

'For office use only'

**OFFICE OF THE ACCOUNTANT GENERAL
(GENERAL AND SOCIAL SECTOR AUDIT)
MADHYA PRADESH, GWALIOR**

**MANUAL
OF
OFFICE PROCEDURE**

**SECOND EDITION
2013**

PREFACE

This is the second edition of the 'Manual of Office Procedure' (MOP) issued by this office, after the implementation of the scheme of bifurcation of the office of the Accountant General Madhya Pradesh; on 1-3-1984; into two independent composite, 'Audit' and 'Account' Offices. This Manual is compiled under the provisions of Paragraph 38 of the Auditor General's Manual of Standing Orders and incorporates all changes necessitated by amendments and orders etc. issued from time to time. The Manual is intended for the guidance of the staff of this office, in their day today work.

2. The instructions contained in this Manual are supplementary to the general rules and orders contained in the authorized Codes, Regulations, etc. and should not be regarded as superseding or replacing them. This Manual should not be quoted or referred to as an authority in any correspondence outside this office.

3. All the members of staff of this Office are expected to be conversant with the procedure and instructions herein laid down, and ignorance cannot and will not be accepted as an excuse for not observing them.

4. The correction slips issued from time to time should be promptly pasted in the copies of the Manual by the staff concerned so that they may be up to date and serve the purpose for which the Manual is intended.

5. Office Establishment Section XI is responsible for keeping this Manual up to date by periodical issue of correction slips. Any omissions or inaccuracies noticed in this Manual should be promptly brought to its notice for necessary action.

6. No departure from the procedure described in the Manual will be permitted except under the orders of the Principal Accountant General. Suggestions for improvement are always welcome.

Gwalior.
25.10.2016

Sd./-
Accountant General
(General and Social Sector Audit)
Madhya Pradesh, Gwalior

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CHAPTER-1

Constitution and organization

1.01 Introduction-

(a) Consequent upon the implementation of the scheme of the bifurcation of the office of the Accountant General Madhya Pradesh into two independent composite audit and accounts offices, the then existing offices of Accountant General, Madhya Pradesh I and II were separated into offices of Accountant General (Audit) I and II Madhya Pradesh and Accountant General (A & E) M.P with effect from 1st March 1984. A separate office of the Accountant General (A & E) II was formed on 29th may 1985 remaining the two offices as Accountant General (A & E) I and Accountant General (A & E) II at Gwalior. The headquarters of the Audit offices I and II are located at Gwalior and Bhopal respectively with a branch of Accountant General (Audit) II Madhya Pradesh located at Gwalior, under the control of two Group Officer's (RA) who also discharge administrative functions for the staff at Gwalior.

(b) Consequent upon re-organisation of the state of Madhya Pradesh into two separate state of Madhya Pradesh and Chattisgarh, the offices of the Accountant General (Audit) I, Madhya Pradesh and Accountant General (Audit) II, Madhya Pradesh were re-designated as Accountant General (Audit) I, Madhya Pradesh and Chattisgarh, Gwalior, and Accountant General (Audit) II, Madhya Pradesh and Chattisgarh, Bhopal.

(c) An independent office under the charge of an Accountant General has come into existence with effect from 6 August 2001 with headquarters at Raipur. Henceforth the work of Audit and Accounts relating to the state of Chattisgarh, Central Government transactions arising in that state and audit of state Autonomous Boards/Corporations etc. are the functions of the AG Chattisgarh.

(Authority: - Headquarters letter No. 333-Audit /O & M /243-2000 dated 06-08-2001)

Note- Cadre separation effected w.e.f. 01-06-2006 between the Pr.A.G. (Civil and Commercial Audit) M.P. Gwalior/A.G (Works and Receipt Audit), M.P. Bhopal and A.G. (Audit and Accounts) Chattisgarh, Raipur.

(d) The post /Office of the A.G. (Audit) I, M.P. Gwalior has been upgraded to the post / office of the Principal Accountant General (Audit) I, M.P., Gwalior.

(Authority:- CAG's letter No-4841-G E-1 /2- 2000, dated 20-8-2002)

(e) Prior to 1stApril, 2012, these offices were known as office of the Pr.A.G.(Civil & Commercial Audit) and A.G. (Works & Receipt Audit).

(f) Created a separate Office for Local Bodies (Audit and Accounts) headed by Sr. Dy Accountant General/Dy. Accountant General under the Administrative and Technical control of the Principal Accountant General. All matters relating to providing Technical Guidance and supervision and conduct of Audit and Accounting work for Panchayati Raj Institutions and Urban Local Bodies in the state would henceforth be the function of O/o the Sr. DAG /DAG (Local Bodies Audit and Accounts).

(Authority:- CAG's general circular No-04 of 2004. No- 233- Audit/M&C/223-2003, dated 22 July 2004).

The O/o Sr. DAG (Local Bodies Audit & Accounts), M.P., Gwalior is responsible to prepare the Pay Bills, Medical claims, T.A claims and all other claims, Maintenance of Service Books, Drawing and Disbursement work of the employees of that office.

(O. O. No. Admin-11 / S-4 / O.O. / 205, dated 20-08-2010)

(g) **Creation of new Civil I and II groups-** In terms of Headquarters orders, the departments under the existing Civil-I Group have been transferred to Civil- II and III Groups, where by renamed the present Group-III as Civil-I Group and the existing Civil-II Group remained as Civil-II only.

(O. O. No. Admin-XI / Group- 1 / 413, dated 6-10-2006).

(h) **Administrative work relating to Commercial wing transferred to Commercial Group-I-** Except pension work, all other Administrative works such as Maintenance of Service Books, Personal files, Pay fixation, Anomaly cases, Increments, Deputation, Appointments, Transfers, Posting, Submission of Reports to HQ's office etc, have been transferred to Commercial Group-I.

(Authority: O.O No. Admin-XI/ S-1/Commercial/405, dated 11-2-2010 and No.Admn.XI/S-1/commercial/226, dated 10.09.2010)

1.02 (a) **Restructuring the O/o Pr. A.G. (C&CA), A.G. (W&RA) and Sr. DAG (Local Bodies Audit & Accounts):-** Consequent upon restructuring of the offices of the Principal Accountant General (Civil and Commercial Audit) M.P. Gwalior, Accountant General (Works and Receipt Audit) M.P. Bhopal and Sr.D.A.G. (Local Bodies Audit & Account) M.P. Gwalior in terms of CAG's office order No-117- SMU/PP/Restructuring/5-2011 dated 27-03-2012, these offices are renamed as below-

Sl. No.	Existing Name	New Name
(1)	O/o The Principal Accountant General (Civil and Commercial Audit) M.P. Gwalior.	O/o The Principal Accountant General (General & Social sector Audit) M.P. Gwalior.
(2)	O/o The Accountant General (Works and Receipt Audit) M.P. Bhopal.	O/o The Accountant General (Economic & Revenue Sector Audit) M.P. Bhopal.
(3)	O/o The Senior Dy. Accountant General (Local Bodies Audit and Accounts) M.P. Gwalior.	This office has been merged with the O/o the Principal Accountant General (General & Social Sector Audit) M.P. Gwalior

(Authority: - O.O No.Admin-11/Gr. 1/office Restructuring /268, dated 28-03- 2012)

(b) Consequent upon restructuring of the O/o Pr. A. G. (C&CA) and A.G (W&RA) and merger of the O/o Sr. D.A.G (Local Bodies Audit & Accounts), created a branch office of Director General of Audit (Central Receipt), Delhi at Gwalior by transferring the work of Audit of Central Expenditure and Receipt in the existing office of Pr. A. G.(Civil & Commercial Audit) M.P. and the work of Central Revenue Audit in the existing office of the A. G. (Works and Receipt Audit) M. P.

(Authority: - O.O. No. Admin- 11/Gr. 1/office Restructuring/275, dated 30-3-2012)

1.03 **Distribution of work among the offices:** – The distribution of Departments/Agencies/ P.S.U's/A.Bs/Central Govt. Units including Autonomous Bodies located in Madhya Pradesh among the Sectoral Groups of the re-structured office of the Principal Accountant General (General and Social Sector Audit) M.P. Gwalior, Accountant General (Economic & Revenue Sector Audit) M. P. Bhopal and Director General of Audit (Central Receipts) New Delhi, Branch at Gwalior, is as given below. The Audit of which is to be located in accordance with the provisions of the C&AG's (Duties, Powers and conditions of service) Act, 1971.

(I) O/o The Principal Accountant General (General & Social Sector Audit) Madhya Pradesh, Gwalior:- The office is divided into 5 Sectoral Groups viz. (1) Administration Group, (2) Social Sector-I, (3) Social Sector-II (4) Social Sector-III and (5) General Sector. Each Sector is headed by a Group Officer.

(1) Administration Group

- (a) Administration work
- (b) Central Co-ordination
- (c) Certification of Finance and Appropriation Accounts
- (d) Work relating to Co-ordination and Production of CAG's Annual Report on State Finances
- (e) Audit of Finance including interest payment and recovery of debt, Pension, Audit and Commissioner and Joint Directors Treasuries

(2) Social Sector-I

Panchayat and Local Bodies

(3) Social Sector-II

- (a) School Education
- (b) Higher Education
- (c) Public Health and Family Welfare (including NRHM)
- (d) Food and Drug Control
- (e) Bhopal Gas Tragedy Relief Rehabilitation
- (f) Indian Medicines System and Homeopathy (AYUSH)
- (g) Medical Education
- (h) Housing and Environment
- (i) Rural Development and Rural Engineering Service Divisions
- (j) *Public Health Engineering
- (k) *Technical Education

(l) *Skill Development

[*Transferred from SS-III to SS-II vide Office Order No. OAD-11/STR/706 dated 19.12.2014]

(4) Social Sector-III

- (a) Urban Administration and Development (including DUDA)
- (b) Labour Department (including labour court)
- (c) Women & Child Welfare
- (d) Technical Education
- (e) Training and ITI
- (f) Art and Culture
- (g) Social Justice
- (h) Tribal Welfare
- (i) Schedule Caste Welfare
- (j) Sports and Youth Welfare
- (k) Other Backward classes and Minorities Welfare
- (l) Religious Trusts and Endowment
- (m) Rehabilitation
- (n) Food, Civil Supplies and Consumer Protection

(5) General Sector

- (a) Governor
- (b) Vidhan Sabha
- (c) Administration of Justice
- (d) Elections
- (e) Jails
- (f) Police, SAF, Home Guards etc.
- (g) District Administration including Calamity relief
- (h) Secretariat
- (i) M.P. Public Service Commission
- (j) Stationery and Printing
- (k) Information and Public Relations
- (l) Planning, Economic & Statistical Department

The work relating to FAAP (CAP) of departments under General Sector and Social Sector will be done by Administration Group in the of O/o AG (G&SSA) M.P Gwalior. Audit of Accounts of departments grouped with 'Revenue Sector' shall include expenditure audit of these departments. Audit of Revenue, especially non-tax revenue, functions of other departments shall be done by the respective Sector Groups, viz. Social, Economic and General alongside expenditure audit.

(II) O/o The Accountant General (Economic and Revenue Sector Audit) M. P. Bhopal: - The office is divided into 4 Sectoral Groups viz. - (1) Economic Sector-I, including Administration at Bhopal (2) Economic Sector-II at Gwalior (3) Economic Sector-III at Gwalior and (4) Revenue Sector at Gwalior. Each Sector is headed by a Group officer.

(1) Economic Sector-I at Bhopal

- (a) Public works
- (b) Water Resources
- (c) Narmada Valley Development
- (d) Commerce, Industry and Environment
- (e) Administration, Estate Management including the role of PIO, Training, EDP at Bhopal
- (f) Work of Audit Report, PAC, FAAG of Economic Services I, II & III

(2) Economic Sector-II at Gwalior

- (a) Forest
- (b) Rural Industries
- (c) Farmer Welfare and Agriculture Development
- (d) Fisheries
- (e) Animal Husbandry
- (f) Co-operation
- (g) Administration, settlement of claims of staff at Gwalior and Central co-ordination

(3) Economic Sector-III at Gwalior

- (a) Food, Civil Supplies and Consumer Protection

- (b) Energy
- (c) Tourism.
- (d) Aviation.
- (e) Horticulture and Food Processing.
- (f) Work relating to Co-ordination and contribution to CAGs Annual Report on State Finances.
- (g) Co-ordination in matters relating to Audit Paras of PSUs, interaction with COPU of Economic Services I, II & III.

(4) Revenue Sector

- (a) Commercial Taxes
- (b) Transport
- (c) Stamp duty and registration
- (d) Mineral Resources
- (e) State Excise and entertainment
- (f) Electricity Duty and Safety
- (g) Land Revenue
- (h) Forest (Receipt)
- (i) Work relating to State Finances Report in respect of Revenue Sector

The work relating to FAAP (CAP) of departments under Economic Sector and Revenue Sector will be done by the A.G. (E&RSA) M.P. Bhopal. Audit of accounts of departments grouped with 'Revenue Sector' shall include expenditure audit of these departments. Audit of Revenue, especially non-tax revenue, functions of other departments shall be done by the respective sector groups viz. Social, Economic and General alongside expenditure audit.

(III) O/o The Director General of Audit (Central Receipt), Delhi, Branch office at Gwalior:- The office is divided into two sectors/groups viz. (1) Revenue and (2) Expenditure. Each sector/group is headed by a Group officer.

(1) Revenue

- (a) Income Tax units
- (b) Central Excise and Service Tax units

(c) Custom Duty Units

(2) Expenditure

- (a) Kendriya Vidyalaya
- (b) Navodaya Vidyalaya
- (c) Nehru Yuva Kendra
- (d) Parasar Bharti
- (e) Employees State Insurance co-operation
- (f) Employees Provident Fund organization
- (g) Other central units under section 20
- (h) Central SARs and Expenditure Audit

Audit of accounts of departments grouped with 'Revenue Sector' shall include expenditure audit of these departments. Audit of Revenue, especially non-tax revenue, functions of other departments shall be done by the respective Sector group viz. Social, Economic and General alongside expenditure audit.

1.04 Pr. AG, AG and DG of Audit are in over all supervisory charge of his office as a whole. The AG (E&RSA) M.P. Bhopal and DG of Audit (C.R) New Delhi supervises their Branch office at Gwalior.

1.05 For the smooth conduct of the day to day work in the office, Pr. AG, AG and DG are assisted by the Group Supervisory Officers as follows: -

(1) Principal Accountant General (G & SSA) M.P. Gwalior

- (a) Sr. Dy. Accountant General (Admin)
- (b) Dy. Accountant General (Social Sector-I)
- (c) Dy. Accountant General (Social Sector-II)
- (d) Dy. Accountant General (Social Sector-III)
- (e) Dy. Accountant General (General Sector)
- (f) Welfare Officer

(2) Accountant General (E&RSA) M.P. Bhopal

- (a) Sr. Dy. Accountant General / Dy. Accountant General (RA) Gwalior
- (b) Sr. Dy. Accountant General / Dy. Accountant General (ES-I) Bhopal
- (c) Dy. Accountant General (ES-II) Gwalior
- (d) Dy. Accountant General (ES-III) Gwalior

The distribution of Direct and overall supervisory charges amongst the various officers mentioned in para 1.03 above including the Pr.AG/ Accountant General is as shown below: -

(1) (a) Pr. Accountant General (G & SSA) Madhya Pradaesh

Direct supervisory charge of Report, ITA, grant- in-aid sections and overall supervisory charge of office as a whole.

(b) Senior Dy. Accountant General (Admn)

Direct supervisory charge of Office Administration, ECPA, Estate Management, Executive Branch and General Section and Records (including Library), Training, Hindi implementation programme, Legal Cell, Confidential Cell and I.S.Wing.

In terms of Section 5(1) of Right to Information Act, 2005 and office order No. Admin XI/Gr.4/RI/2005/316 dated 05-10-2005, The DAG (Admin) has been designated as Public Information Officer of the office of the Principal A.G. (G & SSA) M. P. Gwalior.

A Grievance Redressal Cell is formed for welfare of IA&AD pensioners under the close monitoring of Sr. DAG (Admn).

(c) Dy. Accountant General (SS-I): -

Direct charge of Outside Audit Sections, Supervisory charge of other outside Audit Sections at Headquarters and Local Audit Parties (in field) engaged on the work of audit of transactions of departments of Panchayat and Local Bodies.

(d) Dy. Accountant General (SS-II): -

Direct charge of outside Audit Sections, Supervisory charge of other Outside Audit Sections at Headquarters and Local Audit Parties (in field) engaged on the work of audit of transactions of departments of state Govt.

(e) Dy. Accountant General (SS-III): -

Direct charge of the Outside Audit Sections, Supervisory charge of audit sections at headquarters and Local audit Parties (in field) engaged on the work of audit of transactions of departments of state Govt., State Autonomous Bodies and PSUs.

(f) Dy. Accountant General (General Sector)

Supervisory charge of audit sections at Headquarters and Local Audit Parties (in field) engaged on the work of audit of transactions departments of state.

(g) Welfare officer

Supervisory charge of recreation, sports and other welfare/activities/Schemes for Staff of the both audit offices at Gwalior and Bhopal. Work relating to various house keeping functions like (i) cleanliness, (ii) adequacy of water supply, lighting and ventilation, drinking water facility, (iii) hot and cold weather arrangement (iv) Parking lots and (v) liveries also form part of duties of welfare officer besides assisting the staff in various matters. Two posts of Welfare Assistants are provided, one at Gwalior and one at Bhopal office.

(2) Accountant General (E & RSA), M.P. Bhopal

(a) Direct supervisory charge of Report, E.C.P.A. (Works and Forest) and other overall supervisory charge of his office as a whole both at Bhopal and Gwalior.

(b) Sr. Dy. Accountant General (Economic Sector-I and Administration)

Direct charge of works Miscellaneous and work Audit Sections and supervision and control over works Audit parties in the field and administrative charge of the office.

As per provisions of section 5 (1) of RTI Act, 2005, Sr. DAG (E.S-I) has been designated as Ex-officio, Public Information Officer vide 0.0.No-O E-I / 261, dt. 06-10-2005 for head office at Bhopal.

(c) Dy. Accountant General (Economic Sector-II)

Supervisory charge of Audit Sections at Headquarters and Local Audit Parties (in field) engaged on the work of audit of transactions of departments of State Govt. As per provision of section 5(1) of RTI Act, 2005, DAG(ES-II) has been designated as Ex Officio Public Information Officer for branch office at Gwalior vide OO No. OE-I/261, dt. 06-10-2005.

(d) Dy. Accountant General (Economic Sector-III) :-

Supervisory charge of Commercial Audit Sections at Headquarters, Commercial Audit Parties (CAP's).

(e) Dy. Accountant General (Revenue Sector): -

Direct Supervisory charge of Receipt Audit Sections (State) at Headquarters and control over State Receipt Audit field Parties except Forest Audit, Administrative charge of Gwalior branch office.

(3) Director General of Audit (Central Receipts) New Delhi branch office at Gwalior: -

Direct Supervisory charge of Report, and other overall Supervisory charge of his office as a whole.

(a) Dy. Director (Receipt): -

Direct supervisory charge of office Administration, Direct charge of Outside Audit Sections, Supervisory charge of Receipt Audit and other Outside Audit Sections at Headquarters and Local Audit Parties (in the field) engaged on the work of audit of transactions of departments of central Govt.

(b) Dy. Director (Expenditure): -

Supervisory charge of Audit Sections at headquarters and Local Audit Parties (in field) engaged on the work of audit of transactions of departments of Central Govt. as shown in the distribution of work.

1.06 Each Group Supervisory officer mentioned (in Para 1.05) above is assisted by Assistant Accountants General and / or Audit officers/ Sr. Audit officers, referred to as Branch officers with a small group of sections in their charge, depending upon the volume and importance of the work done in those sections. All work requiring attention of the Group Supervisory Officers pass through these Branch officers.

1.07 Each section under a Branch officer is a single compact unit dealing with audit or accounting work relating to transactions of one or more departments and for the efficient execution of the work is placed in charge of Assist Audit officer/ Supervisor.

1.08 The functions of each group of sections referred to in Para 1.05 above are detailed in the Manuals of these respective groups or sections. A brief outline of work done by the Group of sections is given below: -

(a) Office Administration Sections: -

All matters connected with the official career of employees; i.e. recruitment, promotions, confirmations, retirement, suspension, termination, dismissal, resignation etc. maintenance of connected records and documents, and matters incidental to running of an office, i.e., preparation of Budget Estimates, scrutiny and disbursement of claims, purchases of contingent nature are dealt with in these sections.

(b) Financial Attest Audit Sections (FAAS): -

In the revised set up of Central audit, the audit work is carried out from month to month by the Financial Attest Audit Parties (FAAPs) working at the headquarters, in the office of the Accountant General (A&E) I and II at Gwalior/Bhopal. The Financial Audit Support Sections (FASS) pursues the objections raised by the FAAPs. After scrutiny and editing, the Audit Notes/Memos/Half Margins etc.; FAAS

Sections concerned will issue, where necessary, the objections to the respective departments in batches every month, with an endorsement copy to the A.G.(A&E) concerned. The FASS group also carries out supporting functions like drawing up audit performance of FAAPs, audit of sanctions and follow up work in regard to maintenance of Objection Books, Collection of potential material for Audit Reports in the form of financial sanctions, maintenance of portfolio for big and important play schemes implemented by the departments and co-ordinates the work.

(c) Forest Audit Sections: -

The Central Audit of transactions relating to various Forest Divisions in M.P. State is conducted by FAAPs of Forest Audit Group.

(d) Works Audit Sections and W.A.Ps

The State and Central Public Works Divisions render the Compiled Accounts to the Accountant General (E&RSA), M.P., Bhopal. The Financial Audit conducted by the FAAP (Works). The audit of expenditure incurred by the divisions is conducted by Works Audit Parties (WAPs) by visiting the divisions in the State. The WAPs are also required to visit administrative offices for conducting audit of sanctions, pay and allowances, contingent expenditure and contracts etc.

(e) Outside Audit wing (Sector): -

Financial audit of expenditure of the Govt. of M.P. and Deptt./offices of Union Govt. within the audit jurisdiction of this office is supplemented by periodical local inspection of accounts of those offices by deployment of local audit parties. Irregularities in accounts noticed are brought out in the form of audit inspection reports and brought to the notice of appropriate authorities for settlement and compliance. Any serious irregularity or Irregularities of important and interesting nature are processed for incorporation in the C&AG's Audit Report of the year for bringing to the notice of State Legislature. This wing also conducts audit of autonomous bodies on consent basis.

(f) Commercial Audit Wing

The functions of this wing are similar to those of Outside Audit wing referred to in (e) above. The audit by this wing covers the Govt. Commercial Undertakings, both Central as well as State, except for such units for which separate arrangement, exists

either statutory or otherwise. The procedure of reporting of irregularities noticed during local audit is similar to the one described in para (e) above.

(g) Receipt Audit

The branch of the office is responsible for conducting of audit of accounts of revenue receipts arising out of the levy of taxes under various Acts and Rules of State Govt. of Madhya Pradesh as well as Union Government, their assessment by various authorities and realization/collection and refunds. The main sources of collection of revenue audit of which is conducted are: -

- (I) Income Tax
- (II) Gift Tax
- (III) Wealth Tax
- (IV) Estate duties
- (V) Central Excise Duties (including additional duties and CESS)
- (VI) Sales Tax and Professional Tax
- (VII) Forest Revenue
- (VIII) State Excise Duties
- (IX) Entertainment Tax
- (X) Property Tax
- (XI) Land Revenue
- (XII) Stamps and Registration Fees
- (XIII) Motor vehicles Taxes & Fees
- (XIV) Passenger and Goods Taxes
- (XV) Mining Receipts
- (XVI) Irrigation Receipts
- (XVII) Other Departmental Receipts

Procedure of reporting the irregularities to various authorities is the same as followed by the outside audit and commercial audit wings of the offices.

(h) Efficiency-cum-Performance Audit

One of the important functions of audit is to examine how far the agency or authority whose transactions are under audit is discharging its financial responsibilities in regard to the various schemes undertaken by it. With this view it is essential that the expenditure incurred on different schemes should be examined to

ascertain whether (a) such schemes are being executed and their operations conducted economically, and (b) they are producing the results expected of them. This section is responsible to discharge the above duty during the audit of various projects and schemes undertaken by the state Govt.

(i) Internal Test Audit Wing

The CASS (co-ordination) section used to perform the duties of Internal Test Audit Wing.

A Separate Internal Test Audit Wing was created in terms of CAG's office D.O. letter No.1041/24/87 dated 03-01-90 and A.G.'S orders dated 17-01-90 with immediate effect vide office order No. ITA Cell, dated 05-02-90. The brief duties of the Internal Test Audit Wing are as given below: -

- (1) Scrutiny of Audit and Review conducted in FAAP/ FAAS by means of test check.
- (2) Checking of maintenance of portfolio files.
- (3) Scrutiny of the adequacy or inadequacy of the existing arrangements for Audit and Review.
- (4) Check of Audit fees work out by different sections for Audit of Accounts of certain authorities or bodies under Section 20 of CAG (DPCs) Act, 1971.
- (5) Test check of records of receipt, approval, issue and pursuance of Inspection Reports with a view to check whether there was any laxity at any stage in the matter.
- (6) Test check and watching of implementation of important office orders issued from time to time for departments dealt with in the O/o Pr.A.G. and A.G.
- (7) Investigation of important arrears.
- (8) Half yearly review of Cash Book.
- (9) Test check of Service Books of the employees of the office.
- (10) Checking the list of staff completing 30 years of service/55 years of age.
- (11) Independent re-checks of the details in support of the Budget Proposals.
- (12) Check of statistics of regular, temporary and casual temporary staff.
- (13) Check of Rosters maintained for reservation of Scheduled Casts/Scheduled Tribes in service.
- (14) Checking of list of candidates appearing in SAS Examination in terms of para 197 of MSO (Admin) Vol.-I.

- (15) Checking of Honorarium and Over Time Claims and nominal Rolls.
- (16) Checking of Gradation list.
- (17) Review of complaint cases addressed to the C&AG of India.
- (18) Review of calendar of returns.
- (19) Liaison work between the Director of Inspection and Section during former's Inspection.
- (20) Investigation of procedural omissions and Irregularities and Audit lapses brought to notice by the Director of Inspection.
- (21) Preparation and Submission of half yearly synopsis and sending appraisal report of the work done by the ITA to the Director of Inspection.

(j) Report and Appropriation Audit

These sections are responsible to propose and submit to the C&AG of India a report on the transaction of the State Govt. The work of scrutiny and certification of Appropriation Accounts and Finance Accounts prepared by AG (A&E) is entrusted to Appropriation Cell Section. On approval of these reports for the year, by the C&AG of India, the reports are to be got printed for presentation to the State Legislature and the Governor of the State during the Budget Session.

(k) General Section and Executive Branch: -

For running the office as an office, certain house keeping functions just as opening of office, cleanliness of rooms and halls, allotment of duties to MTS, supply and movement of furniture, supply of stationary articles, arrangement of drinking water, receipt and dispatch of correspondence from and within outside authorities are to be carried out through a group of Staff appointed for and engaged on such jobs. Estate Management i.e. Allotment of staff quarters, Guest Houses and its maintenance, Allotment of Community Hall etc. The General Section and Executive Branch are responsible for the execution of these activities along with the work of purchase and distribution of stationary and other articles. The details of the various activities performed are mentioned in succeeding chapters.

(l) Legal/Hindi cell

The Legal cell deals with Tribunal and court cases, Examinations etc, disposal of applications/1st appeals under RTI Act, 2005. Instructions/orders issued by the

Rajbhasha Vibhag, Ministry of Home Affairs, Govt. of India and the Comptroller and Auditor General of India, in connection with the use of Rajbhasha in the office are to be implemented and progress watched by the “ Hindi Cell”. Quarterly meetings with the Principal Accountant General (G&SSA) in connection with Hindi and such Quarterly Reports required submitting to the Comptroller and Auditor General of India. The Hindi Cell Section conducts Hindi translation work of all reports. These reports are to be got printed in Hindi for presentation to the State Legislature and Governor of the State. One Hindi magazine “SHREYA” a quarterly issue is compiled, edited, published and distributed to other offices by the Cell.

(m) I. S. Wing

Word processing and Computerization of house keeping and Audit functions etc, computer training, I.T. Audit, Issue and Maintenance of computers, printers and related accessories if any etc., and maintenance of its records.

1.09 Control Sections

For coordinating the duties of a group of sections, consolidation of statistical data for various purposes, control over the sanctioned strength of the group under a group officer referred to in Para 1.05 above and discharging certain administrative functions peculiar to the group, certain sections have been nominated as Control Sections.

S No	Group	Sections	Controlling Sections
1	AG's Direct charge	Report (civil), Report PAC, ITA	Report (civil), ITA
2	Administration	Admn-11, Admn-12, Recruitment Cell, Legal Cell, Confidential Cell, Hindi Cell, Admn-13, Admn-14 General Section, Executive Branch , IS Wing Report (State Finances), FINAT, Manual cell, Central Coordination, OAD (Finance) FAAS(M), FAAS-1,2,3, FAAP(Group-1,2,3) ECPA	Admn -11 Report (State Finances), FAAS(M), ECPA
3	General Sector	OAD-21, 22, DP Cell	OAD-21
4	Social Sector-1	Social Sector-I(HQ), Editing, TGS, DP Cell	Social Sector-I (HQ),
5	Social Sector-2	OAD-2, OAD-3, OAD(M) OAD-Manual, DP Cell	OAD(M)
6	Social Sector-3	OAD-11, OAD-13, OAD-14, DP Cell	OAD - 11

1.10 **Heads of offices**

The Sr. Dy. Accountant General (Admn) in the office the Principal Accountant General (G&SSA) M.P. Gwalior, Sr. Dy. Accountant General (RA) in the office of the A.G. (E&RSA) M.P. Gwalior Branch and Sr. Dy. Accountant General (Economic Sector I) in the office of the A.G. (E&RSA) M.P. Bhopal have been declared as “Heads of offices” for the o /o the Pr.A.G. (G&SSA) M. P. Gwalior, A.G (E&RSA) M.P Gwalior Branch and A.G (E&RSA) M.P Bhopal respectively. By virtue of these declarations, these officers exercise financial and administrative powers in respect of drawing and disbursing of claims of employees of the respective offices, incur contingent expenditure under the provisions of General Financial Rules and exercise powers to sanction leave etc. and discharge the functions of controlling authority in respect of Traveling Allowance (including transfer traveling allowance) and medical claims above Rs. 200 in respect of non-gazetted staff and claims of gazetted officers.

1.11 **Appointing Authority**

(a) Appointment to the cadres of Audit officers, Asst. Audit officers and Supervisors are made by the Pr. Accountant General (G&SSA) M.P. Gwalior being the cadre controlling authority for all three Audit Offices.

(b) Principal Director (Commercial) at CAG’s office has been nominated as Appointing Authority in respect of Gr. ‘B’ officers of Commercial cadre. All the requests of VRS, resignations, deputations for posting and other administrative issues etc. in respects of Group ‘B’ officers of commercial may be addressed to him.

(Authority: - CAG’s O.O. No. 95 circulated vide No. 672-CA-I / 57-2007 dated 18-7-2008)

(c)The Sr. Dy. Accountant General (Admn) O/o the Pr. A.G (G&SSA) M.P Gwalior is the competent authority to order appointments/promotions to the cadre of MTS, clerks /Typists, Stenographers, Auditors and Sr. Auditors.

1.12 **Welfare officer: -**

A post of Welfare officer for the combined offices of Pr .A.G (G&SSA), A.G (E&RSA) and D.G. (CR) New Delhi, branch at Gwalior has been sanctioned. One post each of Welfare Asst. for both the offices i.e. Pr. A.G (G&SSA) and A.G (E&RSA) is also provided. The members of the staff are allowed to put individual grievances, discuss informally personally/or domestic difficulties regarding the residential accommodation. The duties of Welfare officer, inter-alia are: -

- (a) Assistance to staff suddenly fell ill or those chronically ill.
- (b) Helping, in case of need, in securing admission of children in schools, colleges, and other educational institutions.
- (c) Assisting in cases of need, families of persons, on protracted tour.
- (d) He is also responsible for house keeping of offices, Recreational, Cultural and Community activities.

Welfare Officer functions like a group officer in the senior scale of group 'A' and is competent to sanction expenditure to the extent such power has been delegated to the officers of their status in IA&AD. The Pr.A.G (G&SSA), M. P Gwalior may at his discretion place an imprest at the disposal of the Welfare Officer for meeting emergent and unforeseen expenses.

(Authority: - C&A.G s letter no. N I 3792- NGE -I /78-80 dated 4 Nov.1981)

Note: - For detailed duties please see Manual of Administration Vol.-I& IV

1.13 **Secretary to the Pr. Accountant General**

Pr.A.G. and A.G. will have an officer of the rank of Audit officer who will act as Secretary. Besides Working as Personal Assistant to the Pr.AG/AG, the Secretary has to attend to the following duties: -

- (a) Checking up details and getting elucidation to points of doubt in particular cases, especially in entitlement cases.
- (b) Attending to persons calling on the Pr.A.G./A.G. in cases of grievances etc.
- (c) Detailed investigations in particular cases under Pr.A.G./A.G.'s directions.
- (d) Working up of details and watching the disposal of correspondence received in the name of the Pr.AG./A.G.
- (e) Handling all the correspondence, this is to be attended personally by the Pr. A.G. /A.G.
- (f) Assisting the Pr.A.G./A.G. in examination of arrear reports of different groups.

- (g) Review the working of particular section of office as per directions of the Pr. A.G./A.G.
- (h) Investigation and Scrutiny of important/interesting proposals referred to the Pr.A.G./A.G.
- (i) Collection of information and data required by the CAG of India at short notice.
- (j) To deal with duplicate copies of sanctions received by the Pr.A.G./A.G. for his personal scrutiny.
- (k) To bring to notice of the Pr.A.G./A.G. control returns not being submitted to him and those control returns indicative of bad state of work requiring remedial action.
- (l) Maintenance of records of all secret nature of work handled by the Pr.AG./A. G personally.

The Secretary to the Pr.A.G./AG. has to work as multipurpose officer and may be entrusted with the job of surprise inspection of sections, getting reports about bottlenecks in work in any group etc.

[Authority:- Letter No. 2090-GE II / 19-69 dt. 11-8-69 from Shri N. Siva Subramaniam, Asstt. CAG (P)]

1.14 **Welfare measures for IA&AD Pensioners**

A Grievance Redressal Cell is formed under the close monitoring of Sr. DAG (Admn) as Nodal Officer. The work of the cell is performed by Welfare Branch of the office. For Pensioners who may have settled in a city different from where they retired, the group officer in charge of administration in the nearest office of Pr.A.G./A.G. at the nearest station would be the Nodal Officer. In case there is more than one A.G. office at this station, the Group Officer of the Pr.A.G./A.G. (Civil Audit) would be the Nodal Officer. The Cell shall act as a single window to assist in all concerns which a departmental pensioner may have relating to (i) Health concerns (ii) Pension concerns (iii) IT concerns (iv) Utilities, Directories of Pensioners (IA&AS, Staff), Assistance in travel planning etc.

(Authority: - CAGs Letter No. 353 / Welfare / 01-2004, dated 23-09-2010, and O.O.No.Admin-12 / S-1 / 301, dated 4-11-2010)

1.15 **Issue of Press Communique to notify appointments/changes in incumbency at Pr.A.G/ A.G' s level**

Appointments/changes in the incumbency at Pr.AG. /A.G. level in the office may be notified to the public through Press Communiqué on the same day. The press communiqué may contain the appointment/change in the incumbency with effective date, a brief posting profile of the incoming incumbent like the batch to which he belongs, important assignments held and additional / special qualifications, if any.

(Authority: - CAG s letter No. 37A/CPW /11-2/PR-OFF POSTINGS /2009-10.dated 24 July 2009)

1.16 **Distribution of charges amongst group officers- delegation of powers**

The Pr. AG/A.G are empowered to change or assign charges of group officers. However, the charge of administration will continue to be assigned by the CAG's office and any changes will also have to be approved by CAG office. Changes of the charges of the group officers should be informed promptly to CAG's office.

(Authority: - CAG s letter No. 6002- GE-I / Go-charges / 199-2003, dated 30-11-2009)

CHAPTER 2
ATTENDANCE, DISCIPLINE AND GENERAL CONDUCT

2.01 Office Working Hours

Normal working hours for the office are from 9.30 A.M. to 6.00 P.M. with half an hour launch break from 1.30 P.M. to 2.00 P.M. on all weekdays except Saturday, Sunday and other gazetted holidays when the office remains closed.

However, the Assistant Audit officer/Sectional in-charges are empowered to require early or/and late attendance of staff, when the work is in arrears or the exigencies of public service so require. In cases of compulsory attendance of staff on Saturdays, Sundays and/or holidays prior approval of the Branch Officer should be obtained by the Assistant Audit Officer/Sectional in-charge.

(Authority: - O.O. Admin .XI / Misc / 214 dated 14 Novembe.1986 read with O.O. No. Admin. I/555 d t. 14-04-1972)

2.02 Attendance before and beyond normal hours

(a) Any member of the staff who intends/is required to attend prior to 9.00 A.M. or work beyond 7.00 P.M. must obtain a written permission from his/her Branch Officer to do so. Branch Officers are expected to ensure that such permission is granted only in exigencies of public service.

(b) While entering the office before 9.00 A.M. or leaving the office after 7.00 P.M. permission slips should be handed over to the chowkidar (now MTS) on duty at the main gate of office building. Government servant will also record his/her name, actual time of arrival/departure, as the case may be, in the register kept with the chowkidar, and sign against the entries as made in the register.

These provisions are applicable also in cases of attendance in office on Saturdays, Sundays and Holidays.

(c) Main gate of the office building will be closed and locked at 7.00 P.M. sharp. All members of the staff working late hours with due permission must leave their sections/blocks after informing the chowkidar (now MTS) well before closing hours.

(Authority: - O. O. GS/Security / 3, dated 24-05-1973)

2.03 **Attendance of Ministerial Staff**

(a) Members of the staff are expected to be at their seats punctually at 9.30 ready for work. An attendance register in form SY-302 will be maintained by each section showing the names and permanent numbers of the members of staff working in the section. Each person on arrival, shall initial in the attendance register before beginning his day's work.

(b) The Assistant Audit officer/Sectional In-charge shall thereafter close the attendance register and mark a red ink cross against the name of the person who fails to attend the office at 9:30 and submit the register to the Branch officer by 9:40. Any member of the staff who attends office late will put down his initials below the red ink cross mark with exact time of his attendance in the presence of the Branch officer.

(c) Up to two crosses in a month can be condoned by the competent authority for the late attendance of the staff working in his charge, provided an application for condoning cross is submitted on the same day mentioning the unavoidable circumstances for the late attendance for less than an hour. If the Govt. servant does not apply for condonation of cross on the same day, half day's casual leave will be debited to his/her C. L. account. For more than two crosses, half day's C. L. will be debited in the end of the month. Attendance register should be closed on the 1st. working day of the subsequent month.

2.04 **Attendance of Multi Tasking Staff (MTS): -**

(a) Hours of work for Multi Tasking Staff (MTS), Other than MTS engaged in care taking functions of the office, Sanitation Work, Cleanliness and Record Keeping Work are from 9:00 A.M. to 6:00 P.M. on all working days on which office is kept open.

(b) Hours of work of MTS engaged in Care Taking functions of the office, Sanitation and Cleanliness are as under:-

MTS engaged in care taking functions:-

- (i) 6:00 AM to 2:00 PM
- (ii) 2:00 PM to 10:00 PM
- (iii) 10:00 PM to 6:00 AM

MTS engaged in Sanitation and Cleanliness:-

- (iv) 7:00 AM to 11:00 AM, 4:00 PM to 7:00 PM or 8:00AM to 4:00 PM

(c) Allotment of hours of work to MTS engaged in Care Taking Functions, Sanitation Work and Cleanliness is done by the Care Taker in consultation with the Branch officer in-charge of General Section.

2.05 **Punctuality and Penalty for the late attendance**

Every Govt. servant is expected to be regular and punctual in attending office. Half a day's casual leave shall be debited to the casual leave account of a Govt. servant for each late attendance. In case of a Govt. Servant who departs from office early before the time for closing of office shall also be treated like late attendance and in that case also, half a days C.L. should be debited to the C.L. account for each early departure from office. If such a course does not ensure punctual attendance of a Govt. servant, suitable disciplinary action can be initiated in addition to debiting half a day's casual leave to his casual leave account.

(O.O. No. Admn.- I / 310, dt. 25-9-75.O.O. No. Admn. I /195 dt. 1-9-65 C A G's No. 1940 NGE I /194-65 dt. 11-8-65)

2.06 **Leaving office during work hours**

No member of staff should leave office without specific permission of his immediate supervising officer. Absence for more than a quarter hour requires sanction of the Branch Officer. Assist. Audit officer/Supervisor should ensure that staff working under him is fully engaged on official work during working hours. Any member found absent from his seat without permission shall be called upon to explain his/her absence. Persistent absence from duty is liable to disciplinary action. Private work during office hours is strictly forbidden.

2.07 **Entry and Presence in Office Premises**

Every Govt. servant employed in this office shall be issued with an Identity Card bearing his photograph and showing particulars of his designation duly attested by the Sr. DAG (Admn). Entry in the office shall be allowed only to the persons having Identity Card or pass as the case may be. Every person shall carry the identity card while entering/leaving and moving in the office premises on their person and should produce the same when required by the Security staff. The Chowkidar (now MTS) /Care taker are/is authorised to refuse entry to a person who is not in a position to establish his identity or produce the Identity Card.

(G. S./O.O./ Identity Cards /201 dt. 2-4-75)

2.08 Leaving Headquarters

- (a) No member of the staff should leave headquarters without prior permission of the authority empowered to sanction leave. Leaving headquarters without permission is not only objectionable but constitutes misconduct and shall warrant initiation of disciplinary proceedings.
- (b) Gazetted officers and supervisors should obtain prior permission of the leave sanctioning authority, before leaving headquarters.
- (c) Other members of the staff who desire to leave headquarters on Saturdays, Sundays, holidays or during casual leave should obtain permission of the casual leave sanctioning authority in the case of absence on casual leave and in other cases of the Branch Officer where the absence is for a period of less than 30 days and Sr. DAG(Admn.) or Group Supervisory Officer where absence on leave exceeds 30 days.
- (d) Separate permission may not be necessary where a Govt. servant has indicated his intention of leaving headquarters/station along with leave address while applying for leave.

For leaving station/headquarters specially for private visits abroad, all officials are required to submit the duly filled-in proforma for applying for prior permission for their private visit abroad along with leave application etc. The proforma is appended as Annexure -VIII to this manual.

All Group 'A' officers should apply for granting permission to visit abroad to the Asstt. Comptroller & Auditor General (Personnel) by name.

While granting leave for the purpose of visiting foreign country, the leave sanctioning authority shall, take prior approval, if required, for permitting the officer to go abroad as per the existing instructions.

The competent authority whose permission is to be taken by the leave sanctioning authority before sanctioning leave to a Govt. servant to go abroad, the competent authority in terms of the instructions, if any, issued by the cadre controlling authority or the Administrative Ministries/Departments themselves. Department of Personnel & Training has not issued any instruction in this regard in respect of the Central Govt. Servants. In the absence of any such instructions, the approval of the leave sanctioning authority would imply

approval to the visit abroad also. It may be ensured that the leave applications in such cases invariably mention the purpose of going abroad.

[Authority: - GOI Min. of Per., PG & Pension, OM No. 11013/8/2000- Estt. (A) dated 7th Nov 2000 received under C&AG's letter No.03-Audit(Rules)/5-99/2000(III)(1) dated 5th Jan 2001, GOI Min. of Per., PG & Pension, OM No.11013/7/204-Estt(A)dated 5-10-2004 received under C&AG's letter No.165-Audit(Rules)/5-2004/(III)-20004(74) dated 24th Nov 2004, C&AG's letter No.6258GE-1/306-2004dated 14th Dec 2004 and GOI Min. of Per., PG & Pension, OM No. 11013/7/2004- Estt. (A) dated 1st Sep 2008 received under C&AG's letter No.418-Audit(Rules)/13-2006 dated 29th Sep 2008]

(e) Leaving headquarters on the plea of obtaining expert medical opinion without proper permission of the competent authority is not permissible. There shall however be no objection to a member of staff leaving headquarters with permission of competent authority, unless the Civil Surgeon advises immediate departure which must be obtained in writing before leaving station.

2.09 **Absence without leave**

(a) Staying away from office without prior sanction of leave is objectionable, except when the cause is sudden illness or circumstances of a pressing nature. In every case of absence without previous sanction, the reason for the absence should be communicated at once through some other person, and if it is due to illness, a medical certificate should be produced duly signed by an Authorized Medical Attendant, where the absence from duty exceeds three days. Urgency of private affairs will not, as a rule, be accepted as an excuse for staying away from office when leave has been definitely refused or after expiry of leave previously granted. Absence in such cases may render the Govt. servant liable to disciplinary action.

(b) The absence of staff who choose to remain absent from duty on account of disturbances, bundh, strike etc., without applying for leave shall be treated in the following manner: -

(i) Under the provision of F.R-17 (i) an officer who is absent from duty without any authority is not entitled to any pay and allowances for the period of such absence. Unauthorised

absence of staff on account of bundhs etc. apart from resulting in loss of pay and allowances for the period of such absence would also constitute a “break in service” unless it is condoned and treated as ‘dies-non’ by competent authority to obviate forfeiture of past service. In any case the period of the break it will not count for any purpose.

(ii) Even in cases where a number of government servants acting in combination or in concerted manner absent themselves from duty for a part of the day only, their absence in above circumstances will be treated as unauthorised for the whole day on the lines indicated above.

(Authority: - Office Order No. Admn.1/7 dated 3-4-1972)

(c) Absence of Govt. servant on the days of bundh etc. may under one of the following categories: -

(i) Where a Govt. servant applies for leave for the day or days of bundh for genuine reasons e.g. medical grounds of which competent authority is satisfied, leave of the kind applied for, and admissible including casual leave may be granted to the Govt. servant.

(ii) Where the competent authority is satisfied that absence of an individual concerned was entirely due to reasons beyond his control e.g. failure of transport, disturbances of law and order situation in the locality, picketing or imposition of curfew in the city or locality, special casual leave may be granted to such casual Govt. servants who have to attend to his duties from a distance not less than five kilometers to the place of their duty and in cases of disturbances, picketing and curfew etc. without insisting on the condition that the distance is not less than five kilometers. In either cases, the sanction of special casual leave rests with the Accountant General. This will also, *mutatis mutandis*, due to dislocation of traffic or due to natural calamities such as floods, cyclones, heavy rains etc.

(iii) Unauthorised absence i.e. where conditions mentioned in (i) and (ii) above are not satisfied will be dealt with as mentioned in (b) above.

(Authority: - Govt. of India, Cabinet Secretariat O.M. No. 27/6/71-Estt (B) dt. 1-11-81 read with C&AG letter No. 236-NGE I/13- 71 dt. 3-12-71)

2.10 Attendance by staff on Saturdays, Sundays and Holidays: -

State of work of a particular seat or section as a whole may occasionally warrant, voluntary or obligatory attendance on holidays or Saturdays, Sundays when office is normally kept closed. To meet such a situation arrangements are made to keep particular wings of the building open between 10.00 A. M. to 5.30 P. M. on special requisitions received by the Branch officer, in-charge of General section, through sectional Branch officers or Group officers. Attendance on such Saturdays/Sundays and/or Holidays is subject to following procedure being observed: -

- (i) Requisition for opening the office on Saturday/Sunday and/or holiday, should be got approved by the Branch Officer, In-charge of the section, and forwarded to the Branch Officer, In-charge General Section on the day preceding a Saturday/Sunday/holiday.
- (ii) Each requisition should indicate, the name of officials who are permitted to attend office and should also contain their signatures for subsequent identification. The purpose i.e. the precise work for which his attendance is required should also be indicated therein. No other member will be permitted to enter office on such Saturday/Sunday/Holiday.
- (iii) Each official permitted to attend office on holiday/Sunday shall on arrival record his name, permanent account number, section, time of arrival, and put his signature on the holiday attendance register kept with the Caretaker/Chowkidar at the main entrance gate. Such officials also should record the time of their departure in the same register at the time of their leaving the office.
- (iv) Each official so attending the office should also keep the identity card on his person and shall be required to produce the same, if demanded by the caretaker on duty. Permission to enter will be refused, if any official fails to satisfy his identity on such a request from the Chowkidar/Caretaker on duty.
- (v) As the office on Saturdays/Sundays/holidays is closed at 5.30 p.m. sharp, each official is expected to leave his room/block well before the closing hour, inform the chowkidar, to enable him to lock the section/room expeditiously.
- (vi) To curb the tendency to earn compensatory leave by attending office for a couple of hours on Saturdays/Sundays/Holidays, the Branch officers should ensure that permission is granted to those officials only who have actually substantial work to be done.

(Authority: - No.OO/GS/664 dt.24-3-73 and No. OO/GS/Identity card / 201 dt. 2-4-75)

2.11 **General conduct**

Every Govt. servant shall maintain at all times absolute integrity, maintain devotion to duty, and do nothing which is unbecoming of a Govt. servant. Every Govt. servant is expected to be aware of the provisions of the Central Civil Services (Conduct) Rules, 1964 by which they are governed. Annexure-I to this manual reproduces the above rules.

2.12 **Politeness and Behavior**

Employees of the office are expected to be polite and courteous in all their dealings with their colleagues, subordinates and supervisors as also with the visitors. Their conduct while on local audit duties or visiting other offices should be above reproach.

2.13 **Gossiping and Loitering: -**

Gossiping and loitering, in corridors during office hours, except during the authorised hours of lunch break i.e. from 1.30 to 2.00 p.m. is strictly prohibited.

The lunch hours should be very scrupulously observed by all the staff. Surprise checks may also be made by Group supervisory officers to curb tendency to abuse the facility of lunch break by subordinate staff wasting time in gossiping and loitering.

(Authority: -O.O. Admin. I/195, dt 1-9-1965)

2.14 **Misconduct of members of staff**

(a) Assist. Audit officers/Supervisors shall bring immediately to the notice of the Accountant General through their Branch Officers and Group officers for necessary action any disorderly conduct, irregular habits or in-subordination on the part of any employee in their sections.

(b) Prohibition of sexual harassment of working women: -(1) No Govt. servant shall indulge in any act of sexual harassment of any women at her work place. (2) Every Govt. Servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment to any women at such work place. For the purpose of this rule "Sexual harassment" includes such unwelcome sexually determined behavior, whether directly or otherwise, as-

- (i) Physical contact and advances;
- (ii) Demand or request for sexual favours;
- (iii) Sexually colored remarks;
- (iv) Showing any pornography;

(v) Any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

(Authority: -GOI. Deptt. of P&T. Notification No. 11013 / 10/97-Estt. (A) dt. 13-2-98)

2.15 Smoking in office premises-

Smoking in the office rooms and before supervisors is strictly prohibited.

2.16 Cleanliness –

Every employee is expected to observe cleanliness and hygienic conditions in the office. In sanitary conditions anywhere in the office premises should be brought to the notice of the caretaker at once.

2.17 Spitting-

Spitting elsewhere than in the spittoons, provided at convenient places in corridors etc. is not only unhygienic but also an anti-social habit and should be abjured, unreservedly.

2.18 Tidiness of Sections and other rooms-

(a) Files, registers and papers should be methodically arranged and when not in use, should be kept neatly stacked in the shelves/almirahs provided for the purpose.

(b) No files, registers and papers should be kept on the floor.

(c) Waste papers should be put in the receptacles/waste paper baskets provided for the purpose and not strewn about on the floor.

(d) Every member of the staff should tidy up his or her table every evening before he or she leaves office.

(e) Important papers and vouchers should be kept in safe custody at the end of the day.

2.19 Missing papers –

When official papers are found missing, a report should be made in writing immediately by the Sr. auditor/Auditor or the Assistant Audit officer/Supervisor to his immediate official superior and necessary action should be initiated to trace the papers and fix the responsibility for the loss.

2.20 **Playing cards**

No Govt. servant should play cards, on lawns or other places within the office premises, except in the recreation room approved for such purposes during lunch and outside office hours.

2.21 **Precautions against fire**

(a) Lit match sticks and smoking cigarette / biri butts must not be thrown anywhere within the office buildings. Persons found doing so will be liable to face disciplinary proceedings.

(b) Daftaries (now MTS), who are often required to use match boxes and candles in connection with sealing work of parcels and packets, should exercise greatest care in the use of these articles and avoid placing them in close proximity of articles susceptible of catching fire.

(c) Detailed instructions regarding precautions to be taken to avoid fire and action to be taken, when firebreaks out are given in Annexure- II to this manual.

2.22 **Tampering with and/ or removal of fixtures**

Tampering with and/or removal of fixtures of office building unauthorized is strictly prohibited. Persons found doing this is liable to face disciplinary proceedings.

2.23 **Arrest of Govt. servants**

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

On receipt of the information from the person concerned or from any other source, it will be decided whether the facts and circumstances leading to the arrest of the person warrant his suspension.

2.24 Conviction of Govt. servant in the court of law-

A Govt. servant who is convicted in a criminal case should inform his official supervisors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so. Failure on the part of any Govt. servant in this respect will be regarded as suppression of material information, and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which his conviction was based.

(Authority: -GOI. MHA.OM No. 25/7049-Ests.dt. 20-12-1949 and CAG's No. 4032-NGE II /410-49 dt. 29-12-1949).

2.25 (A) Representation of Govt. servant on service matters-

(i) Whenever in any matters connected with his service rights or conditions, a Govt. servant wants to press a claim or seek, redress of a grievance, the proper course for him is to address his immediate official superior, or the head of his office, or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority should not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case.

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

[Authority: -GOI MHA OM No.118/52- Ests dt.30-4-52 read with CAG's letter No.2006-NGE I/ 125-52 dt. 30-6-1952 and MHA OM No.F-25/25/3/59 Ests (A) dt.21-4-1959 read with CAG's No.2345-NGE II/ 220-59 dt. 21-5-1959, GOI OM No 11013/7/99-Estt(A), dt.1st Nov 1999 read with C&AG Letter No 575-Audit(Rules)/8-98/III/116,dt 17-12-99, GOI No 11013/4/2010-Estt(A) dt 19-4-2010 read with No 22-Audit(Rules)54-2007,dt 29-4-2010]

(iii) Some Govt. Servants are in the habit of sending copies of their representations also to outside authorities i.e. authorities who are not directly concerned with the consideration thereof (e.g. Honorable Ministers, secretaries, Member of Parliament etc.). This is most

objectionable practice, contrary to official propriety and subversive of good discipline and all Govt. Servants are expected to eschew it.

(Authority: -CAG's No. 1944-NGE I /27/ 1952 dt.21-6-52 GOI MHA OM No.119 /52 Ests. dt. 30-4-1952).

(iv) No one should address communications by name to the comptroller and Auditor General of India in respect of matters concerning their leave, pay, transfer etc. except in a case of extreme emergency, without their being routed through the official under whom such complainants are serving.

(C&AG circular No. 4571-GET / F.No.178 /Misc. dt. 13-8-87 and O.O. No. Admn. XI dt. 3-9-1987).

(v) Joint representations by Govt. servants should be viewed as subversive of discipline and such representations should not, therefore, be entertained. Every Govt. servant making a representation should do so separately and in his own name.

(GOI Min. of W.H.&SAV. Circular No. 305, dated 21st Feb. 1967)

(B) Petitions and Memorials

(i) It is not permissible for the members of the staff to address personal letters to the Comptroller and Auditor General of India, or send advance copies of their representations direct to him. Representations and appeals as also petitions should be sent to his office through proper channel.

(Authority: -Assist. Ar.Genl's DO. No. 4-NGE / 399-48 dt. 23-9-1948)

(ii) The publication by Associations of Government servants of memorials and representations which they submit to C&AG of India or to Govt. without obtaining proper permission to do so is prohibited as the practice in itself is undesirable and constitutes breach of Govt. servants conduct rules.

(Authority: -GOI MHA No.1-244-public dt. 13-4-23 and CAG's No. 2419-NGE/617-30 dt.2-1-31)

2.26 **Insolvency and Indebtedness**

Insolvency and / or habitual indebtedness impairs an employee's usefulness and under certain circumstances renders him liable to disciplinary action leading to dismissal. Any member who enters into any pecuniary arrangements with other members of the staff is liable to be proceeded against under the Govt. servant's conduct rules if circumstances so warrant.

Resort to insolvent court is a discredit to a Govt. servant and would be considered as of itself constituting a sufficient cause for exclusion from public service unless it should appear that embarrassment of the insolvent has been the result of unforeseen misfortunes or circumstances over which he could not exercise any control and had not proceeded from dissipated and extravagant habits.

(Authority: - CAG's No.1972-NGE 292-36 dt. 17-12-1937)

2.27 **Acquisition & Disposal of Movable and Immovable Property**

The provisions contained in rules 18 of CCS (Conduct) Rules regarding acquisition and disposal of movable and immovable property etc. should be followed carefully. Under sub-rule (i) of Rule 18 every member of class –I and class –II service, shall on first appointment of Govt. service and thereafter at intervals of 12 months submit a return of immovable property owned, acquired or inherited by him or held by him on lease or mortgaged either in his name or in the name of any member of his family. This return shall be submitted in the prescribed form within a month of their appointment and subsequently in the month of January showing the position as on 1st January of every year.

The Govt. servant should intimate to the competent authority the fact of death and acquisition of property through inheritance, as soon as the event occurs. Members of class I and class II services shall in addition include this in the annual property returns submitted by them.

2.28 **Disciplinary jurisdiction of Election Commission of India over Govt. servants deputed for election duties: -**

The terms of settlement agreed to between the union Govt. and the Election commission of India in respect of disciplinary action against the Govt. servants deputed for election duties are: -

(a) The disciplinary functions of the Election Commission over the officers, staff and police deputed to perform election duties shall extend, *inter alia*, to making recommendation to the competent authority for taking disciplinary action for any act of insubordination or dereliction of duty while on election duty; and

(b) Such recommendation shall be promptly acted upon by the disciplinary authority and the action taken will be communicated to the Election Commission within a period of six months from the date of the Commission's recommendation.

It shall be mandatory for the disciplinary authority to consult the Election Commission if the matter is proposed to be closed only on the basis of written explanation given by officer concerned to enable the commission to provide necessary inputs to the disciplinary authority before the disciplinary authority take a final decision.

(Authority: - GOI, Min. of personal, PG & P (DOP&T) O.M. No.11012 (4) /2008-Estt (A) dt. 28th July, 2008)

CHAPTER-3

HOLIDAYS AND LEAVE

Holidays

3.01 Holidays to staff excluding erstwhile chowkidars & sweepers (now MTS): -

All Sundays and all Saturdays of every month are holidays. Sixteen bare holidays are also observed, in addition, in each calendar year. The list of these holidays is drawn up by the Central Government Employees Welfare Co-ordination Committee (CGEWCC), Gwalior/Bhopal in respect of office of the Principal Accountant General (General & Social Sector Audit), M.P. Gwalior and the office of the Accountant General (Economic & Revenue Sector Audit), M.P. Bhopal to be observed by all Central Govt. offices located at Gwalior/Bhopal. The Resident Audit Offices if any located in Madhya Pradesh will observe holidays as those for main office. Audit parties, while conducting audit of accounts of the State Govt. are to follow State Govt. holidays. Holidays to be observed by Audit Parties are, however, indicated in their respective tour programmes.

Restricted Holidays

3.02 Restricted Holidays to staff excluding erstwhile Chowkidars and Sweeper (now MTS): -

In addition to the closed holidays mentioned in Para 3.01 above, each employee is permitted to avail of any two holidays to be chosen by him, out of the list of 'Restricted Holidays' which will also be declared every year by the Central Govt. Employees Welfare Co-ordination Committee (CGEWCC), Gwalior / Bhopal.

(Authority: -GOIMHA OM No.20/38/60-Pub.I dt.31-12-60 and No.20/29/67-Pub.I dt.21-11.1968)

3.03 Scope of and permission for Restricted holidays: -

A Govt. servant may avail of any two restricted holidays irrespective of whether those holidays are observed by his community or not. However, his right to observe restricted holidays is not absolute. Restricted holidays are to be taken only with prior permission of superior officers. Such permission should normally be given except when presence of an

individual employee or group of employees is absolutely necessary in the interest of office work.

(GOIMF (Deptt.of Revenue) No. F.20/2/60 Co-ord (182) dt.14-3-1960)

3.04 Record of restricted holidays: -

The record is maintained in Casual Leave register.

(Ministry of Personal and Training Dept. of Personal and training No. 28016/3/83-Estt. A dt. 4-10-85 received with CAG's No.3687-N-3/88/-85 dt.18-10-1985)

3.05 Holiday to MTS engaged in office care taking function, sanitation and cleanliness functions: -

(a) MTS engaged in office care taking functions as well as sanitation and cleanliness work should be allowed a weekly day off duty (or where this is not possible, for special reason, at least a fortnightly off) by rotation.

(b) In addition, they are also entitled to three national holidays, viz., Republic Day, Independence Day and Mahatma Gandhi's Birthday and six effective holidays to be chosen out of list of Holidays approved for office.

(c) Application for availing holidays, other than national holidays, mentioned above should be given to caretaker a week in advance. Caretaker will pass it to Assistant Audit Officer / Supervisor, General section to enable the letter to offer remarks and obtain final orders of Branch Officer. If leave is refused, the official will be entitled to overtime allowance for performing duty on the said day or alternatively he may choose to apply for another holiday.

(d) Total number of holidays, excluding three national holidays should not exceed six in a calendar year including holidays availed and holidays in lieu of which over time allowance was sanctioned.

NOTE-It has been suggested on the analogy of holidays to erstwhile chowkidars and sweepers.

(Authority: -GOI Cabinet Secretariat, Personal Deptt. Memo No.14/12/71-Estt. (c) dt. 3-6-1971, No.14/11/71-Estt. (c) Date 13-12-71 and AGMP EndtNo. GS/118 dt.13-6-1973)

3.06 Combination of holidays: -

Holidays, restricted holidays and weekly/fortnightly offs may be prefixed/suffixed to casual leave, regular leave etc.

Compensatory leave

3.07 Entitlement and grant of –General: -

(a) Staff required to perform duty for full prescribed hours of work on Sundays or Saturdays should as a rule be granted compensatory leave in lieu. Where an employee is required to work for half a day or less e.g. from the time office opens till lunch time, two such half a days should be taken as equivalent to one full day for the purpose of grant of compensatory leave. Where necessary, half a day's compensatory leave may be given. There is no limit up to which compensatory leave can be accumulated.

(GoIMF (DE) OM No. 9(11) E-II (B) /64 dt. 2-3-1965).

(b) As a rule, compensatory leave should be granted within one month of its becoming due. In exceptional circumstances where Accountant General is satisfied that grant of compensatory leave to all the staff within a month would cause serious dislocation of current work, the condition may be relaxed provided that not more than two days compensatory leave is allowed to be availed at a time.

(Authority: -GoIMF (DE) OM No. F. 9(17)-E. II (B)/65 dt.20-3-1967 and C&AG's Endt. 342-Audit / 7-65 dt. 28-3-1967)

3.08 Compensatory leave to Peripatetic Audit Parties staff: -

(a) Compensatory leave is admissible, only in exceptional circumstances, to Govt. servants who are required to perform official duties while on tour on Sundays and, other holidays as in the case of staff working in main / branch office.

(b) Where the officer in-charge of Audit party, who orders his subordinates to perform duties on Sundays/ holidays, is a non gazetted officer, he shall report to headquarters explaining the reasons for calling the staff to work on Sundays / holidays.

(c) Compensatory leave can be sanctioned by Gazetted officer, in charge of party or the Audit officer, OAD Hdqrs. Receipt Audit Hdqrs. Etc.

(d) Compensatory leave can be prefixed / suffixed to casual leave / regular leave.

3.09 **Amount of Casual leave: -**

(j) (a) Casual leave is not earned by duty. It cannot be claimed as a matter of right and its grant is subject to exigencies of public service.

(b) Casual leave for not more than Eight days in a calendar year may be granted to both officers and staff.

(Authority: -GOI (DOPT) OM No.12/9/94- JCA dt. 14-1-98)

(c) In case of persons who join service in the middle of a calendar year, authority competent to grant casual leave will have discretion to grant either full period of eight days or only a proportion thereof, after taking into account all the circumstances in each case.

(d) Balance of casual leave at the end of each calendar year lapses and is, thus, not available for utilization in the next year.

(e) Public holidays and weekly/fortnightly offs falling within a period of casual leave are not counted for part of casual leave. LTC can be availed during casual leave.

(ii) Special dispensation in the form of special casual leave to Central Govt. Employees with disabilities:- The Sixth Central Pay Commission had recommended that the number of casual leave available for employees with disabilities should be 12 days as against 8 days for other employees. Hence the benefit of additional 4 days leave shall be granted in the form of special casual leave. The Central Govt. Employees with disabilities as defined in the persons with disabilities (Equal opportunities, Protection of Rights and Full Participation) Act, 1995 may be granted Special Casual Leave for 4 (four) days in a calendar year of specific requirements relating to the disability of the official.

(Authority: -GoI. Deptt. of Per. & Trg. O.M.. No.25011 /1 /2008-Estt (A) dated 19th Nov 2008)

3.10 **Grant of casual leave: -**

(a) Application for casual leave, except in cases where need cannot be foreseen, should be submitted so as to reach leave sanctioning authority, at least two days before leave is required. If leave applied for on account of ill- health, a medical certificate should be produced when absence exceeds three days.

(b) Extent to which and authority by whom casual leave can be sanctioned is indicated below: -

(i) Accountants General may sanction casual leave exceeding five days at time in exceptional circumstances.

(ii) Sr. Audit officers/Audit officers may sanction casual leave up to five days at a time to Assist. Audit officers/Supervisors/Senior Auditors/Auditors and also to their staff when period exceeds Assistant Audit officers/Supervisors power of sanction.

(iii) Assist. Audit officers / Supervisors may sanction casual leave to Senior Auditor/Auditor/ DEO/clerks / Typists and Multi Tasking Staff working under them up to a period of three days at a time.

(Authority: -C&AG's circular No.44 / NGE/2000 received under letter No. 1046-NGE (App) 96-97,dt. 12-10-2000).

NOTE- The provisions for leaving headquarters are mentioned in Para 2.08 of this manual.

3.11 **Casual leave for half a day: -**

(a) A Govt. servant may have some urgent private work which does not require a full day's casual leave, in such cases half a day casual leave may be granted. For grant of this kind of leave, lunch interval is to be dividing time e.g. a person who takes half a day's casual leave for fore-noon session is required to come to office at 1.30 P.M. Similarly a person who is granted leave for afternoon session may leave office at 1.30 P.M.

(Authority: -CAG's letter No. 1940-NGE I /194-65 dt. 11-8-65)

(b) While occasional late attendance, due to unavoidable reasons e.g. illness in the family, a cycle/motor cycle puncture, late running of buses/ train etc. may be condoned; there is no justification for frequent late attendance for these reasons. In fact, frequent late attendance even with prior permission is not conducive to effect transaction of works. As such half a day's casual leave should be debited to the casual leave account of a Govt. servant for each late attendance, but late attendance up to an hour, not more than on two occasions in a month may be condoned by the competent (Sanctioning) authority, if he is satisfied that it is due to unavoidable reasons like those mentioned earlier. In case such a cause does not ensure punctual attendance of the Govt. servant, suitable disciplinary action

may be taken against him in addition to debiting half a day's casual leave to his casual leave account on each occasion of such late attendance.

3.12 **Combination of casual leave with other kinds of leave: -**

(a) Casual leave cannot be combined with regular leave. As an exception, half a day's casual leave may be allowed to be combined with regular leave, when a Govt. servant takes half a day's casual leave for afternoon session but is unable to resume duty on next working day, because of unexpected illness or some other compelling grounds and is thus constrained to take leave for that day. Those who have only half a day's casual leave at credit and who will not attend office on next working day (having already applied for leave of the kind due and admissible to cover absence for that working day and for subsequent working days, if any) should not be allowed the last half a day's C.L. for the A.N.

NOTE-Half a day's casual leave may be granted in conjunction with a full day or day's casual leave. The normal restriction of total days of casual leave to be granted at a time will continue to apply in such cases also.

(Authority: -CAG's letter No.1940-NGE I /194-65 dt.11-8-65).

(b) Following further guidelines may be observed while dealing with applications of casual leave: -

(1) It may be prefixed and suffixed to any holidays and holidays may be sandwiched between two casual leave i.e. public holidays falling within the period of casual leave should not be counted as part of casual leave.

(2) The balance of casual leave at the end of the year lapses to the Govt. and should not be carried over to next year.

(3) Casual leave is not earned by duty.

(4) In regard to persons, who join, Govt. service, in the middle of a calendar year, the authority competent to sanction leave will have the discretion either to grant full 8 days or only portion thereof, after keeping into account the circumstances of the case.

3.13 **Record of Casual Leave: -**

A record of casual leave availed of by each employee, is required to be maintained in form S-189 in the form of a register for each section. Where necessary, the account is kept

centrally for a group of employees, e.g. Gazetted Officers and group 'D' staff (now MTS). Leave Sanctioning Officer should attest entries made in Casual Leave Register promptly.

(Authority: -Ministry of Personal and Training, Deptt. of Personal and Training No. 28016/3/83 Estt (A) dt.4-10-1985)

3.14 **Special Casual Leave: -**

Special Casual Leave may be allowed for the following purposes:

- (A) For participation in Sports and Cultural activities.
- (B) For family planning.
- (C) For Ex-servicemen
- (D) For differently abled Central Govt. Employees.
- (E) For Union / Association Activities.
- (F) For Miscellaneous purposes.

(A) For participation in Sports and Cultural activities: -

(1) Sports events: - Special casual leave is granted to Central Government employees for a period not exceeding 30 days in any one calendar year for: -

- (i) For participating in sporting events of National / International importance;
- (ii) For 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 Institutes of Sports, Patiala;
- (v) Participating in mountaineering expeditions;
- (vi) Attending coaching camps in sports organized by National Sports Federation / Sports Boards recognized by Govt. (Deptt. of Youth Affairs & Sports); and
- (vii) Participating in Trekking expeditions.

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.

Besides the inter-ministerial and inter-departmental sporting meets and tournaments, special casual leave will be available to the physically disabled Central Govt. employees who are sponsored to participate in sports meets / tournaments organized by different state Governments subject to the overall limit of 10 days in a calendar year.

The Government of India has granted some further incentives/facilities to sportsmen and sportswomen: -

(i) In the case of Central Government servants who are selected for participating in sporting events of national/international importance, the period of 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 & the Government servant is required to attend the same, the period may also be treated as on duty.

(ii) The quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed to Central Government employees for purposes in item (ii) to (vii) in Para 1 above, will also cover their attending the pre-selection trial camps connected with sporting events of national / international importance.

(Authority: -G.I. Deptt. of Personal & Training, OM No. 6/1/85-Estt. (Pay-1) dated 16 July, 1985)

Managers, Coaches etc.: - Managers/Coaches/Masseurs/Doctors as may be approved or required by the Federations under rules to administer/coach/manage the teams participation in sports events of National/International importance may be treated as an integral part of the teams and these officials may also be allowed the same facilities as are available to sports persons for such participation except that the question of grant of rewards in the form of advance increments could be considered on merits, if and when sponsored by the Departments concerned. However, the technical officials concerned with the administration of the tournaments will not be treated as the part of the teams but will be given the facilities of availing of special casual leave as is admissible in the case of persons covered in Para 1 (ii) to (vii).

(GOI. Deptt.of Per.& Trg. O.M. No.6/1/85-Estt.(Pay) (I) dated the 16th July, 1985, 7th Nov. 1988 and the 8th June, 1989 and O.M. No.28016/6/93-Estt. Dated the 13th Aug. 1993)

(2) Cultural Activities: -

(i) The Government servants also who participate in cultural activities like dance, drama, music, poetic, symposium, etc, of an All India or Inter-state character, organized by the Central secretariat sports Control Board or on its behalf, are also entitled to special casual leave subject to the overall limit of 30 days. Special casual leave will not be admissible for practice or for participation in cultural activities organized locally.

(Authority: -GOI. MHA O.M. No.27/3/68-Ests (B) dated 28 June, 1969)

(ii) The Govt. servants, who participate in dancing and singing competitions organized at Regional, National or International level organized by Govt. of India / Govt. sponsored bodies; may be granted special casual leave not exceeding 15 days in any calendar year. Special casual leave will not be admissible for practice in connection with such cultural activities.

(Authority: -GOI. Deptt of Pers. & Trg. O.M. No. 28016 /1/ 87-Estt (A) dated 9th Sept. 1987)

(iii) The facility is also extended to central Govt. servants to participate in International cultural events such as Festivals of India abroad. The International Cultural Event for which Special casual leave is admissible should be one organized by the Govt. of India / a Govt. sponsored body.

The maximum limit of special casual leave on account of participation in dancing and singing competitions at Regional, national or International level as well as participation in International Cultural Events would not exceed 15 days in any calendar year.

(Authority: -GOI. Deptt. of Pers. & Trg. O.M. No.28016 / 5 /88-Estt(A), dated 1st April, 1992)

(3) Mountaineering Expeditions:-

The Government servants participating in mountaineering expeditions may be granted special casual leave not exceeding 30 days in any calendar year subject to the following conditions: -

- (i) That expedition has the approval of the Indian Mountaineering Foundation; and
- (ii) 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 and 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, Government servant may be permitted as a special case to continue special casual leave with regular leave.

(Authority: -GOI. M.H.A. O.M.No.27 / 4 / 68 –Estt. (B) dated 6th Nov, 1969)

(4) Trekking Expeditions:-

The period of absence from duty of Central Government employees participating in Trekking Expeditions may be regulated by the grant of special casual leave not exceeding 30 days in one calendar year, subject to the following conditions: -

(i) That the expeditions has the approval of the Indian Mountaineering Foundation or is organized by Youth Hostels Association of India; and

(ii) There will be no change in the overall limit of 30 days special casual leave for an individual Government servant for one calendar year for participating in sporting events 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.

(Authority: -GOI. Deptt. of Per. & Trg. O.M. No.28016/2/84-Estt. (A) dated 11th April, 1985 and No.28016 / 3 / 89- Estt (A), dated 25th Oct, 1989)

(B) For Family Planning: -

(1) In the case of Male employees:- Male Govt. employees who undergo vasectomy operation under the Family Welfare Programme for first time may be granted special casual leave not exceeding five working days. Sundays and casual holidays intervening should be ignored while calculating the period of special casual leave. If any employee undergo vasectomy operation for the second time on account of failure of first operation, special casual leave not exceeding five (5) days may be granted again on production of a certificate

from the medical authority concerned to the effect that the second operation was performed due to failure of the first operation.

(2) In the case of Female Employees: -

(a) Female Govt. employees who undergo tubectomy operation – whether puerperal or non puerperal (including laproscopic method) may be granted special casual leave not exceeding ten (10) working days.

(b) Female central Govt. employees who undergo tubectomy operation for the second time due to failure of the first operation, special casual leave not exceeding ten days may be granted again on production of a medical certificate from the prescribed medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.

(c) Female Central Govt. employees who have insertions of Intra Uterine Contraceptive Devices (IUCD) may be granted special casual leave on the day of the IUCD insertion.

(d) Female central Govt. employees who have re-insertions or Intra Uterine Device (IUD) may be granted special casual leave on the day of the IUD re-insertion.

(e) Female Central Govt. employees who undergo salpingectomy operation after medical termination of pregnancy (MTP) may be granted special casual leave not exceeding 10 working days. Female Govt. servants, who undergo salpingectomy operation along with medical termination of pregnancy and avail the facility of maternity leave for six weeks under rule 43 will NOT be entitled to additional 10 working days of special casual leave.

(3) Male employees whose wives undergo Tubectomy operation:-

(a) Male Central Govt. employees whose wives undergo either puerperal or non puerperal Tubectomy including sterilization performed through laproscopy for the first time or for the second time due to failure of the first operation (under family welfare programme) may be granted special casual leave for 3 working days subject to the production of a medical certificate stating that their wives have undergone tubectomy operation for the second time due to the failure of the first operation. It shall not be necessary to state in the certificate that presence of the Central Govt. employee is required to look after the wife during the convalescence.

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

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

(Authority: -GOI. Deptt. of Pers. & A.R. O.M. No.3518 / 82- Estt- (A) dated 13 Oct. 1982 and GOI Deptt. of Pers. O.M. No. 28016 / 02 / 2007-Estt (A) dated 4th Jan. 2008)

(4) Special casual leave to woman employees when their husbands undergo vasectomy operation:- Women central Govt. employees may be granted special casual leave for one day, on the day when their husbands undergo vasectomy operation, to enable them to attend on their husbands.

(5) In the case of post sterilization operation complications:-

(a) Non Hospitalization- Post vasectomy complications/ Post Tubectomy complications:- Commuted leave to be granted, if necessary as complications requiring hospitalization are of minor nature which do not call for additional special casual leave.

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

(Authority: - GOI Min. of Pers.P.G. & Pensions, Deptt. of Per. & Trg. O.M. No.28016 / 02 /2007-Estt (A) dt. 4 / 01 / 2008)

(6) Admissible for sterilization operation by laprosopic method also:- The aforesaid provisions relating to grant of special casual leave to male and female central Govt. employees may also be applied to cases where the sterilization operation is performed by laproscopic method.

(7) For undergoing re-canalisation operation:- Central Govt. employees who undergo operation for recanalisation may be granted special casual leave up to a period of 21 days or actual period of hospitalization as certified by the Authorized Medical Attendant, whichever is less. In addition, special casual leave can also be granted for the actual period of the to and from journey performed for undergoing this operation. The grant of special casual leave for recanalisation operation (without any commitment to the reimbursement of medical expenses) is subject to the following conditions: -

(i) The operation should have been performed in Hospital/Medical College/Institute where facilities for recanalization are available. If the operation is performed in a private hospital, it should be one nominated by the state Govt./Union Territory Administration for performing recanalisation operations.

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

The concession indicated above is admissible to the Central Govt. employees who: -

- (a) are unmarried; or
- (b) have less than two children; or
- (c) desire recanalisation for substantial reasons, e.g., a person has lost all male or all female children after Vasectomy/Tubectomy operation performed earlier.

(8) Combining with regular/casual leave: - Special casual leave connected with sterilization/recanalisation under family welfare programme may be suffixed as well as prefixed to regular leave or casual leave. However, special casual leave should not be allowed to be prefixed both to regular leave and casual leave. Special casual leave should either be prefixed to regular or to casual leave and not both. Similarly, special casual leave

may be suffixed either to regular leave or to casual leave and not both. The intervening holidays and or Sundays may be prefixed/suffixed to regular leave, as the case may be.

(Authority: -GOI. Deptt of Personnel & A.R. O.M. No. 28016/3/ 78 Estt. (A), dated 6th Aug. 1979; No.28016 / 1 / 80-Estt. (A) dated 30th April 1981, and 28016/5 / 83-Estt.(A) dated 25th Jan 1984).No. 3518/8/82-Estt. (A) dated 13th Oct 1982, No. 28016/1/88-Estt. (A) dated 2nd June 1988, No. 28016/1 / 91-Estt. (A) dated 13th May 1992, and No. 28016 / 02 / 2007-Estt. (A) dated 4th Jan 2008)

(C) For Ex-Servicemen: -

Special casual leave may be granted to staff for appearing before Medical Re-survey Boards for assessing their disability pension and also to those ex-serviceman who had sustained injuries during operations and are re-employed as civilians to enable them to go to Artificial Limb Centers for replacement of the artificial limb(s) or for treatment. In these cases, after satisfying about the merits of each individual case, special casual leave can be granted up to a maximum of fifteen (15) days in a year, including transit time both ways on the basis of medical discharge certificate.

These powers of granting special casual leave under these orders will be exercised by the head of Department as defined in S.R. 2 (10) in the case of Govt. servants under their administrative control.

(Authority: -GOI Deptt. of Personnel & Administrative Reforms O.M. No. 28016 / 6 /12 / 75-Estt. Dated 5th May 1976)

(D) For differently abled Central Govt. Employees:-

(a) Subject to exigencies of work, Special casual leave for not more than 10 (ten) days in a calendar year may be granted to differently-abled Central Govt. servants with disabilities, as defined in the persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 for participating in the Conference / Seminars / Training / Workshop related to Disability and Development-related programmes organized at National and State level agencies, to be specified by the Ministry of Social Justice and Empowerment.

(b) The period of absence in excess of 10 days is treated as regular leave of the kind due and admissible.

(c) Special Casual leave under these orders allowed to be combined with regular leave as a special case.

The power of granting Special casual leave under these orders will be exercised by the Heads of Departments concerned.

(Authority: - GOI Min. of Personnel, P.G. & Pensions, (Deptt. of Pers.& Trg.) O.M. No. 28016 /02/2007-Estt. (A) dated 14th Nov 2007)

(E) For Union / Association Activities: -

(1) Members/Leaders/Secretary of Staff side of J.C.M.:- At the request of the leader of the staff, the Head of the Department/Office, under which a Member of Joint Council is serving, may sanction special casual leave of not more than 5 (five) days in a year to enable a member of the staff side to attend staff side consultations. No traveling / daily allowance will be payable for journey's performed for such consultations.

Similarly, the leader of the staff side and, at above the Departmental Joint Council level, one secretary from the staff side designated as such by the leader, may be allowed additional special casual leave of not more than 10 (ten) days in a year for preparing staff side cases; and

The orders contained in Ministry of home Affairs O.M. No. 24 / 33/ 59-Estt. (B) dated 4 January 1960, regarding the grant of special casual leave up to a maximum period of 10 days to the office bearers of the recognized service Associations for participation in the activities of their associations also continue to be applicable.

(Authority: -GOI. M. H.A. O.M. No. 8 / 1 /164-JCA, dated 18th Oct 1966 -Para 7 (i) and (ii))

In accordance with the instructions contained in paragraph 7 (i) of the Ministry of Home Affairs O.M. No. 8 / 1 / 64-JCA, dated 18 Oct, 1966, at the request of the leader of the staff side, the Head of the Department / office under which a member of a Departmental council is serving, may sanction special casual leave of not more than 5 (five) days in a year to enable to member of the staff side of the council to attend to staff side consultations, without any T.A./ D.A. for the journey's. It has now been decided that instead of a total of 5 (five) days special casual leave in a year mentioned above, the staff side members of the Departmental Councils may be allowed for such consultations: -

(i) One day's special casual leave for each meeting of the Departmental Council (No T.A / D.A would be admissible for these days) and in addition;

(ii) One day's duty period on the day preceding the day of each meeting of the Departmental Council, for consultation, as this will be treated as duty, T.A. / D.A would be admissible.

(Authority: -GOI. MHA O.M. No.8 / 6 / 70-JCA, dated 30th Oct 1970)

(2) Union office-bearers/Delegates: - Following facilities may be provided to recognized Unions/Associations of the Central Govt. Employees to carry on their activities: -

The existing provisions of special casual leave as laid down in Home Ministry's OM No. 24 / 33 / 59-Estt.(B) dated 4th Jan 1960 have been liberalized as indicated below: -

(a) Those office bearers of recognized service Associations / Unions of Central Govt. employees who are getting special casual leave up-to 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 OM. referred to above up-to a maximum of 20 days in a calendar year.

(b) Special casual leave up to 10 days in a calendar year will be admissible to out station Delegate/Members of executive committee of recognized All India Association/Federation to attend its meetings.

(c) Special casual leave up to 5 days in a calendar year would be admissible to local delegates and local members of executive committee of all recognized Associations/Unions / Federations.

(i) Those who would be availing of casual leave in their capacity as office bearers under (a) above will not be entitled to avail casual leave separately in their capacity as Delegate/Committee member under (b) and (c).

(ii) The special casual leave granted for purposes of work connected with JCM as laid down in paragraph 7(i) of MHA OM No. 8 / 1 / 64-JCA. Dated 18th Oct 1966, is in addition to the special casual leave mentioned in paragraph (i) above for participation in the activities of the Association/Unions.

(iii) Chief Executive of the Association/Union/or the General Secretary may be brought on transfer to the head quarters of the appropriate head of administration as far as possible.

(iv) Three year should be the normal period of deputation for elected office bearers of Unions, but may be extended in special cases.

(Authority: -GOI. M.H.A.O.M. No.27 / 3 / 69-Estt. (B) Dated 8th April 1969)

A question, in the light of above orders, has been raised as to how the grant of special casual leave be regulated: -

(a) In case where a Union/Association/Federation follows a year other than the calendar year for purposes of its annual election; and

(b) In the case of office bearers, etc. who came into office during the course of a year in casual vacancies.

It has been decided that (i) in case referred to in paragraph 1 (a) above, the entitlement of special casual leave should be regulated in terms of the year actually followed by such Union/Association/Federation in place of the calendar year; and (ii) in regard to the case of office bearers, etc., coming into office during the course of the year in casual vacancies, referred to in paragraph 1 (b) above, the competent authority may, at its discretion, grant special casual leave up-to the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

(Authority:- GOI.G.S. (Department of personnel) O.M. No.8 /13/72-JCA, dated 4th Sept 1972)

(F) Miscellaneous

(1) Interview/Medical Examination to join Indian Naval Reserve: -

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

(Authority: -GOI.M.H.A. O.M. No.47 / 4 / 62-Estt. (A) dated 4th Dec, 1962 and O.M. No.47 / 28 / 63-Estt. (A) dated 20th June 1963)

(2) Transit time to join Training in Territorial Army etc.: -

When civil Govt. servants are called for training in the Territorial Army/Defence Reserve/Auxiliary Air Force, the period spent by them in transit from the date of their relief from their civil posts to the date of which they report to military authorities and vice versa should be treated as special casual leave. During such periods, which should be restricted to the minimum required for the purpose, they would be paid pay and allowances at civil rates by their parent department / office.

(Authority: -GOI.M.H.A. O.M. No. 36 / 15 / 64-Estt. (B) dated, 15th June 1965)

(3) To attend competitive Examinations: - Special casual leave may be granted to Central Govt. servants who are eligible to appear at departmental promotion examinations which are neither obligatory nor entail a condition of preferment in govt. service (e.g. limited competitive examination for section officers grade of the Central Secretariat service, departmental examination for recruitment to grade IV of the General cadre of IFS (B) etc.). Special casual leave will not, however, be admissible to departmental candidates for appearing at the open competitive examinations held by the U.P.S.C, e.g. Combined Services Examinations, Stenographers Examinations, L.D.Cs. Examinations, Assistants Examinations etc. for direct recruitment. Special casual leave for the departmental promotion examination will, however, cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the Examination Center nearest to the headquarters station where such examination is held outside the headquarters. No traveling allowance will, however, be admissible to the Govt. servant appearing at the examination.

Govt. servants can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose. The power of granting special casual leave under these orders will be exercised by the Head of the Department/office concerned.

(Authority: -GOI.M.H.A O.M. No. 46-26 / 63-Estt. (A) dated, 2nd Dec 1963)

(4) To appear at the proficiency test conducted by subordinate service commission for grant of advance increments to stenographers (ordinary grade): -

The candidate who appear for the proficiency test conducted by the subordinate service commission for grant of advance increments to stenographers (ordinary grade) in the

subordinate offices of the Govt. of India in accordance with the recommendations of the Third pay Commission, the period of absence of the candidates, may be treated as special casual leave. The Govt. servant can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose. The power of granting special casual leave will be exercised by the Head of the Department/office concerned.

(Authority: -GOI.D.P.& A.R.O.M. No. F 28016 / 5 / 80-Estt. (A) dated, 3rd Dec 1980)

(5) For looking after work of co-operative societies formed exclusively with the Central Govt. Employees: -

Members, Delegates of Members, Managing Committee Members and Office Bearers of co-operative societies (formed exclusively with central Govt. Employees) who are posted outside the headquarters of the societies, may be granted special casual leave up-to a maximum period of 10 days in a calendar year plus the minimum period required for the Journey's to attend such meetings.

Members of the co-operative societies whose bye laws provide for attending annual general meetings/Special General Meetings through delegates of members will not be eligible for special casual leave and in such cases only the elected delegates will be eligible for this special casual leave. However, if the members are required to participate in any meeting outside the headquarters of the society for the purpose of electing their delegates, they may be granted special casual leave.

The power of granting special casual leave under these orders will be exercised by the Head of Departments concerned.

Special Casual Leave under these orders may be allowed to be combining with ordinary Casual Leave only and not with regular leave. Sundays/Holidays intervening the period of special casual leave will not be ignored but will form part of special casual leave.

(Authority: -GOI.M.H.A. O.M. No. 46 / 22 / 63-Estt. (A) dated, 14th Jan 1964)

Above benefits may be extended also to those Govt. employees, who are members, office bearers etc. of such co-operative societies and who are posted at the same place as the Headquarters of the co-operative societies, subject to the following conditions:-

(i) Special casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon as the case may be, then 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 meeting.

(iii) The Grant of Special Casual leave would be subject to all other conditions laid down in MHA OM dated 14th January 1964 as detailed above.

(Authority: -GOL.MHA DP & AR OM No. 28016/ 84-Estt. (A) dated, 19th June 1984)

(6) Heads of Departments may grant special casual leave in case of natural calamities, bandh etc.: -

The Heads of Departments have been authorized to Grant Special Casual leave with the concurrence of the Department concerned. In view of the genuine difficulty felt in exercising of powers by the Head of Department with the prior concurrence of the Departments, it is decided that the following procedure may be adopted for Granting Special Casual leave to central Govt. employees who stay at places far from their Headquarters, as a result of 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) Special casual leave wherever admissible under the provisions in this regard may be granted by the Head of the Department.

(b) All such cases, where Special Casual Leave has been granted should be reported to the C&AG.

(Authority: -GOL.D.P. & A.R.O.M. No.28016 /1/ 79-Ests (A) dated 28th May, 1979)

(7)For participating in activities of Kendriya Sachivalaya Hindi Parishad: -

The activities of the Kendriya Sachivalaya Hindi Parishad have a relation to the official language policy of Govt. Hence the Govt. servants may be granted Special Casual

leave to the extent indicated below for work connected with the various meetings etc. of the Parishad: -

(a) In connection with the general body meetings of the Parishad and on the occasion of its prize distribution, an office bearer of the parishad may be granted special casual leave up to the limit of five days in a year including the time taken on journeys, subject to the condition that the special casual leave will be confined to the days on which the meetings / ceremonies are held and the time actually taken on the journeys;

(b) For participation in the meetings of the Central Committee at Delhi, an office bearer traveling from an outstation may be granted special casual leave up to a limit of five days depending on the distance of his place of duty from Delhi; the total special casual leave granted to an individual during any one year for any of the purposes mentioned in (a) and (b) above or for all the purposes taken together, is not to exceed twenty days.

(Authority: -C.S. D.P. & A.R. O.M. No. 28016 / 2 / 76-Estt (B) dated 29th June, 1976)

(8) During Elections: -

(a) General elections/Bye-elections to Lok Sabha/State Assembly: - Every eligible voter is entitled to be registered in the Electoral Roll of a Constituency in which he ordinarily resides. In some cases, it may happen that the Central Govt. employee residing, and enrolled as a voter, in a particular place / constituency, say Delhi (where election is to be held) may be employed in any office located at some other place, say, Faridabad/ Ghaziabad, etc. In such cases, the individual Central Govt. employee may be granted special casual leave, if his office does not happen to be closed on that particular day, to enable him to exercise his franchise.

(b) Panchayat/Corporation/Municipalities or other Local Bodies: - Central Govt. offices shall not be closed. Employees who are bona-fide 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.

(Authority: -GOI. Dept. of Per. & Trg. O.M. No. 12 / 4 / 86-JCA, dated 9th March 1987)

(c) Biennial Elections to State Legislative Councils from Graduates/Teachers Constituencies:

- All Central Govt. employees who are University Graduates and are bona-fide voters in the election to the Legislative Councils from Graduates and Teachers Constituencies may, in future, be allowed Special Casual leave on the day of poll to enable them to exercise their right of franchise in such elections.

(Authority: -GOI. Dept. of Per. & Trg. O.M. NO. 12 / 7 / 94-JCA, dated 16th May, 1994)

(9) Special casual leave to Employees associated with the activities of St. John Ambulance Brigade : -

(i) Special Casual Leave enhanced to 7 days to employees associated with the activities of St. John Ambulance Brigade: - According to M.H.A. No. 27 / 5 / 70-Estt. (B), dated 12-1-1971, Govt. servants, who have enrolled themselves as members of St. John Ambulance Brigade while performing such duties during office hours on working days may be granted special casual leave not exceeding three days per annum. Also, if the duties so performed extend to only half a day on any one occasion, the said OM provide that only half a day's special casual leave should be allowed.

(ii) The quantum of special casual leave to Central Govt. servants performing duties in connection with the activities of the St. John Ambulance Association has been enhanced from the present 3 days to 7 days.

(Authority: -GOI. Dept. of Per. & Trg. O.M. No. 21011 / 2 / 88-Estt. (A) dated 21st March, 1988)

(10) Combination of special casual leave with ordinary casual leave / regular leave: - As a general rule, it is open to the Competent Authority to grant casual leave in combination with special casual leave, but, in cases where it is permissible to grant regular leave in combination with special casual leave, casual leave should not be granted in combination with both special casual leave and regular leave.

(Authority: -GOI. M.H.A. O.M. No. 46 / 8 / 67-Estt. dated 22nd July, 1967)

(11) **Head of the Department:** -

Sr. Dy. Accountant General / Dy. Accountant General who is working as head of office is delegated with the power to grant personal pay and special casual leave which are admissible in fulfillment of conditions as envisaged under the Ministry of Finance OM dated 4-12-1979.

(Authority: -GOI. M.H.A. O.M. No. 28015 / 3 / 78-Estt. (A) dated 6th Aug, 1979, with O.M. No. 28016 / 1 / 80-Estt. (A) dated 30th April, 1981 and C& AG's letter No. 4048 / NGE-I / 25-80 dated 2-12-1981 and circular No. 5-NGE/1/94 received under letter No.79-N(App)/62-93 vol-I dated 17-01-1994)

3.15 **Regular Leave:** -

(a) Regular leave for the purpose of this Para means leave other than casual leave, both ordinary and special, compensatory leave and quarantine leave.

(b) Application for regular leave should be submitted in form SR-I to this manual. The application should be submitted to the Assist. Audit officer/Superior concerned; sufficiently in advance, before proceeding on leave, to enable the sanctioning authority to consider the request for grant of leave and arrange for substitute etc. Application for extension of leave should reach the leave sanctioning authority at least 10 days before the expiry of original leave. Full Postal address covering the period of leave should invariably be recorded on the leave application.

(c) Except where an employee is unable to attend to his/her duties owing to serious illness or accident, he/she should not absent from duty for purpose of availing regular leave assuming that leave will be sanctioned as a matter of course. Such absences are likely to be treated as absences without leave which attracts disadvantages, e g; break in services etc.

(d) It is often the practice to apply for short leave first and thereafter apply for extension of original leave because the employee thinks that there is a better chance of short leave being sanctioned. This practice is questionable. The original application should state the full amount of leave which is likely to be required.

3.16 Special kind of leave

(i) Maternity Leave

1. A female Government servant (including an apprentice) with less than two surviving children may be granted maternity leave by an authority to grant leave for 180 days from the date of 01.09.2008.

2. During such period, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

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

4. Maternity leave may be combined with leave of any other kind.

5. Maternity leave shall not be debited against the leave account.

6. Unmarried female Government servants also eligible for maternity leave.

7. The abortion induced under the medical termination of pregnancy, should also be considered as case of abortion for the purpose of granting maternity leave.

8. Leave of the kind due and admissible (including commuted leave for a period not exceeding 60 days and leave not due) that can be granted in continuation with Maternity Leave, It shall be increased to 2 years.

(Authority:- GOI, Deptt. of Per.&Trg.O.M.No.13018/2/2008-Estt. (L), dated the 11th Sept.2008)

(ii) Child Care Leave

Women employees having minor children may be granted Child Care Leave by an authority competent to grant leave, for a maximum period of two years (i.e. 730 days) during their entire service for taking care of up to two children, whether for rearing or to look after any of their need like examination, sickness, etc. Child Care Leave shall not be admissible if the child is eighteen years of age or older. During the period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. It may be availed of in more than one spell. Child Care Leave shall not be debited against the leave account. Child Care Leave may also be allowed for the third year as leave not due (without production of medical certificate). It may be combined with leave of the kind due and admissible.

(Authority:- GOI. Dept. of Per.& Trg. O.M.No.13018/2/2008-Estt.(L), dated the 11th Sept. 2008)

Admissibility: -

- (i) Child Care Leave shall be admissible for two eldest surviving children only.
- (ii) The leave account for Child Care Leave shall be maintained in the proforma given below, and it shall be kept along with the Service Book of the Government servant concerned.

Proforma for maintaining Child Care Leave Account

[GOI. Dept. of Per.& Trg. O.M.No.13018/2/2008-Estt.(L), dated the 29th September, 2008]

Period of Child Care Leave taken		Balance of Child Care Leave		Signature and designation of the certifying officer
From	To	Balance	Date	
1	2	3	4	5

(iii) Paternity leave

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

(1) During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

(2) The Paternity Leave may be combined with leave of any other kind.

(3) The Paternity Leave is not availed of within the period specified in sub-rule (1), such leave shall be treated as lapsed.

Note- The Paternity Leave shall not normally be refused under any circumstances.

(Authority: - GOI. Dept. of Per.& Trg. Notification No.13026/1/99-Estt. (L), dated the 18th April, 2002 published as G.S.R. 149, in the Gazette of India, dated the 27th April 2002 takes effect from 7-10-1997 vide O.M. dated 7-10-1997)

(iv) Child Adoption Leave

(1) A female Government servant, with fewer than two surviving children, on valid adoption of a child below the age of one year may be granted child adoption leave, by an authority competent to grant leave, for a period of 180 days immediately after the date of valid adoption.

(2) During the period of child adoption leave, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

(3) Child adoption leave may be combined with leave of any other kind.

(4) In continuation of 'Child adoption leave', the adoptive mothers may also be granted, if applied for, leave of the kind due and admissible (including Leave not due and Commuted leave not exceeding 60(sixty) days without production of Medical certificate) for a period upto one year reduced by the age of the adopted child on the date of legal adoption without taking into account the period of Child Adoption leave, subject to the following conditions:-

(i) This facility shall not be admissible to an adoptive mother already having two surviving children at the time of adoption.

(ii) The maximum period of one year leave of the kind due & admissible (including Leave not due and Commuted leave upto 60 days without production of Medical certificate) will be reduced by the age of the child on the date of adoption without taking into account Child Adoption leave as in following illustrations:

-If the age of the adopted child is less than one month on the date of adoption leave upto one year may be allowed.

-If the age of child is six months and above but less than seven months, leave upto 6 months may be allowed.

-If the age of the child is 9 months and above but less than ten months, leave upto 3 months may be allowed.

(5) Child adoption leave shall not be debited against the leave account.

(6) A male Government servant (including an apprentice) with less than two surviving children, on valid adoption of a child below the age of one year, may be sanctioned Paternity Leave for a period of 15 days within a period of six months from the date of valid adoption.

(Authority: - GOI. Dept. of Per. & Trg. 13018/4/2004-Estt. (L), dated the 31st March, 2006 and 13018/4/2009-Estt. (L), dated the 22nd July, 2009)

CHAPTER- 4

SYSTEM OF CORRESPONDENCE

4.01. **Inward Correspondence: -**

(i) Every section will receive from the General Section special transit Registers carrying sectional Dak duly sorted out by General Section. Separate Transit Registers are maintained for transmission of dak received under Registered covers and those received from State Govt. and /or Union Govt. requiring prompt attention.

(ii) The Assist. Audit officer/Supervisor should carefully peruse each document and mark the papers to the dealing auditors responsible for its disposal. Where any letter or document requires immediate action he should mark it as such and direct the dealing auditor to attend to it promptly. In the case of papers which, in the opinion of the Assist. Auditor officer / supervisor, do not pertain to his Section, he should indicate the name of the Section to which it relates, consulting the Assist. Audit officer/Supervisor of that section wherever possible. Remarks such as “not for co-ordination”, “not for CASS”, “Try EPA” etc. should be avoided as far as possible. The Assistant Audit officer/Supervisor will indicate on the letter the correct Section to which it pertains so that the letter could be sent to the correct Section. The letters thus erroneously marked to a section should be returned to the General Section on the same day for onward transmission to the proper Section. The Section direct should transfer letters once received in a Section or not returned to General Section within 24 hours of the receipt of Sectional transit register in the Section, to the Section concerned. In case of dispute in accepting the letter, the orders of the Branch Officer I/c General Section shall be final.

(iii) Every section will maintain a dairy of official and unofficial receipts in Form SY-318-A, wherein all inward letters and documents received in the Section should be diarised in serial order. The Assistant Audit officer / Supervisor after marking all the diaries received from the General Section shall hand over the dak to the Sectional Clerk entrusted with the duty of diaries. The letter should fill in first six columns of the Register and put up to the Branch officer in charge of the section. As soon as the inward diaries are received from G.D., the Sectional Clerk should distribute the letters amongst the auditors concerned. The auditors should give dated initials in column-7 of the diary in token of the receipt of the dak. The Assist. Audit officer / Supervisor should see that the letters received through transit registers

of General Section and other sources in the section are diarised immediately and proper acknowledgements obtained from the auditors, on the same day.

(iv) In the absence of the clerk, the Assist Audit officer/Supervisor should make proper arrangements for receipt and distribution so as not to dislocate the work of diarising and distribution of papers.

(v) The section concerned should be particular about the receipt of enclosure to the letters received. In the case of missing documents, prompt action should be taken to call for or trace the enclosures.

(vi) The Sectional Clerk should maintain separate diaries in SY-318-A for diarising and watching the disposals of letters received from the C& AG, D.O. letters received by the Accountant General and other officers as also urgent letters and telegrams.

(vii) When the receipts of half margins, objection memoranda, audit notes, and objection statements are large, they should be diarised first in the book of half margins (SY-253) to facilitate the preparation of unanswered list and then distributed amongst the auditors who in turn should note action taken against the relevant entry in Register of half margins etc. (Form SY-308) As for the receipt of applications for appointments, and application for pensions and verification of service, the procedure to be followed is given in the Manual of Administration.

(viii) No member of the section should handover or receive from the section any documents until the paper is seen by the Assist. Audit officer/Supervisor and marked for receipt in the section. Similarly no documents should be received by any Section except through the General Section unless it is a transfer from other section.

(ix) If any document is received unsigned or incomplete in any respect or is not required by this office, the section to which it is marked should take action on it to call for the wanting documents or enter into correspondence with office of origin to get the document completed. Where, however, a letter or document is wrongly delivered in the office the General section itself should directly send the paper to proper office.

- 4.02. **Remarks on letters prohibited:** - Remarks on inward papers should not, as a rule, be given unless such remarks are required for permanent record thereon. The papers should not be defaced by notes and queries by auditor or Assist Audit officers/supervisors, short directions such as “put up papers”, “file” or “make up case” etc. may, however be recorded. Replies to queries of Branch officers and lengthy direction to subordinate staff should be given only on separate sheet of papers or notes on the file. Writing of drafts on the original inward paper is strictly prohibited.
- 4.03. **Letters and documents to be returned/forwarded in original to outside authorities:-** Letters and documents received from staff for onward transmission to the state Govt. C& AG or any outside authority in original should not bear any marks of notes or orders except the office stamp to be fixed in the margin.
- 4.04. **Transfer and Circulation of Papers amongst Sections:-** Letters, Vouchers, Schedules etc. which are to be transferred to other sections of the office should be transmitted through sectional transit registers. The Assistant Audit officer/Supervisor of the receiving section should give the same treatment to such correspondence from other section as given to the inward correspondence, mark it to the auditor concerned and pass on the same to the clerk for diarising and distribution to the Sectional Staff. Similar treatment should be given to copies of correspondence received from other sections. No papers should be removed from the transit registers unless an acknowledgement is given or the (erstwhile Group D) MTS (multi tasking staff) detained unnecessarily.
- 4.05. **Disposal of inward correspondence:-** (i) When the dak is marked/examined by Branch Officer/Assist. Audit officer/Supervisor as the case may be, he should give proper guidance and indications for disposal on the paper itself, subject to also Para 2 before passing them on to the Sections.
- (ii) Letters received by the Senior Auditor/Auditor should be taken up immediately to be disposal by him. In the absence of the regular member on leave, the Assist Audit officer/Supervisor is expected to make suitable arrangements for disposal of papers on his seat.

(iii) Letters received up to end of the week should normally be disposed of before the end of the following week at the latest. This however, not applies to cases of urgent letters / telegram and unofficial references which should be taken up for disposal as soon as after their receipt in the section, nor does it applies to cases where normally longer period for disposal is required e.g. Treasury and Public work Inspection Reports, Local audit reports etc.

(iv) Letters received from the C&AG of India, Govt. of India, State Govt. etc. which require reply, should be treated as urgent. In such cases, as also in disposal of unofficial reference the normal time allowed is 7 days only.

(Authority: -CAG's No. 3955-Admn-.I / 604-60 dt. 26-12-60 and DO. No. IA /42 dated 28th March, 1958)

- 4.06. **Ad-interim disposal:-** Ad-interim replies should be sent when delay is anticipated in sending final reply. In cases where the disposal of a case is not possible within the prescribed time, orders of immediate superior should be obtained stating the circumstances due to which delay is unavoidable. It is discourteous to ignore communications and it is extremely irritating to the correspondent who has good cause for complaint against this office.
- 4.07. **Disposal of demi-official letters addressed to the Pr. A.G. /A.G./ Sr. D.A.G:-** Disposal of letters addressed to the Pr AG/Accountant General / Sr. DAG by name should invariably be shown to the Accountant General/Sr. DAG/DAG, even if they have not specifically called for the papers. The stenographers attached to the Pr A G/ Accountant General/ Sr. DAG/DAG and transmitted to proper Branch Officer should first receive such references. The Sectional clerk on receipt of such reference through the Stenographer will enter them like other receipt in the appropriate sectional dairy giving the Index numbers given by the stenographers in Column two for reference purposes. Prompt attention should be paid to D.O. letters which express or suggest dissatisfaction with the work of this office and the notes submitted should contain a clear statement of the circumstances leading to the complaint.
- 4.08. **Disposal of un-official (U.O.) references:-** All U. O. reference should be treated as urgent and normally disposed off within a week of their receipt. They should be diarised in urgent diary and weekly reports of out standing U. O. references put up to Pr AG/Accountant General on each Monday.

(Authority: -C A G's No. 303-Audit / 106-65 dt. 18-3-67)

4.09. Disposal of reminders to inward correspondence:-

(i) Reminders received from the Govt. of India, the State Govt. and the C&AG of India should be submitted to the Group officer (Sr.DAG/DAG) and, if necessary to the Pr AG/ Accountant General, through the Branch officer in-charge and reminders from other sources to the Branch Officer only, with an explanation showing the cause of delay. Reminders should always be treated as urgent and in cases in which the final replies cannot be issued recourse be taken to the procedure laid down in Para 6 above.

(ii) Second and subsequent reminders should be treated like express letters and be invariably submitted to the Group Officers and if necessary to the Pr AG/ Accountant General along with the original case within two days of the receipt.

(iii) All reminders received in the Section from the Govt. of India, State Govt. and C&AG of India should be diarised in separate register called “Reminder register” to be maintained in the same form SY-318-A and submitted weekly to the Branch officer with the list of outstanding reminders and to the Group officer every alternate Monday. Orders of the Branch officer/Group officer on such weekly/fortnightly reports should be attended to promptly.

4.10. Files and cases: -

(a) The unit of recording correspondence is the ‘File’. For the list of files, respective sectional Manuals may be referred to. The file headings shown therein indicate the general and broad subjects dealt with and the numbers assigned with should on no account be altered.

(b) Cases are formed under a “File” according to necessity in order to keep together the papers connected with a subject, either on account of its importance or for facility of reference. Thus, correspondence on matters of temporary interest and routine papers only will go into the “file” proper without being cased. Assist. Audit officers/Supervisors should ensure that cases are made up, at the appropriate time on all important subjects especially when the correspondence is likely to be protected or when important orders from the C & AG of India or the Govt. of India/State Govt. on certain subjects are dealt with for the first time in office. A paper which

by its nature requires the opening of a new case may be specially marked by the Assist. Audit officer/Supervisor or the Branch officer by noting the work “case “ on it.

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

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

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

4.11. **Register of cases:-**

(a) Each section should maintain a “Register of files and cases” in form SY-255, one or more pages being allowed to each file for noting the cases opened under it. The register should be for each period of three successive financial years.

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

(c) The index number of each case should comprise of (i) The file number (ii) The case no (iii) The year or years during which current and (iv) The initials of the Assistant Audit officer / Supervisor.

(d) All cases should, as soon as, the correspondence dealt with is completed, be closed and the fact noted in the remarks column of the register. But cases in which correspondence is not complete but continued after the close of the third successive year, should immediately be brought forward to the newly opened register of the next period. Remarks should be given in

the old register against each case carried over to next year “carried over to 20...” and in the new register “Brought forward from 20...” The carried over cases will retain the same number of the previous years / period, other new cases being given the missing numbers in consecutive order as they are formed. Thus, if it is decided to retain case Nos. 4 and 9 of say the period 1999-2002, the new cases in the period 2002-2005 will be given Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9 and so on.

(e) The pension case will not be closed until a pension payment order is issued and in the Establishment Section until a person ceased to be on the establishment of this office. In all other sections the personal cases should get the same treatment as ordinary cases.

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

(g) The register may be put up to the B.O. every quarter on 15th Jan, April, July and Sept.

4.12. Files (as distinguished from the cases) should be generally be maintained in stiff cardboard covers in form S-97-A and cases in covers in form S-97. Holes should be made about one inch from both edges, for stringing papers into files and / or cases.

4.13. The file number and the subject or title should be recorded at the top outside of the cover and in the space for “subject” respectively. The financial year in which it is opened is indicated by recording underneath the file number, the calendar year in which the financial year commences (e.g.1972 represents financial year 1972-73)

4.14 Following are the authorized initials to be recorded on each case under the financial year, referred to in the preceding paragraph, by various sections of major heads in the FAAS sections.

- A For Agriculture
- AJ Administration of Justice
- C. Cs Central co-ordination Sections

CAW	Commercial audit wing
Co	Co-operation
Cs	Cash section
CC	Confidential Cell
LC	Legal Cell
E	Excise
ED	Education
F	Forest
G	General Administration
REP	Report Section
RAW	Revenue Audit Wing
I	Industries
J	Jails and convict settlement
L	Land Revenue
M	Medical
MD	Miscellaneous Departments
MS	Misc.
OA	Outside Audit
PH	Public Health
PO	Police
PW	Public Works
R	Registration
S	Stamps
SP	Stationary and Printing
Vet	Veterinary
WA	Works Audit
X	Extra-ordinary

Note- The sections may, however, put on oblique after these initials and mention the name of the section concerned (e.g. G/CASS/II or G/CASS III etc) where necessary indicate the sections dealing with the cases.

- 4.15. The serial numbers noted in the 1st column of the case register are the “case numbers” and represent the subordinate numbers of cases under one title of a file opened as per Para 10 (a)

above. One title of the file may contain a number of cases opened in a financial year. For example in central co-ordination section, if 19-Manual of office procedure represents the number and title of the file, there might inter alia, be subordinate cases opened in a financial year 1988-89 as –“4 advance copies of correction slips” and “5 correspondence regarding printing of” etc. here 4 and 5 are the case numbers and the cases would briefly be recorded as C-19-4/88 or C-19-5/88. These particulars are known as “Index” and are sufficient for the ready identification of any case where-

C- Name of section.

19-File number.

4 or 5-Case number.

88-Opened in 1988-89.

- 4.16. It is not necessary to open new file or case for papers of succeeding year when the existing file or case can conveniently be used for the purpose or the correspondence is still current. The number of the file and case number will, however, continue to be the same in the succeeding financial year also with the only addition of the year to the case number. For example file No. C.19-5 /88 if continued during the next financial year i.e. 88-89 will bear the same number with the addition of financial year i.e. C. 19-5/ 88-89.If the file continues for succeeding two or three years, the year of the last current year is mentioned omitting reference to intermediate years. Thus the file C. 19-5 /88, if continued till 88-89, the index number would be C-19-5/88-90.
- 4.17. Files other than files of General orders (as distinguished from their subordinate cases) are meant to contain notes and correspondence of a routine and formal nature or of temporary interest which are not considered important enough to contingent expenditure, sanctions to temporary establishment, sanctions to re-appropriation of funds, may have arisen from objection statements or memoranda, correspondence relating to discrepancies between accounts and departmental figures, periodical returns etc. important orders of general nature should always be kept in case files. Thus while all sanctions to temporary establishment relating to a particular department in a particular year, might be put into a file, general orders relating to delegation of powers of sanctioning temporary establishment must never go into file, they should go into a case which would be considered of a permanent interest. Important

orders of a general nature should, however, be placed in files of general orders opened according to subjects, a copy being taken to individual case or file as the case may be.

4.18 As already laid down in Para 10 (c) above in numbering the pages both sides of the paper should be reckoned, whether there be any writing or not. Officers however, do not record the page numbers but it is the duty of the Sr. Auditor / Auditor / clerk dealing with the case to complete it in the respect. The page numbers in cases and files are given for purpose of referencing and not to show how many pages there are in them therefore.

(a) If a page is removed from a page numbered case or file, a record of the same should be kept on top of the next page and no changes should be made in the subsequent page numbers and.

(b) If some pages are inserted after-words in between two pages, these pages may be given some subsidiary page numbers by addition of letters A, B, C, D etc.

4.19 When a letter is taken for disposal relating to a file, the auditor dealing with it should first "Reference" it and give it a page number on correspondence side which it will have when it goes in to the case file. The notes and draft letters which follow should also be numbered on notes side and correspondence side respectively in continuation. After copying when the draft letter returned, it should go at the proper place in the case/file.

4.20 **Method of putting up papers: -**

Following important points should be kept in view while maintaining a file for guidance by all concerned-

(a) A separate file should be maintained for each important subject.

(b) Matters which do not justify the opening of a separate file should be dealt with in a miscellaneous file.

(c) Case files should be opened as and when necessary to deal with important subjects subordinate to main subject.

(d) All files and cases should be entered into the register of cases to be maintained by each section vide Para 5.11 *ibid*. It will be the responsibility of the Assist. Audit officer / Supervisor to ensure that this is done in all cases.

(e) Each file and case will contain two separate parts the correspondence side and the notes side.

- (f) Papers on both sides of the file and case should be so arranged so as to handle them as a book.
- (g) All pages on the correspondence and notes side should be numbered whether blank or written.
- (h) Only odd numbered need be given on the obverse side of each sheet of paper.
- (i) The number should be recorded on right hand top corner of the page.
- (j) A reference received from outside or any other section in this office, it should be placed on file / case and first page numbered.
- (k) If it is a reply to a reference issued from this office, it should be properly “referenced” indicating the page number of the letter to which it is a reply on the letter received.
- (l) If the letter to which it is a reply is in another file, the page number and the file number of that file should be quoted.
- (m) On the notes side the disposal should start by quoting the letter number and date along-with the designation of the authority from which it has been received.
- (n) All documents referred to in the notes should be duly referenced by quoting the page number and the file at which these could be found.
- (o) Notes should be brief and informative and should not reproduce the substance of the paper under disposal.
- (p) All notes should be signed in full by the person writing the same.
- (q) Whenever a reply is to issue, The Assist. Audit officer/Supervisor should ensure that a draft reply is also submitted along-with the notes.
- (r) In case however, where the decision of the DAG/Sr. DAG/AG/Pr. AG is necessary draft letters need be put up only after orders are passed.
- (s) Assist. Audit officer/Supervisor should examine the drafts approved by higher officers and point out any factual mistakes. After the draft is approved and issued, it should go in the file at the proper place.
- (t) When dealing with cases, it is normally not necessary to reproduce the previous noting. It should suffice, excepting in a very few important cases, to refer to the previous noting.
- (u) Before dealing with the “Paper under consideration” it should be properly referenced and every letter quoted therein referred with page numbers and file numbers, if necessary.

4.21 **Submission of notes to Branch officers and the AG / Pr. AG:-**

(i) All office notes should be written on the printed sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officers to whom the note is submitted.

(ii) In putting up notes for orders, repetition and matters which are not germane to the point at issue should be avoided. Clearness and brevity are absolutely essential to save time all round and is also conducive to the greater efficiency and quickness in disposal.

(iii) Notes should, be worded in moderate and courteous language and should be free from personal remarks. Notes should as far as possible be written in third person.

(iv) It may be assumed that the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need be made only when the paper is of great length and complexity.

(v) When a note is submitted, it should as far as possible, confine itself to: -

- (a) The point at issue.
- (b) Circumstances leading to it, if necessary.
- (c) Rules and precedents bearing upon it and
- (d) Suggestion for action.

(vi) A note should start with the subject of the case. It may be started with "PUC" at page 120/C of the file may be seen. Every Para of the notes should be serially numbered. Where references are required to be quoted, these should specifically be shown in the margin of the notes, as "P-158 / C (Flag 'C') file No. Admn. I / 15-4 / 75" and should be duly flagged.

(vii) Raising of relevant side issues is not prohibited but it will usually be found convenient to start a new file for the purpose. In some cases mere perusal of the paper under consideration will suffice and nothing is required beyond a brief suggestion for action.

(viii) A draft letter or a telegram as the case may be prepared at any stage, if it appears that consideration and disposal of the case would be facilitated in submitting it in the form of a draft. In cases which, by their intricate nature or by their being urgent, can only be dealt with by officers, papers should be submitted immediately "for orders". It is not essential that notes be submitted in all such cases.

(ix) In important cases, where the officer has passed orders by approving the suggestion made in sectional notes or otherwise but has not actually suggested any phraseology, the draft should be submitted to such officer for approval before issue.

(x) The section last dealing with an office note should see that there is at-least one blank sheet attached for use by the next officer to whom it is submitted where he can record his remarks.

(xi) Cases which are to be seen by the Pr. AG/Accountant General or on which orders of the Pr. AG/Accountant General are to be obtained are submitted by the Branch officer through the Group officers concerned except in the cases of sections which are under the direct supervisory charge of the Pr AG/Accountant General.

Note:- It should be kept in view while putting up cases, specially old and complicate ones that a brief of the case is invariably attached for facilitating the Pr AG/Accountant General to pass orders. It should specifically be seen by the officer putting up the case to the Pr. AG / AG that a brief is given by him for apprising the Accountant General / Pr. A G with full facts of the case. Such a brief must contain important events occurred decisions taken and the points of agreement on which opinion or orders of the AG / Pr. AG are sought.

(xii) Flags bearing the words “For signature” “for perusal” “Note for orders” etc. should invariably be employed so that time may not be wasted in finding out what exactly is required.

(xiii) Notes on cases should not be returned back to the dealing assistants on trivial grounds. This not only causes delay in disposal of correspondence but also renders the efforts fruitless sometimes. Cases should be returned by Assist Audit officer/Supervisor only in unavoidable circumstances and for valid reasons and not for gaining time for disposal. Every effort should be made for speedy disposal of the correspondence by obtaining information orally, if necessary.

4.22 **Oral Consultations:-** Each Sr. Auditor/Auditor is expected to acquire an expert knowledge of the work entrusted to him. He should be able to give definite opinion on ordinary cases and

not merely raise doubts. In cases of doubts, the Sr. Auditor/Auditor should consult the Asst. Audit officer/Supervisor/Branch officer orally before writing notes. Personal discussions may also be resorted to between officers and Asst. Audit officers/Supervisors with a view to avoid lengthy noting and to facilitate speedy disposal, especially in urgent cases.

4.23 **Method of Drafting:-** (i) A draft should be written neatly and legibly and divided into paragraphs, which should be numbered, a fresh paragraph being allotted to every fresh point or new argument. A short title stating the subject should also be given at the head of the draft letter.

(ii) A draft should be written in a temperate/moderate language and worded courteously. Even if an intentional breach of any rule is detected the attempt should be to explain the rule convincing without giving any offence.

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

(iv) The use of colloquial expressions and abbreviations should be avoided. The object to be kept view when orders are to be communicated through drafts is to express the meaning or convey the instructions of the superiors with utmost accuracy and exactitude and as completely and tersely as is consistent with courtesy and lucidity.

(v) Indiscriminate scribbling on the margins of drafts should be avoided as also much writing between the lines. If it be necessary to revise a draft to any great extent, it is better to rewrite the paragraph on a blank page than to write between the lines. When a draft requires numerous corrections, it should be recopied and then submitted to the Branch officer.

NOTE: - "Typed" office copies of draft addressed to the C & AG, Govt. of India or Heads of Dept./Secretaries to Govt. etc. may be kept on record along-with original drafts under the special orders of the Branch officer/G.O.

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

(vii) When a draft has to pass through several sections, before being submitted to the AG/Pr. AG, it should pass through the Branch officers and the Group officers of all the sections. Queries from one Assist Audit officer/Supervisor to another and any sort or unofficial discussions between an Assistant Audit officer/Supervisor and his subordinate not intended for the information of the Branch officer(s) should be made on separate slips which may be destroyed subsequently.

(viii) In the cases where audit objections or remarks are conveyed to, or information is called for from local authorities by this office in the capacity of Principal Auditor, no mention should be made in the letters so addressed that the objections are raised or the remarks or reference are made at the instance of the C & AG even if they have been actually made on suggestions from him.

(ix) Reference to Manual of Standing Orders (Tech.) should not be made in correspondence with the Government and the departments as the book is exclusively intended for official use in audit offices.

(x) In reference to State Govt. particular care should be taken in all correspondence to draw a very clear distinction between suggestions offered in an advisory capacity and requests for action which the C & AG is entitled to require.

(xi) Address should be written in full without using abbreviations. Official communications to state Govt. should always be addressed to the Secretary to the Department concerned.

(xii) Letters whether addressed to officials or members of public begin with salutation "Sir" and end with the words "Yours faithfully".

(xiii) All draft should bear the prescribed initial letters of the section along-with file number in which the office copy will be recorded and the subject matter as heading.

NOTE: - Names and addresses should invariably be given in brackets in salutation while putting up draft D.O letters for approval.

(xiv) Letters and copies of letters addressed to the Govt. offices should not be communicated to outsiders by means of endorsements on original letters or on drafts, but they should be answered by separate letters.

(xv) No reference should be made in official correspondence to proceedings of Govt. or to letters published therein unless they have been received separately.

(xvi) Copies of Govt. letters especially those of Govt. of India letters, should not be forwarded as enclosures as it is seldom necessary to do so and in many cases undesirable.

(xvii) Particulars of any enclosures to be sent with a letter should be carefully inserted in the space provided for the purpose in the draft form, and the enclosures should ordinarily accompany the draft when it is sent to the officer for signature.

(xviii) Sending out to Govt. and other authorities of copies of letters and memoranda, received from the C&AG is strictly forbidden. There is however, no objection to communicating where necessary the substance of such letters neither to Govt. or other authorities nor in some cases to mentioning in these communications that they represent the views or orders of the C&AG. (Authority: -Comptroller of Civil Accounts letter No.1615-Admn-C-133-A-30 dt. 11-2-1933)

(xix) When a letter is a reply or bears reference direct to letter received, the draft reply should commence with the expression "with reference to your letter" or "On reply to your letter".

(xx) When it is in continuation of a series of correspondence, the last or which was received from the person to be addressed the phrase "with reference to the correspondence ending with your letter" should be employed. On the other hand, if the last letter was one issued by this office, the phrase "in continuation of this office (or my) letter" should be used.

(xxi) The form of address to authorities higher than the Pr AG/ Accountant General should as a rule be "I have to request for favour of, "I have to forward of orders" etc. and to Heads of Depts. and other "I have to request that you will be good enough" etc.

(xxii) A draft is not to be a recapitulation of the letter under reply preface with such expressions as "you state that" or "you point out that". It is the duty of the drafter to merely

interpret the orders of the Pr.AG/Accountant General or the Gezatted officer, as the case may be, and to show how that an order is based and not to tell the addressee what himself he has stated or already known.

(xxiii) The High court is not, strictly speaking, a department of Govt. All circulars etc. intended for the High Court, should therefore, be issued under separate endorsement to the Registrar of High Court.

NOTE: - The C&AG desires that all demi-official correspondence should be addressed to the Dy. C&AG or Assistant C &AG (Personnel) as the same may be instead of to him by name.

(Authority: -D.O. No.3431-Admn / KW-3-48 dt. 1-11-1948)

- 4.24. **Notes and Drafts to pass through Assist. Audit officers/Supervisors:-** All notes and draft letters meant for approval by the Branch officers or group officer/Accountant General/Pr. Accountant General should first be scrutinized by the Assistant Audit officer/ Supervisor. The Assistant Audit officer/Supervisor may not draft himself but he should satisfy himself that the drafting of his subordinates is accurate and complete. In important cases, however, it is desirable that the notes and drafts should be dealt with by the Assistant Audit officer/Supervisor.
- 4.25. **Assist. Audit officers/Supervisors responsibility on Drafts written by higher officers:-** When a draft is written or modified by the Branch officer and/or any other official superior, the Assist. Audit officer/Supervisor is responsible to ensure the correctness of the facts stated in the draft so written or modified. He should bring to the notice of the official superior any orders of the Govt. or other authority which the officer may have accidentally overlooked. The onus of accuracy of the facts in the draft lies with the Assistant Audit officer/Supervisor only.
- 4.26. **Custody of “Secret” and “Confidential” letters:-**
- (a) “Secret” and “confidential” letters should remain in the custody of a responsible officer. At the same time the officer should also be aware of the existence of a confidential/secret letter on a particular letter subject, so that the Assistant Audit officer/Supervisor may be responsible for inviting reference to such letters in questions, whenever a case to which such confidential

orders relate, is taken up for disposal. To facilitate the office to take cognizance of the presence of any secret/confidential instructions, it is the responsibility of the officer with whom the “secret” or “confidential” letter is kept for safe custody to modify the section concerned by issuing a memo in the following form and the fact that such a memo has been issued should be noted in the secret and confidential communication itself.

“Secret”/“Confidential” letter No.....date.....from theon the subject.....is in my personal custody (filed in....) (Please note and diarise).

A.A.O / A.O./ Sr. DAG / AG/Pr AG.

(b) These memos should be pasted chronologically in a guard file in the sections in which these are received and a suitable index also recorded on the file cover. The file should be reviewed by the Assistant Audit officer/Supervisor frequently to keep him acquainted with the orders in regard to which he has to invite a reference whenever cases to which these orders relate, are dealt with. As regards “Confidential” letters discretion is given to the Gezzeted officers to decide which letters should remain in their custody and which could safely be made over to the Assist. Audit officer/Supervisor/Gazetted officers should also periodically review the “Secret” and “Confidential” letters in their custody with a view to see which of these can either be destroyed or made over to the section. The need for secrecy may sometimes disappear by mere passage of time.

On the occasion of transfer of charge the Gazetted officers will list out and make over to their successors the confidential files in their custody along-with keys, valuables etc.

(Authority: -C & AG letter No.1618-Admn. I / 2552 dt. 10-10-1952)

4.27 **Tone of correspondence:-**

The tone of letters, objection statements, audit notes and half margin memorandum should be as temperate and courteous as possible. Nothing is gained, rather the reverse, by imperative orders which can generally be conveyed in the form of requests.

The following general principles are laid down for the guidance: -

(a) Politeness is never inconsistent with firmness. There are two ways of pointing out to an officer that he has acted in disregard of rules viz. (i) to write to him with presumption that he

has criminally and intentionally done wrong, and (ii) to assume that he has forgotten or overlooked or misunderstood the rule and to point it out in a friendly spirit. The later of these two is obviously preferable.

(b) Even if intention of action against a rule may be suspected or established, it is desirable to write as if the officer did not understand the rule and to explain the principles involved, so as to convince him, if possible, rather than to give occasion for irritation.

(c) In cases of repeated and persistent breaches of a rule by an officer in spite of the facts having been brought to his notice, the head of the department or in bad cases the Govt. may be addressed, and a copy of the report sent to the officer at fault.

(d) The use of the imperative style such as “you must not make an advance” is likely to irritate officer, whereas a simple statement of fact as “Rule X has apparently been overlooked under it advances are inadmissible, please rectify this” has a reverse effect. Audit has to maintain rules firmly to the point of retrenchment, if necessary and cannot insist on personal obedience which is the sphere of direction. There is no need, however, of making half margin memoranda etc. in an effort to strive for politeness.

(e) As far as possible all rules bearing on the subject of the draft letter should be quoted, but reference should only be given to the codes, manuals and circulars with which the officers addressed are familiar with or supplied with. To officers on leave, when they are not, ordinarily expected to have codes etc. with them copies or extracts of the rules quoted may be attached with the letter.

(f) Before instructions are issued for the guidance of the executive officers in relation to change in any procedure or new interpretation of rules etc. the letters may consulted before any change is implemented especially where the change is likely to effect executive work.

4.28. **Instructions regarding issue of official correspondence:-**

The following instructions are issued as a guide to officers of the Indian Audit and Accounts Department in dealing with the official correspondence:-

(a) Letters relating to the sections and subjects under the direct supervision of a Branch officer issue ordinarily over his signatures though they are stamped as emanating from the Pr AG/Accountant General.

Provided that no communication of the following nature should issue except with the previous approval of the PAG/Accountant General or his Senior DAG: -

- (1) Letters implying dissatisfaction or censure, and
- (2) Letters to Govt., State or Union –
 - (i) Bearing on important questions of audit and accounting,
 - (ii) Challenging decisions or orders,
- (3) Questioning the validity or any sanctions otherwise than for merely technical defects, and
- (4) Containing proposals for writing off or waiving recovery of over payments.

Such communications should ordinarily be signed by the AG/Pr. AG himself, or by one of his deputies, in the alternative, there should be sufficient indication in the draft letter itself that it is being issued under the direction of the AG/Pr. AG for this purpose it would be desirable to add as the last paragraph of the draft letter the following sentence. “This issues with the approval of the AG / Pr.AG” or “This has the approval of the AG /Pr.AG etc.

Provided further that all letters addressed to the C&AG of India other than on routine matters should ordinarily be issued under the signatures of the AG/Pr. AG besides, all important communications should be issued to the HQs office with the full knowledge of the AG/ Pr. AG, particularly in respect of cases involving error or delay etc. so that office may know that in all such cases suitable action has been taken and remedial measures adopted by the AG/Pr. AG, whenever necessary. When any important letter is issued over the signatures of the Sr. DAG/DAG with the concurrence of the AG/Pr. AG, the fact should be indicated in the letter itself as in previous sub-paragraph.

(Authority: - C&AG’s circular letter No. 2029-Admn, I / 629-58 dated 20-5-1961 and D.O. letter No. 1199-comp / 266-64 dated 20-12-64 from the Director of Audit & Accounts to A.G.P.& T. Shimla)

NOTE: - The Comptroller and Auditor General of India have no objection to the Pr AG/ Accountant General authorizing the Branch officers to sign acknowledgements of receipt of the C&AG’s letters.

(Authority: -C&AG’s letter No. 207-tech-Admn. I /13-68 dt. 30-5-68)

(b) Whenever the C&AG is required under the statutory provisions to certify figures and they are to be based on figures or returns furnished by the AG / Pr. AG, such statements should be signed and their correctness certified by the AG / Pr. AG himself.

(Authority: -C&AG letter No. 1253-Comp / 79-50 dt. 16-11-1950)

(c) Periodical statements may ordinarily be issued over the signatures of the Branch officers.

4.29. Documents which can be issued over the signatures of Assist. Audit officer/Supervisor:-

The AAO/Supervisor have been authorized to issue certain classes of correspondence over their signature.

(i) Signing of routine acknowledgements and also reminders under their own designation (Except to Hdqrs. Office).

(ii) Issue of audit notes and also half-margin memos conveying routine remarks such as calling for certificates, and other wanting documents.

(iii) Issue of objection statements for objections with money value e.g. want of sub-vouchers etc.

(iv) Subordinate officers of other departments are not at liberty to correspond with any officers or subordinates of this office either officially or unofficially and Assist. Audit officer/Supervisor and Sr. Auditor/Auditors in their official capacity should not correspond with their counterparts in other offices when such letters signed by officials not authorized to sign are received, the matter should be brought to the notice of the Gazetted officer in-charge and seek his opinion whether a reply is to be furnished.

(v) No correspondence out of this office should be signed by any one below the rank of a Assist. Audit officer / Supervisor and no papers except of routine nature and those referred to above should be signed by any one except a Gazetted Officer.

4.30 (a) Express letters- Issue of Express letters in Form No. 5.6 should be sent extensively in place of telegrams specially in cases where the stations are within a day's reach by post and there is not special necessity that the communication should reach its destination in less than 24 hours, the express letters form should be issued instead of a telegram being sent. The cover should always be marked "Very urgent-Express letter".

(b) The Fax and e-mail system are available in our office. In urgent cases for the places where the above system are available, the message can be sent through one of the above systems with the permission of Group officer.

(c) Speed post service- Issue of:- The speed post services is available in all cities across the country including Gwalior. The envelope / letters should be marked “by speed post” and sent to the general section up to 4.00 P.M. and in urgent cases up to 5.30 P.M. so that it is delivered to the post office at Railway Station.

Permission of concerned Branch officer is necessary, when a dak is required to be sent by speed post.

(Authority: -O. O. No. G. S-I / F4 / 16, dated 26-07-2012)

4.31 **Procedure for issue of telegrams:-**

(a) Telegrams should not be sent in cases where a letter marked urgent or express letter (form 5.6) would serve the same purpose.

(b) Abbreviated address registered by the telegraph Department should be used in state telegrams.

(c) Telegrams should be precise and brief but at the same time free from ambiguities.

(d) As a general rule State Telegrams should be sent as “ordinary”. They should be classed as Express only;

(i) in cases of great urgency ; and

(ii) in cases where the dispatching officer knows that the line is blocked and considers his message sufficiently important to take precedence over ordinary traffic.

(e) The Govt. of India have decided that in regard to private telegrams irregularly labeled as ‘State’ and challenged by the Telegraph check office, it is left to the discretion of the authority concerned to decide whether the actual cost should be recovered or not. If recovered, it should be credited to the Union or State revenue as the case may be which originally have the cost of telegram. No surcharge penalty should be levied but such disciplinary action as may be considered necessary may be taken against the defaulting officer.

(Authority: - GOI F.D. circular No. D-3045 A dated 2nd Nov, 1927 communicated with C AG's Endt No. 41673-Admn-277/ Admn 25 dt. 22nd Nov, 1927)

(f) No telegram may go out the office marked "Express" except under the orders of the Branch officer in-charge who will obtain the orders of the Group officer or the AG / Pr. AG, if necessary.

(g) Post copies of the telegrams should be dispatched the same day over the signature of Assistant Audit officer / Supervisor or the Branch officer.

(h) No message regarding leave, pay, promotion, appointment or other matters of a private nature should be sent by "State" telegram unless it is perfectly clear that the interest of public service will be infuriously affected if the particular message is not sent by telegram.

4.32 **Correspondence by Half Margins:-** The following instructions should be followed in regard to the correspondence by half margins: -

(i) The half margins should only be used in cases where an answer to simple question is required which when received will settle the matter. Long and protracted correspondence should not be carried out on half margin on important matter e.g. pay fixation cases or interpretation of rules.

(ii) Half margins should primarily be used for the purpose of obtaining information only.

(iii) Carbon copies of all memoranda issued through half margins should be kept for record for further reference.

(iv) A note of the serial number and page of the objection book in which a particular item has been recorded should also be kept in the Half margin register for ready reference.

(v) The whole object of correspondence by half margins is to save unnecessary copying and that it should go backwards and forwards in original.

(vi) Half margins should be written concisely and legibly leaving sufficient space in between the lines of corrections, if any, which should be made neatly.

(vii) If the reply of the half margin does not settle the matter it should be returned adding a blank paper to it and further information called for. If it is found that the matter is likely to be protracted, a separate official letter should be issued incorporating all the relevant matter so that reference to the original half margin will not be necessary.

4.33. Protracted correspondence not to be entered at Assist. Audit officer/Supervisor's level:-

Ordinarily only the first routine objection, half margin or the like should be signed by the Assist. Audit officer/Supervisor. If that settles the case, well and good. But if the matter is contested and becomes controversial the next communication must be set up to the Branch officer for approval unless it is purely to call for additional information. The Branch officer should not allow the Assist. Audit officer/Supervisor to conduct a protracted correspondence with other officer without their knowledge. Long and protracted correspondence on subject like fixation of pay or interpretation of rules should not be carried on the half margins as this generally delays the settlement of objections and if the half margins are lost, the whole basis is to be covered again.

4.34. Incomplete and Piecemeal Correspondence:-

(a) Incomplete and Piecemeal reference involve waste of time, besides causing inconvenience to the officers to whom they are addressed. The Assist. Audit officer/Supervisors should therefore ensure that each reference addressed to outside authority is complete in itself.

(b) References to outside offices should be made only when absolutely necessary. Reference merely to reduce the pendency of letters should be discouraged. Information, which can be gathered from other sections in the office, should not be called for from outside authorities.

4.35. Calls for Copies of Letters:- Calls for copies of letters/documents should not be freely indulged in, in many cases the required documents are already in this office, possibly with the dealing auditor himself. No copies should, therefore be called for unless it is established beyond doubt that the originals have been received and a copy is essentially necessary for use in this office. To safeguard against unnecessary references being issued, in such cases, the diarist should certify on the document under disposal to the effect that the documents being called for have not been received. In cases of important matters, and letters from Govt. of India, C & AG and correspondence in respect of which details of the number, date and particulars are kept by the General Section; the non receipt should be got certified from the

Assistant Audit officer/Supervisor, General section before the drafts calling for copies are approved by the Branch officer.

- 4.36. **Giving copies of Papers:-** Copies of records in the office should not be given to outsiders except under the specific orders of the Branch officer / Group officer or the A.G./ Pr. A.G. The word “copy” should be written on all such copies. True copies of documents sent to authorities other than the C & AG of India may be attested by Assistant Audit officer/Supervisor. Copies and annexures to letter addressed to the C & AG of India should, however, be attested by the Branch officer only. Copies should be made when really necessary and sent to as few persons as possible. When feasible extracts of essential parts only need be sent, it may often be found suitable to give information as to the purport of a particular document instead of sending a copy.
- 4.37. When a copy of a letter is sent by endorsement, the endorsement should be copied on the original letter, or the fact that copies have been sent to such and such officer should be mentioned on the original letter itself in order to enable the officer to whom the letter is addressed to know as to the officers to whom copies have been directly sent.
- 4.38. **Reference to titles in official documents:-** The Govt. of India have decided that no reference should be made in official documents to titles against the names of Indian citizens. It is, however, not the intention that the titles should be surrendered but their use in the official correspondence should be stopped.

(Authority: -GOI, MHA Memo No. F-51 / 30 / 48 Public (I) dt. 31st Dec, 1948)

4.39. **Queries by Gazetted Officers:-**

Queries by Gazetted officers or the AG / Pr. AG on inward letter, office notes or draft letters etc. should ordinarily be attended to by the Assist. Audit officer / Supervisor concerned within a period of three days of the receipt of the paper in the section. If a complete reply cannot be given within that time, the paper must nevertheless be submitted to the officer concerned with an explanation for the cause of delay.

4.40. **Use of abbreviation in Notes and Draft:-**

Use of abbreviation although is not prohibited Sr. Auditors / Auditors / Assist. Audit officers / Supervisors should keep in mind that they should be used only in cases where they are understood universally.

4.41. **Use of “Urgent”, “Immediate” slips:-**

All papers of an ‘Urgent’ nature, should be sent by one officer or a section to another with an ‘Urgent’ or ‘Immediate’ slips pinned to them at a conspicuous place. Mere fact that the words ‘Urgent’ or ‘Immediate’ are written in blue or red pencil cannot readily be known until the papers are examined and therefore can not be treated as given it precedence over other cases. Only in real cases of urgency such slips should be used at the discretion of the Assistant Audit officer/Supervisor. ‘Immediate’ slips should be used in extra-ordinary urgency requiring instant attention. No case should be submitted to the AG/ Pr. AG with such slips without initialing by the Branch officer who submits it.

4.42. **Procedure relating to Communication with Foreign Govt.:-**

(a) Subject to the exceptions authorized in this behalf, the proper channel of communication with Govt. of Foreign Countries is through the Govt. of India, Ministry of External affairs and of the Indian diplomatic mission in the country concerned. Questions requiring discussions with a foreign Govt. should in all cases be referred to the External affairs, Ministry for necessary action.

(b) Requests of private parties, received direct from foreign countries for supply of information and technical assistance, should not be entertained, and in any case no reply should be sent till a clearance is obtained from the Govt. of India.

(Authority: -G.I.M. of Commerce and Industry Conf. Letter No. 5 FT (SA) 28 / 61 dt. 17-8-1962)

(c) Audit authorities in India are authorized to enter into correspondence direct with authorities in Burma and Malaya on audit matters. Copies of such direct correspondence should be endorsed to the Ministry of External affairs and the Indian diplomatic mission concerned.

(Authority:- Memorandum No.D-8132-FEA/47 dt.6-12-47 from the GOI .Ministry of External affairs & Commonwealth relations and CAG’s No. 1341-Admn. /I / 245-55 dt. 08-07-55)

4.43. **Addressing Private Persons / Bodies:** - The members of public have expressed resentment over the fact the Govt. Communications addressed to them are written in third person. In order to remove any ground for complaint in the matter, it has been decided that letter form should invariably be used in addressing private or non official persons or bodies (including applicants).

(Authority: - GOI Cabinet Secretariat (O & M Div) Memo No.7 / 22 / 59-O and M dt. 28th July, 1959 received under CAG's endt. No. 2626-Admn.I / Audit / 317-59, dt.11th Sept, 1959)

4.44. **Communications with members of the legislature or officials of communal organizations on matters concerning the work or administration of Indian Audit & Accounts Departments:-** The Comptroller and Auditor General of India considers that while direct official correspondence with the members of the State / Central Legislatures is to be deprecated especially when Govt.'s General policy at his discretion comply with requests for information from members of legislature. The C&AG however, desire that the following procedure should be followed in future in respect of such communications received by an AG /Pr. AG -

(a) If information is merely asked for on a point of work or organization the Pr. AG/AG should consider whether the information should be given if he considers, there is no objection.

(b) If however, a Member of Central / State Legislatures or an Official of a Communal Organization writes criticizing executive or administrative arrangements, he should be told by the AG / Pr. AG that he is not at liberty to discuss these arrangements as he is responsible for them to the Comptroller and Auditor General to whom any representation should be addressed. In this case a copy of the correspondence should be sent to the Comptroller and Auditor General of India, if the point under discussion is of any importance.

(Authority: -Auditor General's D.O. No. 1060-GBE / 2 dt. 16th April, 1934)

4.45. **Supply of information in connection with Parliament / State Legislature questions: -**

(a) Where the information is wanted by the State Govt. for replying to a question relating to accounts of the State Govt. in the State Legislature the information be supplied direct to the State Govt.

(b) In cases, however, where the Union Govt. has called for information directly from the AG/ Pr. AG in connection with parliamentary questions, the reply should not be sent directly to the Ministry of Govt. of India and should be routed through the Comptroller and Auditor General of India. Such communication should invariably report to concerned DAI in case of stated questions and ADAI in case of un-stated questions along with the proposal reply and supplementary comments for their approval with a copy to DG (Audit).

(CAG's Endt. No. 65-BS/33-58 dt. 29th April, 1958, letter No. 677/ comp/ 86-62, dt. 3-11-62 and No. 2006 / BRS- 81-63 dt. 7th Nov 63 and No. 64-Audit (Rules) / 3-2010, dt. 18-08-10)

NOTE: - The information tended for presentation before the Public Accounts Committee required by the Govt. of India, need not be routed through the office of the Comptroller and Auditor General of India, but may be furnished direct to the Govt. of India, as and when called for.

(Authority: - CAG's letter No. 144-RS/33-58 dt. 25th July, 1958 Addressed to the Accountant General, Bombay, copy endorsed to all other Accountants General etc. under No. 145-RS/ 33-58 dt. 28th July 1958)

4.46 **Requisition for copies of documents / papers from State Govt.:-**

The AG / Pr. AG, in the capacity of an Audit officer is entitled to receive copies of sanctions or orders passed by any sanctioning authority but not of papers leading up-to the issue of such sanctions or orders. The only rule which enables an audit officer to call for such papers is paragraph 18 of the Audit and Accounts order but under this paragraph the power has deliberately been reserved with the Comptroller and Auditor General alone. In view, however, of the fact that the AG / Pr. AG is a responsible and senior member of the department, who can be trusted not to exercise this power without due consideration, it has been adopted as a reasonable connection for the state Govt. to accept such requests from the AG / Pr. AG, but it is always open to the State Govt. to ask that the request should come formally from the C & AG, whenever it appears to them so that the demand put forward by the AG / Pr. AG is ultra vires of the rules.

4.47 As it is essential that the power mentioned in the previous paragraph should be exercised only by the AG / Pr. AG and not by any subordinate officers, proposals showing the necessity for calling for such papers should be submitted to the AG/Pr. AG and all letters containing such requests should be signed by him. It is however, open to the Gazetted officers in charge of section to inquire numbers and dates of the communications so that a reference may be made to the proper authority with a view to ascertain the action taken.

4.48 **Reminders to outward correspondence:-**

(a) Reminders or letters issued for which replies are expected should be issued in regular intervals, if replies are not received in due course. The issue of reminder is watched through the diary of official and unofficial issues (commonly known as dispatch register) maintained in form S.Y. 318. This can be done by reference to the column “whether reply is necessary”. The issue of a reminder, where a reply is not received within a reasonable time is a reflection on the working of an office. The Assist. Audit officer / Supervisor is expected to take an interest and should see that an endorsement “Reminder to issue on.....” is made prominently in the margin of all important drafts. The Gazetted officer should see that this requirement is followed by the section and modify the dates of first and successive reminders, if necessary.

(b) If two or three reminders fail to elicit a reply it may be presumed that there is something wrong with the office at fault. The head of the office then may be addressed semi-officially and if necessary his head of the department also be apprised by addressing letters in his name.

(c) When no reply is necessary, the word “No” should be entered in the column “whether reply is necessary”. The diarist should particularly see that each draft letter for issue bears the indication of issue of reminders and should refuse to record the issue in Issue Diary where such indication is not recorded.

(d) At the time of noting action in the receipt and issue diaries for the preparation of weekly diary of un-answered list, the diarist should record the fact of the replies having been received. Where reply has not been received, the issue of reminder should be recorded. In the un-answered list, the names of the Sr. Auditors/Auditors who are responsible for issue of reminders but where they have not issued actually should be given.

(e) Except in special cases where it may be considered to issue reminders under the orders of the Gazetted officer at shorter or longer intervals, the following intervals may be followed for issue of reminders in letters issued.

(i) 1st reminder in form S-10 over the signatures of the Assist. Audit officer / Supervisor on the third Friday following the date of issue.

(ii) 2nd reminder also in Form S-10 over the signatures of same officer of fourth Friday.

(iii) 3rd reminder - Special letter to the official address of the officer concerned, signed by the Gazetted officer in charge on the fifth Friday.

(iv) 4th reminder - Express letter in form S-6 signed by the Branch officer to the personal address of the officer concerned, on the sixth Friday, and

(v) 5th reminder - Report to the head of the department or the State Govt. in the administrative department as the case may be signed by the Sr. DAG / DAG on the eighth Friday.

NOTE: - (1) First reminder to the Govt. of India or the C&AG should be issued ordinarily in the form of letter after a period of one month and subsequent ones after the same interval after obtaining specific orders of the Sr. DAG / DAG. Reminders should also be issued over the signatures of the Sr. DAG / DAG or the AG / Pr. AG according to the importance of the case. This procedure may also be followed in the case of state Govt. with the only exception that the Branch officer in charge are empowered to sign first reminder.

NOTE:- (2) The above dates need not be rigidly followed in a case in which an ad-interim reply is received indicating a date by which the final reply is expected.

NOTE:- (3) A systematic review of the outward letters to which replies are due should be conducted by each section once a month and the outstanding in that respect should be listed and submitted to the Branch officer for information. The list should be compiled from the issue register and should be in respect of letters issued to which replies have been received even at the end of the month. The list should be reviewed to see whether reminders (ordinary, express or D.O.) should be issued.

4.49. The due dates prescribed for the issue of reminders to letters etc. in the previous paragraph apply mutatis mutandis to the issue of reminders for the half margin memoranda, objection statements, audit notes and other documents, the issue of which is recorded in the register of half margins.

4.50. **Issue of Outward Correspondence form Section for Dispatch:-**

(a) All outward correspondence other than objection statements, half margin memoranda, audit notes and other similar correspondence relating to audit objection which are returned with replies by the officers to whom they are addressed should be registered in the “diary of official and unofficial issue” (form SY-318). There should be only one diary for each section. Each entry in the diary should be allotted a serial number with the date on which entry is made being recorded on the register with red ink cross-wise just above the first entry on the day. The serial numbers should start from 1st of April to 31st March each year. If the letter is to be sent under registered or insured cover and the fact is recorded on the draft letter approved by the Branch officer, it should be noted above the serial number in the first column or the “diary or unofficial and official issues” also as “Registered AD” or “Insured for Rs.....”.

(b) Each draft letter should have recorded on it the prescribed initial letters of the section of origin, the file and case number on form S-5 against the word “NO”. The sectional issue diary number will be recorded at the time of registering the draft, after initial letters and file/case number as

(Authority:- T 19-5 / 74-75 1179 or Admin. I/21-4 / 69-74/ 439)

The quotation of the numbers in detail not only gives the General Section the clue of the section to which an inward letter received is a reply pertains but also facilitates the section concerned to locate the file and case number in which the correspondence is to be dealt with.

(c) Half margin objection memoranda, objection statements, audit notes and similar other memoranda issued in connection with the audit of accounts and which are to be returned with replies by the officers to whom they are addressed should be registered in the “Register of Half Margin” from SY-308. There should be one register for each group of audit in a section

and for the one district or Division where Distt. or Division is a section unit of audit and only one auditor is dealing with the work. A lesser number of registers may used where the number of half margin memoranda issued is not large to make it convenient. As each document is entered in the register a serial number may be given which should run from 1st of April to 31st March each year on the same lines as in the case of issue diary. Numbers of the rejoinders on half margin memoranda etc. should also be noted against the original number of Half Margin on the right hand column in the Register.

4.51. General rules for sending papers to General Branch for dispatch:-

(a) No document should be sent for dispatch unless it bears the signatures of a Branch officer, Assist. Audit officer/Supervisor who is authorized to sign for Branch officer on the fair copy.

(b) Urgent draft should be marked as such by the Supervisor/Assist. Audit officer/Branch officer under their signatures and urgent slips should be attached to them. Whenever any papers for issue are to be sent on the same day, they will be handed over to the General Section by the section concerned through a diary meant for "Issue-to-day" drafts. The manner in which a particular letter is to be sent i.e. "Registered" and/or "Insured" etc. indication to that effect on the letter itself. The Assistant Audit officer/Supervisor of general section will be responsible to ensure that the letters are actually dispatched in the manner indicated by the section.

(c) Papers to be sent to copying Branch/Typist for typing before issue should be sent through Sectional Transit Register maintained for the purpose.

(d) Confidential papers for issue should be sent after registration in the issue diary (Form SY-318) duly closed in double covers the inner being sealed and then handed over to the general section for dispatch. Confidential covers when not be sent by post should be placed in a single cover securely pasted and sealed and addressed by name to the person who should open them.

(e) Covers containing answers books of Departmental Examinations and of the SAS Examinations/RA Examinations should be sent insured and sealed in the ordinary way and not with economy slips.

(Authority: -D.O. No. 1477-GE-I / 70-42 dt. 13th June 1942 from the Assist. C & AG (Personnel)

(f) Secret covers when sent by post should be put in double covers, the inner one being marked "Secret" and sealed. The covers then be marked "Registered acknowledgement due".

4.52. **Responsibility of dealing sections for "Issue to day" drafts:-** The dealing assistant concerned in the section should, before leaving office, ensure that the draft relating to their seats marked for issue on that date have actually been issued on that day.

4.53. **Pending cases:-**

A register of pending cases should be kept in all sections to watch the cases of the following type: -

(a) cases which are held up awaiting a reply to a reference outside the office from a number of offices or receipt of a document necessary for disposal; and

(b) cases in which definite orders have been passed by the Gazetted officer to held it over.

Timely reminders should be issued in such cases to get the replies. The register should be submitted to the DAG / Sr. DAG twice a month on every second and fourth Monday giving the number of pending cases and action taken to dispose them of.

Where the number of cases in the pending register is usually less (say below 10) the maintenance of such a register may be dispensed with and the cases may be watched through Part-II of the weekly pending list of unanswered letters (see Paragraph 55).

(c) The register of pending cases should be maintained in the following form: -

Column 1. Serial number.

Column 2. Brief description of the case and point at issue.

Column 3. Orders of remarks of the Gezatted officer.

Column 4 to 9. Showing the stage at which the case stands from time to time.

Column 10. Remarks.

Entries should be made in this register whenever the Gezettered officer feels that a case under discussion or enquiry is likely to be lost sight of or unduly delayed without coming to notice of the Assist. Audit officer / Supervisor or Branch officer.

(d) The register will be maintained in addition to the "Un-answered list". It should also be circulated to the auditors in the section weekly who should note the stage at which the cases stand in the columns provided for issue reminders etc. wherever necessary.

4.54. Un-answered and pending correspondence - Report on -

(a) On the first working day of each week, a report on the outstanding letters not disposed of and in hand for more than a week should be prepared with reference to the various diaries and submitted to the Branch officer. Inward letters received up to the end of a week but not disposed of in the course of following week (i.e. by Friday of the week following that in which received) should shown in the Report due on the 2nd succeeding Monday.

(b) The report should be prepared in two parts. Part-I should be reserved to show particulars relating to letters etc. on which no action has been taken or to which replies when necessary have not been issued. Part-II should be reserved for showing the letters for which interim replies have been issued or on which reference has been issued to various offices i.e. Cases on which a partial action has been taken. Letters on which references or inquires have been made to other sections of the office should not be transferred to Part-II of the report.

(c) Un-official references received by General section are sent to the Branch officer concerned through Special Transit Register and diarised in the section in urgent diaries as already laid down in Para 58 above. General Section should circulate to all sections on each Friday a list of outstanding un-official references received during the preceding week i.e. up to the previous Friday to that on which the pending list is prepared, and get the disposal of the references marked through the Branch Officer in charge of the sections. A report of the disposal of the list circulated should be prepared with an abstract with the following details: -

- (a) Opening balance of indisposed of un-official references.
- (b) No. of U.O. references received during the week.
- (c) No. of U.O. references disposed of during the week.

(d) Closing balance of U.O. references.

NOTE-(1) The closing balance will be shown separately distributed according to sections with whom they are pending.

NOTE- (2) In exhibiting the delay in disposal of un-answered lists, the date of receipt in the office should be taken as the criterion.

NOTE-(3) The report of the un-official un-answered list should be submitted to the DAG (A) / Sr. DAG (A) and the AG/ Pr. AG on each Monday.

(d) The abstract of the report on the outstanding un-answered list to be submitted weekly on each Monday vide Para 55 (a) above shall be prepared in each category of letters in respective diaries in the following form.

(i) Opening balance from last week.

(ii) Receipts during the week under report.

Total receipt.

(iii) Disposal during the week.

Closing balance.

NOTE-The closing balance should show the numbers and particulars of the subjects of the references which are pending for over one month, two months and three months separately against the names of the auditors who are responsible for the delay in disposal of the correspondence so as to apprise the Branch officer to take suitable steps for the clearance of the same.

(e) The sectional diary clerk is responsible for preparation of the outstanding un-answered lists of letters in each diary and preparation of the report. The lists when completely prepared should be circulated amongst the Auditors, who are responsible for disposal and marking action in the Inward Diary.

(f) While marking the disposal against the entries in the inward diary the auditors should be careful to give remarks which should be clear, accurate and free from ambiguities. Mere statements like “with Branch officer/DAG/Sr. DAG” “will be disposed of during this week”

etc. should be avoided, as these by themselves do not convey the state at which the disposal of the case stands.

(g) The various inward diaries containing pending and unanswered lists duly marked by the auditors and the abstract prepared as above should then be submitted to the Assist. Audit officer/Supervisor. It will be the duty of the Assist. Audit officer/Supervisor to check the correctness of the lists and abstracts along-with the manner of disposal as recorded in the receipt and issue diaries. A certificate in the following form should then be recorded by the Assist. Audit officer/Supervisor below the abstract.

“Certified that I have carefully scrutinised this report with the registers on which it is based, checked 10 % of the disposal of the correspondence and to the best of my knowledge, it is correct. I also certify that (with the exception of those detailed separately) no official paper has been unnecessary detained and that nothing has escaped disposal”.

NOTE: - The words within brackets in the above certificate may be omitted when not necessary.

(h) The un-answered and pending lists of each section should be submitted to the Branch officers on the first day of each week for inspection.

(i) Report on pending and un-answered lists in respect of telegrams, Demi-official reference and Urgent letters should be submitted to the DAG/Sr. DAG also on the 2nd and 4th Monday of the month.

4.55. **Report on the Diary of Issues:-**

The register of official and un-official issues (SY.318) inter-alia affords the facility to watch the receipt of replies, wherever necessary. The sectional diary clerk while diarising the inward letters should simultaneously mark the receipt against the issue number to which the inward letter is reply with reference to column 9 of SY.318-A (Back chain i.e. Diary No. of the correspondence to which it is a reply). Similarly in the diary of issues (Form S.Y.318) the current inward number by which reply is received should be noted against the issue number in column 11 thereof. The register should be closed every Month on the 15th and abstracted in the following form:-

Abstract of closing up to end of

Opening balance

No. of outward issue during the month

Total.

No. for which replies have been issued and replies not necessary.

Closing balance.

Details of closing balance:-

The diary should then be shown to each auditor in the section who should take action to issue reminders on the references to which replies are still awaited as per instructions contained in Para 4.49 (a) to (e) above.

4.56. Disposal of complaints to the Comptroller and Auditor General:-

(a) Where there is complaint against the office to the Comptroller and Auditor General and the same is referred by him to the AG/Pr. AG for report, it is necessary and desirable that it is seen by the AG/Pr. AG personally to ascertain whether there is any substance in the complaint etc.

(b) While there is no objection to the replies to the above complaints being signed by the DAG/Sr. DAG, it is necessary that the letter of reply indicates that the disposal was seen by the AG/Pr. AG personally.

(c) The complaints referred by the Comptroller and Auditor General to the AG/Pr. AG are transmitted to the sections through the Group DAG/Sr. DAG. The report of the disposal of such complaints should therefore, be sent weekly to the AG's secretariat through Group DAG/Sr. DAG.

(C AG's Confidential letter No. 1476-Tech. Admin. I / 276-63 dated 26-6-63 and No. 499-TAI ® / 485 dated 3-12-1968)

4.57. Disposal of Internal Audit Sections Notes:-

Periodical inspections of the working of the section are conducted by the central coordination Section as per the cycle of inspections. Audit notes drawn are sent to the concerned section for compliance of the defects pointed out therein are required to be attended to promptly and the

first reply should be sent with in a period of 6 weeks from the date of receipt of the note in the section. For watching the disposal it should be diarised in ‘Urgent Diary’.

4.58. Disposal of Paragraphs of the Report of Director of Inspection:-

(a)The procedure in connection with the Inspection of Audit offices and the preparation and submission of the inspection report by the Director of Inspection are contained in Para 1.17 of the Manual of Standing Orders (Admin) Vol.-I of CAG (third edition). The object of Inspection and the positions of the Director of Inspection vis-à-vis the Head of office is given in Annexure III to this Manual.

(b) With a view to expedite of the Para’s of the inspection report of the Director of Inspection each concerned section should maintain a register in the form below and enter therein all the outstanding Inspection Reports and points raised by the Director of Inspection for the compliance and settlement of which it is responsible --

1	2	3	4
No. of IR (Inspection Report)	Nature of defect.	Brief particulars.	Progress of clearanc of defects.

4.59. Disposal of Half Margins-on:-

The instructions contained in paragraph 4.05 and 4.06 above apply *mutatis mutandis* to the (1) Half margins received back with replies during a week but awaiting disposal up to Friday of the succeeding week and (2) Half margins to which replies are still awaited from the officers to whom they were addressed respectively. Procedure of issue of reminders as laid down in Paragraph 4.09 should also be applied in this case also.

4.60. Treatment of Corrections of Manuals:-

(a) The sections responsible for carrying out corrections to the Group manuals and issue of correction slips should maintain separate files for the purpose entitled ‘correction... manual’. These files should contain only typed copies of corrections slips approved by the AG/Pr. AG and the correspondence with the press for their printing. The notes and orders leading to the

issue of correction slips should be filed with the case files only and not in the file referring to above.

(b) After the approval of the corrections to the Manual by the AG/Pr. AG in the subject case, two copies of the corrections slips should be prepared, one for insertion in the file referred to in (a) above and other kept loose for sending it to the press with the requisition for printing.

(c) The case and file index should invariably be quoted at the end of a draft correction slip so as to facilitate proper referencing.

(d) The correction slips after printing supplied by the originating section to other sections through sectional diaries should be treated in the same manner as important circular letters of the Govt. or the Comptroller and Auditor General of India.

(e) Each section on receipt of each set of correction slips to a manual, should obtain orders of the Gazetted officer in regard to the action required to be taken by the section in so far as the work done in the section is concerned before they are pasted in the respective codes/manuals and check disposal of the same marked in the diary cent-percent.

4.61. Filing of Un-important correspondence relating to Audit:-

Miscellaneous and other un-important correspondence e.g. Objection Memoranda, Half Margin objection memoranda, intimation of increasing progressive totals of expenditure covering letters forwarding sub-vouchers correspondence with letters of purely ephemeral character not suitable for incorporation in the file or a case and similar other correspondence a record of which is either kept on the documents on which objections are raised or in the objection books, should be neatly tagged kept in file covers after obtaining orders of the Assist. Audit officer/Supervisor for filing them in such manner. These need not be sent to old record and be destroyed by the Section after one year under the orders of the Assist. Audit officer/Supervisor.

4.62. Filing of Important Correspondence:-

(a) Any vouchers or certificate detached from vouchers and attached to the Half Margin memoranda or objections statements should be filed back in the proper place before the half margin memoranda are filed. Assist. Audit officer/Supervisor should ensure this before file orders are given on such documents. This should also be borne in mind before destruction is

allowed as per preceding paragraph. The responsibility of giving file orders rest with the Assist. Audit officer/Supervisor. In doubtful cases, however, the orders of Branch officer or the Group officer should be obtained.

(b) Letters from Govt. of India, or the State Govt. and telegrams on which action has already been taken should be filed only under the orders of the Branch Officer. Orders of the Group officer should be obtain before any letter from the Comptroller and Auditor General is ordered to be filed.

(c) The dealing assistant, after obtaining the “file order” as above should note action in the receipt diary over his dated initials. In case the letter is to be shown in part II of the abstract of Report of un-answered list, or is to be transferred to the Register of Pending Cases” the fact should be noted against the entry in Inward Receipt Diary.

4.63. **Procedure for sending letters to C&AG’s office: -**

(a) All correspondence with C&AG’s office should be under taken at the level of the Pr. AG or AG/Pr. Director of Audit. Invariably, such communications when signed by the Sr.DAG/DAG/Director, indicate to the effect that the communication has been issued with the approval of Pr. AG/AG/Pr. Director of Audit.

(b) As illustrative examples, Representation/Applications of officers below the Sr. Administrative Grade, on service matters, such as “No objection certificate” for obtaining passport, request for transfer or retention at the same station, exemption from training programs/workshops, seminars, flight permission for non-entitled officers, grievances relating to service matters, and permission of Headquarters on various matters should invariably be forwarded through proper channel. It is however, clarified that only in the rare instances where responses have been invited by Headquarters office directly from the officers concerned, such as preferences of posting and where the officers are only indicating their preferences of posting in response, without making any other request (such as retention etc.) officers may continue to respond directly.

(Authority: -C&AG’s circular No. 820-GE-I/211-2005, dated 15.02.2007 and letter No. 58 Audit (PPU)/14-2008 and Para 2.17.4.2. and 2.17.4.2. (b) of the C&AG MSO (Admin) Vol-I)

4.64. Preparation and maintenance of Annual Performance Assessment Reports:-

The exiting nomenclature of the Annual Confidential Report has been modified as Annual Performance Assessment Report (APAR) and the full APAR including the overall Grade and assessment of integrity as Annual shall be communicated to the concerned officer after the report is complete with the remarks of the Reviewing officer and the Accepting Authority whenever such system is in vogue. Accordingly, a copy of the APAR will have to be communicated to the officer reported upon.

(Authority: -C&AG's letter No. 920-NGE (Disc.)/42 –2007, dated 14-12-2009 read with GOI, DOP&T clarification No. 21011 / 1 / 2009-Estt.-A, dated 12-06-2009)

4.65. Oral instructions by Superior officers to be avoided:- No Govt. servant shall, in the performance of his official duties or in the exercise of powers conferred on him, at otherwise than in his best judgment except where he is acting under the direction of his official Superior and shall, where he is acting under such direction, obtain the direction in writing, whenever practicable, and where it is not practicable to obtain the direction in writing, he shall obtain written confirmation of the direction as soon thereafter as possible.

(Authority: -GOI, DP & AR, O.M. No. 11013 / 12 / 78-Ests (A), dated 1st Aug, 1978)

4.66. Dealing with representations/resolutions of local recognized service associations addressed to C&AG's Office:-

(j) All local service Associations should forward their representations/resolutions meant for Headquarters office only through proper channel i.e. through local Head of the Department. The staff Associations should also invariably forward an "Explanatory note" in respect of each demand raised by them. The Head of the Department should forward such representations along with his views/comments on each and every demand.

(ii) As far as possible the representations/resolutions containing local grievances/issues may be dealt/discussed at appropriate level i.e. at the level of local Head of the office/Head of the Department. The local staff associations may be advised that demands having a department wide character may be raised through their all India level Federation.

(Authority: -C&AG's Circular No. NGE Group circular No. 23/N/2010, No. 392-NGE (JCM)/17-2008, dated 11th Oct 2010)

4.67. Forwarding of Resignation/Notices for Voluntary Retirement of AAO's/AO's/ Sr. AO's (commercial) to C AG's office: -

While forwarding Resignation / Notices for voluntary Retirement of AAO's/AO's/ Sr. AO's (Commercial) to C&AG's office it must be ensured that: -

- (1) The application is not conditional in any aspect and concerned officer has mentioned rule under which he/she wants to take voluntary retirement.
- (2) The application is addressed to the appointing authority of AAO's/AO's/ Sr. AO's of commercial cadre i.e. Principle Director (Commercial), o/o The C&AG of India.
- (3) In case officer concerned has requested for relief before required notice period, then he should specifically make a request to the appointing Authority (i.e. Principal Director) (Commercial), o/o the C&AG of India) for consideration of notice period.
- (4) Office should invariably verify the contents of applications given by AAO's/AO's/Sr.AO's (Commercial) and forward the same to C&AG's office with comments/recommendations for acceptance or rejection, as the case may be.
- (5) Following documents/certificate should invariably be sent to CAG's office along-with Resignations/Notices for Voluntary Retirements submitted by AAO's / AO's /Sr. AO's (Commercial):-
 - (a) Certificate that no vigilance/disciplinary case is pending/contemplated against concerned officer.
 - (b) Certificate that no Govt. dues are outstanding against him. Govt. dues also include any incentive/fee reimbursement given to the concerned officer for acquiring higher qualification etc. if he has not rendered minimum number of years of service as per relevant rules.
 - (c) In case of any Govt. dues are outstanding from him, then how these dues are proposed to be recovered from him.
 - (d) A copy of net qualifying service certificate issued by present P.A.O. (for VRS case only)
 - (e) Certificate that concerned officer has applied for the new post through proper channel supported by copies of permission given to concerned officer for applying for the post by Field Office/Headquarters office and permission for appearing in the interview by Headquarters office (for resignations to join new posts only).

(Authority: -CAG's letter No. 1531. CA-1 / 63.2006, dated 6-11-2008)

4.68 **Permission/NOC for competitive Examinations / Interviews / Deputations for AAO (P)/ AAO's/ Sr. AO's (Commercial):-**

AAO's(P)/AAO's/AO's/Sr. AO's (Commercial) may be given permission/NOC for the following posts/competitive examinations/interviews by this office with only reference to Headquarters office, if the following posts are carrying pay rules not lower than present scale of applicant:-

(1) Posts of Group 'B' officers under the RBI.

(2) Posts/Competitive examinations advertised by UPSC/SPSC.

(3) Posts under the central Govt./State Govt. to be filled through the open competitive examinations.

(4) For all other Posts/deputations applications of AO's/Sr. AO's (Commercial) and only those AAO (Commercial) who are on the verge of promotion may be forwarded to CAG's Office and requests of rest of AAOs(P)/AAOs(Commercial) may please be rejected on administrative grounds.

(5) While forwarding applications of AO's / Sr. AO's and AAOs (Commercial) who on the verge of promotion, to CAG's office, a certificate that contents of application and eligibility of applicant have been verified and found correct may be sent.

(6) In case any certificate (e.g. VC/ DC clearance, penalties imposed etc.) or attested copies of ACR's etc. are required to be enclosed with applications, then the same may also be sent to CAG's office while forwarding the applications of AO's / Sr. AO's and AAO's (Commercial) who are on the verge of Promotion.

(Authority: -CAG's letter NO. 697 / CA-I / 63-2006, dated 6-8-2009)

4.69 **Relief of the Group 'B' officers (Commercial) from one office/station to another on promotion/transfer:-**

To enable the Group 'B' officers to timely join the new office/station. The DAI (Commercial) has ordered that the transferred/promoted Sr. AO/AO/AAO (Commercial) may be relieved within 15 days from the issue of the order to join the new office/station. A compliance report in this regard be sent to CAG's office by the office from where the Group 'B' officer is transferred immediately after 15 days from the issue of the order. The office in which the transferred/promoted officer joins may immediately send the joining report to CAG's office.

(Authority: - CAG's letter No.746-CA-I / 50- 2008 / KW, dt. 5-8-2008)

4.70 Right to Information Act, 2005- Appointment of Public Information officer and Assist. Public Information officer:-

(a) In terms of Section 5 (i) of Right to Information Act, 2005 and Hdqrs instructions contained in its letter No. 541-LC/111-2005 dated 26-08-2005, Dy. Accountant General (Admn.) has been designated as Public Information officer and Sr. Audit officer (Admn.) has been designated as Assistant Public Information officer of the office of the Principal Accountant General (G&SSA) M. P. Gwalior.

(Authority: - O.O.No. Admin. XI/Gr. 4/ RI/2005/ 316, dated 05-10-2005 and O.O. No. Admin. XI/RI/2005/ 336, dated 19-10-2005)

(b) As per provisions of section 5 (i) of RTI Act, 2005, Sr. DAG (E.S.I.) and Sr. Audit officer in charge Admin-I section are hereby notified as Ex-officio Public information officer and Assistant Public Information officer respectively in head office at Bhopal.

Similarly Sr. DAG (Revenue Sector) and Sr. Audit Officer in charge Administration are notified as Ex-officio Public Information officer and Assist. Public Information officer respectively for branch office at Gwalior.

(Authority:- OO.No. OE-I/261 dated 06-10-2005 issued by o/o A.G. (E & RSA) M.P. Bhopal)

4.71 Procedure/Guidelines for receipt and disposal of applications under RTI Act, 2005, in the Pr.AG (G & SSA) M.P. Gwalior (For Guidelines, please see Annexure-VII):-

In pursuance of the provisions of the Right To Information Act, 2005, the following procedures laid down in respect of receipt and disposal of applications for information/record under the Act for strict compliance.

1. Receipt of Application:-

1.1. All applications under the RTI Act, 2005 for information/records relating to the O/o the Principal Accountant General (General and Social Sector Audit) M.P. Gwalior, whether received by post or in person, will be received by the General Section-I. All such letters will be treated as "Urgent letters". Wherever possible, the General Section should ensure that proper address for correspondence with the applicant is given in the application.

1.2. The applicants not pertaining to the Below Poverty line category are required by the Act to submit application fee of Rs. 10/- (Rs. Ten only) along with the application. They are also required to submit such further fee as may be demanded by the office for providing the

information/records requested by them. All such application fee and further fee, whether submitted in Cash/Banker's cheque/demand Draft, will be received by the Cash Branch against proper receipt. In case of applications received by post, the General Section will deposit the fee in the Cash Branch and attach the receipt along with the Application.

1.3. The General section will maintain a register chronologically containing (i) SL. No. and date, (ii). The name of the applicant, (iii) address, (iv) No. and Date of the fee submitted, (v) whether it is Application fee or Further fee. At the end of every financial year, a statement, showing separately the total amount of application fee and further fee collected during the year, will be prepared and submitted to the APIO for inclusion in the report to be submitted to the Headquarters office under Section 25 (1) of the Act.

1.4. Where an application is not accompanied by the prescribed application fee/BPL Card Number/certificate from an appropriate authority, such as Sarpanch, Councilor, etc., to the effect that the applicant belongs to the Below Poverty Line category, such application will not be treated as under the RTI Act. In such case the normal procedure will be followed.

1.5. The application will then be sent to the Assist. Public Information Officer (Sr. Audit officer/Admin-XI) immediately through transit register. If the Information sought for in the application concerns with the life or liberty of a person, such application will be accorded top priority and will be sent directly to the Public Information Officer (Dy. Accountant General (Admin)).

1.6. Since the application will be entertained and information/ records will be provided only when the application fee/further fee is credited to the Govt. Account, the cash Branch should ensure that the moneys so received are credited as soon as possible. All receipts under the RTI Act will be credited to the same head of account to which other miscellaneous receipts pertaining to the department are credited. The Branch officer (Cash Branch) will intimate the APIO any instance of non-acceptance of any Banker's cheque/Demand Draft by the Pay and Accounts Officer/Bank and send it back to the Branch Officer (General section) who will return it to the applicant as enclosure with a forwarding letter from the PIO/ APIO by registered post. The fact of dishonor of the Cheque/Draft and the Number and date of the forwarding letter will also be noted in the Register kept by the General Section.

2. Disposal of application:-

2.1. All applications received under the RTI Act, will be diarised in a separate diary maintained for the purpose and will be provided on the same day under dated receipt to the Senior Auditor/Officer dealing with such cases. The diary will be submitted to the APIO on the first working day of every week in terms of Para 4.54 of the Manual of office Procedure.

2.2. Applicants received under the Act are to be invariably disposed off within 30 days from the date it is received in the General Section. Therefore the section dealing with such applications should ensure that information/copy of records/documents, etc. that are required to be called for from other groups/ sections are called for as soon as possible.

2.3. Section 20 of the RTI Act empowers the Central Information Commission to impose a penalty of Rs. 250/- per day and also to recommend disciplinary action on the PIO if, on appeal, it is satisfied that the information/record sought for by the applicant

- (i) was not provided to him/her within the specified time limit;
- (ii) was provided in an incorrect, incomplete, or misleading manner; or
- (iii) was destroyed/obstructed so as to prevent its furnishing.

2.4. The Officer-In-Charge of the sections (s) from which such Information / records / documents, etc. are called for will therefore be responsible to ensure that they are provided to the APIO within ten calendar days, and are correct, complete and not misleading.

2.5. As far as possible, all information/records will be provided in computer print (A3/ A4 size paper) or photocopies unless it is in printed form.

2.6. If any information/document or part thereof cannot be provided to the applicant for any reason, the reason and the provision of the Act under which it cannot be provided should be communicated to APIO immediately. However, the onus to prove that the denial was justified will be on the Officer-in-charge of the section (s) who denied it.

2.7. The APIO will consolidate the replies/records received from various sections and will intimate the applicant the number of pages of the proposed information/records and the further fee to be deposited there for. Within three days of the receipt of the further fee the information/records will be provided to the applicant after approval of the Public Information Officer.

2.8. The RTI section will maintain a register containing (i) Sl. No. (ii) Diary No. & Date (iii) Name & Address of the Applicant (iv) Details of Application Fee (v) Brief Particulars of information/documents sought (vi) How disposed (vii) Fees collected for providing the

information/documents (viii) If the information/ document is not provided, Provision of the act under which the decision is made, and (ix) Remarks. The register will be submitted on the 5th of every month to the APIO and PIO.

2.9. Unless otherwise specified, all replies to the applicant will be sent under postal Certificate.

(Authority:- O.O. No. OE-XI /RTI/2006/490, dated 6th February, 2006)

NOTE:- Guidelines to CPIO and First Appellate Authority are appended to this Manual as Annexure-VII.

4.72 **Disclosure of Information under RTI Act 2005: -**

The following instructions are issued for disclosure of information in terms of Sections 7 & 8 of the RTI Act 2005:

1. *Audit Matter:-*

(a) According to article 151(1) of the constitution of India, the reports of the C&AG of India relating to the accounts of the Union shall be submitted to the President, who shall cause them to be laid before each house of Parliament. Under clause(2) of the said article, the reports of the C&AG of India relating to the Accounts of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. Under Section 8 (1)(c), there is no obligation to disclose information that would cause breach of privilege of Parliament or the State Legislature.

(b) The Audit Report goes through various processes before its finalisation. Having regard to the intent and provisions of the RTI Act, all documents/ information contained in inspection reports and other like documents issued to the Auditee may be disclosed. The intent to report any matter to Parliament/ State Legislature is established for the first time only when the 'Draft Audit Para/ Draft PA Review' is sent to the Government (Auditee Entity) for confirmation of facts and figures and for comments. Accordingly, privilege may be claimed only in respect of Draft Audit Paras/Draft Reviews' and Bond Copies' of Audit Reports sent for signature of C&AG. Once the Audit Report is laid on the table of the Parliament/ State Legislature(s) it would come within the Public Domain. Audit memos, half margins and other working papers that relate to Inspection Reports and Audit Reports are internal in nature, may not be disclosed.

(c) Inspection Reports may be issued with the following disclaimer statement:-

“The Inspection Report has been prepared on the basis of information furnished and made available by (Name of Auditee Entity) The Office of Accountant General (name) disclaims any responsibility for any misinformation and / or non information on the part of Auditee.”

In respect of information being sought on past IRs, information may be disclosed to any person with a similar disclaimer statement.

(d) In case of request for letters and other communications issued by the Auditee Entity, action may be taken in terms of Section 6(3) of the Act to transfer the request to the concerned Public Authority under intimation to the petitioner within the time limit prescribed under the Act. This will relate all letters and communication issued by the Auditee Entity and mentioned in the Inspection Reports and Audit Reports already placed before Parliament/Legislature.

2. Administration Matters:-

(a) In respect of documents relating to the Office Management, Administrative Reports brought by each office can made available for the prescribed cost. Information relating to the budget details, details regarding Welfare Activity, Recreation, details regarding Tenders etc. after conclusion of contract, promotion, appointment, pay fixation, gradation list and roster details can be disclosed.

(b) Information that are purely personal in nature, the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of Section 8(1)(f) of the Act. In this category the personal details of the Govt. servants, their family, GPF balance, CRs (now APARs) etc. should not be disclosed.

(c) The obligation under the Act is to disclose only the information available and it is not necessary to generate information for disclosure.

3. For providing information under Sub Section(1) of Section 7, the fees shall be charged by way of cash against proper receipt or by Demand Draft or Bankers Cheque or Indian Postal Order payable to the Accounts Officer of the Public Authority at the following rates :-

(a) Rs. 2/- (Rupees Two) for each page (in A-4 or A-3 size paper) created or copied;

(b) Actual charge or cost price of a copy in larger size paper;

(c) Actual cost of price for samples or models; and

(d) For inspection of records, no fee for the first hour, and a fee of Rs. 5/- for each 15 minutes (or fraction thereof) thereafter.

4. For providing information under Sub Section(5) of Section 7, the fee shall be charged by way of cash against proper receipt or by Demand Draft or Bankers Cheque or Indian Postal Order payable to the Accounts Officer of the Public Authority at the following rates;-

- (a) For information provided in diskette or floppy Rs.50/- per diskette or floppy; and
- (b) For information provided in printed form at the price fixed for such publication or Rs. 2/- per page of photo copy for extracts from the publication.

(Authority:- C&AG's letter No. 629LC/111-2005 dated 7th Oct 2005 and notification in Gazette of India dated 16th Sept 2005)

CHAPTER-5

GENERAL SECTION AND ATTACHED BRANCHES**A-Receipt Branch**

5.01. The General section will be responsible for receipt, distribution and dispatch of dak received in and sent out of the office. It will also cater to the needs of all the officers/staff and the sections in respect of supply of stationary articles, through stationary branch, cyclostyling work through Gestetner operators, custody of records through record branch, supply of furniture, arrangement of hot and cold weather equipment etc. through Executive Branch and opening and closing of office, cleaning and dusting the rooms and furniture etc. through the caretaker as also the upkeep and supply of books etc. through librarian and Estate Management including allotment of quarters, shops community Hall and Guest House etc.

5.02 **Procedure of receipt of dak & its distribution , Receipt of daily Dak: -**

A member of the Group D staff is deputed to collect and take delivery of ordinary Dak from the Post office daily in the early hours of the working day. Local dak is received by the dak receiver during the course of the day directly in the General section (Inward branch).

Insured parcels or packages and/or Registered Packages brought for delivery by postal messengers will also be received in the Inward Branch. Packages received in damaged condition will, however, not be refused only because they are brought in the damaged condition. Such articles should be brought to the notice of the Branch officer I/c General Section for special directions and orders.

5.03. **Opening of the Dak: -**

(a) The mail bag brought in the early hours of the working day from the post officer along-with the dak received during office hours, the previous day by the dak receiver should be brought to the Branch officer (GS). The secret confidential letters, and letters addressed by name to Sr. DAG (Admin) should be handed over by the Assistant Audit officer/Supervisor (GS) to the Sr. DAG (Admin). All letters addressed to the A.G./Pr. A.G. by name should be handed over by AAO/Supervisor/G.S. to the Secy. to the AG/ Pr. AG. Covers marked 'secret' and Confidential addressed to any other officer should be handed over to the officer concerned

who will open it. All the ordinary routine dak, other than the Registered/Insured cover/Parcels and letters from the Govt. of India, may be opened by the receiver of the dak in the presence of the Assistant Audit officer / Supervisor (GS).

(b) Registered and Insured covers/Parcels: - Registered and Insured covers/Parcels should be taken to the Branch officer (GS) and opened before him assisted by the Assist. Audit officer/Supervisor (GS) and then transferred to the proper section concerned through separate diaries maintained for the purpose. A control diary giving inter-alia the particulars of the Registration No. Insurance No. of the cover/Parcels etc. should be maintained by the General Section.

(c) Govt. of India, state Govt. & other important letters: - Letters received from the Govt. of India, State Govt. and important communications from Heads of Department all references containing complaints showing dissatisfaction about delay should be collected by the General section and submitted to the AG/Pr. AG for perusal before circulating it amongst the other Group officers, and final transmission to the sections concerned.

(d) C&AG's Dak: - The communications received from the C & AG of India should be sorted out by the General Section and the closed envelopes sent to the Secretary to A.G./Pr.AG. who will open the dak and submit the same for the perusal of the AG/Pr. AG. After the dak is perused by the A.G/Pr.AG, it would be circulated by the AG's/Pr. AG's secretariat amongst the various Group officers. The Group officers shall not keep the circulation Pads indefinitely but pass on the same after perusal to other Group Officer so as to complete the circulation within a day. The communications will, thereafter, be transmitted to the Group officers through a control diary to be maintained by the Secretariat of the AG/Pr. AG in form SY-318-A. After acknowledging the receipt of the communications, whenever necessary, the disposal of these letters by various sections to whom they pertain, will also be watched by the Secretariat staff by calling periodical disposal returns from the sections and submit the same for the perusal of the AG/Pr. AG.

5.04. **Receipt of Telegrams, Express letters & court summons etc.:** -

(a) Telegram delivered during the office hours should be received by the General Section and put up to the Sr. DAG (Admin)/AG / Pr. AG. For perusal with a circulation slips. Telegrams

received after the office hours are delivered at the Residence of the Branch officer General Section who will hand over all the telegrams on the next working day to the Assist. Audit officer/Supervisor (GS) for putting them up to the AG/ Pr. AG along-with other telegrams received during the office hours.

After perusal of the telegrams by the Sr. DAG (Admin)/and the AG / Pr. AG, they shall be distributed to the Sections concerned through a Special Transit Register (STR). The General Section will also be responsible to watch the disposal of the telegrams received and distributed by calling for weekly reports from the sections and submit the same for perusal of the AG/ Pr. AG through the Sr. DAG (Admin).

(b) Court Summons:- (i) Court Summons issued in the name of individual member of the staff for attending court in official capacity or issued to the AG/Pr. AG summoning the production of any records etc. should be first, received by the General section and passed on a priority basis to the administration sections (in receipt of Gazetted officers and non-gazetted officers named in the summons) and/or to the Group controlling sections for further urgent necessary action. Summons issued in the name of personnel of this office, for attendance in court in private litigations need not be received in General section. In such case, the messenger bringing such summons should be directed to contact the Administration section which should extend necessary help to locate the official for enabling the messenger to serve the summons on the person direct. Bailable or non-bailable warrants in the name of the individuals should also not be received in the General section.

(ii) In cases of Court summons issued in the name of an individual, the individual has to comply with the instructions in the summons, on the due date. In case the individual does not comply and the court decides to take any action, the office is put in an embarrassing position because it is not in a position to help. It is, therefore necessary that Summons issued in the name of individuals by any court should be given personal attention by the individual on whom it is served. It is for the individual concerned to apply and get permission of the AG/Pr. AG to attend the court and/or produce records as the case may be.

(Authority: -O.O. No. Admn. I / 407 dt. 22-10-1973-AG's orders dt. 17-10-1973)

5.05. **Secret and confidential letters:-** All confidential papers should be transmitted to the proper officers through reliable messengers and responsible officers or through confidential boxes. Secret and confidential letters should remain in the custody of a responsible officer.

(NOTE:- Detailed instructions are contained in the Departmental Security Instructions)

(Authority: -C&AG's endt. No. 1618-Admn. I/25-52 dt. 10-10-52)

5.06. **Demi-official and un-official letters:-** All DO letters (Other than confidential DO letters) will be directly sent to the sections by the officers to whom they are addressed through transit diaries maintained by their stenographer or by themselves.

All U.O. references should first be shown to the AG./Pr.A.G Before they are distributed to the dealing section.

5.07. **Service books, Bank Pass books etc.:-** The documents received in the General section should be transmitted to the sections concerned through special transit registers keeping full details of the receipts and acknowledgements of the section concerned.

5.08. **Railway Receipt for Stores & Stationery Articles etc.:-** Immediately on receipt, these should be put up to Branch officer/ General Section and transmitted to the Executive Branch for taking delivery of the articles. Any demurrage charges on account of delay in taking delivery will be recovered from the official responsible for the same.

5.09. **Other Miscellaneous and Local Dak: -** Such dak should be received by the dak receiver and handed over to the Assistant nominated as marker. The receiver should be careful to examine the enclosures if any, and see that they are all in order. He should immediately hand over all letters with which valuables like cheques, demand drafts, service books, pass books and the like are attached to the Branch Officer/GS through the Assist. Audit Officer/Supervisor.

5.10. **Receipt of incomplete documents:-** If any document is received in an incomplete form or is unsigned, the General section should not refuse it merely on that account. The document as such should be sent to the proper section which will be responsible to call for the wanting documents. Only in cases, where the letters is wrongly delivered and does not pertain to this office, General section should take action to redirect it to the proper addressee.

- 5.11. **Arrangement of Receipts on Holidays:** - During holidays Saturdays and Sundays when the office normally remains closed, specially in cases when there are two/three days closed holidays, Saturdays/Sundays, arrangement should be made to receive the dak in office and disposal of urgent matters. All returns, documents accounts etc. received during holidays should be ready for distribution on the morning of the next working day when the office opens.
- 5.12. All papers and documents received should be stamped by the dak receiver with office stamp showing the date of receipt.
- 5.13. **Registration and Distribution of Inward dak to various sections:-**

(a) The General section is responsible for keeping the particulars/records of the letters received in that branch and distribution of the same to proper sections for further action (except in cases of letters received from the C&AG of India and those D.O. references received directly by officers to whom they are addressed, and distributed by AG's/Pr. AG's secretariat and the stenographers of the officers or officers themselves respectively) through various transit registers maintained for the purpose.

(b) The dak received through post and local deliver after it is opened, as per paragraph 5.3 above, shall be handed over to one or more assistants in the section who are known as 'markers'. These markers are responsible to mark each document with the name of the section to which it relates and simultaneously sort out the name of section-wise for distribution among the various sections through different transit registers maintained for each category of documents.

If the paper relates to more than one section of a single group (i.e. O. A. CASS) the same should be marked to the controlling section of the Group from where copies will be sent to the sections where action is required. Where the paper relates to two different groups one of the controlling sections to which it is marked should receive such document and supply a copy to the controlling section of the other group.

(c) The document, which inter-alia include those mentioned below (excepting those received under Registered covers, telegrams and u.o. references and which are to be transferred to sections concerned through separate transit register) after their sorting out by the markers are kept in the pigeon holes meant for each section in the general branch. These are then

transmitted to sections through separate diaries indicating the number of letters sent on particular date.

Such documents which are sent to sections denoting the number on each day inter- alia include: -

- (1) Half margins & objection memo and audit notes.
- (2) Objection statements.
- (d) The receiving clerk in the section will receive the documents sent through various diaries quoting the numbers as mentioned in sub-Para (c) above, immediately, initial the register in token of having received the letters relating to his section and return the transit register same day to General Section along-with those letters which pertains to other sections and hence not received by him.
- (e) Consequent upon the increase of working hours, following norms in respect of the under mentioned items of work done in Receipt branch have been fixed: -

(i) Marking of letters.	1250 letters per day per auditor.
(ii) Diarising of letters (including registered letters).	310 letters (including registered letters) per day per clerk.
(iii) Distribution of dak through transit Register.	1230 letters per day per clerk.

(Authority: - C&AG's Circular HO-1/100-O&M / 39-86 / 1937 dated 30 January 1987)

5.14. Distribution of letters received from Govt. of India, state Govt.:- After the letters are sorted out by sections, the letters received from the Govt. of India, State Govt. as also the letters received under registered covers are entered in separate diaries kept for the purpose indicating the details of the No. & date from whom received and the subject matter also giving the section to which they were sent to facilitate quick, tracing, of the important correspondence if the need so arises. The general serial number should commence from 1st April each year and transcribed on the letter in the space provided for the same in the stamp of receipts.

NOTE: - Un official references should be diaries in separate register but personal requests from officers applying for information regarding state of leave account, drawl of pay, date of increment, pension, balance of G.P. Fund/M.C. Advances etc. should not be treated as

unofficial references though they may be in unofficial form. They should be treated as correspondence and distributed through ordinary diary.

5.15 Distribution of telegrams: -These documents are sent through the ‘Transit Register of telegrams’(Form SY.314) with the heading of the first column being altered to “ date & time of receipt in office”. The section should receive the documents giving acknowledgement in the register. If a section does not accept the telegram, it will be the responsibility of the General section to obtain orders of Sr. DAG (Admin) as to the section in which should receive it and deal with it. In such case the section will be bound to accept it and dispose it off.

5.16 (a) Registered covers are received from the post office with covering list in duplicate of which the original is returned duly acknowledged and the duplicate is retained. The nature of the document received in each such cover should be recorded against the number in the duplicate copies and these copies are filed in guard files. These lists should be preserved for one year.

(b) A register in the form shown in appendix of this Para should be maintained in the general section for registered covers.

Appendix to Para 5.16 (b)

Register of Registered covers

Sl. No.	Postal Registration No. & date of receipt.	Name of dispatching post office.	From whom received.
1	2	3	4
Contents.	Initials of the officer opening the cover.	Diary No. & section to which sent.	Initials of the officer to whom the document is addressed by name or of the reference clerk in the section.
5	6	7	8

5.17. **Receipt and custody of valuables**

(a) All registered and insured covers, parcels and local sealed covers containing valuables e.g. Promissory notes and other script certificates, remittance transfer receipts, demand drafts, bills of exchange, cheques, currency notes, cash, Post Office saving bank pass books, deposit receipts of recognized banks etc. are opened in the presence of the Branch officer (GS) and the valuables contained therein are kept by him in his personal custody. A detailed account of these valuables and their disposal is maintained in the 'Register of valuables' kept by the General Section, in form SY-249. Any valuables found with the letters received in ordinary dak will also be kept with the officer after entering them in the Register. The officer will also attest each entry in the register and write on the covering letters the Sl. No. of the register at which the entry is attested with a note that the valuables are with him.

(b) Cheques or drafts on receipt should be crossed by the Branch officer, General section if they are not already so crossed.

(c) As soon as the valuables are made over in the safe custody of the Branch officer General Section and entries made in SY-249 "Register of Valuables", the General section should acknowledge the receipt of the valuables in form S.49 to the party from which it is received. The issue of this acknowledgement should precede its transmission of the section concerned and should issue even if the Section which should deal with the disposal of the valuables is not decided. The exact nature of the valuable should be specified in the acknowledgement.

(d) The covering letters will then be sent to the Branch Officers of the section concerned through a simple transit register and their receipt in the section obtained. The disposal of these covering letters will then be watched like the urgent letters received in the section. The weekly outstanding report in which such letters are shown indisposed of, should contain the details of letters covering valuables remaining indisposed of and should be conspicuously shown as such.

(e) Cash or Cheques should not ordinarily be accepted in this office in discharge of a debt to Govt., or for credit to public account, except when rules specifically require otherwise. Letters demanding payment issued from this office should definitely state that payments will not be accepted in this office and will have to be made in to Govt. treasury.

(f) If a valuable is required to be transmitted to another party, or is to be returned to the tendering party, the fair copy prepared by the Section, which is responsible for disposal of the valuable, should be taken by the dispatcher to the Branch officer/General Section, in whose custody the valuables are retained. The Number & date of the forwarding letter shall be entered against the entry in the register of valuables SY-249 and the entry initialed by the dispatcher and attested by the Branch Officer/GS. The letter will then be put into cover along-with the valuables and sent by Registered or if necessary, by insured post.

(g) The Section which has disposed of the forwarding letter in the above manner shall be responsible for watching the acknowledgement of the receipt of the valuables from the party to whom they are sent. The receipt of the acknowledgement should also be noted in the "Register of valuables" and the entry got attested from the Branch Officer (GS).

NOTE: - This acknowledgement should not be filed in the section responsible to watch the same until it bears an endorsement by the Branch Officer (GS), confirming the fact that the entry about it has also been made in the "Register of Valuables" kept with him.

(h) The valuables i.e. Bank draft etc. to be sent to Bank for credit to Public Account, should be sent under cover of a credit slip giving correct classification of account head duly signed by the officer authorized to sign such documents. The valuables should be obtained by the Assist Audit officer/Supervisor/G.S. from the custody of the Branch officer/G.S. and sent through a trustworthy (erstwhile Gr. 'D') Multi Task Staff. The cheque or demand draft so sent should bear the authorization on it for payment by "transfer credit" only and it should be remembered that the authorization should not make any general or special endorsement such as would render the payment possible at the counter of the bank. The acknowledgement of the bank will also be entered into the Register of valuables as soon as the same is brought back by the Multi Task Staff.

(i) Requisitions for Bank drafts and cheques will be signed by the officer authorized to sign the payment but challans with draft and cheques sent for credit to Govt. account should be signed by the Gazetted Officer in-charge of the section concerned. Separate challan should be prepared for each item paid in whether cheque or draft.

(j) Demand drafts obtained by the office for payment of claims should be dispatched within 3 days of their receipt. Any delay in the disposal should be brought to the notice of the Branch Officer (GS) for orders giving reasons for delays.

5.18. **Review of the Register of valuables:** - A review should be undertaken by the Branch Officer (GS) twice on 10th and 27th of every month to see that prompt and proper action is taken for the disposal of the valuables. The fact of the review should be recorded under his dated initials and warning slips issued to the section in which delay in disposal of valuables is noticed. Similarly the sections which are responsible for watching the acknowledgements of valuables sent out and those which are required to be noted in the "Register of valuables" may also be issued these warning slips for taking necessary action. These warning slips should also contain all items of the register which remain incomplete and a note of issue of such warning slips should be kept in the register.

At the time of the second bi-monthly review, the Branch Officer (GS) should physically verify the items of valuables shown outstanding and record a certificate to the effect that the contents of the chest agree with those of the outstanding shown in the Register. The register with such a certificate recorded thereon should be put up to Sr. DAG (Admin) on last Monday of every month for his information.

5.19. **Letters for issue to bear the name of office:** - All letters to be signed by any officer authorized to sign, should be headed "From- the Pr.AG (General and Social Sector Audit) M.P./A.G. (Economics and Revenue Sector Audit) M.P./Director General of Audit (Central Receipt) New Delhi, Branch at Gwalior". Letters signed by the Pr.AG/AG himself will, however, be issued under the name and designation of the Pr. AG/AG.

After the fair copies are signed by the officer by whom they are to be signed, the sectional clerk should sort out the fair copies and office copies, see that the each letter bears a dispatch number and enclosures are attached where ever necessary, and date the letters in token of the dispatch on both the fair and office copies. The fair copies so sorted out will then be entered in the transit register by dispatch numbers only. Separate transit registers to be maintained for ordinary and registered letters and sent to dispatch branch.

B- Dispatch Branch

5.20. Receipt of papers for dispatch: -

(a) Fair copies of letters with enclosures will be received in dispatch branch through separate transit registers for ordinary and Registered letters up to 12.00 A.M. unless it is specifically marked as “out-today” by the branch officer concerned.

(b) The timings of the receipt of telegrams in the dispatch branch from the various sections are as follow: -

(i) Ordinary telegrams on week day-up to 4.00 P.M.

(ii) Express and in specially urgent cases- up to 5.00 P.M.

Tendency to send the telegrams at the fag end of the day to the GS should be discouraged at all levels.

(Authority: - O.O. No. G.S./Dispatch/dt. 19-5-1958)

(c) Registered letters and parcels not marked “out-today” shall be received up to 2.00 P.M.

If the dispatch of any registered letter is considered very essential and marked “out-to-day” by the Branch Officer, they may be accepted in Dispatch Branch up to 4.00 P.M. on week days, if the number of such letters from a section are not more than five.

(Authority: -O.O. No. G.S/Dispatch/27, dated 21-8-1957)

5.21. Instructions to the Dispatchers: - On receipt of the documents, which are to be dispatched from the various sections, the following points may be kept in mind by every dispatcher:

(i) To facilitate sorting out of letters addressed to officers with whom this office corresponds, frequently i.e. Collectors, Divisional forest officers, Treasury officers, Executive Engineers, the dispatchers have been provided with pigeon hole cupboards. The documents received from sections addressed to these officers can be conveniently sorted out by placing such documents in respective pigeon hole.

(ii) Only cloth-lined envelopes should be used for addressees residing out of India or in cases of important documents such as service books, last Pay certificates and other valuables sent by post.

(iii) All covers containing valuables, such as Bank draft, promissory notes, cheques, Bills of exchange, service books, policies, pass books, succession certificates and power of attorney etc. should be sent by “Registered” post only. Other relatively less important documents i.e. service postage stamps, appointment orders, stores invoices, consolidated treasury receipts etc. may be sent “Under certificate of posting”.

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

(v) All envelopes received from other offices should as far as possible be used again, by removing the old economy slip pasted to the flaps and posting new ones.

(vi) The dispatcher will be careful to see that each letter for dispatch is signed by an officer, enclosures are correctly attached and addresses on the envelopes are correctly written. All covers sent by post should be franked under his signature and official seal.

(vii) With a view to avoid waste of stationery and payment of extra postage, use of covers of a size disproportionately large as compared with the size or volume of papers which they are intended to contain should be scrupulously avoided.

(viii) Ordinary letters addressed to one person should be put in one cover only. Care may be taken to write down the name of the station at which it is to be delivered and not merely official title of the person addressed.

(ix) 210 letters should be dispatched per day by each clerk.

(Authority: C&AG’s Circular No. 1/100-O & M /39-86/1937, dated 30 January, 1987)

It should be seen that all authorities of payment issued to High Commissioner of India, and other audit officers bear special seal of the office.

5.22. Local Delivery: - Unless the addressee resides too far from the office or the office is to remain closed for more than two days, all covers addressed to local officers in the city are entered in local delivery books (Form S-38) with full particulars and sent through messengers posted for local delivery duty. Urgent local delivery communications, if necessary in public interest, may be sent through special messengers, Packets containing valuables should be sent through trustworthy messengers. The dispatcher should ensure that all communications so sent, are duly acknowledged in the local delivery books.

5.23. **Precautions for ensuring correctness of addresses**

(1) Change of addresses should be intimated to the dispatcher who should carefully note them for guidance. Primarily it will be the duty of the section concerned to state the correct address but the dispatcher is responsible for seeing that the change in address is followed and deliveries made to the correct addresses only.

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

(3) Draft with incomplete addresses should be returned to the section concerned for completion before dispatch.

5.24. **Confidential letters for issue**

Confidential papers when sent by post should be put in double covers, the inner one being sealed and both envelopes addressed properly. The closing of the covers and sealing should be done in the presence of the Branch officer of the section concerned and only closed envelopes sent to dispatch branch through transit registers. Instructions contained in Para-70 (g) of the C & AG's Manual of standing orders (Vol. 1) should be followed. Covers containing answer books of the SAS Examinations/RA Examinations for Auditors/Assist Audit officers should be sent insured and sealed in the ordinary way and not with economy slips.

(Authority:- D.O.No.1477-G.E-I/70-42 dt. 13th June, 1942 from Assist. Auditor General (Personnel))

5.25. **Letters to be dispatched the same day:** - All papers received by the dispatcher during the course of the day for dispatch to out stations should be dispatched by him the same day before he leaves office and in no case should any "Out today" and "Urgent" letters be left undispached till the next day.

5.26. **Entry of envelopes in dispatcher register**

(i) A Dispatch register in Form S-32 shall be maintained in the dispatch branch to record the consumption of service postage stamps affixed on each envelope dispatched.

(ii) When covers for dispatch duly addressed are ready, service postage stamps of proper value should be affixed to them and the covers closed. An entry of the dispatch numbers contained in the envelop, the name of addressee and the value of stamps will them be entered in the register (Form S-32).

(iii) While affixing the stamps, care may be taken not to affix many stamps of low value when a relatively small number of stamps of higher denominations will suffice. Franking machine has been provided to General Section to expedite dispatch and avoid manual work involved in affixing stamps.

(iv) These covers ready for dispatch in all respects should then be sent to the post office by 5.30 PM. unless they are required to be sent under registered/insured covers in which case they should be sent to the post office by 4.30 PM. at the latest.

(v) All urgent letters should, however be sent to the post office or railway station at any time, if it is intended that they should catch the first mail.

5.27. Account of service Postage Stamps

(a) The senior dispatcher is responsible for the custody of and proper use of service postage stamps. He will indent for the required number of stamps in denominations generally used, get the same approved from the Branch Officer (GS) and get the bill for the service postage stamps presented at the treasury through the cashier.

(b) As already laid down in Para 5.26 (ii) above, the value of the service postage stamps affixed to all covers sent by post is recorded by the dispatcher in the dispatch register form S-32.

(c) At the close of each day the total value of the stamps consumed on ordinary as well as registered covers should be worked out in the columns provided for the purpose in the register.

(d) A Memorandum showing the opening balance, the consumption during the day and the balance in hand at the close of the day should then be prepared in the register for perusal by the Branch Officer.

(e) The Assist. Audit Officer/Supervisor (GS) should check the memorandum with the total of the day's consumption and balance in hand and sign it in token of verification.

(f) A test check of the value of stamps affixed on covers may also be conducted by the Assist Audit officer/Supervisor periodically.

(g) The Assist. Audit officer/Supervisor (GS) should also verify that there is proper balance and weights for weighting the articles for the post and that scale of postal charges is hung up near the dispatcher.

5.28. Custody of service Postage stamps

After the service postage stamps have been verified by the Assist. Audit officer/Supervisor at the closed of the day, the dispatcher should keep a reserve of stamps worth Rs. 50 for urgent work and hand over the remainder in a packet to the Assist. Audit officer/Supervisor, duly sealed for keeping it in safe custody of the Branch officer (GS). Every day in the early hours the Assist Audit officer/Supervisor will receive back the envelop from the Branch officer and hand it over to the dispatcher.

5.29. Use of service Postage Stamps

The use of service postage stamps is restricted only to the official correspondence addressed to Govt. departments and private parties resident of India when official correspondence has to be sent to any one residing outside India ordinary postage stamps should be used.

(c) LIBRARY AND PUBLICATIONS

5.30. Control & Upkeep

The library is attached to the General section and is incharge of a “Librarian”. He is responsible for the up-keep and proper performance of the work connected with the library and to keep the keys of almirahs and the room under the overall supervision of Branch officer (GS).

5.31. Registration and Distribution of Books and Publications

The books received in, purchased by this office shall be entered by the Librarian in a Register of books in form S-48 when new books are received or purchased at the instance of any section/officer, the Assist. Audit officer/Supervisor will obtain orders of the Branch officer (GS) as to the number of copies intended for the library and distribution of other

copies to section/officers. The receipt of the books will be acknowledged in all cases and the fact noted in the remarks column of the Register.

5.32. **Spare copies of Books and Publications**

(i) As a General rule, not more than one copy will be placed in the library. Extra copies of books and publications ordered to be kept in stock will be placed separately and will not be available for reference.

(ii) As soon as a new edition of a book is received, the Librarian will take orders as to the number of copies of previous edition to be maintained in the Library and as to the disposal of the copies, if any, over and above the number so retained. The surplus copies of the old edition will be examined on 31st of July each year and orders as to their disposal by sale or otherwise obtained.

(iii) When almirahs, calendars, establishment list etc. are distributed in the office, a copy of the edition immediately preceding shall be retained in the library and the remainder disposal of under the orders of the Branch officer (GS).

5.33. **Catalogue**

The librarian will maintain a catalogue in which the names of the books, grouped under a subject will be so arranged that the book of the same class or subject appear at one place. Each book will bear a letter to denote it classes and a number within each class. A subsidiary number may be given if the book is one of a series of the same kind. The books will be arranged in the almirahs in the order in which they are entered in the catalogue i.e. by consecutive number within a class. No entry should be scored out except under the dated initials of the Branch Officer (GS), accordingly reasons of scoring out against the entry.

5.34. **Issue of Books**

(i) Books will be issued on requisitions in writing signed or countersigned by the Assistant Audit officer/Supervisor or Branch officer. When a book is supplied the requisition should be endorsed "Issued" by the Librarian and an acknowledgement shall also be taken in the issue register from the receiver. In the event of the book requisitioned being not available, the slip shall be endorsed "Not available" and returned to the signatory. The requisition will be retained in the library till the book is returned.

- (ii) Application for more than one book should not be made on one form.
- (iii) The signatory to the requisition will be responsible for the book issued in it, until it is duly returned.
- (iv) On return of the book, the requisition slip relating to it will be returned to the signatory, indicating thereon the receipt back of the book in the library.
- (v) The books taken from library should normally be returned as soon as the purpose for which it is requisitioned is served. In any case, the book should not be retained for more than a month unless the issue is renewed. The librarian should send reminders in cases of delay in return of books.

5.35. **Hours of or attending to requisitions**

The library will be open from 10.30 A.M to 3.00 P.M daily for the purpose of a attending to requisitions. No book will be issued before or after these hours unless they are very urgently required.

5.36. **Scrutiny and verification**

The Assistant Audit Officer/Supervisor (GS) will be responsible for seeing that the catalogue (Para 5.34 above) of books is properly prepared and kept up to date. He should also ensure that the books marked for librarian have actually been entered in the catalogue at the proper place and initial the register in token of the same. He should also review the requisition slips with the librarian and see that there is no under duly in return of books.

5.37. **Annual verification**

The annual verification of the books in the library shall be done by a AAO/Supervisor of an O.A Party in the last week of 'December' each year and a list of missing books will be made out and submitted to the Sr. DAG (Admin) through Branch Officer in-charge (GS) for orders.

5.38. **Corrections to codes/Manuals**

(1) The corrections slips to all Acts, codes, manuals and books of reference etc. kept in the library shall be got pasted by the Librarian at their appropriate places. He will ensure that all the books kept in the library and issued to Branch Officer/Group Officers are corrected and kept up to date.

(2) A register of corrections in Form-VIII should be maintained by the Librarian. One page each should be allotted to each books kept in the library and issued to Branch Officer / Group Officer for which correction slips are issued. This register may be put up to the B.O. on the 13th of each month.

(3) A daily progress register in Form-IX is maintained to watch the progress pasting of correction slips and the issue and receipt of books from the library. This should be submitted to the B.O. on first working day of each week.

5.39. **Supply of Codes & Manuals to the C&AG**

(a) One copy each of the manuals and all financial rules and orders issued in the form of codes, manuals or standing regulations by the Ministries/Departments of the state Govt. as soon as they are re-printed or revised should be sent to the C & AG for his office library.

(NOTE-In cases where later editions are published, only latest edition need be sent)

(Authority: -C&AG's No. 72-Res-22/54, dt. 09-04-1954)

(b) The copies of the manuals of this office as soon as they are revised/re-printed should also be sent to sister offices in exchange of the copies of the manuals of this office. The corrections slips to these manuals should be sent / received to keep the manuals up to date.

(c) All publications containing percentage of Audit and detailed process of Audit should be treated as "Secret" and "for official use only".

(Authority: -C&AG's Endt. No. 526-Admn. II/303-54 dt. 30-04-55 on G.I.M.F. No. F. 7(2)-AD. I/44, DT. 25-11-55)

5.40. **Supply of copies of codes etc. at concessional rates to members of staff**

Priced publications of codes, manuals etc. issued by Govt. of India, the local Govt. and the C & AG of India are supplied to Staff of the Audit offices at 50 % of the price, 25 % of the remaining amount being met out of the contingent grant of the office and the remaining 25 % representing the discount allowed by the publishing departments. The concession should not be granted to any person except under the orders of the Head of office.

(Authority:- GOI. M.W. H.Fs letter No. S&P / 11-22-30/57 dt. 22-01-59)

5.41. **Procedure for procuring codes and Manuals (with correction slips)**

It has been decided that the offices subordinate to the C&AG should obtain the codes & manuals (including corrections there to) from the Manager of Publications, New Delhi for

supply to the staff at concessional rates for V.P.P. priced at 75 % of the full cost (25 % discount being allowed by the publication Branch). The office will accordingly consolidate periodically the requirements of the staff in respect of the number of copies of the various publications (including corrections) required before placing an indent with the publication branch. The indent should contain a certificate to the effect that the publications are required for supply to the staff at concessional rate. The office will take the delivery of the parcel after paying the charges from the contingencies, the amount being recouped later on by recovery from the staff. The VPP charges will initially be met out of the Permanent advance. Two third of these charges will be recovered in recoupment of advance from the persons concerned and the remaining one third finally debited to the office contingencies.

(Authority: -C&AG's letter No. 3551-II/2-49 codes dt. 04-11-50)

- 5.42. **(A) Supply of codes and Manuals for use by officers and sections:-** Copies of codes and manuals relevant to the work done in the section under their charges will be supplied free of cost to the Branch Officers and various sections for official use. The books supplied to the sections will be in the custody of AAO/Supervisor. A register will be maintained by the Section and the books received in the section will be entered in it. The fact of the books having been handed over to the successor AAO/Supervisor at the time of change in incumbency should be mentioned in the note of handing / taking over of charge.

(B) Supply of Codes and Manuals

(a) Every Gazetted Officer, Supervisor and SAS passed auditor should be supplied with a copy of General books of reference, as also the correction slips issued there to from time to time. The Govt. servants concerned will be personally responsible for the proper maintenance of these books. Books so supplied will be treated as personal copies and may be taken with him by Govt. servant on his transfer to another office. The books marked 'Secret' or 'for use of IA & AD only' should however, be supplied only to personnel working in the Department. These books which are not priced publications and are marked 'for use of IA & AD only' should be got back when a copy of a revised edition is supplied or when the concerned Govt. servant quits service or is transferred to another office/Department/Govt.

(b) Un-priced books marked as 'for use of IA&AD only' are supplied to candidates for Departmental Examination. These should be taken back to stock as soon as each examination is over.

(c) With a view to facilitating their preparation for departmental confirmatory examination/SAS examination, to keep them posted with the latest rules, orders etc. and also to increase their efficiency, the Sr. Auditors/clerks may be supplied with such priced publication of the IA & AD, Central and State Govt., as are of general use in the office, together with sets of corrections thereto at 50 % of the cost price, 25 % being met out of office expenses and the remaining 25 % being covered by the discount allowed by the publishing departments. In case where the publishing departments are not prepared to supply the copies at 25 % discount, whole of the balance of 50% of the cost price should be met out of office expenses grant of the office. The supply of books at concessional rates will be made to the person concerned only once. In case of loss of books supplied under this Para, the second or further copies if asked for should be issued at double the market price, and no reduction should be made in respect of the price of the copy or copies already purchased.

(D) STATIONARY & FORMS

5.43. Stationary:-

The rules of the central stationery office issued under the authority of Govt. of India for the supply and use of stationery stores should be followed strictly.

The Controller of Printing and Stationary, Calcutta, supplies the various items of stationery articles according to the scales fixed by him vide his No. 5-II/52 P&C dt. 14-07-74. Annual indent for stationery prepared in the form prescribed by the stationery office should be submitted by 1st July, complete in every respect, with reference to past consumption stock in hand, estimated requirement and annual allotment fixed for the office.

5.44. Stock Register: -

An account of receipt and issues of stationery stores is maintained in Form S-41. The stores received from the STATIONARY OFFICE, CALCUTTA or purchased locally should be brought to account in the Register immediately and the relative entries initialed by the stationery clerk in token of the check. Weekly balances should be struck and checked by the AAO/Supervisor (GS). The stock should be checked monthly under the general supervision of the Branch Officers (GS). A certificate to that effect should be recorded on the register.

5.45. Claims for Shortages: - If the package or consignment of stationery articles is suspected to have been tampered with or damaged, the weight of the package or consignment should be

verified with the weight recorded on the Railway Receipt by having it re-weighted at the railway station and taking "open delivery". After checking the contents as per the packing list, a claim for shortage if any, should be made against the Railway. If this procedure is not followed, the Controller of Stationery will not admit claim for short issues.

5.46. **Rubber stamps and office Seals**

(a) Rubber stamps like other stationery items are to be obtained from the stationery office. Indents for the rubber stamps should be prepared in triplicate accompanied by drawings or impressions and special instructions if any.

(b) In view of the work involved in the central stationery office in complying with the demands for rubber stamps in small values and small numbers, the controller of stationery has decided, that the requirements may be obtained by Heads of Department locally under Rule-8 of the Rules of central stationery office up to Rs. 1000 p.a. without any limit on purchases at a time and only beyond these limits, indents should be placed on him.

(Authority: - Circular No. 92/P&S/46, 30-07-46 from Controller of Printing & Stationary & GOI M. of H.Y. & S.O.M. No. S&P/11-61 (28)/58, dt. 15-01-1960 with C&AG's endt. No.270/NGE-I/47-60, dt. 10-02-1960 & C&AG's No. 3229-NGE I/81/79, dt. 30-10-79)

(c) The Government of India, Stationery Office, Calcutta will conclude annual rate contracts with the rubber stamps manufactures. Copies of the rate contracts will be supplied to all the offices. These indents will be specifically authorized to act as Direct Demanding Officers against rate contracts. Any Direct Demanding Officer requiring rubber stamps may place a supply order (in form SO-621-B) directly on the rubber stamp manufactures. The supplies of the rubber stamps will be inspected, received and paid for directly by the direct demanding Officers. Any complaint about the performance of the manufacturer will, however, be brought to the notice of the Govt. of India, stationery officer, Calcutta with full particulars including a copy of the supply order and copies of correspondence exchanged with the manufactures. At the time of placing supply orders, the direct demanding officers should keep in mind that the round shaped rubber stamps with state Emblem are indent for exclusive use of the Indian Embassies, and other high dignitaries, and that oval shape rubber stamps only are to be used by other indenters. The manufactures should also be advised in appropriate cases, to take

special safeguards against the possibility of counter filing of Govt. rubber stamps by unscrupulous persons.

(Authority: -GOI. stationery office No. 519/85/64 GAN, dt. 30-01-65, received under C&AG's No.367-NGE-I/75-65, dt. 17-02-65)

5.47. Economy in the use of paper

(a) The detailed instructions regarding economy in the use of paper are contained in the 'Pamphlet' containing the important instructions on economy of paper and stationery articles received under the Govt. of India, Ministry of Works, Housing & Supply letter No. 2 (5)/53-S&P I, dt. 13-8-1953, endorsed under C&AG's letter No. 3956-NGE-I/86-53, dt. 09-12-1953 and orders issued thereafter from time to time.

(b) According to the existing instructions, all requisitions for printing are to be signed by the Head of the Department in the case of publications and by Head of office in the case of forms. The GOI, Ministry of Works, Housing & Supply have now suggested that all such requisitions for printing of publications as well as of forms, should be screened by the Head of the Department before they are placed on the Printing and stationery department. Officers and staff at all levels should take utmost care to use paper economically. Both sides of the paper should be used where ever possible and all type written work should as a rule be in a single space.

(Authority: - C&AG's letter No. 2005-Admn. II/359-62, dt. 21-11-1962)

5.48. Indents for printed forms from Manager, Forms Press, Calcutta

The due date for dispatch and indents for forms is shown below-

(1) Standard & Special Forms: - 1st December preceding the year of requirement.

(2) Indents for calendars mentioned in succeeding paragraph should be prepared and dispatched so as to reach the Manager, Forms press, Calcutta not later than 31st August each year for enabling that officer to ascertain approximately the number of copies required to be printed and to place printing orders, accordingly in good time to complete supply by the 1st week of subsequent to 31st August are liable to be returned owing to the stock being insufficient to meet late demands.

5.49. Indents for calendars: -

Indents for forms.

S-143 (Desk calendar refills)

S-144 (Desk calendar refills)

S-146 (card calendars) and

Should always be accompanied by certificates in the following form as otherwise they are liable to be returned “certified that-

(i) The number of copies of Forms S-143, S-144 and S- 146 indented for in each case is actually required for Gazetted officers of this office.

(ii) The number of copies indented for a Form No. S-114 is required for the use of Gazetted officers and non-gezzeted officers who actually need a diary for the efficient discharge of their duties”.

(Authority: - Extracts from memorandum No. D62/11/34 dt.22-3-1934 from the Controller of Stationery and Printing, Calcutta forwarded under Auditor General’s No. 2169-Admn-573-51 dt. 08-08-1951)

5.50. Indents for Supply of Stationery and Forms

(a) Indents in from SY-305 should be prepared by each section on the prescribed scale and presented to the stationery branch not later than 5th of each month. The requirement will be scrutinized by the Stationery clerk and different dates fixed for different sections for supply of stationery. Any reduction in the indent for reason other than the shortage of stock, regulation according to scales, should be submitted to the Sr.DAG (A) for orders. Only one requisition form each section shall be entertained in one month. Supplementary indents should be in the form of special indents and should be countersigned by the Branch officers giving the reasons for additional requirements. Any extra demand over and above the special indents should have the approval of Sr. DAG (Admin). The indent for extra demand should give the reason as to why the requirement was not correctly assessed initially. After receipt of the stationery in section the Assistant Audit officer/Supervisor is responsible for economic use of the stationery.

(b)General forms required by section are also issued on monthly requisitions in form SY-305 to be prepared one for each section not later than 5th along-with requisition for stationery. The procedure for supply of stationery will apply, mutatis mutandis to supply of forms also.

No issues will be a made from 29th to the end of the month.

5.51. Annual Report on obsolete forms and forms not required

From the monthly indents received from the sections, the forms clerk should prepare statistics of forms which have not been indented by sections during the last 12 months and submit to the Sr. DAG (Admin) a report on 15th of November each year about the forms not required. The AAO/Supervisor (GS) will also review the stock of the forms and report the Nos. of forms which have become obsolete. A decision to dispose off such forms shall be taken on submission of such a report.

5.52. Stock book of Forms: -

Stock books in form SY-240 should be maintained in General Section for the whole stock of Forms. As soon as the supply is received, they should be checked, brought to account in the stock book and noted against the invoices sent by the Manager, Forms Press and returned to him duly acknowledged without any delay. Supplies to sections and branch office vide Para 5.44 above should be noted against the entries in the stock book and monthly total of balances worked out, by the first week of next month. The stock books should be closed annually and entries totaled and balanced.

5.53. Printing of manuals at a press other than the Govt. of India Press

In the event of the inability of the Controller of printing and stationery to print the Manuals etc. of this office, the cost of their printing at a press other than the Govt. of India Press, should be met from the budget allotment of this office. Before, however, any job is entrusted to a private press, the prior approval of the Controller of Printing and stationery to their printing by a private press as required by the rules of printing and binding should be obtained. In doing so all the relevant information including the quotations received from the various presses, should be furnished to him. As far as possible the paper required for the purpose should be procured from the stationery office of the Govt. of India Press.

(Authority: - C&AG's letter No. 728-Admn. II / KW 2152 dt.30-5-53)

5.54. Binding work

While sending proposals for binding work, the following instructions of the Controller of Printing and stationery should be borne in mind.

(a) Standard account forms should in future be obtained in bound registers, where necessary, from the Manager of Forms Press, Calcutta. For the purpose a requisition Form Nos-99-B duly filled in all respects should be sent to the Manager of Form Press, Calcutta along-with the indent in Form S-96 for the forms intended for. The following particulars in respect of binding etc. should invariably be supplied along-with the requisition where necessary: -

- (i) the number of forms each register should contain.
- (ii) the style in which the register should be bound.
- (iii) the manner in which the pages should be machine numbered in each register , and
- (iv) the space (i.e. whether ruling should be 1/4" or 1/2") etc. apart, that should be left between the rules when the forms are required to be machine ruled.

(b) In determining the style of bind to be provided for register etc. due consideration should be given to the extent of handling each volume will receive i.e. whether daily, frequently or occasionally and the period for which it will be preserved. For instance, if a register will receive handling daily and frequently, and will be retained for a period of not less of 10 years the style of binding should not be inferior to "leather back and corners, cloth, sides board". If the extent of handling will not be great and the period of retention will be short an inferior style of binding such as "cloth back, paper sides, cut flush board" should suffice. Register of less importance which will be retained for not more than one year, or so, may be provided with a thick paper cover only.

(c) In the case of certain specific form which owing to there size and complicated nature, cannot conveniently be obtained in bound register, from the form Press, Calcutta. The Controller of Stationery and Printing will be prepared to authorize local binding. The number of such forms should be kept down to the absolute minimum and no form which could be obtained in bound registers from the forms Press, Calcutta should be bound locally. The specific sanction for getting these forms bound at the respective local Govt. Presses should be applied for and obtained before loose copies of forms are intended for from the Forms Press, Calcutta, and the sanction once accorded will be effective for subsequent years unless otherwise stipulated. When applying for the sanction, the style in which it is proposed to have the registers bound should be stated.

(Authority: - Auditor General's letter No. 693-Admn. II- 224-33 dt. 17th Nov. 1933 and Controller (Printing and Stationary) letter P-30-25-33 dt. 8th Dec. 1933)

5.55. **Printing of forms etc.**

(i) All printing work required by this office should be done at the Govt. of India Presses, unless an exception is specially authorized by the Controller of Printing and Stationery. For rules of Printing of Publications etc. see the booklet "Rules for Printing and Binding" of the Printing and Stationery Deptt of Govt. of India.

(ii) The cost of printing the manuals etc. furnished by State Govt. presses is not subject to scrutiny by the Controller, Printing and Stationery but only the rates of Printing by Private Presses are subject to scrutiny and approval of the Controller of Printing and Stationery (vide Controller of Printing and stationery letter No. 6/35/52-P (1) dated the 18th June 1953).

(iii) All requisitions for printing work before being issued should be examined by the stationery and forms branch with reference to the lists of publication the printing of which has been authorized by the controller of Printing and Stationery vide Appendix 6 of the "Rules of Printing and Binding" and other rules on the subject. He is also responsible to maintain the list up to date by incorporating additions etc. sanctioned by the Controller of Printing and Stationery under Rule 10 and 43 of the Rules referred to above.

5.56. **Instructions to be observed in respect of Requisitions for printing: -**

(i) In the absence of any special instructions all type will be kept stationery in the Printing office for 14 days (7 days in the case of confidential and secret works) after final copies have been sent by the Press.

(ii) When it is desired to keep type standing for a longer period than is prescribed at (1) above. Instructions must be given on the requisition forthwith with brief reasons for the instructions. Similarly where it is desired to have the type broken before the period in (i) above instructions to that effect should be given on the requisition form.

(iii) Type will not be kept standing for more than six weeks after the final copies have been sent by the press except on the orders of the AG/Pr.AG. who should give the period for which type is to be kept standing on the requisition form.

(iv) Where the whole or part of the work will be required to be reprinted in more or less the same form, information to this effect should be given on the requisition.

(v) The number of copies required should be correctly estimated.

(vi) If the required information is not given on the requisition, such requisitions will be returned by the press for furnishing the information.

(Authority: - Controller of Printing and stationery Govt. of India, Memorandum No. 29/8/37-P dated the 14th March, 1938)

NOTE-1: - Requisitions for Printing should not be marked "Immediate" except under special orders of the Pr. Accountant General/Accountant General, as extra expenditure on overtime will be involved and when so marked they should be accompanied by an overtime memorandum in form S-36 (Rule 15 of the GOI Rules for Printing and Binding).

NOTE-2: - Very great care should be exercised in marking requisitions for printing urgent and giving date for supply of proof and fair copies.

(Authority: -Controller of Printing and stationery memorandum No. 29/4/38-P dated the 10th Nov. 1938)

5.57. Printing only on authority of Controller of Printing and stationery: -

No printing work may be carried out at the presses unless such printing has been authorized by the controller of printing and stationery or except (a) on cases of printing at the Govt. of M.P. press, if the work is on behalf of that Govt. or (b) it is covered under rule 10 (c) and 10 (d) of the GOI rules of Printing and Binding (see also Rule 43 *ibid*). The authorization of the Controller of Printing and Stationary should always be quoted on the requisitions in form-99 duly signed by a Gazetted officer, whether the requisition is made to the Controller of Printing and Stationary or to the Superintendent, Govt. Press except in cases falling under exceptions (a) and (b). In the case of requisition falling under exception (a) the cost is debitable to Govt. of M.P. (Rule 14 *ibid*).

NOTE-1: - The Controller of Printing and stationery's sanction should be quoted only in cases where a new "Special form" for the printing of which sanction has been accorded recently.

NOTE-2: -For publications intended to be sold or stocked by Central publications branch a separate form of requisition viz. S-99 A is prescribed. Requisitions in this form should always be made in duplicate. This also applies to requisitions in form S-99-C when used for "Printing in lieu of duplicating".

(Authority: -O.M. No. 41/4/46-P dt. The 20th Sept. 1946 from the Controller of Printing received under C&AG's memo-No. 1118/298-46, dt. 14th Nov.1946)

5.58. Printing of circular letters: - No circular letter or any other new item of work should be sent to the press printing without the orders of the Accountant General, which should be obtained from the section through the group officer and the Sr. DAG (Admin).

5.59. **Material for Printing:** - Printing work should be sent in a complete and final form, type written on one side of the paper. References to Govt. orders etc. should as far as possible be given below the matter to be printed and not in the margin. Use of abbreviations should be avoided. The detailed instructions are given in Appendix-III to the Rules of Printing and Binding (vide Rules 16 and 17 of the Rules).

5.60. **Size of the publications:** - In requisitions to the Govt. of India presses for printing work of manuals etc. or corrections there to the actual size must be stated or a sample copy should be sent as, no record of the size of any particular item of work is kept in the press.

(Authority: - GOI. Controller of Printing order No. 30/1555 dt. 5th Jan. 1927)

NOTE: - The size of the copy for press should as far as possible be prepared on paper, which is not larger than foolscap i.e. 17" X 13" as the copy holders on the composing machines cannot hold paper larger than the above.

(Authority: -GOI. CPO 12/6/29 dt. 16th Nov. 1929)

5.61. **Changes in printing type and form: -**

The provisions of Rule-21 of the Rules of Printing and Binding should be carefully kept in mind i.e. printing matter once set up in the press cannot except in very exception circumstances be altered either in type or form as it involves additional payments in presses. Major correction should be avoided as far as practicable after the manuscript stage. Where such alterations are unavoidable prior intimation should be given to the Controller of Printing and Stationery and approval obtained. These orders will apply only in cases where the material for printing is sent to the Controller of Printing and Stationery.

(Controller of Printing and Stationery memo No. 9/7/55-P dt. 4th Aug. 1955 received under C&AG's endt. No.1126/Admn. II/374-55 dt. 16th Aug. 1955)

E- RECORDS BRANCH:-

5.62. **Record Rooms**

(a) The entrance of the Record rooms should be kept open only during office hours.

(b) The doors should be opened in the morning under the personal supervision of the Record keeper in-charge who should verify that the locks are intact. In the evening also the closing should be supervised and sealed affixed properly. Care should be taken that nobody gets an access to records without the knowledge of the Record keeper.

(c) Of the several entrances to record rooms only one entrance should be kept open and other kept locked. The keys should be in the custody of the Record Keeper.

(d) No stranger or outsider should be admitted to the Record room.

(e) No Group D employees or other person who does not belong to the office should be allowed entry in the record room. Record requisition slips should be delivered by the Auditors/Clerks, Group D (now MTS) to the record keeper or one of his assistants and on account of any Group D (now MTS) should remove any record from the Record Room without the knowledge of the Record Keeper. If any particular document is to be traced, the auditor/clerk may take the help of the Record Keeper or any of his assistants for the same.

5.63. Classification of Records

Only those records, which are to be preserved for a period more than a year, need be consigned to old record room. Those, which are to be retained only for a period of one year, should be kept in the section. A list of records with period of their preservation is given in Annexure-IV to this manual. To facilitate timely destruction of records, after the end of each period of preservation the register should contain ordinary entries for one financial year only.

5.64. Instructions regarding consignment of records to record room

(i) All records (i.e. Registers, files, vouchers etc.) to be made over to old records should be properly bound or tied in file boards or otherwise secured in bastas. No loose paper should ever be sent for record.

(ii) Each register or files should have recorded thereon, the name of the section, the nature of its contents, the year or years to which it contains and the year of destruction over the dated initials of the AAO/Supervisor. These should be specified in block letters on the Index slip form SY-322-C to be pasted on the outer cover of the register or files.

(iii) Damaged records should be properly repaired and those attacked by white ants should be cleaned before consigning to old records.

(iv) The record clerk should refuse to accept records not complying with any of the above requirements quoting the reasons on a slip while returning the records.

(v) Special reasons should be recorded on the Index slip, if any record is required to be prescribed for a longer period than the one prescribed as per rule.

(vi) Although no general rule prescribing that a particular record should be sent to old record after a fixed period can be rigidly followed, the Assist. Audit officer / supervisor should use their discretion in deciding that records not in current use are sent to old records.

(vii) Annually by the middle of November each year, the Record keeper should obtain a certificate from each AAO/Supervisor to the effect that all records which is not required in the section has been consigned to old record and there are no records which are not in current use.

5.65. **Dates for consignment of Records to Records Room**

The records to be sent to Records room shall be entered in transit register in form SY-307 in duplicate separately for each class of records. The entries in the register should be comprehensive and neatly written. All the sections should send their records to the record room at the end of prescribed periods on the dates as shown below.

(i) Records to be transferred after the close of the year	By 15 th May.
(ii) Records to be transferred quarterly	15 th May, Aug, Nov & Feb.
(ii) Records to be transferred monthly	By the 10 th of each month.

A report may be made by the Record Keeper to the Sr. DAG (Admin) if it is found that any section has failed to comply with the above dates, and after giving a week's time more to the section concerned.

5.66. **Special instructions for stitching bundles of Vouchers**

(i) Vouchers relating to various kinds of advances and those for payments on account of land acquired departmentally should not be mixed up with T.A., contingent and other misc. orders. The vouchers relating to payments of land acquired and advances for a complete year should either be arranged in separate bundles for the whole section or pasted in guard files, if there number is not large, as may be found convenient. Full detailed as to their class, and the year in which they are due for destruction should be shown on the Index slips on the bundle. In no case should vouchers relating to more than one year to place in a single file or bundle.

(ii) Records such as pay bills schedules etc. should be stitched in Volumes before being sent to Record Room.

(iii) The bundles of records which are to be preserved permanently should have clearly marked over them "Permanent" before such record is sent to Daftary (now MTS) for stitching in stiff board covers.

(iv) There should be an even-flow of records to the General Branch so that the Daftary (now MTS) may have regular work.

5.67. Acknowledgement of receipt by Record Clerk

The record clerk on receiving the records with the transit register should see that the particulars thereon agree with the entries in column (2), (3) and (4) and, if all is correct should initial in column (5) in token of receipt, and return the transit register to the section concerned.

5.68. Index Register- Registration of records in Record Room

On receipt of records through transit Registers of various sections, they should be promptly entered in an Index Register in Form SY-257, special care being taken to enter the year of destruction.

The register being a permanent record should be carefully preserved. The pages of the register should be serially numbered in a consecutive series and corresponding number prominently marked on the record itself.

When new volume is brought into use the old one should be closed by preparing on its fly leaf a simple index to show in what year the records named in it are due for destruction, thus: -

Year	Page/Item No.
1968	4/39, 6/54, 58.
1969	7/82, 86,88 etc.
1970	5/38, 6/59, 60.
1971	7/89, and so on.

5.69. Arrangement of Records in Racks

(a) The racks will also bear the same descriptive numbers corresponding to those in the Index Register, and the records should be arranged in their racks in the order of numbers given to them, due space being left for the records of the same class, which may afterwards be received for custody. Fresh space also becomes available through destruction.

(b) Bundle of vouchers should be arranged on the racks two or three on the top of each year with labels facing outwards.

(c) Registers and other bound volumes will be placed with their tracks exposed to view in regular lines on the edge of the shelves on which they are placed and they should not be pushed in farther than is necessary. The more even and regular the line, the easier is to be pick out the required registers or files.

(d) The books should be placed as to admit of a volume being removed with care, all over crowding should be avoided, as it tends to damage the binding.

(e) The Record Keeper will see that all the volumes are properly labeled. Should any label be injured or become defaced or drop off from any volume, a new label should be attached to the volume immediately.

(f) No records of any kind should be left on the floor or on the window sills or placed below the lowest shelf of any except as a purely temporary measure and when during inspection, it is enquired, the Record keeper should be in a position to give the reasons as to why the records are there, then they were placed there and approximately when they will removed from there.

5.70. Supply of Records from Record Room

(i) Supply of records from the Record Room should be only on presentation of requisition slip in form SY-301 duly initialed by the Assistant Audit officer/Supervisor of the section which requires it. In case the required document (s) is / are already destroyed or has been issued already, the requisition slip should be returned with a note on it to that effect.

(ii) The issues and return of record will be made during 10.30 AM to 3.00 PM only on working days. No .requisition will be entertained outside, these hours unless the requisition is signed by the Branch officer (GS).

(iii) All requisition slips of issues should be kept in a guard file by the Record Keeper. The requisition slips shall be returned to the section concerned as soon as the records issued thereon are received back. The Assistant Audit officer/Supervisor of the section should ensure that these instructions are followed in each case.

(iv) The requisition slips, received back in the section on return of the records may then be destroyed by the Assistant Audit officer/Supervisor.

(v) The Record Keeper shall review the guard files once in a month and call for the return of records where the same has not been received back within 10 days of issue from the record room. In cases where the record is not returned even after reminder in form SY-246 within 3 days, a report should be made to the branch officer (GS) for orders.

(vi) All issues of records should be entered in the Record Issue Register form S-21 daily as and when requisitions are complied with. The date of return of the records should also be noted against each entry in appropriate column.

5.71. **Inspection of Record Room**

(a) The AAO/Supervisor (GS) is responsible for the supervision of old record rooms. He should inspect the record room frequently and, inter alia, see: -

(i) that all records are issued on requisitions on form SY-301 and the issues recorded in form S-21 the Register of record issue.

(ii) that complied with requisitions are properly kept and returned to the section concerned when records are received back.

(iii) that volumes of Index records forms SY-257 are properly maintained and written up to date.

(iv) that the records are kept in proper places with reference to their entries in the Index Record Register and in proper manner.

(v) that the records are not left on the floor except for a temporary period for which reasons are recorded.

The Branch Officer (GS) should also inspect the record room, and give remarks in the Register of Inspection. He should also give surprise visits and record serious defect to the Sr. DAG (Admin).

(b) A special report of Inspection by a senior Gezatted officer to be nominated by the Sr. DAG (Admin) for inspection of state of old record room should be submitted to the AG / Pr. AG on 15th June and 15th Dec, each year, which inter alia, shall contain whether all records due for destruction have been so destroyed or not. For this purpose the Branch officer (GS) will submit to the Sr. DAG (Admin.) a fortnight in advance of the due date, that an inspection of records by a gazetted officer is due so that the Sr. DAG (Admin) may select the Gazetted officer.

5.72. **Destruction of Records: -**

(a) Annually a list of records due for destruction as per the Register of Index (SY-257) shall be drawn for up by the middle of May by a Senior Clerk for weeding out records for destruction. The list shall be in form SY-256-A "Register of destruction of Records" and shall be consecutively page numbered. The register shall than be circulated among the concerned sections which will scrutinize the list with reference to the objection books, half margin

register etc. and see that no records which will be required or reference in connection with outstanding objection is included in the register. The record keeper shall obtain a certificate from the AAO/Supervisor to the effect that the records mentioned in the Register of destruction of records are not useful for audit purposes and can conveniently be destroyed.

(b) No record in the record room should be destroyed without the sanction of the AG/Pr. AG. Records connected with audit objections should be preserved till the objections are settled or withdrawn. Records connected with cases in the courts of law which have come to the notice of the section should also be preserved.

(c) The register of destruction of records will then be submitted to the Sr. DAG (Admin.) by 7th of June each year for recommending to the AG/Pr. AG, destruction of records certified by the sections to be fit for destruction.

(d) The records passed for destruction should be collected in convenient batches in a separate room under the personal supervision of the Branch Officer (GS) before they are removed for actual destruction with a view to ensure that only such records as are due for destruction and non else has been removed. For this purpose, it would be sufficient, if he carried out a test check of records at random and verify that they are included in the list of records to be destroyed and passed by the AG/Pr. AG for destruction.

(e) The destruction should then be taken in hand in order of the entries in the Register. As each record is destroyed, a remark should be given in the appropriate column in the register of Index (Form SY-257) under the dated initials of the record keeper with S. No. of register of destruction of records. The destruction of records should be supervised closely by the record keeper so as to prevent vouchers and other documents being put up by any chance to fraudulent use.

(f) A report of completion of destruction of records should be made by 15th June to the Sr.DAG (Admin) through the "Register of Destruction of records".

5.73. Records to be preserved for permanent retention and eventual storage in the National Archives of India

It has been agreed in consultation with the Director of National Archives of India that the following categories of correspondence files and records which are considered as important, should be preserved for permanent retention and eventual storage in the National Archives of India when their prescribed period of preservation in this office has expired.

(i) References to the C & AG for decision on audit questions and decisions thereon.

(ii) Orders sanctioning permanent establishments.

(iii) Orders communicating sanction to pensions together with first page of the applications, for pensions or the descriptive rolls as the case may be.

(iv) Reports and orders on defalcation cases.

(v) Orders and sanctions of a permanent nature (e.g. orders permanently exempting Govt. servants from the operation of rules in Civil service regulations, etc.).

(vi) Files containing materials bearing on the organizational history of the Department or of the Office concerned and these containing personal histories of distinguished men.

(Authority: -C&AG's letter No. 1064-Admn/120-46 / Pt. III dt. 27-5- 1955)

5.74. Destruction of Records pertaining to Persons migrated to Pakistan:- The records relating to Pay, leave salary, traveling allowance, pensions, should be preserved till their final settlement.

This applies to all Govt. servants who are under the audit jurisdiction of this office as also those serving in the IA and AD.

(Authority: -CAG's letter No. 7-Admn. II/35-51 dt. 06-01-55 and No. 153-54-Admn. II/35-51 dt. 09-02-55)

5.75. Precautions against fire

(a) No match or flame of any kind, naked or covered should ever be allowed in the Record room. Lit matches must not be thrown on the floor in the precincts of the office building. Smoking in the record room or near about is strictly prohibited.

(b) The dispatchers and Daftaries who send parcels and packets and require use of candles should use them in lanterns or with globes having weighted bases.

(c) No electric light or fans should be left on when nobody is near about as besides waste of energy it causes risk of fire.

(d) Detailed rules regarding precautions against fire please see Annexure-II to this manual.

5.76. Duties of Record Keeper (Now MTS)

The following are the duties inter-alia entrusted to the record keeper-

(1) Receiving records for custody in the record room from section.

(2) Keeping the Index of records (SY-257) up-to-date.

(3) Complying with the requisitions or records (form SY-301) and to see that no records are removed from the Record Room without formal requisition.

(4) Labeling and numbering the records.

- (5) Making entries in the Record issue Register (form S-21).
- (6) Placing records in their proper places in the Record room.
- (7) Issuing timely reminders to sections through the Register for call of records (SY-246).
- (8) Prepare the register of destruction of records Form SY- 256-A annually with the help of a senior Auditor.
- (9) To see that no unauthorized person have any access to any record in the Record room.
- (10) That the record room is kept under lock and key and opened and closed in his presence.
- (11) That precautions are observed against any damage to the record in any way.
- (12) That the returns due from record room are submitted on due dates and records requisitioned are promptly issued.
- (13) He is personally responsible for the safety of the records and will see that no one smokes or take fire in any form into the record rooms.
- (14) He will be responsible to see that the rooms are kept clean and in order.
- (15) He is also responsible to see that all but one door are tightly secured and there is only one entrance and exit to the record room.

F-FURNITURE

5.77. Stock Account

The executive Branch under the overall supervision of Branch Officer (GS) shall maintain the following accounts in respect of furniture and other articles of stores (Dead-stock-including Locks and Keys) in the officers rooms, several sections of the office, canteen, clubs, etc.

- (i) Register of Dead-stock (serviceable articles).
- (ii) Register of purchases and distribution of furniture (Form IV to this manual).
- (iii) Register of repairable and unserviceable articles (Form III to this manual).
- (iv) Classified abstract of Register of Dead stock (Form-II of this manual).

All articles of furniture should be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification.

5.78. (1) Register of Dead stock (Form-I)

Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of each financial year and the closing balance carried forward to the following year. The articles

purchased or remodeled should be recorded as “receipts” during the year and those sent out for repairs or condemned as unserviceable for further use should be shown as “Issues” so that the closing balance arrived are on each occasion would show the actual position of all serviceable articles under each category.

NOTE:- Entries of Articles shown as “Issues” due to condemnation for further use should be got attested by the Branch officer (GS).

(2) Register of Purchase and distribution of Furniture Form-IV

Two Registers of purchases of distribution of furniture in Form-IV to this manual should be maintained i.e. one for articles costing above Rs. 25 each and other for articles costing less than Rs.25 Each. The value of the articles should be noted in the column “cost of each article” on the registers. Any article of furniture purchased or remodeled during the year should be entered in these registers at the time of receipt of articles and got attested by the Branch officer (GS), necessary entries being made simultaneously in the Register of Dead-stock. When the supplier’s bills are paid, all the columns of the Register should be completed to ensure that all articles received are duly recommended for and that payments made are noted against the entries for articles actually supplied.

The articles so received would either be issued for use in the section or taken on reserve stock with the storekeeper.

(3) Register of repairable and/or unserviceable articles Form-III

All repairable and unserviceable articles removed from sections etc. should be surveyed by an officer. On the basis of his report, orders of the AG/Pr. AG should be obtained for condemning them and thereafter they should be written off in the Register of Dead-stock, and brought on as “Receipts” in this Register. The articles should be inspected periodically with a view to their eventual disposal so as to avoid unnecessary accumulation. The register should be submitted to the AG/Pr. AG quarterly for orders for disposal or remodeling.

(4) Classified abstract of the Register of Dead-stock (Form-II)

This register is intended to show the distribution of the stock of the furniture among the various sections, officers etc. including the reserve with the storekeeper. One or more pages should be assigned to each sections, officers etc. The columns for the various types and models of furniture should be set out in the same details, as in the register of Dead-stock. Additions to and withdrawals from the stock should be recorded as and when they occur. The

register will thus show at a glance the stock of articles as supplied to each section etc. on any date. The balances of the articles in stock at the end of each year as recorded, should be abstract according to sections, rooms etc. and totaled at the end of the register in a summary. The balances in the summary should tally with the respective balance on that date as shown in the Register of Dead-stock under each category. The entries in the summary should be checked with those shown in the list of furniture maintained in the sections etc. and discrepancies, if any, set right. The classified abstract (with the summary) should be closed once in a year and submitted to the AG/Pr. AG through the Sr. DAG (Admin) with the certificate of agreement.

5.79. List of Furniture etc. in AAO's/Supervisor's Rooms

(i) The AAO/Supervisor of each section will maintain a list of all furniture in the section and will be responsible for the safe and upkeep of such furniture. A copy of the list shall be pasted on a cardboard and will be hung at a conspicuous place in the section. Change in the articles of furniture will be incorporated only with the knowledge of the AAO/Supervisor, Executive Branch who besides making changes in the classified abstract in his section will also notify to the AAO/Supervisor of the section for correction in the sectional list. The duplicate keys of each lock supplied to the sectional staff should be in the AAO/Supervisor's custody. Every time there is a change in the incumbency of the AAO/Supervisor, the furniture including the duplicate keys shown in the sectional list and with the AAO/Supervisor respectively should be checked with those in use and a certificate in the following form should be signed by the relieving and the relieved AAO/Supervisors.

“Certificate of Transfer of Charge-Report on Furniture”(including locks & keys)

- (1) Section.
- (2) Name of relieved AAO/Supervisor.
- (3) Name of relieving AAO/Supervisor.
- (4) Date of handling/taking over charge.
- (5) Articles of furniture- (To be detailed as in sectional list).
- (6) Locks & keys (including duplicate keys).

Signature

Relieved/Relieving Supervisor/AAO

Audit officer

(ii) As regard the list of furniture in the officers room and other public utility place such as canteen, clubs etc., the executive Branch is responsible to hang the list duly signed by the officer occupying the room.

(iii) The officers will be responsible for the furniture in their rooms. The stenographers concerned shall furnish the annual certificate in respect of Group officers. The furniture in common rooms etc. should be accounted for by the AAO/Supervisor Ex. Branch.

5.80. **Supply of furniture at the residence of Gazetted officers**

Such items of furniture, as may be essential for doing official work at residences of officers may be supplied free of rent under the orders of the AG/Pr. AG, who will also fix the scale of such supply. The present scale is given in the Annexure-V of this Manual.

Following rules should be observed for allotment of furniture at the residences of the officers-

(a) A receipt of the inventory should be obtained from each allottee for the furniture supplied to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair, wear & tear excepted).

(b) No non essential items of furniture such as sofa sets, clocks, electric lamps, carpets, durries, almirahs beds, dining tables, center tables, gikharies, heaters etc. should be supplied.

(c) All such furniture will be borne on the inventory of the office, which should prominently be shown in red ink, the items of furniture issued to officers at their residences.

(d) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and/ or correct according to the number borne on the inventory of the office.

(e) The orders of the AG/Pr. AG sanctioning such supplies should be reviewed once in two years to see that the numbers of articles of furniture issued are essential in the interest of office work and no curtailment is possible.

(f) In the case of AG/Pr. AG issuing order for the supply of furniture in his own favour a copy of the orders should be sent to the Audit officer. In other cases it will be sufficient to keep a copy of order on record for verification by Director of Inspection during his visit.

(g) The supply of furniture at the residence of the officers will not entitle them to claim (i) any rent for the portion of their residence used for office work and (ii) light charges and any other connected expenditure that they may have to incur.

(h) In offices where a definite scale has been prescribed, furniture in excess of the prescribed scale should not be issued. In cases where excess furniture, has already been issued, the same should be taken back immediately.

(i) In respect of the officers who retire or transferred or otherwise quit service, the items of furniture issued to them should be taken back immediately on the occurrence of the above events.

(j) Officers under suspension are not eligible for retaining furniture at residence.

(Authority:- CAG's circular No. 644 NGI-I/145-79 dt. 23-2-80 and 555-NGI-III/25-83 dt. 16-02-88)

5.81. Powers to incur expenditure on the purchase and repair of furniture:-

The AG/Pr. AG has been delegated with powers to sanction expenditure on purchase and repair of furniture for his office and offices under his administrative control subject to availability of funds and scales of furniture prescribed from time to time (The present scale is given in Annexure-V to this manual). The sanction of the C&AG will have to be obtained for the purchase (but not for repair) of non-scale items of furniture. All applications for such sanction should contain full justifications for the new purchases to be made, the estimated cost, the details of stock in hand and all other relevant particulars.

NOTE:- In respect of all purchases of furniture in excess of the powers delegated to the AG/Pr. AG prior sanction of the C&AG is necessary even though the furniture is obtained through Director General of supplies and Disposals and there exists budget provision to cover this expenditure.

(Authority: - C&AG's letter No. 1354-NGE. I/207-65 dt. 25-06-1965)

5.82. Physical verification of dead stock and other articles of stores: -

During April each year a physical verification of all articles of furniture and other articles of stores should be conducted by an outside Audit Party/officer (s) the work being completed within the least possible period. A report on the verification should be submitted to the AG/Pr. AG through the Sr. DAG (Admin) by middle of June.

5.83. Procedure for disposal for obsolete, surplus and un-serviceable stores: -

Apart from the careful observation of the provisions of Rule 196 to 200 of the General Financial Rules, 2005, the following general instructions should invariably be followed, by all officers entrusted with the disposal of the stores: -

(a) Where the articles are sold by public auction, the Branch officer (GS) or any other officer nominated by the AG/ Pr. AG should invariably attend the auction and record the final bids.

(b) The Branch Officer (GS) or the officer deputed as above should also be present when the articles sold are released, his presence being most essential when the release of articles takes place some time after the auction or when it involves processes of weightiest etc.

(c) A report of surplus stores for disposal should be prepared in Form V to this manual. This report should be signed by the Head of office or other officer nominated for the purpose after satisfying that all the stores included in the surplus stores have been correctly included in the surplus report.

(d) A sale account should also be prepared in Form-VI to this manual. It should be signed by the officer who supervised the auction after comparing the entries made in the sale a/c, with the report of the surplus stores. If another officer is present at the time of release of the articles, the entries in column 9 should be attested by such officer.

(Authority:- GoI. M.F. OM. No. F11 (5) E. II/A/59, dt. 13-02-1959)

G-TYPING BRANCH

5.84. After introduction of Computers in the office, the Typing work has been entrusted to concerned sections. Hence no separate typing branch exists now.

H-ESTATE MANAGEMENT

5.85. Estate Management: -

The Estate Management Branch under the supervision of the Branch officer (GS) shall allot staff quarters, shops and Community Hall, Allotment of Guest Houses, maintenance and minor construction work of Audit Bhawan, Shastri Nagar Colony and court cases related with Estate Management.

I- I.S. WING

- 5.86 Word processing and Computerization of house keeping and Audit functions etc, computer training, I.T. Audit, Issue and Maintenance of computers, printers and related accessories if any etc., and maintenance of its records.

CHAPTER 6
MISCELLANEOUS

Section 'A' Control over General State of Work

6.1. General:-

The procedure for effective 'control over the state of work' in the office is stated in Paragraph 1.15 of CAG's Manual of Standing Orders (Administrative), Vol.-I, 3rd Edition. Reports and returns of a general character to be submitted / maintained commonly by all sections are dealt with in this section of the chapter. Reports and returns special to different sections/branches are dealt with in respective Manuals of those sections / branches.

6.2. Calendar of Returns:-

Returns, statements, reports etc. due to/from outside offices other sections of the office or due for submission to the Branch Officers, DAG, Sr. DAG, and the Pr. AG/AG should be collected by the AAO, Supervisor and their submission/receipt watched through a calendar of Returns in Form SY. 264. Daily the AAO/Supervisor should examine the Calendar of Returns to see that returns/reports due on that day submitted promptly. The Calendar of Returns should be submitted every week on each Tuesday to the Branch Officer along-with an abstract of position of returns issued or submitted and the extent of arrears up to the end of previous week. The AAO/Supervisor will be responsible for the punctual submission of all returns/reports referred to in the Calendar of Returns. The Calendar of returns should also be submitted to the Group Officers on the 5th of every month along-with the Arrear Report for the preceding month.

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

PART I:- All returns of a permanent or recurring nature due to authorities outside the office.

PART II:- All items of Accounts, returns, registers etc. of a recurring nature due to submission to the Officers or other sections within the office.

PART III:- All returns, accounts, report etc. of a recurring nature due either from outside officers or sections.

PART VI:- Occasional returns report, etc. to be taken up for disposal or due from outside offices or sections.

Each Part of the Calendar of Returns should be divided into (a) Annual (b) Half yearly (c) Quarterly (d) monthly (e) Fortnightly and (f) Weekly, the entries in each division arranged in order of the dates on which and the matter in which (for annual, Half yearly and Quarterly) they are due for submission/issue. Sufficient space should be left for new items introduced during the year in each part/division. The first five columns should be entered at the beginning of the year from the previous year Calendar of Returns.

It will be the responsibility of AAO/Supervisor to see that the Calendar of Returns is complete and kept up-to-date and all entries are copied from the previous Calendar or Returns correctly. He should also record a certificate to that effect on the first page of the Calendar of Returns. A test check of the entries given in the calendar or returns will be conducted by Co-ordination section and report submitted to the AG./Pr.A.G.

6.3. **Monthly Arrear Report:-**

In order to present to the Pr. AG/AG a complete picture of the state of work of the office as a whole, each AAO/Supervisor should prepare a monthly report of Arrears on 5th of every month in the form prescribed and a summary of Arrears in Mandays prepared in Performa in Annexure VI to this manual.

The report is intended to show the degree of control and management of the work exercised by the AAO/Supervisor. The Branch Officer should review the report carefully and submit it to the Pr.AG/A.G. through the DAG/Sr. DAG in supervisory charge with his remarks, if any.

On approval of the report, the same may be sent to Co-ordination section or OE-I section (Bhopal) through R.A. Co-ordination in respect of Sections of Gwalior Branch of AG (E & RSA), as the case may be for analysis of the reports and preparation of the summary of arrears in the office as a whole. The complete position of arrears in the office will then be submitted to the Pr.AG/ AG.

A forecast of quarterly state of work report should be submitted by each Control Section so as to reach Co-ordination Section by 25th of each month of the relevant quarter and Co-ordination Section will submit the forecast to the Pr. AG (G & SSA) on 26th. In case 25th happens to be a holiday, the report should be submitted on the last working day prior to 25th. Reasons for arrears which are likely to be shown in the report should be explained in detail in the prescribed Proforma. Due date should also be noted in calendar of Returns of the Section.

(Authority:- Officer Order No. C.S./G-II/F-2, dated 5th Sept. 1986)

6.4. **Quarterly Report on the State of Work to the C&AG's: -**

A quarterly report on the State of works in this office showing the position as on 31st March, 30th June, 30th Sept and 31st Dec. should be compiled by Co-ordination, O.E. Sections to be sent to the C &AG so as to reach his office on or before 15th of the month following the quarter to which the report relates. As the sectional arrear reports ending the above quarters, reach Co-ordination, O.E. section and that Section should consolidate the report and submit it to the Pr. AG/AG by 10th of the month following the quarter to which the report relates.

The report should be in the form of a descriptive memorandum reviewing briefly and critically the state of arrears in respect of all the different branches in the office. Prominent arrears such as those in audit, items under objections etc. should be indicated in the quarterly out in the report.

In addition to the various items of work, the position of arrears in the following respects should be indicated in the quarterly arrear reports: -

- (i) Amounts (and item) placed under objection more than six months old.
- (ii) Pending Inspection Reports on 6 months old.
- (iii) Inward and outward correspondence pending for disposal in this office for more than a month, full details should be given in the report of the correspondence pending for more than 3 months.

The calculation of arrears in Mandays for outstanding correspondence should be made on the basis of 20 letters per Mandays.

For other items for work the following yardsticks should be adopted for assessing arrears in terms or Mandays. In cases where yardsticks have not been prescribed, the basis adopted by the section for calculating arrears in terms on Mandays should invariably be given-

Name of items	Basis of Computing arrears
1	2
A-Objections Book items outstanding for more than six months.	
(i) FAAS Sections: -	
(a) For other reasons	5 mts per item.

(b) Service payments recovery 5 mts per item.

(ii) CASS (Works)

(a) For want of Technical sanction 3 mts per item.

(b) For want of Administrative approval.

© Miscellaneous objections 15 mts per item.

B- Inspection Reports 12 mts for each paragraph or sub-paragraph

(Authority: -C&AG's No. 53-Admn.7/55-58 dt. 07-01-1959)

6.5. **Dictionary of References: -**

(a) A Dictionary of references in forms SY.256 for the record of references of important nature affecting the work done in the section should be maintained by each AAO/Supervisor. There will, however, be only one such dictionary for Works Audit Department to be maintained by G.A.D (Works) section. A sufficient number of folios should be put in the register and allotted to each alphabet which should be marked at the top of each sheet.

(Authority: -C&AG's No. Admn-593/539-25 dt. 24th April 1928)

(b) For the facility of tracing the orders, each reference should be noted on the sheets according to first alphabet of the main subject matter. Thus orders on "Traveling Allowance", "Leave" should be noted on the sheet bearing alphabets "T" & "L" respectively. The number and year of the Index Register shall fill in the column reference.

(c) The AAOs/Supervisors are responsible for keeping the dictionary of reference up to date by recording important orders from time to time and are expected to be intelligent in selecting the subject matters. As a matter of course, all important orders received in the section should find a place in the dictionary of references.

(d)The dictionary should be in the custody of the AAO/Supervisor and shall be accessible to every Auditor in the section wishing to find out a reference on a subject. It should be handed over to the successor along-with other papers. The Dictionary of references may be submitted to the Branch Officer for inspection on 15th February and August each year.

(e) The AAO/Supervisor will send their Dictionary of reference on 5th of each month to Co-ordination section for consolidation of all general orders, rulings and decisions of the C & AG, Govt. of India and the State Govt. or any other authority which do not find place in any code or manual.

Co-ordination section will maintain a centralized Dictionary of References for the office as a whole on the basis of gist's of orders/rulings communicated through the Dictionary of References of all sections.

(Authority: -C&AG's No. 1505-Admn. I/441-53 dated 17-8-54)

6.6. **AAO/Supervisor Reference Books**

AAO's are recommended to keep up reference books to record matters of interesting nature coming to their notice during the course of their official duties, which will not find place on any codal, manual or Dictionary of References.

6.7. **Note Book of AAO/Supervisor and Auditors**

A note book in Form VII to this manual should be maintained by each AAO/Supervisor and auditor for recording their points, which they are to watch further on which action has to be taken later on. Whenever the AAO/Supervisor comes across a reference which in his opinion is important but is not likely to go in any of the registers prescribed for the section, he should mark it "Note in AAO's/Supervisor Book/Auditors Note Book".

The following procedure should be observed in connection with the maintenance of the Note Book: -

- (i) All entries in the Auditors note-books should be attested by the AAO/Supervisor.
- (ii) The auditors notebook should be reviewed by the AAO/Supervisor and those of the AAO/Supervisor by the Branch Officer on the 5th of every month, the date being entered in the sectional calendar of returns.
- (iii) The AAO/Supervisor should satisfy himself that the auditors notebooks are properly maintained and are up to date. He should record a certificate to that effect in the monthly report on the state of work.
- (iv) Whenever there is a change in incumbency of the AAO/Supervisor/Auditor the Note Books should be handed over to the successor.

(v) The AAO's/Supervisor's note books should be maintained in addition to the reference book recommended vide paragraph 6.6 above.

(vi) The Note Books shall be submitted on 5th of each month to the AAO/Supervisor and 10th of each month to the Branch Officer.

(Authority: - Auditor General's No. 53-Admn. I/154-34, dated 24th Jan 1935)

6.8. **Digest of Important and Interesting cases**

Items for inclusion in the category will materialize when any topic of general audit interest arises, such as the scope or interpretation of rules and interesting cases dealt within the section from a higher audit point of view. The interpretation of the statutory rules is a subject, which requires some special training, and it is desirable that the auditors should be apprised of the line of reasoning on which particular decisions affecting the interpretation of rules is arrived at. When a wrong interpretation is in-force for a considerably long period, it would be necessary to make out a case for revision of interpretation and keep a note for inclusion in the "Digest of Important and interesting cases". The Digest will be prepared by E.C.P.A. section to which each section will supply material every month by 5th of the month.

6.9. **Suggestion for improvement in the procedure of Audit**

Similarly where during the course of audit any procedural difficulties are experienced, suggestion for improvement in procedure should be invited from staff members and scrutinized by the Branch Officers. These may be sent to Co-ordination section quarterly for examination and approval by the Pr.AG/A.G. in April, July, October and January each year.

6.10. **Half yearly Bulletins**

In order to keep the staff of this office abreast with important circulars and the latest amendments in the rules and procedures, etc. issued by the State Govt. (other than those included in CAG's quarterly bulletins) and various section of this office, half yearly bulletins containing such important circulars/orders is issued in the form of a booklet to all the Sections/Branches/Group officers by Co-ordination section as per instructions of the headquarters office. First half-yearly report covering the period from 1st July to 31st December is issued in February of the subsequent year and the second half-yearly issue covering the period from 1st Jan. to 30th June in August of the same year and so on. The

material for incorporation in the bulletins is to be supplied by the control sections of different groups.

(Authority:- CAG's letter No. 1051-NGE-I/37/61 dt. 01-06-1961 read with letter No. 37-NGE-I/44-68 dt. 09-01-1969 and office order No. IAD/21 dt. 25-07-1961)

6.11. Strict observance of the provisions of Manual of Office Procedure and other Manuals

(a) The AAO/Supervisor is responsible to see that the procedure prescribed in this as well as other manuals in the office is followed by the staff in the section and that no departure whatsoever is made without the orders of the competent authority as a special case.

(b) It must be clearly understood that "Convention" and/or "Old practice" is no authority for departure from the prescribed procedure as laid down in the codes and manuals. If any such departure comes to the notice of the Branch Officer it should be brought to the notice of Sr. DAG/AG/Pr. AG through a note to conform it to the practice followed, or for immediate discontinuance of the unauthorized practice.

6.12. Maintenance of Manuals

(a) Besides this manual there will be separate manuals dealing with the procedure in various branches or sections of this office. Each of these manuals should specify which AAO/Supervisor is responsible for keeping it up to date. The AAO/Supervisor Admin. XI section will be responsible for keeping this manual up to date.

(b) Every letter containing orders affecting the procedure of the office should be marked for incorporation in office Manuals, by the officer through whom it passes, and the section concerned should submit necessary proposal to the Pr. AG/AG through the Gazetted Officer for issue of correction slips.

(c) Two attested copies of the amendment approved by the Pr. AG/AG should be sent to the Section, which is made responsible for its maintenance and to keep, it corrected up to date.

(d) The auditor who puts up an amendment to the existing heading or insertion of a new heading also simultaneously put up correction to the table of contents.

6.13. Pasting of corrections to Codes and Manuals

The following rules in the interest of neatness and practical convenience should be observed in pasting correction slip:-

(i) Orders or portions of orders cancelled should be cancelled in red ink, with a note in brackets of the No & date of the correcting order. The canceling order should not be pasted in the manual.

(ii) Other small corrections should be similarly made in manuscript without pasting in the correction slips.

(iii) Longer additions should be pasted in as neatly a manner as possible. The first two or three words of the additions should be written in red ink and the number quoted.

(iv) Correction slips which are pasted should be pasted on to the inner margin of the book next to the binding.

6.14. Advance copies of corrections to codes etc

(a) Advance copies of corrections to codes and manuals issued by the Govt. of India and the C&AG should on receipt be transmitted to CASS (Works) and CASS. Forest and Report section in respect of correction slips relating to codes and Manuals of those sections and in all other cases to Co-ordination section.

(b) Advance copies of corrections to financial codes and manuals issued by the State Government will similarly be received by the section concerned. The receiving section should scrutinize it and take such immediate action as may be necessary including the distribution of copies to such other sections and should have them.

(c) Advance copies of corrections when distributed to the section, should be circulated among the assistants for information and kept close by the section officer until printed copies are available.

6.15. Calls for papers by Gazetted Officers

Whenever calls for papers and references or queries are made by any officer, the AAO/Supervisor should satisfy himself that the calls are attended to as early as possible. It should be seen that the information supplied or the papers submitted are complete and in case of call cannot be complied, the reasons therefore, may be put up to the officer through the Branch Officer.

6.16. Procedure for production of unpublished official documents in the Court of Law

The Law relating to the production of unpublished official records as evidence in Courts is contained in Section 123, 124 and 162 of the Indian Evidence Act, 1872 (Act I of

1972). The following procedure regulates the cases governed by section 124 of the Indian Evidence Act, 1872.

(1) In cases in which it is decided either by the Head of the Deptt. or in clear cases, by the official summoned and having under departmental rules, custody of documents, that the document is privileged only under Section 124 and not under Section 123, the officer summoned will himself claim the privilege in Form II where the document is a communication made to him or direct the subordinate officer to whom the communication was made to do so.

(2) In a case in which on receiving a summons, or a report from a summoned subordinate officer, Head of the Department decides that the document is not privileged under Section 123 but is privileged under Section 124 and is not a communication made to him but to some subordinate officer (who may not himself have been summoned), the Head of the Department should direct the subordinate officer to whom the communication was made (through the officer summoned) to claim privileged under Section 124 in Form II.

(3) Where the officer to whom a communication privileged under Section 124 was made is different from the officer summoned (usually subordinate to the latter), the officer summoned shall obtain the affidavit of the officer to whom the communication was made and submit the affidavit to the Court when called upon to do so. He should take the documents with him which he has been called upon to produce but should not handover them to the court unless the court directs him to do so. They should not be shown to the opposite party.

(4) Wherever in any case the Head of the Department is doubtful whether privilege should be claimed properly under Section 123 or Section 124, it is advisable to make a claim under both the provisions, the Head of the Deptt. Making the affidavit in Form No. I and obtaining affidavit in Form II from the public officer to whom the communication was made in official confidence.

(Authority: - C&AGs No. 2102-Admn. I / 603-55 dated 15-10-55)

6.17. **Processing of requisition for production of documents in courts of Law**

When a Govt. servant is summoned by a court of law to produce official documents for the purpose of giving evidence, the requisition should be dealt with as under:-

Discussions, opinions, correspondence etc. which may or may not have a bearing on the accounts: All the requisitions for such documents should be dealt with by the Civil AG in accordance with the procedure laid down in the Annexure to Para 2.41 of MSO (Admin) Vol. I., 3rd Edition.

NOTE: - It is neither possible nor desirable to categories documents for production of which privilege is to be invariably claimed. It would normally be desirable to claim privilege for original notes, rough drafts/memos, copies etc. as these are not authoritative and might be misleading. However each such case should be considered on merits and in the light of instructions contained in Para 2.41 of MSO (Admin) Vol. I., 3rd Edition.

6.18. Anonymous and Pseudonymous letters

No action should be taken on any anonymous or pseudonymous letters received in this office. If any member of this office has got a genuine grievance, complaint or suggestions to make, it should come in proper form and through usual and proper channel.

6.19. Handing over and taking over charge-Responsibilities of

(a) In the event of relief, either permanently or temporarily, on the section under his charge, a Gazetted Officer should draw a memorandum, setting out briefly the results of his special knowledge of the sections for the information of the relieving officer. The memorandum should, *inter alia*, give the defects noticed in the working of the sections and the extent of arrears and draw special attention of the relieving officer to cases which may require special attention. The officer taking over should examine the memorandum and with his remarks submit it to the DAG/Sr. DAG/ Pr. AG/AG for his observation.

(b) When a AAO/Supervisor is relieved either permanently or temporarily from a sectional charge, he should for the information and guidance of new incumbent draw similar memorandum *inter-alia*, showing the state of work, extent of arrears in accounts/audit/Review, the position of books in the section, important cases requiring special and constant watch etc. special care should be taken to hand over the “Secret memorandum of audit and review” and “Manual of standing orders (Technical)”. Any defects in working of the section should be specified with a statement of remedies applied or contemplated.

The relieving AAO/Supervisor should examine and submit the memorandum to the Gazetted officer in-charge who will record his observation as he may consider necessary. The making over and taking over memoranda of each successive section officers should be collected in a file and kept on record in the section.

NOTE: - The Branch Officer, AAO/Supervisor should prepare handing over notes in the prescribed formats No. I & II respectively as detailed in Form No. X and XI.

(Authority: - C&AG's Circular No. 223-OLM / 23-81, dated 6 April 1984)

(c) Whenever a Sr. Auditor/Auditor/Clerk makes over charge temporarily or permanently, another who takes over should give receipt for all the papers he receives over and show it to the AAO/Supervisor who should not allow the relieved auditor to leave the section. The relieving Sr. Auditor/Auditor/Clerks should ascertain whether the work is up to date and in order that prompt action be taken. He should report at once to his immediate superior any arrears or irregularities he may notice. The practice of taking away with him papers for disposal after a Sr. Auditor/Auditor/Clerk has handed over charge is objectionable. Any papers left un-disposed of on the date of handing over should be made over and will be disposed off by the successor only.

6.20. **Procedure for a change of name by a Govt. servant**

(a) A Govt. servant wishing to adopt a new name or to effect any modification (addition, deletion) in his/her existing name should be asked to adopt the change formally by a deed changing his/her name vide sample deed form given below. 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. For the publication of the advertisement in Gazette of India, the Govt. servant may be directed to approach the Manager of publication, Govt. of India publication Branch, New Delhi. After the above formalities have been complied with and a satisfactory evidence of identity and execution of the new name or change in the existing name should be recognized officially and entries in the Govt. records so far as may be necessary being amended accordingly. True copies of the relevant documents should be retained by the Head of the Office concerned.

(b) Addition/change in Surname only, on account of marriage/remarriage of a female Govt. employee

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

(c) Deletion of Surname or reversion to maiden name on divorce/separation or Death of the husband of female Govt. employee

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 b and c above.

Deed Changing Name/Surname

“By this Deed, I the undersigned ABC (New name) lately called A.C. (old name) employed as (Designation of the post held by the Govt. servant at the time) 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 my assumed name of.....

(2) For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records deeds and writings and in all proceedings, dealing and transactions, private as well as public and upon all occasions whatsoever use and sign the name ofas my name in place of and in substitution for my former name of

(3) Expressly authorize and request all persons at all times hereafter to designate and address me by such assumed name of Accordingly.

In witness whereof I have here up to subscribed my former and adopted names ofandand affixed my seal. Thisday of

Signed, sealed and

Delivered by the above

Name

Formerly

In the presence of

Witness 1.....

2.....

(Authority: - Govt. of India, Ministry of Personnel P.G. & Pensions O.M. No. 19016/1/87-Estt. (A), dated 12th March, 1987, copy received vide C&AG's circular No. NGE/39/87 No. 1468-NGE. 3/49-86, dated 17-06-87)

6.21. **Rules for the display of National flag of India**

(a) Normally the flag should be flown only on important Govt. buildings such as High Courts, Secretariats, Commissioner's offices, Collectorates, Jails and offices of District Boards and Municipal Corporations/Committees. It should also be flown on residences of the Ministers (both union and state), Chief Commissioners. The President and the Governors have special flags of their own and they will continue to fly these flags on their residences.

(b) On special occasions like the Independence Day celebrations, National week, January 26th, 15th August as well as on any other particular days of National rejoicing, use of the flag will be unrestricted.

(c) The AAO/Supervisor (G.S.) should see that the instructions are followed regarding hoisting of the flag on the office building.

(Authority: - Govt. of India, Ministry of Home affairs, letter No. 41 / 5 / 48 Public, dt. 14th June 1948 Admin. /17-48 dt. 10th July 1948)

6.22. Telephone Trunk call/STD register

A register in the prescribed Performa called Telephone trunk call Register which has been standardized by the Govt. of India should be maintained by each officer and each call booked by the officer should be promptly noted in that register.

(Authority: -C&AG's letter No. 842-Admn. I/70-60, dt. 19th March 1960)

6.23. Inspection of Senior Auditors/Auditors seats

It is necessary that the AAO/Supervisor should personally check up at periodical intervals, say every week, the tables, drawers, almirah and racks, etc. of the assistants under his charge with a view to ascertaining that important papers are not lying unattended to and that vouchers, letters and other papers are kept neatly and methodically, bundles of vouchers should be particularly examined to see that audit work is up to date and that un-audited vouchers are not lost sight off. It will not be necessary to check the tables of every auditor simultaneously but the rotation should be so arranged that each auditor's table/racks come for inspection within a month. A report of such a check may be submitted on every Monday to the Branch Officer.

6.24. Office orders and circulars

Office orders governing the work in the office and covering matters of office discipline etc. are issued from time to time. Important orders on office discipline, introducing changes in existing, procedure or practice, relating to the process of a audit and accounting based on circular letters received from the C&AG, as also those involving policy matters of administration etc. are issued over the signatures of the Pr. AG/AG by the controlling sections dealing with those subjects.

Following sections will, however, be responsible for issue of office orders on the subjects mentioned against them: -

- (a) FAAS (M) Section:- In respect of Appropriation Audit and all matters pertaining to FAAS sections/C.A.Ps.
- (b) O.A.D. Section:- In respect of all matters pertaining to works Audit Branch.
- (c) Office Establishment Section: - In respect of all matters relating to administration and Establishment.

- (d) Outside Audit Department: - In respect of all matters regarding conduct of local audit of civil departments.
- (e) Rev. Audit Wing:- In respect of all matters regarding local audit of revenue receipts.
- (f) Commercial Audit Department: - In respect of all matters relating to audit of commercial undertakings.
- (g) Coordination Section: - In respect of all matters pertaining to service conditions of Central/State Govt., and other miscellaneous orders.
- (h) General Section: - In respect of all matters relating to upkeep of office building, procedure of receipt and dispatch, copying work, Stationary, Library, records, Furniture and Estate Management etc.
- (i) Central Coordination: - In respect of all matters relating to Central Audit.

6.25. Distribution and upkeep of copies of office orders

Copies of office orders issued by various sections as in previous paragraph should be distributed to various sections through the General Section. Each section on receipt of an office order should circulate it among the members of the staff and obtain the initials in token of their having noted the orders. The AAO/Supervisor should then place such office orders in a special guard file "Office orders" kept for the purpose. Whenever any AAO/Supervisor comes across any office order, which has either become obsolete or requires some, alteration, proposals to the effect may be submitted to the Pr. AG/AG for orders through proper channel.

At the end of each year, the AAO/Supervisor should receive the office order file and time barred office orders, and those office orders, which have been manualised, should be amended out after obtaining the orders of the Branch Officer. Simultaneously a list of office order of Library as also those of originating sections should be preserved permanently.

Section 'B' - DUTIES

6.26. General duties of AAO/Supervisor

(a) The AAO/Supervisor is responsible for the work of his section and is expected to see to the regular, up to date and efficient discharge of it and to take such steps as may be necessary in consultation with his Branch officer to avoid or dispose of the arrears. He is required to see that the system and discipline are maintained and that work is at all times fairly distributed to each member being efficiently trained and fully occupied. He should bring to notice any tendency to redundancy or duplication of work and, in cases of absence of auditors or presence of work he should make proper arrangement for prompt disposal of business of making redistribution.

(b) The AAO/Supervisor should see that the code and regulations are correctly interpreted and applied strictly and adhered to. On no account should any departure from any prescribed procedure in this or other section manuals be authorized without the express orders of Superior authority. Where he finds that the procedure in existence is not in accordance with codes or manuals, he must report the fact to the Gazetted officer with recommendation either that sanctioned procedure be altered or that the existing practice be changed to conform with orders. He must regard it as an extremely important part of his functions to keep the Gazetted Officer informed in written notes as to existing deviations from sanctioned procedure of codes and manuals.

(c) He is responsible for seeing that no delay occurs in the disposal of any documents, that all returns due from the section are rendered by due dates, any information required from another office or section for their completion is called for in good time, and that facts in all figured returns, Statements and draft letter or references are correctly stated. In particular, he is personally responsible for the punctual submission of various registered accounts, broad sheets, arrears list and other documents required to be submitted periodically.

(d) He should take every opportunity of explaining the principles which underlie the various rules and of discussing with his subordinates those cases in which he over rules their submissions or amends their drafts in material respects. He should also encourage them to consult him freely in all cases of doubts. He should remember that mistake committed by auditors reflect on the efficiency of the section under his supervision.

(e) He is also required to see that furniture and record of the section are arranged in the most convenient way, that strictest economy is observed in the use of from and stationary

and that records not in current use are sent to the record room in accordance with the rules. He should arrange with the General section (Executive Branch) to get dirty furniture polished and broken articles replaced.

(f) He is expected to be conversant with the various other rules and orders in which duties are imposed on him.

(g) It is highly important that he should see that the monthly reports of arrears submitted to the Pr. AG/AG are quite complete and no item is omitted.

(h) Every AAO/Supervisor on each Friday preceding the first and third Monday of the month before leaving office see that every thing is in order in his section. He should occasionally turn out the contents of every drawer, box or other receptacles in his section and make it sure that no official paper is unnecessarily detained and that nothing is left without disposal. He should also ensure that private papers are not allowed to be accumulated in the section. He is further to see that each shelf, rack is left in a tidy state and that every register and other records are neatly packed and placed at proper places. The result of such examination may be noted in a separate register and put up to Branch Officer on first and third Monday.

(i) Except where by rules the AAO/Supervisor or an auditor is made personally responsible, no work of a section should go to the sectional Branch Officer, except through the AAO/Supervisor of the section and no work should go to higher authorities except through the Gazetted Officer.

6.27. **Duties to be entrusted to the Auditors/Sr. Auditors**

Auditors and Sr. Auditors have been entrusted various types of duties depending upon the nature of work/Audit dealt with by various group of Section as F.A.A.P., O.A.D. and Revenue Audit, FASS and so on. The details of the duties to be performed have been enumerated in Chapters dealing with Audit in these sections as also in various Manuals of the groups.

6.28. **Duties to be entrusted to the Clerks**

It has been decided that in addition to the typing work which any Clerk may be called upon to perform at any time, Clerks employed in various sections should normally be entrusted with the duties shown below: -

List of duties ordinarily to be entrusted to the Clerks

(1) FAAS Sections-

- (a) Diarising, Indexing, referencing & filing.
- (b) Preparing of Weekly reports (of bills, letters outstanding).
- (c) Sending old cases and records etc. to old records.
- (d) Receiving inward documents and issuing outward cases.
- (e) Maintenance of Sectional Library.

(2) Outside Audit/ Rev. Audit/ Commercial Audit Section.

As in sub-items (a) to (c) and (e) of items 1 above, copying of audit notes.

(3) Routing work in Record, Library, Stationary, Dispatch, Executive Branch etc.

(Authority: - C &AG's letter No. 2849-NGE-II/129-49, dt. 17th Aug.53)

6.29. **Duties to be entrusted to Multi Tasking Staff (MTS) erstwhile Gr.' D'**

Consequent upon the acceptance of the recommendations of the 6th Central Pay Commission, all the erstwhile Group 'D' posts have been upgraded. The post of Record keeper (Gr. 'C' post) which was a promotional post of Gr. 'D' has also been merged in the same grade. All these posts have been classified as **Group 'C' Non Gazetted**. Even though the post of MTS has been categorized under group 'C', APARs need not be introduced.

Following duties have been prescribed for the MTS: -

- (a) General Cleanliness and upkeep of the Section/Unit,
- (b) Sanitation work of building/office.
- (c) Cleaning of Rooms.
- (d) Cleaning of building, fixtures etc.
- (e) Watch and ward duties.
- (f) Opening and closing of Rooms.
- (g) Up-keeping of Parks, lawns, Potted plants etc.
- (h) Dusting of furniture etc.
- (i) Carrying of files and other papers within the building / office.
- (j) Delivering of Dak (outside the building).
- (k) Physical maintenance of records of the Section.
- (l) Stitching and binding of records/bills/registers of the section/unit.
- (m) Photo copying, sending of fax etc.

- (n) Other non-clerical works in the Section/Unit.
- (o) Assisting in routine office work like diary, dispatch etc., including on Computer.
- (p) Maintenance of office equipments/fixtures and fittings and provide necessary assistance for running of such equipments.
- (q) Driving of Vehicles, if in possession of valid driving license.
- (r) Any other work assigned by the Superior Authority.

(Authority: -C&AG's circular No. 18-NGE/2010 and No. 717-NGE (App)/25-2010 dt. 28.06.2010) and No. 1687-NGE (APP)/25-2010/KW dt. 29.12.2010)

NOTE:- The members of the MTS should note that politeness is expected of them in their relation with the officers and if any cases of incivility be proved against them disciplinary action will be taken.

6.30. **Duties of the Caretaker**

The caretaker will be attached to the General Section and works under the control of Branch Officer, General Section. The duties and responsibility of the caretaker are detailed below: -

- (i) Ordinarily the caretaker will be on duty from 8.30 AM to 12.30 PM and 2.00 PM to 7.00 PM daily. He should be available in office premises at night to deal with all emergencies (including theft and fire). On Saturday/Sunday and holidays, he should attend office in the morning to supervise the cleaning of office.
- (ii) He should supervise the opening and locking of doors and windows and the switching off electric light and fans in the room every morning and evening as also the tidying up of rooms, furniture, storing of water, cleaning of lavatories, etc.
- (iii) He is also responsible to ensure that the sweepers, farrashes and the Chowkidars (now MTS) do their duties properly.
- (iv) He will take the attendance of Group 'D' staff (now MTS) at 9.00 A.M. daily.
- (v) He should see that the garden is maintained properly.
- (vi) He is responsible to ensure that the fire extinguishing apparatus is in proper working order and is always ready for use and that the fire fighting buckets are always filled with sand. It is his responsibility to see that effective arrangement exists, for the prevention of fire.

(vii) He should see that the electric lights and fans are not allowed to be working unnecessary and they are switched off after the office is closed for the day.

(viii) He should see that the office is kept clean and tidy.

(ix) He is also responsible to ensure to that no unauthorized person is allowed to enter the office premises and has any access to the record rooms and records of the office.

(x) He should keep a watch on the movements of all articles in the office and ensure that no article is removed out of office without a proper authority and a gate pass.

(xi) He is also responsible to ensure that the furniture and the fixtures in the buildings are intact and where replacements are necessary, prompt report is made to the Branch Officer/General Section.

(xii) He is responsible to see that the keys of the buildings are kept safely and no one opens any room or removes anything without his knowledge and permission.

THE END

Annexure Contd.

ANNEXURE-I**(Referred to in Para 2.11)****THE CENTRAL CIVIL SERVICES (CONDUCT) RULES, 1964**

In exercise of the powers conferred by the proviso to article 309, Clause (5) of Article 148 of the Constitution and after consultation with the CAG of India in relation to persons serving in the I A&AD, the President hereby makes the following Rules namely:-

The Central Civil Services (Conduct) Rules, 1964**1. Short title, commencement and application:-**

(1) These rules may be called the Central Civil Services (Conduct) Rules 1964.

(2) They shall come into force at once.

(3) Save as otherwise provided in these rules and subject to the provisions of the Indian Foreign Service (Conduct Discipline) Rules 1961, these rules shall apply to every person appointed to Civil Service or post (including a Civilian in Defence service) in connection with the affairs of the Union.

(a) Provided that nothing in these rules shall apply to any Govt. servant who is: -

(i) a railway servant as defined in Section 3 of Indian Railways Act 1890 (9 of 1890).

(ii) a person holding a post in the Railway Board and is subject to the Railway service (Conduct Rules).

(iii) Holding any post under the administrative control of the Railway Board or of the financial Commissioner of Railways.

(b) A member of an All India Service.

(c) A holder of any post in respect of which the President has, by a general or special order, directed that these rules shall not apply.

Provided further that rules 4, 6, 7, 12, 14, Sub-rule (3) of rule 15, Rule 16, Sub rules (1), (2) & (3) of rules 18, Rules 19, 20 & 21 shall not apply to any Govt. servant who draws a pay which does not exceed Rs. 500.00 P. M. and holds a non-gazetted post in any of the following establishments, owned or managed by the Govt., namely-

(i) Ports, Docks, Wharves or Jetties,

(ii) Defence installations except training establishments,

(iii) Public works Establishments, in so far as they relate to work charge staff,

(iv) Irrigation and Electric Power Establishments,

(v) Mines as defined in Clause (j) of Section 2 of the Mines Act 1952 (35 of 1952),

(vi) Factories as defined in Clause (m) of Section 2 of the Factories Act 1948 (63 of 1948), and

(vii) Field Units of the Central Tractor organization-employing workmen governed by labour laws.

Provided further that these rules shall apply to any person temporarily transferred to a service or post specified in clause (a) of the first proviso to whom, but for such transfer these rules would have otherwise applied

Explanation: - For the purposes of the second proviso, the expression ‘*establishment*’ shall not include any railway establishment or any office mainly concerned with administrative, managerial, supervisory, security or welfare functions.

2. Definitions- In these rules, unless the context otherwise requires

(a) “**The Govt.**” means the Central Government.

(b) “**Government Servant**” means any person appointed by Govt. to any civil service or post in connection with the affairs of the Union and includes a Civilian in a Defence Service.

Explanation: - A Govt. servant whose services are placed at the disposal of a company, Corporation, Organisation or a local authority by the Govt. shall, for the purposes of these rules, be deemed to be a Govt. servant serving under the Govt. notwithstanding that his salary is drawn from sources other than the consolidated Fund of India.

(c) “**Members of family**” in relation to a Govt. servant includes:

(i) The wife or husband as the case may be, of the Govt. servant, whether residing with the Govt. servant or not but does not include a wife or husband, as the case may be, separated from the Govt. servant by a decree or order of a Competent Court;

(ii) Son or daughter or step son or step daughter of the Govt. servant and wholly dependent on him, but does not include a child or step child who is no longer in anyway dependent on the Govt. servant or of whose custody the govt. servant been deprived by or under any law;

(iii) Any other person related, whether by blood or marriage, to the government servant or to the Govt. servant’s wife or husband and wholly dependent on the Govt. servant.

3. General:-

(I) Every Govt. servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all the govt. servants for the time being under his control and authority;

(II) No Govt. servant shall, in the performance of his official duties or in the exercise of the powers conferred on him, act otherwise than in his best judgment except when he is acting under the direction of his official superior and shall, where he is acting under such direction, obtain the direction in writing. Wherever practicable, and where it is not practicable to obtain the direction in writing, he shall obtain written confirmation of the direction as soon as thereafter be possible.

Explanation: - Nothing in clause (ii) of sub-rule (2) shall be construed as empowering a Government servant to avoid his responsibilities by seeking instructions from, or approval of, a superior officer or authority, when such instructions are not necessary under the scheme of distribution of powers and responsibilities.

4. **Employment of near relatives of Govt. servants in Private under taking enjoying Govt. patronage**

(1) No Govt. servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking.

(2) (i) No Class I officer shall, except with the previous sanction of the Govt. permit his son, daughter or other dependent to accept employment in any undertaking with which he has official dealings or in any other undertaking having official dealings with the Govt.

Provided that where the acceptance of the employment cannot await prior permission of the Govt. or is otherwise considered urgent, the matter shall be reported to the Govt., and the employment may be accepted provisionally subject to the permission of the govt.

(ii) A Govt. servant, as soon as he becomes aware of the acceptance by a member of his family of an employment in any private undertaking, intimate such acceptance to the prescribed authority and shall also intimate whether he has or has had any official dealing with that undertaking.

Provided that no such intimation shall be necessary in the case of a Class I officer if he has already obtained the sanction of, or sent a report to the Govt. under Clause (1) above.

(3) No Govt. servant shall in the discharge of his official duties deal with any matter or give or sanction any contract to any undertaking or any other person if any member of the family is employed in that undertaking or under that person and if he or any member of the family is

interested in any such matter or contract in any other manner and the Govt. servant shall refer every such matter or contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the references is made.

5. Taking part in politics and election

(1) No Govt. servant shall be a member of, or be otherwise associated with, any political party or any organization which takes part in politics, nor shall be take part in subscribing in aid of, or assist in any other manner, any political movement or activity.

(2) It shall be the duty of every Govt. servant to endeavor to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Govt. as by law established and where a Govt. servant is unable to prevent a member or his family from taking part in, or subscribing in aid of, or assisting in any other manner, any such movement or activity, he shall make a report to that effect to the Govt.

(3) If any question arises whether a party is a political party or whether any organization takes part in politics or whether any movement or activity falls within the scope of sub rule (2), the decision of the Govt. there on shall be final.

(4) No Govt. servant shall canvas or otherwise interfere with, or use his influence in connection with or take part in an election to any legislature or local authority, provided that: -

(i) a Govt. servant qualified to vote at such election may exercise his right to vote, but where he does so, he shall give no indication of the manner in which he proposes to vote or has voted;

(ii) a Govt. servant shall not be deemed to have contravened the provisions of this sub-rule by reason only that he assists in the conduct of an election in the due performance of a duly imposed on him by or under any law for the time being in force.

Explanation:- The display by a Govt. servant on his person, vehicle or residence of any electoral symbol shall amount to using his influence in connection with an election within the meaning of this sub-rule.

6. Joining of Associations by Govt. servant

No Govt. servant shall join, or continue to be a member of, an association the objects or activities of which are prejudicial to the interest of sovereignty and integrity of India, or public order or majority.

7. Demonstrations and Strikes

No Government servant shall: -

(i) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India , the security of the state, friendly relations with foreign states, Public order, decency or morality, or which involves contempt of court, defamation or incitement to an offence, or

(ii) resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Govt. servant.

Explanation: - “Strike” means refusal to work or stoppage or showing down of work by a group of employees acting in combination, and include,

(i) Mass abstention from work without permission (which is wrongly described as “mass casual leave”)

(ii) Refusal to work overtime where such overtime work is necessary in the public interest.

(iii) Resort to practices or conduct which is likely to result in the cessation or substantial retardation of work in any organization. Such practices would include what are called “go slow” “sit down” “Pen-down” “stay in” “token” “Sympathetic” or any other similar strike; and absence from work to participate in a Bandh or any similar movements.

8. Connection with Press or other media

(1) No Govt. servant shall except with the previous sanction of the govt., own wholly or in part, or conduct or participate in the editing or management of any newspaper or other periodical publication or electronic media.

(2) Nothing in above sub-rule (i) shall apply in case a Govt. servant in the bona-fide discharge of his official duties publishes a book or participates in a public media.

(3) A Govt. servant publishing a book or participating in a public media shall at all times make it clear that the views expressed by him are his own and not that of Govt.

9. Criticism of Government

No Govt. servant shall, in any radio broadcast, telecast through any electronic media or in any document published in his own name or anonymously or pseudonymously or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion:-

(i) Which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government.

Provided that in the case of any Govt. servant included in any category of Govt. servants specified in the second proviso to sub-rule (3) of rule-1, nothing contained in this clause shall apply to bonafied expression of use by him as an office bearer of a trade union or association of government servants for the purpose of safeguarding the conditions of service of such Govt. servants or for securing an improvement thereof;

or

(ii) Which is capable of embarrassing the relations between the Central Government and the Government of any state or Foreign State.

Provided that nothing in this rule shall apply to any statements made or views expressed by a Govt. servant in his official capacity or in due performance of the duties assigned to him.

10. Evidence before committee or any other authority

(1) Save as provided in Sub-rule (3), no Govt. servant shall, except with the previous sanction of the Govt. give evidence in connection with any enquiry conducted by any persons, committee or authority.

(2) Where any sanction has been accorded under sub-rule (1), no Govt. servant giving such evidence shall criticize the policy or any action of the Central Government or of a State Government.

(3) Nothing in this rule shall apply to-

- (a) Evidence given at an enquiry before an authority appointed by the Govt., Parliament or State Legislature; or
- (b) Evidence given in any judicial enquiry; or
- (c) Evidence given at any departmental enquiry ordered by authorities subordinate to the Govt.

11. Unauthorized Communication of information

Every Govt. servant shall, in performance of his duties in good faith, Communicate information to a person in accordance with the Right to Information Act, 2005 (22 of 2005) and rules made there under: -Provided that No Govt. servant shall, except in accordance with any general or special order of the Govt. or in the performance in good faith of the duties assigned to him, communicate, directly or indirectly, any official document or any part thereof or classified information to any Govt. servant or any other person to whom he is not authorized to communicate such document or classified information.

12. Subscriptions

No Govt. servant shall, except with the previous sanction of the Govt. or of the prescribed authority, ask for or accept Contributions to or otherwise associate himself with the raising of, any funds or other collection in cash or in kind in pursuance of any object whatsoever.

13. Gifts

(1) Save as otherwise provided in these rules, no Govt. servant shall accept or permit any member of his family or any other person acting on his behalf to accept, any gift.

Explanation: - The expression "Gift" shall include free transport, boarding, lodging or other service or any other pecuniary advantage provided by any person other than a near relative or personal friend having no official dealings with the Govt. servant.

Note: 1- A casual meals, lift or other social hospitality shall not be deemed to be a gift.

Note: 2- A Govt. servant shall avoid accepting lavish hospitality or frequent hospitality from any individual, industrial or commercial firms, organization etc. having official dealings with him.

(2) On the occasions, such as anniversaries, Weddings, funerals, or religious functions, when the making of a gift is in conformity with the prevailing religious and social practice, a Govt. servant may accept gifts from his near relatives or from his personal friends having no official dealings with him, but shall make a report to the Govt., if the value of such gift exceeds: -

- (i) Rs. 7,000 in case of a Govt. servant holding any Gr. A post.
- (ii) Rs. 4,000 in case of a Govt. servant holding any Gr. B post.
- (iii) Rs. 2,000 in case of a Govt. servant holding any Gr. C post.
- (iv) Rs. 1,000 in case of a Govt. servant holding any Gr. D post.

(3) In any other case, Govt. servant shall not accept gift without the sanction of the Govt. if the value thereof exceeds-

- (i) Rs. 1,500 in case of a Govt. servant holding any Gr. A or Gr. B post; and
- (ii) Rs. 500 in case of a Govt. servant holding any Gr. C or Gr. D post.

(4) Notwithstanding any thing contained in sub-rules (2) and (3), a Govt. servant, being a member of the Indian delegation or otherwise, may receive and retain gifts from foreign dignitaries, if the market value of gifts received on one occasion does not exceed rupees one

thousand. In all other cases, the acceptance and retention of such gifts shall be regulated by the instructions issued by the Govt. in this regard from time to time.

(5) A Govt. servant shall not accept any gifts from any foreign firm which is either contracting with the Govt. of India or is one with which the Govt. servant had, has or is likely to have official dealings. Acceptance of gifts by a Govt. servant from any other firm shall be subject to the provisions of sub-rule (3).

13A. Dowry

No Govt. servant shall: -

(i) Give or take or abet the giving or taking of dowry; or

(ii) Demand directly or indirectly from the parent or Guardian of a bride or fridge-room, as the case may be, any dowry.

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

14. Public Demonstrations in honour of Govt. servants

No Govt. servant shall, except with the previous sanction of the Govt., receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour, or in the honor of any other Govt. servant.

Provided that nothing in this rule shall apply to: -

(i) A farewell entertainment of a substantially private and informal character held in honour of a Govt. servant or any other Govt. servant on the occasion of his retirement or transfer or any person who has recently quitted the service of any Govt.; or

(ii) The acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.

Note: - Exercise of pressure or influence of any sort on any Govt. servant to induce him to subscribe towards any farewell entertainment if it is of a substantially private or informal character and the collection of subscription from class III or IV employees under any circumstances for the entertainment of any Govt. servant not belonging to class III or class IV, is forbidden.

15. Private Trade or Employment: No Govt. servant shall, except with the previous sanction of the Govt. engage directly or indirectly in any trade or business or negotiate for or undertake any other employment, Provided that a Govt. servant may without such sanction, undertake honorary work of a social or charitable nature or occasional work of a literary artistic or scientific character, subject to the condition that his official duties do not thereby suffer; but he shall not undertake or shall discontinue, such work if so directed by the Govt.

Explanation: - Canvassing by a Govt. servant in support of a business of insurance agency, commission agency etc. owned or managed by the wife or any other member of his family shall be deemed to be a breach of this sub-rule.

(1) Every Govt. servant shall report to the Govt. if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

(2) No Govt. servant shall without the previous sanction of the Govt., except in discharge of his official duties, take part in the registration, promotion or management of any bank or other company which is required to be registered under the companies Act 1956 (1 of 1956) of any other law for the time being in force or any cooperative society for commercial purposes.

(3) No Govt. servant may accept any fee for any work done by him for any public body or any private person without the sanction of the prescribed authority.

Provided that a Govt. servant may take part in the registration, promotion or management of a Co-operative society substantially for the benefit of Govt. servants registered under the societies Registration Act 1912 (2 of 1912) or any other law for the time being in force.

15A. (1) No Govt. servant shall sublet, lease or otherwise allow occupation by any other person of Govt. accommodation which has been allotted to him.

(2) A Govt. servant shall, after the cancellation of his allotment of Govt. accommodation vacate the same within the time limit prescribed by the allotting authority.

16. Investments, Lending & Borrowing

(1) No Govt. servant shall speculate in any stock, share or other investment.

Explanation:- Frequent purchases or sale or both of shares, securities or other investments shall be deemed to the speculation within the meaning of this sub-rule.

(2) No Govt. servant shall make or permit any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in discharge of his official duties.

(3) If any question arises whether any transaction is of the nature referred to in sub-rule (1) or sub-rule (2) the decision of the Govt. thereon shall be final.

(4) (i) No Govt. servant shall save in the ordinary course of business with a bank or a Public Ltd. co. either himself or through any, member of his family to any other reason acting on his behalf: -

- (a) lend or borrow or deposit money, as a principal or agent to, or from or with, any person or firm or Pvt. Ltd. co. within the local limits of his authority or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person, or firm or private Ltd. Co. or
- (b) lend money to any person at interest or in a manner whereby return in money or in kind is charged or paid.

Provided that a Govt. servant may give to, or accept from a relative or a personal friend, a purely temporary loan of a small amount free of interest, or operate a credit account with a bona fide tradesman or make an advance of pay to his private employee; Provided further that nothing in sub-rule shall apply in respect of any transaction entered into by a Govt. servant with the previous sanction of Govt.

(ii) When a Govt. servant is appointed or transferred to a post of such nature as would involve him in a breach of any of the provisions of sub-rule (2) or sub-rule (4) he shall forthwith report the circumstances to the prescribed authority and shall thereafter act in accordance with such order as may be made by such authority.

17. Insolvency and habitual indebtedness

A Govt. servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. A Govt. servant against whom any legal proceedings is instituted for the recovery of any debt due from him or for adjudging him as an insolvent, shall forth with report the full facts of the legal proceedings to the Govt.

Note:- The burden of proving that the insolvency or indebtedness was the result of circumstance which, with the exercise of ordinary diligence, the Govt. servant could not have foreseen, or over which he had no control, and had not proceeded from extravagant or dissipated habits, shall be upon the Govt. servant.

18. Movable, Immovable and valuable property

(1) (i) Every Govt. servant shall on his first appointment to any service or post and thereafter at such intervals as may be specified by the Govt., submit a return of his assets and liabilities in such form as may be prescribed by Govt. giving the full particulars regarding: -

(a) the immovable property inherited by him or similarly owned, acquired or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any other person;

(b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired or held by him;

(c) other movable property inherited by him or similarly owned, acquired or held him;

(d) debts and other liabilities incurred by him directly or indirectly.

Note: - In all returns, the values of items of movable property worth less than Rs. 10,000 may be added and shown as lump sum. The value of articles of daily use such as clothes, utensils, crockery. Books etc. need not be included in such return.

(ii) Every Govt. servant belonging to any service or holding any post included in Group 'A' and Group 'B' shall submit an annual return in such form as may be prescribed by the Govt. in this regard giving full particulars regarding the immovable property inherited by him or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any member of his family or in the name of any other person.

(2) No Govt. servant shall except with the previous knowledge of the prescribed authority acquire or dispose of any immovable property by lease, mortgage purchase, sale, gift or otherwise either in his own name or in the name of any member of his family.

Provided that the previous sanction of the prescribed authority shall be obtained by the Govt. servant if any such transaction is with a person having official dealings with him.

(3) Where a Govt. servant enters into a transaction in respect of movable property either in his own name or in the name of the member of his family he shall, within one month from the date of such transaction, report the same to the prescribed authority if the value of such property exceeds two months basic pay of the Govt. servant.

Provided that the previous sanction of the prescribed authority shall be obtained by the Govt. servant if any such transaction is with a person having official dealings with him.

(4) The Govt. or the prescribed authority may, at any time, by general or special order, require a Govt. servant to furnish, within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Govt. or by the prescribed authority, include the details of the means by which, or the source from which such property was acquired.

(5) The Govt. may exempt any category of Govt. servants belongs to class III and class IV from any of the provisions of this rule except sub rule (4). No such exemption shall, however, be made without the concurrence of the cabinet secretariat, (Deptt. of Personnel).

Explanation: 1- For the purposes of the rule the expression.

(1) "Movable property" includes: -

- (a) Jewellery, insurance policies, the annual premium of which exceeds two months basic pay of the Govt. servant, shares, securities and debentures;
- (b) All loans whether secured or not advance or taken by the Govt. servant.
- (c) Motor cars, motorcycles, horses or any other means of conveyance; and
- (d) Refrigerators, Radios [Radiograms and Televisions sets]

(2) Prescribed "Authority" means: -

- (a) (i) The Govt., in the case of a Govt. servant holding any class I post, except where any lower authority is specified by the Govt. for any purpose;
- (ii) Head of the Deptt. in the case of Govt. servant holding a class II post;
- (iii) Head of office in the case of Govt. servant holding any class III or class IV post.

(b) In respect of a Govt. servant on foreign service or deputation to any other Ministry or any other Govt., the parent Department on the cadre of which such government servant is borne or the Ministry to which he is administratively subordinate as member of that cadre.

Explanation II: - For the purposes of this rule "*Lease*" means except where it is obtained from, or granted to, a person having official dealings with the Govt. servant, a lease of immovable property from year to year or for any term exceeding one year or reserving a yearly rent.

18A. Restriction in relation to acquisition and disposal of immovable property outside India and transactions with foreigners etc.

Notwithstanding anything contained in sub-rule (2) of rule 18 no Govt. servant shall, except with the previous sanction of the prescribed authority:-

(a) acquire by purchase, mortgage, lease, gift or otherwise, either in his own name or in the name of any member of his family and immovable property situated outside India;

(b) dispose of by sale, mortgage, gift or otherwise, or grant any lease in respect of any immovable property situated outside India, which was acquired or is held by him either in his own name or in the name of any member of his family;

(c) enter into any transaction with any foreigner, foreign Govt., foreign organisation or concern: -

(i) for the acquisition, by purchase, mortgage, lease, gift, or otherwise, either in his own name or in the name of any member of his family, of any immovable property.

(ii) for the disposal of, by sale, mortgage, gift or otherwise, or the grant of lease in respect of any immovable property which was acquired or is held by him either in his own or in the name of any member of his family.

Explanation:- In this rule "Prescribed authority" has the same meaning as in Rule 18.

19. Vindication of Acts and Character of Govt. servants

(1) No Govt. servant shall, except with the previous sanction of the government have recourse to any Court, or to press for the Vindication of any official act which has been the subject matter of adverse criticism or on attack of a defamatory character. Provided that if no such sanction is received by the govt. servant within a period of three months from the date of receipt of his request by the govt., he shall be free to assume that the permission as sought for has been granted to him.

(2) Nothing in this rule shall be deemed to prohibit a Govt. servant from vindicating his private character or any act done by him in his private capacity and where any action for vindicating his private character or any act done by him in private capacity is taken, the Govt. servant shall submit a report to the prescribed authority regarding such action.

20. Canvassing of non-official or other outside influence:- No Govt. servant shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Govt.

21. Restrictions regarding marriage

- (1) No Govt. servant shall enter into, or contract, a marriage with a person having a spouse living and
- (2) No Govt. servant, having a spouse living shall, enter into, or contract a marriage with any person.
 Provided that the Central Govt. may permit a Govt. servant to enter into, or contract, any such marriage as is referred to in clause (1) or clause (2), if it is satisfied that: -
 - (a) Such marriage is permissible under the personal law applicable to such a Govt. servant and the other party to the marriage; and
 - (b) There are other grounds for so doing.
- (3) A Govt. servant who has married or marries a person other than of Indian Nationality shall forthwith intimate the fact to the Government.

22. Consumption of intoxicating Drinks and Drugs:- A Govt. servant shall-

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

23. Interpretation

If any question arises relating to the interpretation of these rules, it shall be referred to the Govt. whose decision shall be final.

24. Delegation of Powers

The Govt. may, by general or special order, direct that any power exercisable by it or any head of department under these rules (except the powers under Rule 23 and this rule) shall, subject to such conditions, if any, as may be specified in the order, be exercisable also by such officer or authority as may be specified in the order.

25. Repeal & Saving

Any rules corresponding to these rules in force immediately before the commencement of these rules and applicable to the Govt. servants to whom these rules apply, are hereby repealed.

Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

Provided further that such repeal shall not affect the previous operation of the rules so repealed and a contravention of any of the said rules shall be punishable as if it were a contravention of these rules.

ANNEXURE-II

Referred to in Para 5.75 (d)

Fire Rules**A-Precautions against fire-**

1. Smoking is forbidden in the office.
2. No office furniture, records or papers should be in contact with electric distribution boards and plug points.
3. Great care must be exercised in the use of lights and candles for sealing purposes.
4. All appliances provided for use in case of fire must be kept at all times in a serviceable condition and available for immediate use.
5. The MTS (erstwhile chowkidars) must see that the fire buckets are full and placed in the main doorway of each room. The water in the buckets is to be changed once in a week by the MTS. These should not be removed from their places except for changing water and unless the necessary arises for it.

B-Measures to be adopted when fire breaks out-

1. If fire breaks out, the Assistant Audit Officer / Supervisor of the sections with the help of their staff should at once make use of water and sand kept in the buckets as well as the minimax fire extinguishing apparatus make use of Fire fighting system available in the office. Fire alarm system is available with Push Buttons with Red covers in the common areas as well as important areas Written as "FIRE ALARM". Break out the cover and push the button. In addition to above Telephone message should immediately be sent to fire brigade station.

2. In case fire breaks out during the closed hours of the office the following measures should be adopted: -

(i) MTS on duty should at once assemble together and take immediately steps to putout the fire.

(ii) Telephone message should also be sent to the nearest fire brigade station and to the City Superintendent of Police. Special messengers should be sent to the Pr.AG/AG and other Gazetted officers of the office.

C- Rules regarding precautions to be taken against fire in Govt. Buildings (other than Residential) issued under P. W. Deptt. M. P. Memo No. 534-SA Dated 2nd June, 1937

1. The **head of the office** should satisfy himself: -

(a) That the lighting arrangement and any electric installation in his office are satisfactory from the point of view of safety.

(b) That paper store rooms are safe from all possible causes of fire.

(c) That oily and greasy rig, waste papers etc. which are liable to spontaneous combustion should not be allowed to accumulate on the premises.

(d) That smoking and use of naked lights in store rooms and record room is strictly prohibited. MTS should have orders to see that no emboldening cigar or cigarettes ends are left lying about when they are closing the building, and

(e) That night MTS (erstwhile watchman) are employed in building which warrant their employment.

2. All buildings whose value is more than one lakh and any building of less value which are considered to require special protection, should be provided with appliance dealing with an out-break of fire.

3. There appliances as enumerated below are intended for dealing with an out-break of fire in its initial stages and their effectiveness will depend on the promptness with which they are employed. The appliances should, therefore, be kept at depots in suitable parts of the buildings, such as passages and verandahs and not in locked rooms. Particular attention should be paid to record rooms.

4. Each depot should consist of four buckets containing water, four buckets or oil tins filled with sand, one hatchet and a chemical fire-extinguisher with one spare refill. These numbers may be varied to suit particular buildings. As a rule, one bucket per room will suffice for the whole buildings. In addition to the above mentioned appliance, each office should possess a light iron ladder about 8 ft. long.

The buckets should be round bottom, painted red, be marked FIRE in block letters and be placed on suitable brackets or low stands. The hatchets should be in glass fronted covers, so that they can only be removed by breaking the glass.

The MTS of each building should be properly trained in the use of chemical fire extinguishers.

5. All water buckets should be emptied and refilled once a week and must not be used for any other purpose than fire. The head of the office will be held responsible that this rule is observed.

6. In large and important buildings when there is a piped water supply, hydrants and hoses should be provided.

In buildings where there are roof tanks the head of the office should see that they are kept filled and that all connections are in order. The hoses properly rolled will be kept locked in a glass fronted case near the main entrance of the building.

Patent fire extinguisher should be examined once a month and the refills renewed once every twelve months even if they have not been used, the opportunity being taken to give a demonstration of the use of the extinguishers.

7. Canvas hoses is of a perishable nature. It should therefore, be examined and tested under pressure once in every three months by the Sub. Divisional Officer, P. W. D., in-charge of the building and a report sent to the Superintendent Engineer.

The hydrants, couplings, nozzles, tank connections etc. should be examined at the same time, each one being tuned on to see that nothing is wrong.

8. An outbreak of fire should at once be reported by telephone to the nearest fire station or police post and the authorities in charge of the water works. Meanwhile efforts should be made to extinguish the fire by means of the appliance at hand.

Where there is a water supply and connect the hoses should be coupled up and the hydrants opened at once and with the object of increasing the pressure service mains to neighboring building should be closed as far as possible.

Note: - For Kerosene oil or petrol catch fire, water should not be poured on the flame, but sand only should be used.

9. All doors and windows not be used as entrances or exit should as far as possible be kept closed to prevent draught of air from fanning the flames.

10. The Collector in consultation with the Superintending Engineer should decide for which building and to what extent fire extinguishing appliance should be provided.

The Public Works Department will supply buckets and other appliance as may be necessary to all such buildings in their charge. All renewals and repairs will be attended to and the cost borne by the department occupying the buildings, as also cost of provision and maintenance of chemical extinguishers.

11. In buildings where there are electrical installations there should be one more main switches easily accessible which should be turned off immediately if fire breaks out. They

must also be turned off at night and at other times when the building is likely to be unoccupied. The Public Works Department will be responsible for the periodical testing and maintenance of electrical installations.

12. Special rules have been framed for application to buildings such as laboratories in which inflammable materials are stored and used.

ANNEXURE-III

[Referred to in Para 4.58 (a)]

The Object of Inspection and the position of the Director of Inspection vis-à-vis the Head of the office

1. The inspection of the Audit and Accounts Offices in India through the Director of Inspection not only enables the Comptroller & Auditor General to judge whether his ultimate responsibility for the efficiency of the offices under his control is adequately discharged but also enables the Pr. A.G/AG. To ascertain whether his primary responsibility for the efficient working of the Office/Department of which he is the head, is being properly and consistently fulfilled. In the circumstance, an inspection by the Director of Inspection should be looked upon not as an inquisition but as a means of helping the Pr. AG/AG is controlling his office more efficiently and he should be glad to take advantage of it to overcome various short-comings prevailing in his office.
2. The purpose of the Director of Inspection and the Pr. AG/AG is the same, namely, the most efficient working of the office of the Pr. AG/AG and the Indian Audit & Accounts Department as a whole. In order therefore, to enable the Director of Inspection to discharge his function in an effective and constructive manner the heads of offices should feel no antagonism to the Director of inspection but he is supposed to be co-operative and helpful to the process of Inspection. At the same time it should be the regular practice of the Director of Inspection to consult the Pr. AG/AG or the Head of the office both as regards the particular branches or work to be inspected and the order in which the inspection of each to be taken up. While the Pr. AG/AG is at liberty to suggest to the Director of Inspection any particular account or process of accounting or audit which the former would like to be examined or any class of charges deserving of particular attention, or points of suspected weakness, to which he himself would like the inspection to be first and most vigorously directed, it should be remembered that his privilege should be most sparingly used. Pr. AG/AG have been given their own test audit sections and it is primarily the duty of these sections to undertake such special investigations as

the Pr. AG/AG may suggest. It should also be remembered that an unduly long proportion of the time of Director of Inspection should not be spent on assignment, given by the Pr. AG/AG For this purpose each Pr. AG/AG should keep notes of points which in his opinion should be referred to the Director of Inspection during his visit. The decision, however, as to when and to what extent the points mentioned by the Pr. AG/AG should be examined would rest with the Director of Inspection.

3. **Supply of records to the Director of Inspection**

Expeditious supply of documents, registers and other records to the Director of Inspection for his examination is of utmost importance for the efficient working of the Director of Inspection and for completing the inspection according to the planned programme. The Heads of Offices, should, therefore, make adequate arrangements to supply the documents required by the Director of inspection without loss of time and not later than 24 hours from the time they are asked for. The records will be obtained by the Inspection Accountant by issuing requisition therefore to the sections concerned or by personal contract with the AAO/Supervisor of the section. If the records etc. cannot in any case be supplied promptly, orders of the Sr. Deputy Accountant General should be taken to supply them after a specified interval and the Director of Inspection should be informed of the fact and the reasons therefore.

4. Disposal of Objections:- While the inspection is in progress no formal inspection notes containing objections, criticisms and observations need be issued to the Head of the Office. The various points arising out of the Inspection should be settled as far as possible on the spot by personal discussions at appropriate levels. Any serious irregularities such as defalcations, culpable negligence etc. should ab-initio be brought to the notice of the Pr. AG/AG for immediate action. The normal procedure will however, be as follows:-

The Inspection Accountant will, during the course of his scrutiny of the various documents take notice of the points, arising out of the scrutiny and discuss them with the AAO/Supervisor of the section concerned to ensure the correctness of the facts. The rough memo or a collective summery in respect of the same type of irregularity pertaining to different sections, as may be

convenient should than be shown to the Branch Officer concerned and the points discussed with him. The result of the discussion will then be incorporated in the memorandum which will be initiated both by the Branch Officer and the Inspection Accountant. Wherever the Branch Officer does not agree with the point raised in the rough memo, he will indicate his views against the item concerned. This memo or the summary will then be submitted by the Inspection Accountant to the Director of Inspection who will bring the points to the Sr. Dy. Accountant General and settle them by discussion with him Pr. AG/AG as may be necessary. If the Director Notices any point in the course of his own scrutiny, he will discuss them similar at appropriate level. Where any further action is necessary, the results of the discussions will be recorded then and thereby the Sr. Dy. AG/Pr. AG/AG who will arrange for the issue of necessary of the decision, under intimation to the Director of Inspection.

5. **The form and contents of the Inspection Report**

(a) Generally speaking, the Director of Inspection as representative of the Comptroller and Auditor General, should be able to settle nearly all the points raised during the course of inspection. Only a few important points where the differences cannot be settled on the spot or which cannot be decided finally without the orders of the Comptroller & Auditor General should be included in the Inspection Report. Minor cases where no malafides or deliberate intention to circumvent procedure is involved need not be included in the report, nor cases where remedial measures have been taken to prevent the recurrence of such irregularities in future. The Pr. AG/AG, has however, to report to the Comptroller & Auditor General every serious case of failure of audit vide Para 24 of CAG's Manual of Standing Orders. This will naturally include those points brought to the notice to the Director of Inspection.

(b) In drafting Inspection Reports, a reproduction with extension of the rule transgressed is not necessary and should be avoided as far as possible. A reference to the relevant rule will be sufficient and only the nature and extent of transgression need be mentioned. The Inspection Report should not also be burdened with illustrative examples and must be conclusive and exactly to the point.

- (c) The Inspection Report will also contain an overall picture of the state of affairs of the office in a nutshell in the form of general remarks. These should indicate the general impression which the Director of the inspection has formed as a result of which inspection, of the efficiency, accuracy, punctuality etc. of the work of the office inspected and should give a summary of any really important matters of special problems, the consideration of which has been initiated and which are still outstanding and are intended: -
- (i) to give the Comptroller & Auditor General a correct appreciation of the state and efficiency of work of different Departments of the Office and,
 - (ii) to call the attention of the responsible authorities by a simple and compelling process to matters of consequence while they are still current and before they have receded into past.
- (c) The draft Inspection Report will be discussed by the Director of Inspection with the Head of the Office before closing the inspection. A table of contents should be added to the Report.

6. **Issue and disposal of Inspection Reports**

After finalizing the inspection report the Director of Inspection will have it typed and sent to the Head of the Office inspected within seven days of the completion of the inspection. Four copies of the report will be prepared of which two copies will be sent to the Head of the Office inspected, one copy to the Office of the Comptroller & Auditor General and the other will be retained by the Director of Inspection for further action by him.

On receipt of the Inspection Report from the Director of Inspection the Pr. AG/AG will consider the points afresh with reference to the available recorded and documents and one copy of the report with replies arranged in juxtaposition should be returned to the Director of Inspection within fifteen days of the receipt of the Report. The Director of Inspection will settle by direct correspondence with the Pr. AG/AG all such points as do not involve any question of major policy or an important decision of a general nature.

7. In cases of points involving major policy which cannot be settled without the orders of the Comptroller & Auditor General by the Director of Inspection in the form of a memo should be referred to the Office of the Comptroller &

Auditor General by the Director of Inspection in the form of a memo for decision. In the later case, a reference may be made to the C&AG for consideration and issue of suitable instructions where necessary, even though there is agreement between the Director of Inspection and the Pr. AG/AG of the office inspected. The reference so made, should also contain the views of the Head of the Office inspected and if it is in connection with any Para of the Inspection Report, it is desirable that instead of only quoting the number of Para a copy of the Para should also be enclosed. On receipt of the reference in the office of the C&AG the matter will be examined and the decision reached will be communicated to the Pr. AG/AG and the Director of Inspection.

As soon as the Inspection Report is received in the office of the CAG of India the same will be submitted to the Addl. Dy. CAG. (Hd. Qrs.) who will bring to the notice of the CAG such matters as he may deem necessary. The Administration Section will also examine the Inspection Report expeditiously and obtain orders of the Addl. Dy. C&AG (Hd. Qrs.) on points requiring further action from Headquarters.

8. General

(i) It should be recognized as one of the first duties of the Director of Inspection to report to the CAG separately and immediately anything really serious on really important which comes to light in the course of his inspection. Obviously, it would be incorrect to wait to include anything of this kind in formally compiled reports. Such interim reports are to be shown in the first instance to the Pr. AG/AG who will be at liberty to add any comments of his own that he wishes to make.

(ii) The Director of Inspection will also send to the Headquarters Office periodically a digest of all points, of general importance noticed during his inspection of the various offices. These will be examined in the Office of the C&AG with a view to consider whether any general instructions to all the Pr. AG/AG and Comptrollers are necessary.

(Authority:- Addl. Dy. C&AG (H)'s No. Admin. I/707/54 dated 15th Jan, 1955)

ANNEXURE-IV**(Referred to in Para 5.63)**

List of Records and the period of Preservation thereof (Excluding to be shown in Annexure I to Chapter XI of C&AG's Manual of Standing Orders)

Item No.	Description of Records	No. of completed Account years for which to be preserved
1	2	3

I. Registers:-

1.	Review Registers (S.Y.3)	3
2.	Sectional Calendar of Returns (SY.264)	3
3.	Sectional Distribution of Codes etc. (SY I -236)	3
4.	Sectional Attendance Register (SY. 302)	3
5.	Sectional Acquaintance Rolls (SY. 302)	1
6.	Transit Register of Records Made over to record room (SY. 307)	Permanent
7.	Register of Half Margins (SY. 308)	3
8.	Transit Register of Papers from one section to other (SY.314)	3
9.	Transit Register of Miscellaneous undiarised documents (SY. 244)	3
10.	Transit Book of Half Margins (SY. 253)	1
11.	Case Register (SY. 255)	Permanent
12.	Dictionary of Reference (SY.256)	Do
13.	Register of Casual Leave (SY. 257-B)	3
14.	Register of defalcation and losses	10
15.	Register of Progress Report of work (Daily, weekly & Monthly)	3 years
16.	List of un-disposed-off cases (S-22)	3 years
17.	Dairy of official & and un-official	20 years

Issues / receipts (SY. 318-A)

18.	Diary of official & un-official issues (ST. 318)	5 years
19.	Register of telegrams and Express letters.	3 years
20.	Adjustment Registers (ATM. 128)	5 years
21.	Register of in-sufficient or otherwise irregular sanctions (ATM. 121)	3years
22.	Broadsheets of House Building & Motor Cycle, Scooter (Conveyance) advances.	35 years
23.	Sectional dead-stock Register.	5 years
24.	Write off register (SY. 265)	3 years
25.	Monthly Arrear Report.	3 years
26.	Register of cases dealt with in EPA / HAD	Permanent
27.	Register of points referred to HAD / EPA	do
28.	Register of record sanctions accorded in relaxation of rules.	5 years.
29.	Register of delegation of financial powers.	10 years.
30.	Register of Govt. servants on Foreign service/ Deputation.	10 years.
31.	Bill Register.	4 years.
32.	Register of Invoices.	5 years.
33.	Register of Permanent advances.	4 years.
34.	Register of properties and securities held.	-do-

Correspondence

1.	Files of Office copies of departmental returns of revenue & expenditure.	3 years.
2.	Orders sanctioning transfer of charge being made at a outstation other than Hd. Qrs.	1 years.
3	Miscellaneous and other un-important correspondence e.g. Half margin, objection memos etc.	1 years.
4	Personal files Govt. servants in admn. Section,	

	Confidential Cell sec. (need not be sent to Old Record Section)	3 years
5	Used Answer Books of Departmental Confirmatory Exam. For Auditors (C&AG's O.O. 1850-NGE. III/77-54 dt.27-7-1954)	Six months from the publication of results.
6.	Used Answer Books of S.O.G (Preliminary Exam. or the S.O.G. Exam. Whichever is later.	-do-
7.	Used answer books of recruitment tests of Auditors / Clerks Group D / stenographers Exam.	do
8.	Used answer books of Revenue Audit Examination for Auditors.	6 months from the declaration of the result of the Exam.
9.	Register of points for investigation by the Director of Inspection.	Till the final disposal of Points included therein
10	Register and correspondence relating to losses of Govt. money and defalcations.	5years
11	Correction slips to D.A. Manual and cases formed in T. M.	10 years After manualisation or 20 Yrs
12.	File containing papers / circulars on decisions of Govt. of India/C&AG on points raised in clarification of F.R. s / S.R.s & Para's/Articles of Codes	20 yrs.

Administration Sections:-

1.	Register of Valuables (SY. 240)	5 yrs.
2.	Register of Increments.	5 yrs..
3.	Disposal of surplus staff	20 yrs
4.	Files regarding application of appointment as Auditors / L.D. Clerks and stenographers.	03 yrs.
5.	Register of applications for appointment.	03 yrs.
6.	Register of Court attachments (S. 130)	05 yrs.
7.	Register of traveling allowance	03 yrs.
8.	Register of Advances (ATM. 87)	02 yrs.
9.	Register of names of men-debarred from Govt. service.	10 yrs.
10.	Establishment Order Book	Permanent
11.	Contingencies Requisition book (S.Y. 313)	05 yrs.
12.	Register of service books	05 yrs.
13.	Gradation lists.	Permanent
14.	Cancelled sub. Vouchers relating to the office Contingencies.	01 yrs.
15.	Files and cases containing papers relating to: -	
	(i) Pay, Appointment & promotion etc. of permanent establishment of the office.	Permanent
	(ii) Advances to members of the Office Estt.	10 yrs.
	(iii) Affecting procedure of the office regarding retirement, training promotion.	25 yrs.
	(iv) Examination, their results, procedure connected therewith	15 yrs.
	(a) Deptl. Confirmatory Test.	15 yrs.
	(b) S.O.G. Exam. (Pre.) test for selection of candidates	30 yrs.
	(c) S.O.G. Examination and result-sheets and mark lists	35 yrs.
	(v) Travelling allowance.	03 yrs.
	(vi) Allowance other than Traveling Allowance.	15 yrs.

	(vii) Office Contingencies	05 yrs.
	(viii) Holidays lists.	03 yrs.
	(xi) Office and Residential accommodation.	Permanent
	(x) Application for grant of leave.	01 yrs.
16.	Character Rolls of the office Establishment in the case of: -	
	(i) Death	5 yrs. After death or settlement of claim whichever is later.
	(ii) Retirement	05 yrs.
	(iii) Other cases	05 yrs.
	(iv) Discharge	05 yrs.
	(v) Resignation	05 yrs.
17.	Service Books of Members of Establishment: -	
	(a) who died while in service	05yrs from date of event
	(b) Who resigned or who were discharged event without fault from service	3Yrs from date of event
	(c) Who were discharged from service	10 yrs from the date of event.
	(d) Who retired from service. pension case	To be attached to
18.	Stationary stock Book Form IX of Central Stationary office rules.	03 Years
19.	Register of un-disbursed pay & allowance	10 yrs.

Old Records:-

1.	Index of Records (SY. 257)	Permanent
2.	Record issue Register (S. 21)	03 yrs.

- | | | |
|----|--|-----------|
| 3. | Register of destruction of Records
(SY. 256-A) | Permanent |
| 4. | Register of reminders for return of
records (SY. 246) | 03 yrs. |

General Section:-

- | | | |
|-----|--|-----------|
| 1. | Dispatch register (S.32) | 03 yrs. |
| 2. | Register of Pre-audit Bills (Transit) | 03 yrs. |
| 3. | Register of telegrams and Express letters. | 03 yrs. |
| 4. | Register of Registered letters received | 01 yrs. |
| 5. | General diary register of receipts (S.30) | 20 yrs. |
| 6. | Dispatch Register of Books, Manuals, Codes,
Correction slips etc. (SY. 254) | 02 yrs. |
| 7. | General dead stock register | Permanent |
| 8. | Postal journals | 03 yrs. |
| 9. | Peon books (Local Dak Register) | 03 yrs. |
| 10. | Service Postage Stamps Register / Franking
stamping Account Register | 03 yrs. |
| 11. | Stamp Indent register | 05 yrs. |

CASS Sections:-

- | | | |
|----|--|--|
| 1. | Consolidated absentee Statements | 06 yrs. |
| 2. | Correspondence relating to postal Insurance
Fund. | 03 yrs. |
| 3. | Correspondence relating to Inter Departmental
Receipts. | 03 yrs. |
| 4. | Invoices for supply of postal and non-postal
stamp received from the Central
Stamps Stores, Nasik. | 03 yrs. |
| 5. | Audit Objection memoranda. | 1 Yrs. or till the objection is
settled |

6.	Half margin registers.	03 yrs.
7.	Registers and correspondence relating to loss of Govt. money and Defalcations	05 yrs.
	Objection Books.	05 yrs.
	Six monthly O.B.	05 yrs.
8.	File containing miscellaneous correspondence with other Audit Officers, Treasury Officers etc.	03 yrs.
9.	Service Books (including leave accounts with pension personal files)	03 yrs. after death / retirement or the date of final sanction of pension, which ever is later.
10.	Personal files.	-do-
11.	Invalid Pensions.	Till the youngest son / daughter attains majority or five years which ever is later.
12.	Family pensions.	-do-
13.	Other Pensions.	-do-

O.A.D. (Works) and Cass Works:-

- | | | |
|----|--|-----------|
| 1. | Register of Selection of vouchers for arithmetical check (SY. 194) | 05 Yrs. |
| 2. | Objection Books and adjustment Register (P.W. Transactions) (ATM-124) | 05 Yrs. |
| 3. | Register of serious irregularities. | 05Yrs. |
| 4. | Register of Items outstanding for over six months. | 05Yrs. |
| 5. | Register of points for inspection. | 05Yrs. |
| 6. | Tour programmes of Public Works Inspection Division. | 05Yrs. |
| 7. | Register of Inspections of P.W. Divisions. | 05Yrs. |
| 8. | Files and cases containing papers relating to: - | |
| | (i) Award statement for land acquired. | 05Yrs. |
| | (ii) Sanctions etc. regarding rent, sale, purchase and transfer of Govt. buildings. | 10Yrs. |
| | (iii) Churches, cemeteries and compensations for sitting etc. erection, repairs and endowments to movements in Govt. cemeteries. | Permanent |
| | (iv) Irrigation projects. | -do- |
| | (v) Electric installations in Govt. Bldgs. | -do- |
| 9. | (i) Interpretations of rules in Codes, Manuals etc. which have not been Incorporated else where. | 07Yrs |
| | (ii) Orders which have been incorporated in the office manuals and codes. | 05Yrs. |
| | (iii) Cases relating to abandonment of works which have been included in the appropriation reports. | 06Yrs. |
| | (iv) Routine cases. | 03Yrs. |
| | (v) Miscellaneous cases of no importance. | 03Yrs. |

Outside audit department & revenue audit department:-

- | | | |
|----|--|--|
| 1. | Audit notes on the accounts of the institutions audited annually. | 2 yrs. after the final closure of the inspection report. |
| 2. | Audit notes on the accounts of the institutions audited by outside Audit Deptt. once in 2 yrs. | -do- |
| 3. | Audit notes on the accounts of the institutions audited by outside Audit Deptt. once in 3 yrs. | -do- |
| 4. | Local Audit Notes on the accounts of Annual Units of revenue Audit. | 5 yrs from the end of Financial year in which local audit report is first issued or till the settlement of all the Paras which ever is later. |
| 5. | Local Audit Reports of biannual units of Revenue Audit. | 6 yrs. From the end of the Financial year in which the local audit report is first issued or till the settlement of the Paras which ever is later. |

Report Section

1. Files and cases containing paper in connection with: -
 - (a) Orders relating to preparation of Appropriation and finance Accounts And Reports. 20Yrs.
 - (b) Pledges given by the State Govt. to the State Legislative. Permanent
2. Appropriation Accounts and the Audit reports of Central Govt. (Civil): -
 - (a) Material file and other grants file. 5yrs. After the PAC. has examined the reports.
 - (b) One copy of the Printed publication Permanent
3. Finance Accounts and Audit Reports of the Govt. of Madhya Pradesh: -
 - (a) Printed publication. Permanent.
 - (b) Material file & other papers. 5yrs. After the accounts are examined by PAC.
 - (c) Copies of detailed statement of Capital Expenditure outside the revenue. Account during the end of the year. Permanent
4. Appropriation Accounts and Audit Reports thereon of the Govts. Other than the Govt of M.P 05Yrs.
5. Finance Accounts and Audit Reports thereon the Govts. Other than the Govt. of Madhya Pradesh. 05Yrs.

ANNEXURE-V**(Referred to in Para 5.80 of Manual)****Scale of Furniture**

1.	Pr. A.G./Accountant General: -	
	Woolen carpet	01
	Cotton Durry	01
	Officers table	01
	Side table	01
	Chair un-armed	06
	Easy chair	01
	Side rack	01
	Book case (revolving or glazed)	01
	Foot rest	01
2.	Sr. Dy. Accountant General / Dy. Accountant General: -	
	Woolen carpet (size 12'X 9')	01
	Cotton durry	01
	Officers table	01
	Side table	01
	Chair armed	03
	Chair un-armed	01
	Door mat	01
	Side rack	01
	Book case (glazed or revolving)	01
	Foot rest	01
3.	Asstt. Accountant General/Audit Officers: -	
	Officers table	01
	Side table	01
	Side rack	01
	Chairs armed	02
	Chair un-armed	01
	Cotton Durry	01
	Book case	01

(Authority: - C&AG's letter no.80-NGE I 26-65 dt15-1-1965)

4.	Assistant Audit Officers/Supervisor: -	
	Table	01
	AAO/supervisor's side rack	02
	Chairs armed	02
	Chairs armless	01
5.	Clerks/Stenos/Daftaries (now MTS): -	
	Clerk table	01
	Clerk chair	01
	Side rack	01
6.	Typists: -	
	Table (typists)	01
	Clerks chair	01
7.	Group D (now MTS)	
	Stool	01
8.	Sorters (P&T)	
	Table	01
	Chair armless	01

ANNEXURE-V (Contd.)

(Referred to in Para 5.80 of Manual)

Scale of Furniture at the Residence of officers

S. No.	Name of Articles	Pr.A.G/A.G. residence	Group officers residence
1.	Tables	02	02
2.	Office/visitors Chairs (armed or un-armed) as may be desired.	04 Interchangeable	03
3.	Easy chairs	06	04
4.	Centre Table	01	01
5.	Table lamp (Without bulb)	Nil	01
6.	Almirah (for confidential papers)	01	01 for Sr. DAG Admin. Only)
7.	Racks (for books, files and stationary)	03	02
8.	Telephone stand	Nil	01(where Telephone provided)
9.	Trays	Nil	01
10.	Stools and bench	01 Stool 01 bench	02 Stool
11.	Waste paper Basket (plastic)	01	01
12.	Room Cooler with stand	01	Nil

Note: - All the articles will be functional and non-ornamental. It must be observed and efforts made to utilize the available items only.

(Authority: - A.G.'s orders dated 18.8.1987)

ANNEXURE-VI

(Referred to in Paragraph 6.3)

Arrears in terms of Mandays

INTERNAL

Items of Work	As on ...(opening balance)	Arrears accumulated during the month	Total	Clearance	Balance on last day of the month
1	2	3	4	5	6

- (i) Objection Books.
- (ii) Inspection Reports.
- (iii) Broadsheets.
- (iv) Correspondence.
- (v) Pension cases.
- (vi) Review and Audit.

Total.

Man days.

EXTERNAL

Items of work	Arrear as on (OB)	Arrears accumulated during the month	Total	Clearance	Balance
(i) Items under objection (ii) Inspection reports (iii) Misc.					
			Total		Man days

Total arrears on last day of month

Internal

External

ANNEXURE-VII
(Referred to in Para 4.71)
GUIDELINES ON RIGHT TO INFORMATION ACT, 2005
PART III
For information Seekers

What is information

Information is any material in any form, it includes records, documents, memos, e-mails, opinions, advices, Press releases, circulars, orders, log books, contracts, reports, papers, samples, models, data material held any electronic form. It also includes information relating to any private body which can be accessed by the public authority under any law for the time being in force.

Method of Seeking Information

1. A citizen who desires to obtain any information under the Act, should make an application to the Public Information Officer of the concerned public authority writing in English or Hindi or in the official language of the area in which the application is made. The application should be precise and specific. He should make payment of application fee at the time of submitting the application as prescribed in the Fee Rules. The applicant can send the application by post or through electronic means or can deliver it personally in the office of the public authority. The application can also be sent through an assistant Public Information Officer.

Application to the Concerned Public Authority

2. The applicant should make application to the concerned public authority. It is advised that he should make all efforts to ascertain as which the public authority concerned with the information is and should send application to the Public Information Officer of that public authority.

2. It is observed that some applicants seek information in respect of many subjects by way of one application. It creates problem for the Public Information Officer as well as the applicant.

The applicant should, therefore, see to it that by way of one application, he seeks information in respect of one subject only.

Fee for Seeking Information

4. The applicant, along with the application, should send application fee to the Public Information Officer. In case of Govt. of India prescribed application fee is Rs. 10/- which can be paid through a demand draft or a banker's cheque or and Indian Postal Order payable to the Accounts Officer of the Public authority. The payment of fee can also be made by way of cash to the Accounts Officer of the public authority or to the Assistant Public Information against proper receipt.

5. The applicant may also be required to pay further fee towards the cost of providing the information, details of which shall be initiated to the applicant by the Public Information Officer. The fee so demanded can be paid the same way as application fee.

6. If the applicant belongs to below poverty line (BPL) category, he is not required to pay any fee. However, he should submit a proof in support of his claim to belong to the below poverty line. The application not accompanied by the prescribed application fee or proof of the applicant's belonging to below poverty line, as the case may be, shall not be a valid application under the Act.

7. There is no prescribed format of application for seeking Information. The application can be made on plain paper. The application should, however, have the name and complete postal address of the applicant. Even in cases where the information is sought electronically, the application should contain name and postal address of the applicant.

Filing of Appeal

8. An applicant can file an appeal to the first appellate authority if information is not supplied to him within the prescribed time of thirty days or 48 hours, as the case may be, or is not satisfied with the information furnished to him. Such an appeal, should be filed within a period of thirty days from the date on which the limit of 30 days of supply of information is expired or from the date on which the information or decision of the public information Officer is received. The appellate authority of the Public Authority shall dispose of the appeal within a period to thirty days or in exceptional cases within 45 days of the receipt of the appeal.

9. If the appellate authority fails to pass an order on the appeal within the prescribed period or if the appellant is not satisfied with the order of the first appellate authority, he may prefer a second appeal with the Information Commission within ninety days from the date on which the decision should have been made by the first appellate authority or was actually received by the appellant.

10. The appeal made to the Central Information Commission should contain the following information: -

- (i) name and address of the appellant;
- (ii) name and address of the Public Information Officer against the decision of whom the appeal is preferred;
- (iii) Particulars of the order including number, if any, against which the appeal is preferred;
- (iv) Brief facts leading to the appeal;
- (v) If the appeal is preferred against deemed refusal, particulars of the application, including number and date and name and address of the Public Information Officer to whom the application was made;
- (vi) Prayer of relief sought;
- (vii) Grounds for prayer or relief;
- (viii) Verification by the appellant; and
- (ix) Any other information, which the Commission may deem necessary for deciding the appeal.

11. The appeal made to the Central Information Commission should be accompanied by the following documents;

- (i) Self-attested copies of the orders or documents against which appeal is made;
- (ii) Copies of the documents relied upon by the appellant and referred to in the appeal; and
- (iii) An index of the documents referred to in the appeal.

Filing of Complaints

12. A person can make a complaint to the Information Commission if he is unable to submit a request to a Public Information Officer either by reason that such an officer has not been appointed by the concerned public authority; or the Assistant Public Information Officer has refused to accept his or her application or appeal for forwarding the same to the Public

Information Officer or the appellate authority, as the case may be; or he has been refused access to any Information requested by him under the RTI Act; or he has not been given a response to a request for information within the time limit specified in the Act; or he has been required to pay an amount of fee which he considers unreasonable; or he believes that he has been given incomplete, misleading or false information.

PART IV

For Public Information Officers

The Public Information Officer of a public authority plays a pivotal role in making the right of citizens to information a reality. The Act casts specific duties on him and makes him liable for penalty in case of default. It is, therefore, essential for a Public Information Officer to study the Act carefully and understand its provisions correctly. Besides the issues discussed elsewhere in this document, a Public Information Officer should keep the following aspects in view while dealing with the applications under the Act.

Applications Received Without Fee

1. Soon after receiving the application, the Public Information Officer should check whether the applicant has made the payment of application fee or whether the applicant is a person belonging to a Below Poverty Line (BPL) family. If application is not accompanied by the prescribed fee or the BPL Certificate, it cannot be treated as an application under the RTI Act. It may, however, be noted that Public Information Officer should consider such application sympathetically and try to supply information sought by way of such an application.

Transfer of Application

2. Sometimes requests are made to a public authority for information which do not concern that public authority or only part of which is available with the public authority to which the application is made and remaining or whole of the information concerns another public authority or many other public authorities.
3. Section 6 (1) of the RTI Act, 2005 provides that a person who desires to obtain any information shall make a request to the public information officer of the concerned public

authority. Section 6 (3) provides that where an application is made to a public authority requesting for any information which is held by another public authority or the subject matter of which is more closely connected with the functions of another public authority, the public authority to which such an application is made, shall transfer the application to that other public authority. The provisions of sub-section (1) and sub-section (3) of section 6, suggest that the Act requires an information seeker to address the application to the Public Information Officer of the 'concerned public authority'. However, there may be cases in which a person of ordinary prudence may believe that the information sought by him/her would be available with the public authority to which he/she has addressed the application, but is actually held by some other public authority. In such cases, the application makes a bonafide mistake of addressing the application to the Public Information Officer of a wrong public authority. On the other hand where an applicant addresses the application to the Public Information Officer of a public authority, which to a person of ordinary prudence, would not appear to be the concern of that public authority, the applicant does not fulfill his responsibility of addressing the application to the 'concerned public authority'.

4. Given here in under are some situations which may arise in the matter and action required to be taken in such cases;

(i) A person makes an application to a public authority for some information which concerns some another public authority. In such a case, the Public Information Officer receiving the application should transfer the application to the concerned public authority under intimation to the applicant. However, if the Public Information Officer of the public authority is not able to find out as to which public authority is concerned with the information even after making reasonable efforts to find out the concerned public authority, he should inform the applicant that the information is not available with his public authority and that he is not aware of the particulars of the concerned public authority to which the application could be transferred. It would, however, be the responsibility of the PIO, if an appeal is made against his decision, to establish that he made reasonable efforts to find out the particulars of the concerned public authority.

(ii) A person makes an application to a public authority for information, only a part of which is available with that public authority and a part of the information concerns some 'another public authority'. In such a case, the Public Information Officer should supply the information

concerning his public authority and a copy of the application should be sent to that another public authority under intimation to the applicant.

(iii) A person makes an application to a public authority for information, a part of which is available with that public authority and the rest of the information is scattered with more than one other public authorities. In such a case, the Public Information Officer of the public authority receiving the application should give information relating to it and advise the applicant to make separate applications to the concerned public authorities for obtaining information from them. If no part of the information sought, is available with it but is scattered with more than one other public authorities, the Public Information Officer should inform the applicant that information is not available with the public authority and that the applicant should make separate applications to the concerned public authorities for obtaining information from them. If the details of public authorities who may have this information sought by the applicant are available with the PIO, such details may also be provided to the applicant. It may be noted that the Act requires the supply of such information only which already exists and is held by the public authority or held under the control of the public authority. It is beyond the scope to the Act for a public authority to collect the information from various public authorities to supply it to the applicant. At the same time, since the information is not related to any one another particular public authority, it is not the case where application should be transferred under sub-section (3) of Section 6 of the Act. It is pertinent to note that sub-section (3) refers to 'another public authority' and not to 'other public authorities'. Use of singular form in the Act in this regard is important to note.

(iv) if a person makes an application to a public authority of Central Govt. for some information which is the concern of a public authority under any State Govt. or the Union Territory Administration, the public Information Officer of the public authority receiving the application should inform the applicant that the information may be had from the concerned State Govt./UT Administration. Application, in such a case, need not be transferred to the State Govt./UT Administration.

5. In brief, if the application is accompanied by the prescribed fee or the Below Poverty Line Certificate, the Public Information Officer should check whether the subject matter of the application or a part thereof concerns some other public authority. If the subject matter of the application concerns any other public authority, it should be transferred to that public authority. If only a part of the application concerns the other public authority, a copy of the application may

be sent to that public authority, clearly specifying the part which relates to that public authority. While transferring the application or sending a copy thereof, the concerned public authority should be informed that the application fee has been received. The applicant should also be informed about the transfer of his application and the particulars of the public authority to whom the application or a copy thereof has been sent.

6. Transfer of application or part thereof, as the case may be, should be made as soon as possible and in any case within five days from the date of receipt of the application. If a Public Information Officer transfers an application after five days from the receipt of the application, he would be responsible for delay in disposal of the application to the extent of number of days which he takes in transferring the application beyond 5 days.

7. The Public Information Officer of the public authority to whom the application is transferred, should not refuse acceptance of transfer of the application on the ground that it was not transferred to him within 5 days.

8. A public authority may designate as many Public Information Officers for it, as it may deem necessary. It is possible that in a public authority with more than one Public Information Officer, an application is received by the Public Information Officer other than the concerned Public Information Officer. In such a case, the Public Information Officer receiving the application should transfer it to the concerned Public Information Officer immediately, preferably the same day. Time period of five days for transfer of the application applies only when the application is transferred from one public authority to another public authority and not for transfer from one Public Information Officer to another in the same public authority.

Rendering Assistance to Applicants

9. The RTI Act provides that the Public Information Officer has a duty to render reasonable assistance to the persons seeking information. As per provisions of the Act, a person, who desires to obtain any information, is required to make a request in writing or through electronic means in English or Hindi or in the official language of the area in which the application is made. If a person seeking information is not able to make such request in writing, the Public Information Officer should render reasonable assistance to him to reduce the same in writing.

10. Where access to a record is required to be provided to a sensorial disabled person, the Public Information Officer should provide assistance to such person to enable him to access the information. He should also provide such assistance to the person as may be appropriate for the inspection of records where such inspection is involved.

Assistance Available to PIO

11. The Public Information Officer may seek the assistance of any other officer as he or she considers necessary for the proper discharge of his or her duties. The officer, whose assistance is so sought by the Public Information Officer, would render all assistance to him. Such an officer shall be deemed to be a public information officer and would be liable for contravention of any provisions of the Act the same way as any other Public Information officer. It would be advisable for the public information officer to inform the officer whose assistance is sought, about the above provision, at the time of seeking his assistance.

12. Some Public Information Officers, on the basis of above referred provision of the Act, transfer the RTI applications received by them to other officers and direct them to send information to the applications as deemed Public Information Officer. Thus, they use the above referred provision to designate other officers as Public Information Officer. According to the Act, it is the responsibility of the officer who is designated as the Public Information Officer by the public authority to provide information to the applicant or reject the application for any reasons specified in section 8 and 9 of the Act. The Act enables the Public Information Officer to seek assistance of any other officer to enable him to provide information to the information seeker, but it does not give him authority to designate any other officer as Public Information Officer and direct him to send reply to the applicant. The import of the provision is that, if the officer whose assistance is sought by the Public Information Officer, does not render necessary help to him, the Information Commission may impose penalty on such officer or recommend disciplinary action against him the same way as the Commission may impose penalty on or recommend disciplinary action against the Public Information Officer.

Supply of Information

13. The answering Public Information Officer should check whether the information sought or a part thereof is exempt from disclosure under Section 8 or Section 9 of the Act. Request in respect of the part of the application which is so exempt may be rejected and rest of the information should be provided immediately or after receipt of addition fees, as the case may be.

14. Where a request for information is rejected, the Public Information officer should communicate to the person making the request: -

- (i) the reasons for such rejection;
- (ii) the period within which an appeal against such rejection may be preferred; and
- (iii) the particulars of the authority to whom an appeal can be made.

15. If additional fee is required to be paid by the applicant as provided in the 'Fee and Cost Rules', the Public Information Officer should inform the applicant: -

- (iv) the details of further fees required to be paid;
- (v) the calculations made to arrive at the amount of fees asked for;
- (vi) the fact that the applicant has a right to make appeal about the amount of fees so demanded;
- (vii) the particulars of the authority to whom such an appeal can be made; and
- (viii) the time limit within which the appeal can be made.

Supply of Part Information by Severance

16. Where a request is received for access to information which is exempt from disclosure but a part of which is not exempt, and such part can be severed in such a way that the severed part does not contain exempt information then, access to that part of the information / record may be provided to the applicant. Where access is granted to a part of the record in such a way, the Public Information Officer should inform the applicant that the information asked for is exempt from disclosure and that only part of the record is being provided, after severance, which is not exempt from disclosure. While doing so, he should give the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based. The Public Information Officer should take the approval of appropriate authority

before supply of information in such a case and should inform the name and designation of the person giving the decision to the applicant also.

Time Period for Supply of Information

17. The Public Information Officer should supply the information within thirty days of the receipt of the request. Where the information sought for concerns the life or liberty of a person, the same should be provided within forty-eight hours of the receipt of the request. If request for information is received through the APIO, the information may be provided within 35 days of receipt of application by the APIO in normal course and 48 hours plus 5 days in case the information sought concerns the life or liberty of a person.

18. In case of an application transferred from one public authority to another public authority, reply should be provided by the concerned public authority within 30 days of the receipt of the application by that public authority in normal course and within 48 hours in case the information sought concerns the life or liberty of a person.

19. The Public Information Officers of the intelligence and security organizations specified in the Second Schedule of the Act may receive applications seeking information pertaining to allegations of corruption and human rights violations. Information in respect of allegations of violation of human rights, which is provided only after the approval of the Central Information Commission, should be provided within forty-five days from the date of the receipt of the request. Time limit prescribed for supplying information in regard to allegations of corruption is the same as in other cases.

20. Where the applicant is asked to pay additional fee, the period intervening between the dispatch of the intimation about payment of fee and the payment of fee by the applicant shall be excluded for the purpose of calculating the period of reply.

The following table shows the maximum time which may be taken to dispose off application in different situations: -

Sr. No	Situation	Time limits for disposing off applications
1.	Supply of information in normal course.	30 days
2.	Supply of information if it concerns the life or liberty of a person.	48 hours
3.	Supply of information if the application is received through APIO.	05 days shall be added to the time period indicated at Sr. No. 1 and 2.
4.	Supply of information if application/request is received after transfer from another public authority: - (a) In normal course (b) In case the information concerns the life or liberty of a person.	Within 30 days of the receipt of the application by the concerned public authority. Within 48 hours of receipt of the application by the concerned public authority.
5.	Supply of information by organizations specified in the Second Schedule: - (a) If information relates to allegations of violation of human rights. (b) In case information relates to allegations of corruption.	(a) 45 days from the receipt of application. (b) Within 30 days of the receipt of application.
6.	Supply of information if it relates to third party and the third party has treated it as confidential.	Should be provided after following the procedure given in Para 23 to 28 of this part of the document.
7.	Supply of information where the applicant is asked to pay additional fee.	The period intervening between informing the applicant about additional fee and the payment of fee by the applicant shall be excluded for calculating the period of reply.

21. If the Public Information Officer fails to give decision on the request for information within the prescribed period, he shall be deemed to have refused the request. It is pertinent to note that if a public authority fails to comply with the specified time limit, the information to the concerned applicant would have to be provided free of charge.

Disclosure of Third Party Information

22. Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, is exempt from disclosure. Such an information shall not be disclosed unless the competent authority is satisfied that larger public interest warrants the disclosure of such information.

23. If an applicant seeks any information which relates to or has been supplied by a third party and that third party has treated that information as confidential, the Public Information Officer shall consider whether the information should be disclosed or not. The guiding principle in such cases is that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party. However, the public Information Officer would have to follow the following procedure before disclosing such information.

24. If the Public Information Officer intends to disclose the information, he shall within five days from the receipt of the application, give a written notice to the third party that the information has been sought by the applicant under the RTI Act and that he intends to disclose the information. He shall request the third party to make a submission in writing or orally, regarding whether the information may be disclosed. The third party shall be given a time of ten days, from the date of receipt of the notice by him, to make representation against the proposed disclosure, if any.

25. The Public Information Officer shall make a decision regarding disclosure of the information keeping in view the submission of the third party. Such a decision should be taken within forty days from the receipt of the request for information. After taking the decision, the Public Information Officer should give a notice of his decision to the third party in writing. The notice given to the third party should include a statement that the third party is entitled to prefer an appeal under section 19 against the decision.

26. The third party can prefer an appeal to the first Appellate Authority against the decision made by the Public Information Officer within thirty days from the date of the receipt of notice. If not satisfied with the decision of the First Appellate Authority, the third party can prefer a second appeal to the Information Commission.

27. If an appeal has been filed by the third party against the decision of the Public Information Officer to disclose the third party information, the information should not be disclosed till the appeal is decided.

Suo Motu Disclosure

28. The Act makes it obligatory for every public authority to make suo-motu disclosure in respect of the particulars of its organization, functions, duties and other matters, as provided in section 4 of the Act. The information so published, according to sub-section (4) of section 4, should be easily accessible with the Public Information Officer in electronic form. The Public Information Officer should, therefore, make concerted efforts to ensure that the requirements of the section 4 of the RTI Act 2005 are met and maximum information in respect of the Public authority is made available on the internet. It would help him in two ways. First, the number of applications under the Act would be reduced and secondly, it would facilitate his work of providing information inasmuch as most of the information would be available to him at one place.

Imposition of Penalty

29. An applicant under the Act has a right to appeal to the Information Commission and also to make complaint to the Commission. Where the Information Commission at the time of deciding any complaint or appeal is of the opinion that the Public Information Officer has without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, which shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished subject to the condition that the total amount of such penalty shall not exceed twenty thousand rupees. The Public Information Officer shall, however, be given a

reasonable opportunity of being heard before any penalty is imposed on him. The burden of proving that he acted reasonably and diligently and in case of denial of a request that such denial was justified shall be on the Public Information Officer.

Disciplinary action against PIO

30. Where the information commission at the time of deciding any complaint or appeal is of the opinion that the Public Information Officer has without any reasonable cause and persistently, fail to receive an application for information or has not furnished information within the time specified or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it may recommend disciplinary action against the Public Information Officer.

Protection for Work Done in Good Faith

31. Section 21 of the Act provides that no suit, prosecution or other legal proceeding shall lie against any person for any thing which is in good faith done or intended to be done under the Act or any rule made there under. A Public Information Officer should, however, note that it would be his responsibility to prove that his action was in good faith.

Annual Report of the CIC

33. The Central Information Commission prepares a report on the implementation of the provisions of the RTI Act every year, which is laid before each House of the Parliament. This report *inter-alia*, has to include information about the number of requests made to each public authority, the number of decisions where applicants were not entitled to access to documents requested for, the provisions of the Act under which these decisions were made and the number of times such provisions were invoked, the amount of charges collected by each public authority under the Act. Each Ministry/Department is required to collect such information from all the public authorities under its jurisdiction and send the same to the Commission. The Public Information Officers should maintain the requisite information in this regard so that it may be supplied to their administrative Ministry/Department soon after the end of the year, which in turn may supply to the Commission.

PART-V

For First Appellate Authorities

1. It is the responsibility of the Public Information Officer of a authority to supply correct and complete information within the specified time to any person seeking information under the RTI Act, 2005. There are possibilities that a Public Information Officer may not act as per provisions of the Act or an applicant may not otherwise be satisfied with the decision of the Public Information Officer. The Act contains provision of two appeals to tide over such situations. The first appeal lies within the public authority itself which is made to an officer designated as the First Appellate Authority by the concerned public authority by the concerned public authority. The First Appellate Authority happens to be an officer senior in rank to the Public information Officer. The second appeal lies with the Information Commission. The Central Information Commission (Appeal Procedure) Rules, 2005 govern the procedure for deciding appeals by the Central Information Commission.

First Appeal

2. The information sought by an applicant should either be supplied to him or his application should be rejected within the time prescribed by the Act. If additional fee need be charged from the applicant, communication in this regard should be sent to him within the time limit prescribed for sending information. If the applicant does not receive information or decision about rejection of request or communication about payment of additional fee within the specified time, he can make an appeal to the first Appellate Authority. Appeal can also be made if the applicant is aggrieved by the decision of the Public Information Officer regarding supply of information or the quantum of fee decided by the Public Information Officer.

3. A third party can prefer an appeal to the First Appellate Authority if it is not satisfied with the decision made by the Public Information Officer about disclosure of the information for which it has objected. Such an appeal can be made within thirty days from the date of the receipt of notice from the Public Information Officer to the effect that he proposes to disclose the concerned information. If not satisfied with the decision of the first Appellate Authority, the third party can prefer the second appeal to the information Commission.

Disposal of Appeal

4. Deciding appeals under the RTI Act is a quasi-judicial function. It is, therefore, necessary that the appellate authority should see to it that the justice is not only done but it should also appear to have been done. In order to do so, the order passed by the appellate authority should be a speaking order giving justification for the decision arrived at.

5. If an appellate authority while deciding an appeal comes to a conclusion that the appellate should be supplied information in addition to what has been supplied by the Public Information Officer, he may either (i) pass an order directing the Public Information Officer to give such information to the appellant; or (ii) he himself may give information to the appellant. In the first case the appellate authority should ensure that the information ordered by him to be supplied is supplied to the appellant immediately. It would, however, be better if the appellate authority chooses the second course of action and he himself furnishes the information along with the order passed by him in the matter.

6. If, in any case, the Public Information Officer does not implement the order passed by the appellate authority and the appellate authority feels that intervention of higher authority is required to get his order implemented, he should bring the matter to the notice of the officer in the public authority competent to take action against the Public Information Officer. Such competent officer shall take necessary action so as to ensure implementation of the provisions of the RTI Act.

Time Limit for Disposal of Appeal

7. The first appellate authority should dispose off the appeal within 30 days of receipt of the appeal. In exceptional cases, the Appellate Authority may take 45 days for its disposal. However, in cases where disposal of appeal takes more than 30 days, the Appellate Authority should record in writing the reasons for such delay.

ANNEXURE-VIII**(Referred to para 2.08(d))****PROFORMA**(See O.M. No.11013/7/2004/-Estt(A) dated 5th Oct 2004 received under C&AG's letter No.6258 GE-1/306-2004 dated 14th Dec 2004)

- 1 Name
- 2 Designation
- 3 Pay
- 4 Ministry/Deptt.
(specify center/state/PSU)
- 5 Passport No.
- 6 Details of Private Foreign travel to be undertaken

Period of abroad		Names of Foreign countries to be visited	Purpose	Estimated expenditure (travel,board/lodging,Visa. Misc. etc.)	Source of Funds	Remarks
From	To					

- 7 Details of previous private foreign travel, if any undertaken during the last one year (as uner item No. 6)

Name:

Designation:

Date:

FORM II

(Referred to in Para 5.77 (iv))

(Classified Abstract of Register of Dead stock)

Date of supply or withdrawal	Name of the Section	Table (Sec. Officers and Code No.	Tables (Ars. Clerks) and Code No.	Tea Pots or so on for each type or model and Code No.	Remarks
1	2	3	4	5	6

FORM V

[Referred to in Para 5.83 (c)]

Report of surplus stores for disposal

Item No.	Particulars of stores	Quantity weight	Books value / original purchase value	Condition and year of purchase	Mode of disposal (sale, public auction other wise)	Remarks
1	2	3	4	5	6	7

FORM VI

(Referred to in Para 5.83 (d))

SALE ACCOUNT

Item No.	Particulars of stores	Quantity weight	Name & full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realized on spot	Date on which complete amount is realized & credited in to treasury	Whether the articles were actually handed over on spot. If not the actual date of handing over the articles with quantities	Auctioneer's commission & acknowledgment for its payments	Remarks
1	2	3	4	5	6	7	8	9	10	11

Signature

Designation

FORM VII

(Referred to in Para 6.7)

Assistant Audit Officer's/Supervisor's/Auditor's Note Book

Reference to orders	Substance of order	Instruction for Guidance of AAO./Supervisor/Auditor	Remarks
1	2	3	4

FORM VIII

(Referred to in Para 5.37 (2) Register of Correction slips to.....)

Particulars of correction slips		Date of receipt	Initials of the Poster / Librarian	Date of incorporation	Initials of Librarian / poster	Remarks
No.	Date					
1	2	3	4	5	6	7

FORM IX

(Referred to in Para 5.32 (3))

Daily Progress Report of incorporation of Correction to Manuals etc.

Date	Opening Balance		Received		Total		Disposed off		Closing balance		Books issued	Books received
	Correction slip	Book	Correction slip.	Book	Correction slip.	Book	Correction slip	Book	Correction slip	Book		
1	2	3	4	5	6	7	8	9	10	11	12	13

Initials		Initials of Gazetted Officer in-charge
Librarian	AAO/Supervisor	
14	15	16

FORMATE X

(Referred to note below Para 6.19 (b))

Handing over Report of Branch Officer

(To be prepared in quadruplicate in respect of each section separately)

Handing over Report of Shri/ Smt/ Mr-----

Assistant Accountant General / Audit Officer-----Section dated-----

1. (a) Name of Branch Officer:-----

Handing over-----

Taking over-----

(b) Event for handing over: -----

2. Name of the Group -----

3. Name of the Controlling / Co-ordination Section-----

4. Brief narration of the work attended to by the section-----

Position of staff

AAO / Supervisor

Sr. Auditor / Auditor

Clerk

5. (i) Sanctioned strength
- (ii) Men in position
- (iii) Shortage, if any
- (iv) Action taken to fill-up the shortages.

6. Comparative position of Arrears:
(in terms of man days)

Particulars	At the time of taking over charge on-----		At the time of handing over charge now.		Increase (+)	Decrease (-)	Reasons for increase with action taken and/or suggestions for over taking the arrears.
	Internal	External	Internal	External	Internal	External	

(a) At Branch Officer's Level.

- (i) Reviews.
- (ii) Any other item.

Total (a)

(b) In the section:
Items as per monthly/
Quarterly Arrear Report
To be specified

Total (b)

Grand Total (a) and (b)

7. Internal Test Audit / Director of Inspection Reports pending: -

Year	Total No. of Paras	No. of Para's pending disposal.	Suggestion for expeditious disposal of outstanding Para's
------	--------------------	---------------------------------	---

(a) Internal test Audit Reports.

(b) Director of Inspection Reports.

8. Important letters / periodical Adjustment/

Cases pending disposal (together with action / suggestion; if any)

Year up-to which due	Year up-to sent/done. Reasons for Arrears and Action taken So far.
----------------------	--

9 Position of Consignment of old Record to Record section;

(b) Position of physical verification

Of dead stock.

(Specific mention may be made of

access / shortages noticed and action
taken therefor)

10 Books Pamphlets/Files etc. handedover.

Note: -Specific mention may be made of

MSO (T), MSO(A)

Memo of secret instruction etc.

11. Valuable: (Cash/service postage stamps if incharge)

12. Furniture: (including Keys and locks) etc.

13. Nominations in custody handed over.

14. Confidential papers/Cases (including confidential note on
Appraised of work and dependability of staff) handed over.

15. Special remarks.

(a) A summing up of the state of work in section non-closing
of calendar of Returns, areas of weakness and other
issues which need personal attention, sanctioned of long
period of currency, cases of investigation by ECPA. Field
parties etc.

Handed over/Date

Taken over/date

Relieved B.O

Relieving B.O

Remarks of Group Officer.

Remarks of A.G./Pr. A.G.

6. Comparative position of arrears:
(in terms of Man days)

Particulars	At the time of taking over charge on		At the of handing over charge now		Increase (+)	Decrease (-)	Reasons for increase with action taken and / or suggestion for over taking the arrears.
	Internal	External	Internal	External	Internal	External	
(a) At Branch Officers Level.							
(i) Reviews							
(ii) Any other item.							

Total (a)

(b) In the section:
(Items as per monthly/
quarterly Arrear Report
to be specified.)

Total (b)

Grand Total (a) and (b)

Note: Detailed position of outstanding non receipt of utilization certificate etc.
may be appended.

7. Internal Test Audit / Director of Inspection Reports pending.

Year	Total No. of Para's	No. of Para's pending	Suggestion for Expeditious Disposal of Outstanding Para's.
------	---------------------	-----------------------	--

(a) Internal Test Audit Reports.

(b) Director of Inspection Reports.

8. Important Letters/periodical
Adjustments/cases pending
Disposal (together with action/
Suggestion if any)

9. Year up to which due Year up to which sent/ done Reasons for arrears and
action taken so for.

(a) Position of consignment of old records.

(b) Position of physical verification of dead stock.

(Specific mention may be made of excesses / shortages, noticed and action taken there for)

10. Books/Pamphlets/files etc. handed over
(A list may be appended)
Note:- Specific mention may be made of MSO (T) MSO (A)
Memo of Secret Instructions etc.
11. Valuables.
12. Key/Locks/Furniture etc.
13. Confidential papers/Cases (including a confidential note to the successor regarding quality of auditors under his charge.)
14. Calendar of Returns, Attendance Register, Monthly and Quarterly Arrear Reports Register of good and bad work, Register of valuables, Duty lists etc.
15. Machines, Cycles, Typewriters, calculators.
Duplicating machines etc. if in-charge.
16. Any other item requiring special mention.
17. Heavy pending in particular areas, action taken for missing books / files / keys / Machines etc. sanctions of long period of currency, cases of investigation by ECPA and/or field parties, etc.

Handed over/Date

Taken over/Date

Relieved Supervisor/

Relieved Supervisor/

AAO.

AAO.

Submitted to Branch Officer: -

Remarks of Branch Officer: -

Remarks of Group Officer: -