

[G.I.C.S(D.P.) O.M.No. 8/13/172-JCA dated 4.9.72]

3.4.5 Special Casual Leave during Elections

- 3.4.5.1 Special Casual Leave can be granted to a Govt. servant who resides at a place other than his place of duty to enable him to exercise his franchise in the General/By election to the Loksabha/State Assembly.
- 3.4.5.2 Special Casual Leave can not be granted to a Govt. servant where his place of duty/residence is the same.
- 3.4.5.3 No Special Casual Leave can be granted to a Govt. servant whose place of residence and the place of registration as a voter is different.

[Para 2 of G.I Deptt. of Personnel & Admn. Reforms O.M.No. 12/15/82-JCA dated 15.5.82]

- 3.4.5.4 Employees who are bonafide voters and desire to exercise their franchise should, however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.
[G.I., Deptt. of Per. & Trg., O.M.No. 12/4/86-JCA, dated 9.3.87]

3.4.6 Special Casual Leave in cases of Natural Calamities, Bandh etc.

Powers have been delegated to Heads of Departments to grant special casual leave to Central Government employees who stay at places far from their headquarters which they have to commute a long distance to their office, and due to dislocation of traffic arising out of natural calamities, bandh etc. they are not able to undertake the journey and report to the headquarters for duty.

A report of such cases where special casual leave has been granted under the powers delegated to the Heads of Department in the D.P.& A.R O.M. dated 28.5.79 referred to above should be sent half yearly to headquarters office by the 10th July and the 10th January next in respect of half years from January to June and July to December each year.

[G.I., D.P.&A.R., O.M.No. 28016/1/79-Ests.(A), dated 28.5.79]

3.4.7 Special Casual Leave for Activities relating to Co-operative Societies

3.4.7.1 Govt. employees who are members, office bearers, etc of Co-operative Societies (formed exclusively with Central Govt. employees) and who are posted at the same place as the headquarters of the Co-operative societies, may be granted special casual leave subject to the following conditions :-

(i) Special Casual Leave should be granted only to cover the actual period of unavoidable absence and subject to exigency of work. If the absence will be in the forenoon or in the afternoon as the case may be, the special casual leave may be granted for half a day to cover the actual period of absence.

(ii) The Govt. servant concerned 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;

(iii) The grant of special casual leave under this O.M would be subject to all other conditions laid down in the Ministry of Home Affairs O.M. No. 46/22/63- Estt.(A) dated 14.01.1964.

(G.I.MHA, DP & AR, OM No. 28016/1/84-Estt(A) dated 19.06.1984)

3.4.8 Special Casual Leave may be granted for the following purposes

(i) Absence for appearing at the proficiency test conducted by the subordinate service commission for grant of advance increments to Stenographers (ordinary grade).

(ii) Absence for appearing at the Deptt. Exam.

(iii) Training and duty as members of officially sponsored Auxiliary Police organizations, such as Home Guards, National Volunteer Corps, etc.

(iv) Periods spent in camp by Govt. servants to join the Urban Units of Territorial Army, not exceeding 14 days, which can be combined with regular leave.

(v) Interview/medical examination at the time of actual recruitment, commissioning in the Urban Unit of the Territorial Army (to the extent not covered by ordinary casual leave due).

(vi) Training as a member of St. John Ambulance Brigade (to the extent not covered by ordinary casual leave due).

(vii) Participants in Republic Day Parades and rehearsals connected therewith as members of the St. John Ambulance Brigade.

(viii) Donating blood to recognized Blood Banks on working day (for that day only).

(ix) For giving running commentaries over the All India Radio/Doordarshan in National/International meets to officials selected or sponsored by the National Sports Federation/Association recognized by the All India Council of Sports and approved by the Ministry of Education.

(x) Attending courts of law as jurors or assessors with the permission of Heads of Departments.

(xi) Government servants who are members of the Indian Institute of Public Administration and who are residing outside Delhi for attending authorized meeting of the Institute for a period not exceeding 6 working days in a calendar year plus journey time.

[G.I.M.H.A.Notes on Office Procedure-Chapter-11]

3.4.9 Special Casual Leave to employees with disabilities

(i) Central Govt. employees with disabilities as defined in the persons with disabilities (Equal opportunities, Protection of Rights and Full Participation) Act, 1995 are entitled to avail Special Casual Leave for 4 (four) days in Calendar Year for specific requirements relating to the disabilities of the official.

(GIOM No. 255011/1/2008-Estt. (A) dated 19.11.08 received with CAG's letter No. 462-Audit (Rules)/35-2008 dated 20.11.2008).

- (ii) Differently-abled employees are entitled special Casual Leave for not more than 10(ten) days in a Calendar Year to attend Conference/Seminars/Training/Workshop related to Disability and Development-related programmes organized at National and State leave agencies. Absence in excess of 10 days may be treated as regular leave due and admissible and it can also be combined with regular leave.

3.5 COMPENSATORY CASUAL LEAVE

- 3.5.1 It has been decided that the accumulation of compensatory leave in lieu of duty on Sundays etc., will not be subject to any limit, but such leave should be allowed within a month of its becoming due.
[G.I., M.F., O.M.No. 9(17)-E.II (B)/65 dated 27.11.1965]

Exception:

The condition of granting compensatory leave within the month may be relaxed in exceptional circumstances where Head of the Department is satisfied that the grant of compensatory leave to all the staff within a month would cause serious dislocation of current work provided that not more than two days' compensatory leave is allowed to be availed of at a time.

[G.I., M.F., O.M.No. 9(17)-E.II (B)/65 dated 20.03.1967]

- 3.5.2 Compensatory Casual Leave may be accumulated in lieu of Hindi (Praveen/Pragaya) Exam. falling on closed holiday subject to condition that no TA/DA has been claimed for the same purpose.

3.6 REGULAR LEAVE

- 3.6.1 Grant of leave to Central Govt. Employees and conditions governing such leave is governed by the Central Civil Service (Leave) Rules, 1972. Members of officers and staff of the office may make themselves acquainted with the said rules.

3.6.2 Authority Competent to Sanction Regular Leave (Other than Spl. Disability Leave, Study Leave and Leave Not Due)

Sl. No.	Category of Officers/Staff to sanction leave	Limit	Authority competent
1.	Sr. Audit Officers posted to Branches/Sections directly under Accountant General and Secretary & P.A to Accountant General.	Any limit.	Group Officers (Admn) with the knowledge of the Accountant General.
2.	Asstt. Audit Officers/ Supervisors posted to Branch/Sections directly under the Accountant General.	Any limit	Group Officer (Admn) on the recommendation of the respective Branch Officer.
3.	Sr. Audit Officers/Asstt. Audit Officers /Supervisors other than those mentioned at (1) & (2).	Any limit	Group Officer Concerned.
4.	P.As & Stenographers attached to Group Officers	Upto any limit	Group Officer Concerned.
5.	Group 'C' employees, other than Supervisors posted to headquarters sections.	Upto a limit of 30 days	Branch Officer concerned.

6.	Group 'C' employees, other than Supervisors posted to headquarters sections.	beyond 30 days	Group Officer Concerned.
7.	Welfare Asstt. & other Group 'C' employees under the control of Welfare Officer.	Upto any limit	Welfare Officer
8.	Welfare Asstt. & other Group 'C' employees under the control of Welfare Officer. (in the absence of Welfare Officer)	beyond 30 days	Group Officer (Admn)
9.	Group 'C' employees attached to A.G's Sectt.	Upto a limit of 30 days	Pr. A.G's Secretary

3.7 LEAVE NOT DUE

Leave Not Due (LND) may be granted to a Govt. servant in permanent or quasi-permanent employees limited to a maximum of 360 days during the entire service on medical certificate subject to certain conditions laid down in Rule 31 of CCS (Leave) Rules, 1972.

Note :

* Medical certificate not necessary for LND in continuation of maternity leave.
[Sub-rule (4) below Rule 43 of CCS (Leave) Rules, 1972]

** LND can be granted without medical certificate to an adoptive mother also.
[Rule 43-B of CCS (Leave) Rules, 1972]

3.8 MATERNITY LEAVE

A female Govt. servant with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of 180 days from the date of its commencement. Any leave including commuted leave upto 60 days and leave not due may be taken without Medical Certificate upto 2 years in continuation

* Maternity leave not exceeding 45 days may also be granted to a female Govt. servant (irrespective of number of surviving children) during the entire service of that female Govt. servant in case of miscarriage including abortion on production of medical certificate.

Provided that the maternity leave granted and availed of before the commencement of the CCS(Leave) Amendments Rules, 1995, shall not be taken into account for the purpose of this sub-rule.

** Unmarried female Govt. servants also eligible for maternity leave.
[G.I., Deptt. of Per & Trg., O.M.No. 13018/1/86-Estt.(L), dated 28.04.1986]

*** Maternity leave may also be granted for induced abortion.
[G.I., M.F., O.M.No. 14(6)-E.IV(A)/74, dated 21.04.1975]

**** Maternity leave can not be granted for threatened abortion.
[G.I., D.P & A.R., O.M.No. 13018/11/84-Estt. (L), dated 16.03.1985]

3.9 PATERNITY LEAVE

A male Government servant 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 childbirth, i.e., upto 15 days before, or upto six months from the date of delivery of the child.

- * If Paternity leave is not availed of within the period specified above, such leave shall be treated as lapsed.

3.10 CHILD CARE LEAVE

Women employees having minor Children are entitled to have Child Care Leave for a maximum period of 2 years (730 days) during their entire service for taking care of upto two Children not above the eighteen years of age whether for rearing or to look after any of their needs like examination, sickness etc. It may be availed of in more than one spell. However (i) such leave can **not** be demanded as a matter of right (ii) it is to be treated like Earned Leave and sanctioned as such CCL may not be granted in more than 3 spells in a calendar year.

ii) 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.

i) **CCL may be granted at 100% of the Leave Salary for the first 365 days and 80% of the Leave Salary for the next 365 days.**

ii) **For single female Government Servants, the CCL may be granted for six spells in a calendar year**

[G.I Dept OM No. 11020/01/2017- Estt. (L) dated 30.08.2019]

3.11 SPECIAL DISABILITY LEAVE

Special disability leave is admissible to all employees (permanent or temporary) who are disabled by any injury or illness incurred in the performance of his duties under Rule 44(1) and 45(1) of CCS (Leave) Rules, 1972.

- (i) Such leave to Group 'B' officers may be sanctioned by the Pr. Accountant General.
- (ii) Such leave to Group 'C' employees may be sanctioned by the Sr. Dy. Accountant General or Dy. Accountant General (Admn).
- (iii) In respect of Group 'B' (other than Audit Officer) and 'C' employees posted in sections under Admn. Group or in sections of a Branch directly under the Accountant General such leave may be recommended by the respective Branch Officer. In case of employees posted in sections under other Groups recommendations of the respective Group Officer are necessary.

3.12 QUARANTINE LEAVE

- 3.12.1 Quarantine leave is leave of absence from duty necessitated by order not to attend office in consequence of the presence of infectious disease in the family or household of a Govt. servant. Such leave may be granted on the certificate of the Medical or Public Health Officer for a period not exceeding 21 days or in exceptional cases 30 days. Any leave necessary for quarantine purposes, in excess of this period shall be treated as ordinary leave.
- 3.12.2 Once quarantine leave has been sanctioned as such, its character should not be changed, as a result of the grant of such ordinary leave in continuation. Quarantine leave may also be granted when necessary in continuation of other leave subject to the above maximum. No substitute should be appointed in place of a Govt. servant absent on quarantine leave. A Govt. servant on quarantine leave is not treated as absent from duty and his pay is not intermitted.
- 3.12.3 Any member of the staff suffering from any infectious disease must produce the usual medical certificate and when he recovered, must produce another certificate from a qualified Medical Practitioner of fitness to return to duties. In such cases, the absentee may be allowed casual leave to the amount at his credit but if this does not cover the total period of his absence he may be granted leave of the kind due to him.

3.12.4 Every person in whose family or household a case of infectious disease such as Cholera or Small Pox has occurred shall report the fact as soon as it becomes known to him in order that such measures as may be necessary, may be taken to prevent him bringing the infection to the office. If it is discovered that this has not been done, the person endangering others in the office by such concealment will be severely punished and he shall not be allowed to attend office until medical or Public Health Officer has certified that there is no fear of infection. To prevent unnecessary absence, however, a certificate from Medical or Public Health Officer should be furnished by such a person at the time of reporting the fact, showing when the disease appeared and when the infection stage is likely to be over.
(G.I.F.D resolution No. f-7(50) R.I – 33 dated 07.12.1938)

Note 1: “Medical or Public health Officer” occurring in this paragraph includes Medical Officer in charge of any Govt. (Civil or Military) or Municipal Hospital or dispensary and in the case of Govt. servant at whose place of duty or residence there is no Govt. or Municipal hospital or dispensary, includes a Medical Officer in charge of Govt. or Municipal Hospital or dispensary situated nearest to his place of duty or residence as the case may be.

(C & AG’s endorsement No. 84-Audit-II/149-61 dated 23.01.1962.)

Note 2: Cholera, Small Pox, Plague, diphtheria, Typhus Fever and Cerebrospinal meningitis may be considered as infectious diseases for the purpose of the rule. In the case of Chicken pox, quarantine leave should not be sanctioned unless the Health Officer responsible considered that because of doubt as to the true nature of disease, for example, Small pox, there is a reason for the grant of such leave.

Note 3: In the case of Govt. servant stationed in areas under the administration of the State Govt. such other diseases as may have been declared by those State Govts. infectious for the purpose of their quarantine leave rules may also be considered as infectious disease for the purpose of these rules.

3.13 STUDY LEAVE

Study Leave may be granted to Government servants with not less than five years’ service for undergoing a special course consisting of higher studies of specialized training in a professions or technical subject having a direct and close connection with the sphere of his duties or being capable of widening his mind in a manner likely to improve his ability as a Civil servant.

Orders of the Comptroller & Auditor General of India are necessary for grant of such leave.

Applications for grant of such leave with the recommendation of respective Group Officer need be sent to Admn.I section for necessary action.

[A.G’s order dated 12.09.1991]

Note :

- 1) In all cases leave admissibility certificate may be signed by **Sr. Audit Officer**/Asstt. Audit Officer (Admn) on verification of leave accounts.
- 2) At the time of applying for leave, availability of such leave at credit may be ensured by the applicant to avoid change of the nature of leave subsequently.
- 3) All leave applications duly sanctioned, where necessary and completed in all respect may be sent without delay to Admn.I in case of **Sr. Audit Officer** and Admn.II in the case of others. On the day of resuming duty a joining report and fitness certificate may be sent to Admn.I section in all cases.
- 4) Leave applications on medical ground must accompany medical certificate in Form 3 for Gazetted Officers, standard form 4 for Non-gazetted officer and Form 5 (Fit Certificates) Fitness certificates should be obtained in Form 5 and furnished.
- 5) On return from leave permission of leave sanctioning authority may be obtained to join duty.
- 6) In case of leave on private affairs prior sanction of leave may be ensured. In case of leave on medical grounds intimation with medical certificates should be sent to the leave sanctioning authority within 3 days. Absence without report is liable for disciplinary action.

3.14 PROCEDURE FOR PREFIXING OR SUFFIXING HOLIDAYS TO LEAVE ON MEDICAL CERTIFICATES

The following procedure should be adopted in prefixing and/or suffixing holidays to leave on medical certificates:

- (a) When a Govt. servant is certified medically unwell to attend office, holiday(s), if any, immediately preceding the day he so certified shall be allowed automatically to be prefixed to leave and the holiday(s), if any, immediately succeeding the day he so certified (including that day) shall be treated as part of the leave, and
- (b) When a Govt. servant certified medically fit for joining duty, holidays(s) if any, succeeding the day he so certified (including the day) shall automatically be allowed to be suffixed to the leave and holiday(s), if any, preceding the day he so certified shall be treated as part of the leave.

(Rule 22(1) (ii) of CCS(Leave) rules, 1972)

3.15 COMBINATION OF HOLIDAYS WITH LEAVE

Combination of holidays with leave is guided by Rule 22 of the CCS(Leave) Rules 1972.

Combination of casual leave or regular leave with special casual leave is permissible, but combination of both casual leave and regular leave with special casual leave is not permissible.

3.16 CERTIFICATE OF TRANSFER OF CHARGE OF GROUP 'A' OFFICERS

As and when a Group Officer proceeds on leave by making over charge to another Group officer, the certificate of Transfer of charge in form G.F.R 33 should be sent to Headquarters office on the same day. In order that the Headquarters office knows the date of taking / handing over charge as quickly as possible it should be ensured that the date is reported through telex/telegrams.

[Headquarters office letter No. 3293-GE.I/163-87 dated 22.06.1987]

3.17 TIMELY SUBMISSION OF APPLICATION FOR LEAVE

3.17.1 (a) In terms of Rule 7(1) and Rule 19(5) of the CCS (Leave) Rules, 1972, leave can not be claimed as of right and possession of a medical certificate does not in itself confer any right to leave. Hence, it must be understood that any member of the staff and officers who absent himself/herself from duty without the approval of his/her superior officer does so at his/her own risk. He or she cannot assume that leave will automatically be sanctioned to cover his/her absence as a matter of course. Accordingly, members of the staff and officers should not absent themselves from duty on private affairs without prior sanction of leave.

3.17.2 (b) All sections/wings including field parties will ensure that application/intimations for regular leave are invariably submitted in advance. The exception to that would be considered only in cases of illness of the concerned Govt. servant where a proper intimation should be made on the first day of absence or within the next working day. In case the concerned incumbent is bed-ridden and there is no other way to deliver the application, the same should invariably be despatched by post on the very first day properly addressed to the leave sanctioning authority. Intimation/application should be supported invariably by a certificate from a Registered Medical Practitioner. Where the nature of indisposition is such that the employee can reasonably be expected to attend to his/her duty for a short time to enable his/her application for leave being considered and sanctioned by the leave sanctioning authority, he/she should proceed on leave after the leave has been sanctioned.

It is made clear that deliberate breach of the prescribed procedure for submission of leave applications might entail unauthorized absence resulting in loss in pay and allowances under provision to FR-17(1) and relevant rules and orders relating thereto.

3.18 MAINTENANCE OF SEPARATE RECORD FOR REGULAR LEAVE

3.18.1 Each section of this office including branch offices will have to maintain a separate record where all regular leave including earned leave applied for and sanctioned to the sectional staff is to be kept noted, indicating also the date of submission of application. This record will be maintained in manuscript form in a blank note book and each entry therein will be attested both by the Sectional Officer and the Branch Officer.

- 3.18.2 The Headquarters sections of the Inspection/receptionist wings will maintain the said registers on this account in respect of members and officers of field parties under their respective jurisdiction in addition to maintaining leave records of Headquarters staff.

3.19 APPLICATION FOR LEAVE

- 3.19.1 Application for all kinds of regular leave must invariably be put up in a prescribed form and sent to Admn. section in respect of gazetted/ non-gazetted staff for obtaining admissibility certificate. After the admissibility certificate is received, the leave may be sanctioned. When there is reasons to believe that obtaining of admissibility report will be unduly delayed, a provisional sanction of leave for a period not exceeding 60 days may be issued by the sanctioning authority. Admn. section after receipt of the sanctioned leave applications will complete the leave account and Service Book by making entries therein. Attestation of entries both in the Service Book and leave account upto the level of AAO will be done by the Asstt Audit Officer and by the Branch Officer (Admn.) above the level of Asstt. Audit Officer.
- 3.19.2 Where the leave is to be sanctioned by the Accountant General or by the Group Officer, the case should be sent to the Accountant General or Group Officer alongwith certificate of admissibility. After the leave is sanctioned, the entries should be attested both in the Service Book and leave account by the Branch Officer (Admn.I).
- 3.19.3 Application for leave /condonation of leave or extension thereof on medical certificate must be accompanied by a certificate in the prescribed form as required under Rule 19 of CCS (Leave) Rules, 1972. The nature and probable duration of illness should be specified in the certificate.

3.20 SPECIAL PERMISSION FOR VISIT TO BANGLADESH AND OTHER FOREIGN COUNTRIES.

Members of the staff intended to visit Bangladesh and other foreign countries shall have to obtain special permission of the Accountant General to do so. Application for the grant of the permission should reach to Admn.I section at least a fortnight in advance of the proposed date of departure a “No Objection Certificate” by the Accountant General should given to persons applying for grant of renewal or passport.

3.21 EXTENSION OF LEAVE

All applications for extension of leave should be made well in advance from the date of expiry of the leave already granted. Extension will not ordinarily be granted to those who failed to do so except in cases where the necessity for extension can not be foreseen.

3.22 RETURN TO DUTY ON THE EXPIRY OF LEAVE.

- 3.22.1 All members of staff including Gazetted Officers on return to duty from leave (other than casual leave) must report themselves in their respective section from which they went on leave or to Admn.I section if the period of leave exceeds 30 days, as the case may be. The joining report duly endorsed by the Branch Officer/ Group Officer concerned, as the case may be alongwith medical fitness certificate, where necessary will be sent to Administration for further necessary action.
- 3.22.2 In case the incumbents concerned are required to report themselves for duty to Admn.I section, the joining report need to be countersigned by the Group officer (Admn) who will also issue necessary orders for their posting. Thereafter the joining report will be passed on to the leave group of Admn. Section concerned.
- 3.22.3 Admn. Section (Leave Group) will complete the leave account and service book from the joining report received from the Branch Officer (Admn.)

3.23 PAYMENT OF LEAVE SALARY

All Govt. servants proceeding on Earned Leave/ Commuted leave shall be entitled to leave salary equal to the pay drawn immediately before proceeding on such leave. In the case of Extra Ordinary Leave, no such leave salary is admissible.

(G.I.M.F (DE) OM No. F. 6(3)-E.IV(A)

HRA is admissible for a period of six months even if the Govt. servant avails of EOL without medical certificate, though this period does not count for duty for any purpose.

[Hd. Qtrs. Letter No. 37-NGE(ENTT) 25-2004 (I) dated 27.01.2005]

CHAPTER – IV

MISCELLANEOUS

4.1 IMMEDIATE RELIEF TO THE FAMILY OF AN EMPLOYEE, WHO DIES WHILE IN SERVICE

4.1.1 Amount of Relief:

If an employee (Gazetted or Non-gazetted) dies while in service, his/her family will be eligible for immediate monetary relief in the form of an advance under rule 79 shall not exceed **Rs. 25000/- (Rupees twenty five thousand only)**. The advance may be sanctioned by the Head of Office and payment made expeditiously either from the Imprests or from other sources. No formal application from the bereaved family is necessary. Amounts paid should be debited to “8550 Civil Advances – Lumpsum Advances”.

4.1.2 Undertaking to be obtained:

Before making the payment, a separate undertaking should be obtained from each person to whom the payment of advance is made that – he/she agrees to the amount of advance being recoverable from any amount payable on the death of the Govt. servant.

4.1.3 Adjustment of the Advance:

The advance is adjusted within six months of sanction by deduction from the amount that may be payable on account of arrears of pay and allowances, Leave Salary, Death Gratuity, balance in General Provident Fund or any other payments due to deceased.
(Swamy’s –Pension Compilation/G.F.R)

4.2 CHILDREN EDUCATIONAL ALLOWANCE AND REIMBURSEMENT OF TUITION FEE

4.2.1 General conditions:

All Govt. servant without any pay limit shall be eligible to draw Children Educational Allowance provided that the assistance will be admissible only if the children study in a recognised school. “Child” means employees’ child (including step/adopted child) wholly dependent on the Govt. servant.

(Form 01.07.2011):-

- 1(a) Children Education Allowance and Reimbursement of Tuition Fee which were hitherto payable separately will be merged and will henceforth be known as ‘Children Education Allowance Scheme’.
- (b) **The reimbursement of Children Education Allowance/ Hostel subsidy can be claimed only for the two eldest surviving children with the exception that in case of the second child birth results in twins/ multiple birth. In case of failure of sterilization operation, the CEA/ Hostel Subsidy would be admissible in respect of Children born out of the first instance of such failure beyond the usual two children norm.**
- (c) Reimbursement as indicated above will be applicable for expenditure on the education of school going children only i.e., for children from classes nursery to twelfth, including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Boards of Education.
- (d) Henceforth, the reimbursement of Children Education Allowance shall have no nexus with the performance of the child in his class. In other words, even if a child fails in a particular class, the reimbursement of Children Education Allowance shall not be stopped. **However, if the child is admitted in the same class in another school, although the child has passed out of the same class in previous school or in the mid- session, CEA shall not be reimbursable.**
- (e) In case of retirement, discharge, dismissal or removal from service, CEA/ Hostel subsidy shall be admissible till the end of the academic year in which the Government servant ceases to be in service due to retirement, discharge, dismissal or removal from service in the course of an academic year.
- (f) **The amount fixed for reimbursement of Children Education Allowance will be Rs. 2,250/- pm**

- (g) **Reimbursement will be done just once a year, after completion of the financial year. For reimbursement of CEA, a certificate from the head of institution, where the ward of government employee studies, will be sufficient for this purposed.**
- For Hostel Subsidy, a similar certificate from the head of institution will suffice, with the additional requirement that the certificate should mentioned the amount of expenditure incurred by the government servant towards lodging and boarding in the residential complex.**
- (h) In case both the spouses are Government servants, only one of them can avail reimbursement under Children Education Allowance.
- (i) Hostel subsidy will be reimbursed up to the maximum limit of **Rs. 6750/-** per month per child subject to a maximum of 2 children. **However, the Hostel Subsidy and Children Education Allowance can be claimed concurrently.**
- (j) The above limits would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%.
- (k) **In case of a Divyaang child studying in an institution ie. aided or approved by the Central/ State Govt. or UT Administration or whose fees are approved by any of these authorities, the Children Education Allowance paid by the Govt. servant shall be reimbursed irrespective of whether the institution is ‘recognized’ or not. In such cases the benefits will be admissible till the child attains the age of 22 years.**
2. **The reimbursement of Children Education Allowance for Divyaang children of government employees shall be payable at double rates of CEA prescribed above in clause (b) i.e. Rs. 4500/- per month (Fixed)**

[G.I., Deptt. of Per & Trg., O.M.No. A-27012/02/2017- Estt (AL) dated 17.07.2018]

Conditions:

1. (a)	If both husband and wife are Govt. servants	Admissible to one of them only.
1. (b)	If the Wife or husband of a Govt. servant is employed outside the Central Govt.	Admissible to the Govt. servant if his/her spouse is not entitled to any such allowance from his/her employer and a declaration to that effect obtained from the Govt. servant.
2.	During leave/suspension, etc.	Admissible during duty, suspension or leave (including EOL) but not during the period treated as ‘dies non’
3.	Retirement/resignation/discharge/ dismissal/ death/removal	Admissible till the end of the academic year in which the event takes place.
4.	Age of the child	Admissible only in respect of children between the age limit of 5 and 20 years and upto the end of the academic session if he/she completes 20 years.
5.	School attendance	Admissible if the child attends the school regularly. Not admissible when the period of absence from the school without proper leave exceeds one month notwithstanding that the name of the child remains on the school.
6.	Receipt of scholarship	Admissible even if any scholarship is received by the children but in case any fee is awarded, reimbursement of tuition fee shall be admissible to the extent of fee actually paid.
7.	Maximum	Admissible for not more than three children at any time borne upto 31.12.87 and two in respect of children borne thereafter. However, if the second child birth results in

If Children Educational Allowance is drawn for any child, reimbursement of tuition fee will not be admissible for that child.

4.2.2 Eligibility:-

- A. A Govt. servant is eligible to draw Children Educational Allowance when he is compelled to send his child to a school away from the station at which he is posted and or residing owing to the absence of a school of the requisite standard at that station.

The following schools shall not be deemed to be schools of requisite standard:-

- (a) In so far as Anglo-Indian Child is concerned, a school not run by the Anglo-Indian community or a school not affiliated to the Council for Indian Council of Secondary Education.
 - (b) A school run by a body of certain religious persuasion which the child is prevented by the tenets of his religious persuasion from attending due to religious instruction being compulsory imparted in such a school; and
 - (c) A school where teaching is conducted in a language different from the language of the child.
- B. When the nearest school of the requisite standard is so situated that there is no convenient bus /train services to take the child from his residence near the time of the opening of the school and bring him back not too long after the school is closed for the day and the journey of such train/bus takes more than a hour.
- C. If a Govt. servant is transferred from a station where there is no school of the requisite standard to a station where there is such a school, He can continue to draw the allowance until the close of academic year of the school provided that the child continues to study for that period in that school.
- D. If a child of a Govt. servant is denied admission to a school of the 'requisite standard' at the station at which the Govt. servant is posted and or residing because of there being no vacancy, or for any other reason and the child is compelled to attend the school away from the Govt. servant's place of posting and or residence, the Govt. servant shall be entitled to the allowance as if there were no school of the requisite standard at that station.

4.3 CENTRAL GOVT. EMPLOYEES' GROUP INSURANCE SCHEME, 1980

4.3.1 Membership:

The scheme is compulsory for all the employees who entered service after 1st November, 1980. Employees will be enrolled as members of the Scheme only from the 1st January every year. If an employee enters service on or after 2nd January in any year, he will be enrolled as a member only from the 1st January of the next year. However, from the actual date of appointment to the end of that year, he will be entitled to an insurance cover appropriate to the Group to which he belongs, by paying a reduced rate of monthly subscription as premium for the insurance.

4.3.2 Recovery of Subscription:

The subscription for a month will be recovered by deduction from the salary of the employees for that month.

The subscription will be recovered till the end of the service including the month in which the employee retires, dies, resign or is removed from service etc., irrespective of their being on duty, leave or under suspension.

4.3.3 Promotion during the year:

On regular promotion an employee from one Group to another Group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year.

4.3.4 Payments from Insurance Fund /Savings Fund:

When there is a valid nomination the payment will be made to the nominees/heirs.

- i. Retirement, resignation, etc.: The Head of the office shall issue a sanction for the payment of the members' accumulation in his Savings Fund after obtaining a simple application in Form No.4.
- ii. Death while in service: The Head of the office shall address to the nominee/heirs in Form No.5 to submit an application in Form No. 6 and on receipt thereof shall issue a sanction for the payment of the amount of insurance and the accumulation in the Savings Fund to him (them).

4.3.5 If there is no valid nomination

- (i) In the absence of a valid nomination under Group Insurance Scheme, the nomination, if made under the GPF Rules, may be accepted for the purpose of Group Insurance Scheme also.
- (ii) When there is no nomination even for the GPF, the amount payable under the Insurance Scheme may be paid as follows :-
 - (a) The entire amount may be paid in equal shares to widow/widower, minor sons and unmarried daughters without insisting on production of a succession certificate. In the case of minor sons and daughters their mother shall be the natural guardian to receive the amount. In the case of Muslims, the payment shall be made to the person producing Guardianship certificate, since under the Muslim Personal Law a widowed Muslim lady can not be a natural guardian of her minor children.

Rate of Monthly subscription & the Amount of Insurance Cover.

Group to which the employee belongs	Monthly rate of subscription		Amount of Insurance cover
	Before enrolment as a member	After enrolment as a member	
A	Rs. 40/-	Rs. 120/-	Rs. 1,20,000/-
B	Rs. 20/-	Rs. 60/-	Rs. 60,000/-
C	Rs. 10/-	Rs. 30/-	Rs. 30,000/-
D	Rs. 5/-	Rs. 15/-	Rs. 15,000/-

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