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INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT
EASTERN RAILWAY

OFFICE MANUAL IVth EDITION

PREFACE TO THE EDITION.

The fourth edition of the Office Manual of the office of the Principal Director of Audit, Eastern railway, Kolkata is the revision of the third edition prepared to facilitate the progressive use of Hindi in office work. This edition incorporates all the changes and developments that have occurred since the bringing out of the fourth edition in 2001.

This fourth edition of the Office Manual is in revision/supersession of the existing Office Manual published in 2001. The revision has been necessitated by changes in the organizational set up, audit procedures because of computerization of account of Railway transactions and issue of a large number of office orders on local procedure laying down instructions for audit and improved working of the office since the publication of the earlier Manual.

Its contents must be considered as subject and subsidiary to the rules in Manual of Standing Orders (Administration and Audit) and Railway Audit Manual issued by the Comptroller and Auditor General of India.

For easy handing and reference, this edition of the manual has been bifurcated into two volumes, of which Volume-I contains six chapters on “Office Procedures & Administration” while Volume-II contains nineteen chapters on technical matters of audit including a new chapter on computer audit. The paragraphs in both volumes have been numbered for convenience of indexing and of reference.

The contents of the manual are, as usual, subject and subsidiary to the rules, regulations, orders and manuals issued by the Comptroller & Auditor General of India(C&AG) and the Government of India and are not to be quoted in supersession of any of those.

This manual should also not be quoted as an authority in any correspondence outside this office.

Omissions or inaccuracies in this manual, if any, that come to notice may kindly be brought to the notice of the Central Co-ordination Section of this office, so that necessary corrective measures can be taken.

Suggestions for improvement of this manual are most welcome.

Kolkata,
Dated :-

Principal Director of Audit
Eastern Railway, Kolkata

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CHAPTER – I

CONSTITUTION OF THE OFFICE

1.1 ORGANISATION

The Comptroller and Auditor General of India is the head of the Indian Audit & Accounts Department and is the final authority of auditing in India. The Principal Director of Audit, Eastern Railway is responsible to the Comptroller & Auditor General in respect of Administrative matters directly and in respect of Audit through the Dy. Comptroller & Auditor General (Railways). The Principal Director of Audit, Eastern Railway is assisted by Group Officers. The various Sections and Branch Offices constituting the Office of the Principal Director of Audit are indicated in the organizational chart given below:-

**CHART SHOWING THE ORGANISATIONAL SET-UP OF OFFICE OF
THE PRINCIPAL DIRECTOR OF AUDIT**

	Direct Charge	Supervisory Charge
Principal Director of Audit	1. Internal Test Audit 2. Report Section	All
Director(Administration)	--	Sr. AuO 1. Administration and Bill 2. Books and Appropriation 3. RC section 4. IT & EDP 5. Traffic Audit 6. Coordination 7. Performance Audit 8. Sealdah Divisional Audit Office
Dy. Director (Construction)	--	Sr. AuO 1. Coordination wing II at Liluah 2. Construction Audit 3. Stores Audit Section 4. Central Section 5. E&PF Section 6. Expenditure Section 7. Howrah Divisional Audit Office 8. Asansol Divisional Audit Office 9. Maldah Divisional Audit Office

1.2 FUNCTIONS

The extent of the administrative control, jurisdiction, functions and duties of the Principal Director of Audit of Zonal Railways are mentioned in paragraph 4.3 of the Railway Audit Manual. The Principal Director of Audit, Eastern Railway is also responsible to the Deputy Comptroller & Auditor General of India (Railways) for the Audit of:

- (i) the accounts of receipt & expenditure of the Eastern Railway,
- (ii) the expenditure on the establishment and charges relating to the offices of the Principal Director of Audit, South Central, Southern and North Central Railways.

Note:-

Each auditing section is responsible for carrying out the inspection of offices falling in its jurisdiction. The Principal Director of Audit may, at his discretion allot some important inspections to be carried out by I.T.A. Section.

1.3 CONTROL

The Principal Director of Audit is overall in charge of the office. He/She is assisted by one or two Group Officers, 17 Sr. Audit Officers at Headquarters, Kolkata and field offices at outstations. The detailed distribution of work among the Gazetted officers and the non-gazetted staff is done by the Principal Director of Audit from time to time subject to the general directives issued by the Comptroller & Auditor General of India.

In March 1988, CAG of India approved separate post of Secretary (Sr. AO/AAO).
The duties of the Secretary are as under:

1. Assisting the Principal Director of Audit, in connection with the correspondence which is personally handled by the Principal Director of Audit by collection of relevant data from various sections whenever ordered by the Principal Director of Audit.
2. Assisting the Principal Director of Audit in the examination of arrear reports submitted by various branches and watch on clearance of major items of arrears.
3. Investigation and working out details of important new proposals initiated by or referred to the Principal Director of Audit and collection of information from various sections required by the Comptroller & Auditor General of India etc. at short notice.
4. Maintaining duplicate copies of all important sanctions received from Comptroller & Auditor General of India required for the personal information of the Principal Director of Audit.
5. To bring to Principal Director of Audit's special notice of control returns not being submitted to him/her by various sections and reasons therefore and suggesting remedial action and also pursuing them till they are finally put up.
6. Detailed investigation of cases relating to any section as and when marked by the Principal Director of Audit.
7. Examination of cases of complaints regarding delayed payment of settlement dues, arrears, pay fixation, increment etc., as and when brought to the notice of the Principal Director of Audit and reporting progress thereof to the Principal Director of Audit periodically.
8. Attending to official visitors and listening to their complaints/grievances sympathetically and keeping a note of this, also to put them on record and send them to the concerned Director/ Group Officers. He will keep a watch on such cases through a diary. He will also bring to the notice of the Principal Director of Audit such cases of complaints as remain undisposed off for a period of over one month.
9. He will also be responsible to compile and send all returns to the Comptroller & Auditor General of India's office which relate to the complaints which have been so far prescribed or may be prescribed in future.
10. Review of working of particular section(s) of the office as and when marked by the Principal Director of Audit.
11. He will also conduct surprise checks of the sections getting reports on bottlenecks in their working and suggesting remedial action.
12. He will generally act as multipurpose officer on behalf of the Principal Director of Audit as befits a Secretary.

1.4 GRADATION LIST

(a) A gradation list of officers and staff as on 1st March of every year should be prepared for the general information of the office. The list should be forwarded in triplicate to the Comptroller & Auditor General before 15th June of every year.

(b) The pay scales (Central Civil Services Revised Pay Rules 2016) of Group A, B and C employees are as under:

Name of the cadre	Pay & Pay Level
Director General of Audit	Pay Level-15 (Rs. 182200-224100)
Principal Director of Audit	Pay Level-14 (Rs. 144200-218200)
Director (Admn)	Pay Level-13 (Rs. 118500-214100)
Director	Pay Level-12 (Rs. 78800-209200)
Dy. Director (Cons)	Pay Level-11 (Rs. 67700-208700)
Sr. Audit Officer	Pay Level-10 (Rs. 56100-177500)
Asstt. Audit Officer	Pay Level -8 (Rs. 47600-151100)
Supervisor	Pay Level- 8 (Rs. 47600-151100)
Asstt. Supervisor	Pay Level- 7 (Rs. 44900-142400)
Welfare Assistant	Pay Level- 8 (Rs. 47600-151100)
Senior Auditor	Pay Level- 6 (Rs. 35400-112400)
Auditor	Pay Level- 5 (Rs. 29200- 92300)
Clerk	Pay Level- 2 (Rs. 19900- 63200)
Staff Car Driver	Pay Level- 2 (Rs. 19900- 63200)
Private Secretary	Pay Level- 7 (Rs. 44900-142400)
Stenographer Grade-I	Pay Level- 6 (Rs. 35400-112400)
Stenographer Grade-II	Pay Level- 4 (Rs. 25500- 81100)
Hindi Officer	Pay Level- 8 (Rs. 47600-151100)
Senior Translator	Pay Level- 7 (Rs. 44900-142400)

Junior Translator	Pay Level- 6 (Rs. 35400-112400)
DEO Grade-‘B’	Pay Level- 5 (Rs. 29200- 92300)
DEO Grade-‘A’	Pay Level- 4 (Rs. 25500- 81100)
Administrative Assistant	Pay Level- 4 (Rs. 25500- 81100)
Audit Assistant Grade-II	Pay Level- 5 (Rs. 29200- 92300)
Audit Assistant Grade-I	Pay Level- 6 (Rs. 35400-112400)
Information System Manager grade-II	Pay Level- 9 (Rs. 53100-167800)
Information System Manager grade-I	Pay Level-10 (Rs. 56100-177500)
Multi-Tasking Staff	Pay Level-1 (Rs. 18000- 56900)

1.5 POWERS OF THE PRINCIPAL DIRECTOR OF AUDIT AND THE DIRECTOR/GROUP OFFICERS

The Principal Director of Audit is authorized to exercise all powers of a Head of Department under Fundamental and Supplementary Rules, General Financial Rules etc.

(Authority: Comptroller & Auditor General of India's letter No. 1383-Admn. II/C-7-AC, Ar. G (Admn.)/55 dated 29.05.1955.)

The itemized list of powers exercisable by the Principal Director of Audit is given in Appendix-I.

In terms of Rule 3 of the Delegation of Financial Powers Rules, 1958 read with S.R. 2 (10), the Director/Group Officers (Admn), has been declared as the Head of the office for the purpose of Financial Rules of Government. The delegated powers exercisable by him/her as Head of the office are given in Appendix II.

An Officer appointed to perform the current duties of an appointment can exercise administrative or financial powers vested in the full-fledged incumbent of the post but he cannot exercise statutory powers, whether those powers are derived direct from an Act of Parliament (e.g. Income Tax Act) or Rules, Regulations and Bye-Laws made under various articles of the Constitution (e.g., F.R.s C.C. & A. Rules, C.S. Rules, Delegation of Financial Powers Rules etc.)

(Authority: Ministry of Home Affairs O.M. No. F.7/14/61-Estts (A) dated 24.01.1963 received under Comptroller & Auditor General of India's endorsement No. 285-Admn.-I/718-62 dated 15.02.1963.)

1.6 POWERS OF Sr. AUDIT OFFICERS /ASSTT. AUDIT OFFICERS

The powers of Sr. Audit Officer/Asstt. Audit officers are given in App.II (a) and II (b) respectively.

CHAPTER - II

DEPARTMENTAL REGULATIONS – GENERAL

2.1 TRAVELLING ALLOWANCE

The officers and staff of the Railway Audit Department (including the officers of the I.A. & A.S. serving in the Department) are governed by the rules in Chapter XVI of the Indian Railway Establishment Code, Volume-II, as amended from time to time.

2.2 TRAVELLING ALLOWANCE FOR THE ROAD JOURNEY IF CONVEYANCE PROVIDED BY OUT AGENTS

(See Para 17 of Railway Audit Manual fifth edition)

2.3 INSPECTION CARRIAGES

The supply of reserved or inspection carriages of Gazetted Officers is regulated by the rules and orders issued by the General Manager, Eastern Railway.

2.4 FREE PASSES & PTOs

(See Railway Servants (Pass) Rules, 1986)

- (i) Officers and staff of the Railway Audit Department including officers of the I.A. & A.S., serving in the department are entitled to the privilege of Passes and PTOs irrespective of their date of joining the department. The scale of Passes/PTOs and the rules governing their issue are the same as applicable to Railway servants from time to time.

(Authority: Railway Board's letter No. E(G) 85P 95-20 dated 14.04.1960 received under A.D.A.I. (Railways) endorsement No. 564-RAII/T-17-23/58 dated 18.04.1968).

- (ii) In the case of Officers of the I.A.&A.S. when proceeding on long leave i.e., leave exceeding four months, passes and P.T.O.s are admissible provided they have completed not less than one year service in the Railway Audit Department and provided also that the Comptroller & Auditor General of India declares in each case that the officer will probably return to a Railway Audit or Account Office on the expiry of his leave. When proceeding on short leave (leave not exceeding four months) passes and PTOs can be issued to them, irrespective of their length of service in the Railway Audit and Accounts Department.

(Authority: Railway Board's letter No. E(G) 58PS 5-20 dated 14.04.1960 and A.D.A. I. (Railways) endorsement No. 711-RA11/T17-23/58 dated 19.05.1960).

- (iii) In the case of an Indian Audit and Accounts Service officer serving in the Railway Audit Branch who proceeds on leave not exceeding four months, passes and PTOs, can be issued during or before the leave period. While the passes and PTOs, so issued already, can be availed of during the leave period, and the joining time immediately following the leave can also be considered as part of the four months limit for purposes of availability of Fresh Passes to be availed during leave, cannot be issued either before or during the leave period after it becomes known that on expiry of the leave the officer is being posted to an office

other than a Railway Audit or Accounts Office.

(Authority: A.D.A.I. (Railways)'s endorsement No. 512-RAI/T17-2/63 dated 16.02.1973).

- (iv) The officers of the I.A. & A.S. working in the Railway Audit Department will not be granted certificates to enable them to obtain travel concessions on Railways outside India.

(Authority: Railway Board's letter No. E(G) 58PS 5-20 dated 14.04.1960)

- (v) The Section Officer Apprentices are eligible for the issue of Passes and PTOs in accordance with the rules applicable to Apprentices (other than Special Class Apprentices) on the Eastern Railway.

(Authority: A.D.A.I. (Railways)'s endorsement No. 685-RAII/T17-23/58 dated 17.05.1960).

- (vi) In the case of Civil Audit and Accounts staff on deputation to the Railway Audit Offices, passes and PTOs on the scale admissible to Railway employees from time to time, may be issued to them only when the period of deputation is expected to last one year or more.

(Authority: A.D.A.I. (Railways)'s endorsement No. 781-RAII/T17/23/58 dated 03.06.1960).

For the purpose of determining the class of passes admissible to the deputationists, their deputation special pay is to be counted as "salary".

(vii) The Officers and staff of the Railway Audit Department including the Officers of the I.A. & A.S. serving in the Department are also entitled to passes of the following nature to the extent and under the conditions governing their issue to Railway employees.

- (a) School passes
- (b) Transfer passes
- (c) Free residential card passes/concessional season tickets over sections on which admissible.
- (d) Passes for transport of motor cars.
- (e) Settlement Passes.
- (f) Post retirement complementary passes (except to Officers of the I.A. & A.S. in respect of whom each case will be dealt with by the Railway Board on merit.)
- (g) Metal and Card Passes.
- (h) Misc. passes over the home line only as admissible to Railway employee under the home line Pass Rules.

(Authority: Railway Board's letter No. E(G) 58PS 5-20/1 dated 08.06.1961 received under Comptroller & Auditor General's endorsement No. 2257-RA11/T17-72/60 KW dated 3.7.1961).

- (i) Special passes on sports accounts for participating in sports organized by the General Sports Committee of the Indian Audit and Accounts Department.

(Authority: Railway Board's letter No. E(TRG) 63PS 5-20-1 dated 15.01.1963).

Note:

1. School passes are to be issued only in cases where the children are studying at a place away from the headquarters of the employee i.e. no school pass is allowed if the child is studying at the headquarters of the employee.
(Authority: Railway Board's letter No E(Trg)1-70PS 5-1/11 dated 25.03.1970).
- 2 (a) (i) All Gazetted Officers appointed on or after 1.8.1969, including those holding honorary rank of Gazetted Officers except those who held gazetted status prior to 1.8.1969 will now be eligible only to first class white passes instead of white First Class 'A' Passes and have to pay full difference between first class 'AC' and first class for travel in first class 'A' compartments. The luggage allowance will remain the same as admissible on first Class 'A' Passes and the holder will be permitted to travel by rail car over Kalka-Shimla section. Gazetted Officers appointed on or after 1.8.1969 and eligible for first class white passes may be issued metal pass with inscription "post 1.8.1969" and they will pay full difference when traveling by first class AC, unless otherwise eligible to travel by first class A.C.C. for self while on duty under the normal rules. Officers who are issued duty card passes will also pay the full difference.
(Authority: Railway Board's letter No. E(W) 80PS5-1/9 dated 24.08.1981 received under A.D.A.I. (Railways) endorsement No. 1014-RAIII/T/197/17-116/81 dated 29.09.1981 and Railway Board's letter No. E(W)80PS5-1/9 dated 26.11.1981).
- 2 (a) (ii) With effect from 08.04.1985, all Gazetted Officers of the Railway irrespective of their dates of entry into gazetted cadre including those holding honorary rank of Gazetted Officers would be entitled to First Class 'A' Passes/PTOs.
(Authority: Railway Board's letter No. E(W) 85PS5-1/21 dated 08.04.1985).
- 2 (b) All Gazetted Officers while performing rail journey on official duty can take their families (wife and children as covered under the Pass Rules) on Duty Passes issued to them, subject to the stipulation that they will be permitted to reserve on Duty Passes only two berths, or coupe in train service within which they have to manage. For this purpose, they need not be accompanied by their spouse.
(Authority: Railway Board's letter No. E(W) 785PS5-1/2 dated 31.12.1979).
- 2 (c) In partial modification of the instructions contained in their letters No. E(W)78PS5-1/2 dated 31.12.1979 and E(W)82PS5-1/13 dated 31.08.1982 the Ministry of Railways has decided that all Gazetted Officers while performing rail journey on official duty can take their families (wife, children as covered under the Pass Rules) on Duty Passes, issued to them subject to the stipulation that they will be permitted to reserve on duty Passes four berths in train service or four seats in their car when the journey is a day journey or is made chair car service.
These orders will not apply to travel by Rajdhani Express for which separate instructions exist.
(Authority: Railway Board's letter No. E (W) 80PS5-1/9 dated 19.05.1983).

(viii) The Railway Audit Staff shall not be entitled to the following concessions which are admissible to railway servants only –

- (i) Passes on first appointment.
- (ii) Passes to office bearers of Staff Associations of the Railway Audit Department.

(Authority: Railway Board's letter No. E(G)58PS5-20/1 dated 8.6.1961).

- (ix) (i) The Passes and P.T.O's will be issued by the Principal Director of Audit irrespective of home or foreign line. It is not necessary for the Principal Director of Audit to accord prior personal approval to the issue of Passes and P.T.O's. Specified Gazetted Officers, Section Officers (Audit) are authorized to issue them on behalf of the Principal Director of Audit.

(Authority: D.R.A.'s D.O. No. 781-RAII/T17-23/58 dated 03.06.1960 and Comptroller & Auditor General's letter No. 3482-164-RAI/2-2/73 dated 04.10.1973).

- (ii) Consequent on restructuring of cadres in I.A. & A.D. w.e.f. 01.03.1984 and upgradation of Section Officers as Asstt. Audit Officers (Group-B Gazetted) the powers to sign both the home line and foreign line passes/P.T.O's for Group 'B' including Audit Officer, Group 'C' and Group 'D' have been delegated to Asstt. Audit Officers.

(Authority: CAG's D.O. No. 682-RAIV/17-4/84 dated 16.12.1985 circulated vide 'G' Branch circular No. G/10-18/Pass-84 dated 27.01.1986).

- (x) The services rendered by an officer under a foreign Government will count for grant of post retirement complementary passes if the borrowing government or the officer himself gives Pension/P.F. Contribution; otherwise, the period of Foreign Service will be treated as 'dies-non'.

(Authority: Ministry of Railways (Railway Board) U.O.I. No. E(W) 78PS5-15 dated 31.05.1978).

2.5 CARD PASSES

All card passes will be issued by the Headquarters Office. Card passes should remain in the custody of the Branch Officer concerned but, at places where the Branch Officer is not headquartered, these should be kept in the custody of the senior most Asstt. Audit Officer of the branch. A register of movements of card passes must be maintained.

(Authority: Railway Board's letter No. E(G) 58-PS5-20/1 dated 14.04.1960, received under A.D.A.I. (Railways) endorsement No. 554-RAII/T-17-28/58 dated 18.04.1960, A.D.A.I. (Railways) endtt. 685 PAII/T17-23/58 dated 17.05.1960, A.D.&A.I. (Railways) endtt. No. 711-RAII/T17-23/58 dated 19.05.1960 and Dy. D.R.A.'s D.O. No. 781-RAI/T17-23/58 dated 03.06.1960).

2.6 COMPLEMENTARY PASSES TO WIDOWS/WIDOWERS OF RAILWAY AUDIT STAFF

It has been decided by the Ministry of Railways (Railway Board) that the widow/widower of Railway Audit Staff shall w.e.f. 01.01.1989 (i.e. in case of those employee who were in service on 01.01.1989 and died while in service on or after 01.01.1989 and retired or died on or after this date) be entitled to the facility of passes on a limited scale in lieu

of surrender of two sets of PTO's by each Railway Audit employee per year so long as he is in railway service on the same terms & conditions as laid down in Railway Board's letter No. E(W)85PS5-8/2 dated 30.06.1987. The detailed instructions in this regard are contained in Railway Board's letter of even No. dated 23.02.1989.

2.7 COMPLIMENTARY PASSES TO RAILWAY AUDIT STAFF ABSORBED IN PUBLIC SECTOR UNDERTAKINGS

Ministry of Railways (Railway Board) have decided to grant the facility of post retirement Complimentary Passes to Railway Audit Staff on their absorption in Public Sector Undertakings as are granted to railway employee on such absorptions. This facility will, however, not be available in respect of cases of absorptions in Govt. Departments till they finally retire from such Govt. Departments as similar is the case with Railway employee absorbed in Govt. Department.

(Authority: CAG's letter No. 58-RAIV/T/17/12/85 KW-11 dated 8.11.89 circulated under 'G' Branch endorsement No. G/10-26/89 dated 21.11.1989).

2.8 COUNTING OF PAST SERVICE RENDERED IN THE CIVIL OFFICES FOR DETERMINING THE CLASS OF ACCOMMODATION

The concession of eligibility for first class Pass/PTO on crossing the pay of Rs. 5000 allowed to the Railway Audit Staff who have been appointed prior to 01.08.1969 is not admissible to those appointed in civil offices prior to 01.08.1969 and subsequently appointed to Railway Audit Department on transfer basis. In those cases the pay limit of Rs. 5375/- will apply) and those appointed during the period from 01.04.1987 to 01.02.1999 will be eligible for 1st Class pass if drawing pay of Rs. 7250/- or above or those who are in a scale, the minimum of which is Rs. 6500/-.

(Authority: CAG's letter No. 991-RAIII/RA.II/T/17-12/77 dated 17.09.1982 and Railway Board's letter No. E(W)87/06/781/3 dated 27.03.1987).

2.9 QUARTERLY REVIEW OF PASSES AND PTOs.

For each of the unit/branches the designated Sr. Audit Officer will review and submit a report to Administration Section, by 7th of April, July, October and January of every year in respect of Passes and PTOs issued by that unit/branch during the previous quarter.

2.10 MEDICAL ATTENDANCE

(i) The officers and staff are governed by the Central Services (Medical Attendance) Rules, 1944 as amended from time to time. They are entitled to reimbursement of medical expenses incurred in connection with the treatment of themselves and members of their family as defined in the said rules.

(ii) However, officer and staff residing at CGHS covered areas are governed by the Central Government Health Scheme. C.G.H.S. dispensaries are functioning at different places of Kolkata.

(Authority : Director General of Health Services circular No. 35-1./76-CGHS dated 25.02.1976

As per the compilation of CGHS (Orders and Instructions), a Government servant cannot opt out of the CGHS if he/she is eligible to be covered under the scheme.

(Authority : Director General of Health Services letter NO. 12011-1/83-CGHS dated 28.01.1993 (Page 183 of file No. A/V/15/CGHS).

(iii) Normally, the Railway Audit Staff are not eligible for Medical Attendance in Railway Hospital except to the extent provided in Railway Board's Circular letter No. E/46-ME-39/3 dated 24.06.1946. However, Comptroller & Auditor General of India has clarified even though the normal entitlement of an employee in Railway Audit is the Central Services (MA) Rules or the CGHS (where in operation), the employee can exercise an option to avail of the Railway Medical facilities for himself and dependents. An employee will be governed either by Railway Medical facilities or Civil Medical facilities but not both simultaneously. The option once exercised is final except where there is a change of residence or station on account of transfer.

(Authority : Comptroller & Auditor General of India's letter No. 3309-NGE/1/112-78 dated 24.09.1980 (Page 65 of file No. AUA/V/15/Pt.V/ Correspondence).

2.11 TRANSFER OF CHARGE BY THE PRINCIPAL DIRECTOR OF AUDIT

(a) The memorandum referred to in Para 1.19.1 of the Manual of Standing Orders (Administrative) Volume-I will be prepared by the Coordination Section after obtaining necessary material from the Branches/Sections and Divisions sufficiently in advance of the date of relief of the outgoing Principal Director of Audit. The list of keys valuables and secret documents mentioned in Para 1.19.2 of the Manual of Standing Orders-(Administrative) Volume-I should also be attached to the Charge Report.

In respect of such of the cases included in the charge report as are already under correspondence with the Comptroller & Auditor General of India, particulars of the latest communications received from his office should invariably be given in each case in the charge report.

The annexure dealing with important cases may be bifurcated as under:

- (i) Cases started at the instance of the Comptroller & Auditor General/Deputy Comptroller and Auditor General (Railways).

- (ii) Cases taken up by the Principal Director of Audit.

(Authority : Additional Deputy Comptroller & Auditor General of India (Railways) letter No. RAI/AII-3/58 dated 2nd April, 1957 and 2005-RAI/II-2/59 dated 10th July, 1959).

On the occasion of each transfer, a certificate of making over and taking over charge should be prepared by the Administration Section for signatures by the relieved and the relieving Officer and a report sent to the Comptroller & Auditor General of India and D.A.I. (Railways) and advices also sent to (i) Principal Director of Audit, Central Revenue, (ii) Principal Director of Audit, Central Revenue (I.R.L.A.) Group, (iii) The General Manager, Eastern Railway, (iv) The Financial Adviser and Chief Accounts Officer, Eastern Railway, and (v) The Sr. Audit Officers in charge of the various Divisions/Branches.

- (b) To facilitate prompt action in Comptroller & Auditor General's office on the various portions of the handing over memorandum, the memorandum should be prepared in five parts dealing with:

- (i) Matters relating to I.A.&A.S. Officers.
- (ii) Matters relating to Sr. Audit Officers.
- (iii) Establishment matters relating to confidential issue.
- (iv) Establishment matters not of a confidential nature.
- (v) Others matters.

Part (i) should be sent to Assistant Comptroller & Auditor General (P), Part (ii) to Director (G.E.II), Part (iii) and (iv) to Asstt. Comptroller & Auditor General (N) and Part (v) to Director (TAII)

(Authority : Comptroller and Auditor General's confidential letter No. 2024-I-AO(TAII)/75 dated 16.06.1975).

2.12 PRIVATE WORK

(See paras 3.36.1, 3.36.2, 10.16.1 of Manual of Standing Orders (Administrative) Vol-I)

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

Note: Remunerated private work is governed by Fundamental Rules.

- (b) No officer should act as correspondent honorary or paid, occasional or regular to newspapers and journals or edit any newspapers or any other periodical publication without the previous permission of the Comptroller & Auditor General. Before giving permission of Comptroller & Auditor General will consult the Central Government in the Ministry of Home Affairs so as to ensure uniformity of practice between all Ministries. No officer should become a member of any Committee or Board of Management of Institutions which are under the audit control of the Comptroller and Auditor General. Cases where this is proposed should be referred to the Comptroller & Auditor General.
- (c) Member of the clerical staff are not permitted to undertake the audit of accounts or other similar private work otherwise than under the rules framed by the Central Government under Rule 47 of Fundamental Rules.

Principal Director of Audit should act in accordance with the following principles in exercising the powers conferred by these rules.

- 1. The remuneration granted for such work should not be excessive in relation to a clerk's pay.
- 2. The previous sanction of Comptroller & Auditor General should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

Note: The financial extent upto which the Principal Director of Audit may permit the members of clerical staff to undertake private work has been specified in Section B and item I of Section C of Comptroller & Auditor General's Manual of Standing Orders (Administrative) – Volume-II.

2.13 REVERSAL OF ORDERS

(See para 25 of Railway Audit Manual)

The Principal Director of Audit may not, without the permission of the D.A.I. (Railways) reverse any deliberate or important orders issued by any of his predecessors.

2.14 BROADCAST TALKS BY GOVERNMENT SERVANTS

(See Paras 3.37.1 and 3.37.2 of Manual of Standing Orders (Administrative) Volume-1)

The instructions contained in paras 3.37 of the Manual of Standing Orders (Administrative) Volume I Second Edition on the subject should be followed.

2.15 LITERARY CONTRIBUTION BY GOVERNMENT SERVANTS TO NEWSPAPERS AND PERIODICALS

(See Rule 8 of the C.C.S. (Conduct) (Rules, 1964)

Any Gazetted Officer of the department wishing to contribute articles to newspapers and journals or to become a correspondent should notify his intention to the Comptroller & Auditor General of India and await his orders before taking any action in the matter.

2.16 PRACTICE OF ANY FORM OF MEDICAL TREATMENT

Permission to undertake medical practice during spare time should be granted by the Head of the Department only to persons who held recognised qualifications under any system of medicines and are registered under the relevant law of the State concerned and they undertake to do such practice on charitable basis, without detriment to the official duties.

(Authority: Ministry of Home Affairs O.M. No. 25/4/64-Ests(A) dated 29.02.1964 received under Comptroller & Auditor General's endorsement No. 472-Audit/388-63 dated 17.03.1964.)

2.17 TRANSFER OF SERVICE OF A GOVERNMENT SERVANT FROM THE GOVERNMENT OFFICE OR DEPARTMENT TO ANOTHER

Transfer of the service of a Government servant from one Government Office or Department to another is regulated by the "Government Servants Application for Posts (Central Services) Rules", relevant provisions of which are reproduced below:-

"An applicant for appointment to a Central Service or to any post in a Central Service shall not be eligible for appointment, if he is in government service in India, and has applied without the consent of the Head of the Office in which or the Department of the Government under which he is employed." "Permission to a Government servant employed in a Central Service to apply for, or for transfer of his service to a post in another department or office of the Central Government or in a department or office under the control of a State Government or a Chief Commissioner, shall not be granted except in such cases and in such circumstances, as may from time to time be specified by order of the Central Government."

Application for transfer to outside department should be submitted at least a fortnight ahead of the date of their reaching destination so that the Administration Section may have sufficient time to deal with such applications.

Note: Consequent on restructuring of cadres, unilateral or mutual transfer from the Accounts stream to Audit stream has ceased (c.f. para 4.18 A)

(Authority : C.A.G.'s letter No. 4444-N-3/84/Zone – 4 dated 12.12.1985).

2.18 RESIDENTIAL ACCOMMODATION

The Railway Board have decided that although bungalows and quarters cannot be built specifically for the Railway Audit Department, the Railways should take into consideration the demand of this department also in planning their programme for building quarters except at places where the Directorate of Estate takes the responsibility for providing houses for the Audit Department. They have also decided that the existing railway quarters may similarly be allotted to the Railway Audit Staff as availability and circumstances may permit. In all such case, the Audit Staff should vacate the railway quarters when they cease to be Railway Audit and are posted to non-Railway Department at the same or another station.

The allotment of Railway quarters to the officers and staff of Railway Audit Department is on the basis of the same criterion as applied to the Railway Staff in the matter of recovery of rent, water charges, electric charges etc.

(Authority : Railway Board's letter No. F(X)1/59-RN5/2 dated 9.7.1959).

2.19 USE OF HOLIDAY HOMES BY OFFICERS AND STAFF OF THE RAILWAY AUDIT DEPARTMENT

The officers and staff of the Railway Audit Department are permitted the use of Holiday Homes in the same way as officers and staff of the Railway according to the usual priority etc.

(Authority: A.M.F., Ministry of Railways, New Delhi's D.O. No. E(W)64-WR2-7 dated 17.7.1964 received under A.D.A.I. Railway's endorsement No. 2081-RAI/17-14/63 dated 25.7.1964).

2.20 CONDUCT AND DISCIPLINE ETC.

(See paras 3.31 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume-I.)

All member of this office are governed by the Central Civil Services (Conduct) Rules, 1964 and the Central Civil Services (Classification, Control and Appeal) Rules 1965. Copies of these rules should be kept up-to-date by the Administration Section for general reference in the office.

2.21 CONVICTION OF GOVERNMENT SERVANTS IN COURTS OF LAW

(See GOI-1 below Rule 19 of Central Civil Services (CCA) Rules, 1965)

It shall be the duty of the Government servant who may be convicted in a Criminal Court to inform his official superiors of the fact of his conviction and the circumstances connected therewith, as soon as it is possible for him to do so. Failure on the part of any Government servant so to inform his official superiors 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.

Dismissal etc. in cases of conviction is not be automatic; each case should be examined on its merits, and orders imposing the appropriate penalty passed only where the charges against the Government servant on which his conviction is based show that he was guilty of moral turpitude or of grave misconduct which is likely to render his further retention in service undesirable or contrary to public interest.

(Authority: Ministry of Home Affairs O.M. No. 25/70/49-Ests dated the 20th December 1949).

2.22 PETITIONS AND MEMORIALS

(See paras 3.39 of Manual of Standing Orders (Administrative) Volume-I).

1. The instructions dealing with the submission of petitions to the President are contained in the Ministry of Home Affairs notification No. 40/5/50-Estas/(B) dated 8.9.1954 as amended from time to time.

Note:

- a. Petitions and memorials addressed to the President should be submitted to the Comptroller & Auditor General in duplicate.
 - b. Copies of memorials addressed to the President should not be forwarded by the memorialists direct to him as such a practice is not authorized by the rules for the submission of memorials.
2. The instructions for the submission of representations etc. by the staff are contained in the Government of India, Ministry of Home Affairs O.M. No. 25/34/68-Ests(A) dated 20.12.1968 received under Comptroller & Auditor General's endorsement No. 83-NGE.III/6-69 dated 8.1.1969.

Government servants and other including former Government servants have sometimes quoted copies in their representations, appeals etc., Government circulars including those marked Secret, notes and other information from files, which they were ordinarily not expected to have seen or to have retained. Communication of such documents etc. to and their retention by unauthorized persons is not only improper but also involves contravention of Rule 11 of the Conduct Rules and Section 5 of the Official Secrets Act, 1923. Contravention of the provisions of the Act and the Conduct Rules mentioned above can also be dealt with departmentally under the relevant discipline rules and may well justify the imposition of a suitable penalty with reference to the facts and circumstances of each case.

(Authority: Ministry of Home Affairs O.M. No. 25/54/53-Ests dated 12.04.1954 received under Comptroller & Auditor General's endorsement No. 849-Admn. 1/256/-54 dated 13.05.1954).

3. Representation for grace marks from candidates who have failed in the Section Officers Grade Examination should not be forwarded to the Comptroller & Auditor General.
4. Representations about questions papers set in the Section Officers Grade Examinations, which are devoid of substances, should be discouraged. The representations on the subject will not be considered by the Comptroller & Auditor General, unless it can be shown that the questions were (a) ambiguous or misleading or (b) outside the scope of the syllabus.
5. No Notice should be taken of a representation on service matters submitted by relative of a Government servant. The only exceptions may be in cases in which because of the death or physical disability etc. of the Government servant, it is impossible for the Government servant himself to submit a representation.
(Authority: Ministry of Home Affairs O.M. No. F.25/21/63-Ests(A) dated 19.09.1963 received under Comptroller & Auditor General's endorsement No. 1135-NGE. III/232/63 dated 30.08.1963).
6. List of appeals, memorials, petitions etc. addressed to the Comptroller & Auditor General with held by the Principal Director of Audit for the quarters ending March, June, September and December should be submitted to the Comptroller & Auditor General by the 15th April, July, October and January respectively. Nil return need not be submitted.

(Authority: Comptroller & Auditor General's endorsement No. 1589-NGE.I/dated 7.9.1964).

CHAPTER - III

DEPARTMENTAL REGULATIONS – GAZETTED OFFICERS

3.1 GENERAL

The Regulations applicable to the Gazetted Officers in respect of appointment, leave, transfer, superannuation etc., are contained in Chapter III and IV of the Manual of Standing Orders (Administrative) Volume-I Second Edition.

3.2 LEAVE INTENTIONS OF IA&AS OFFICERS

(See Para 3.29.1 of the Manual of Standing Order (Administrative) Volume-I).

A statement of leave intention of IA&AS Officers should be submitted half yearly to the Comptroller & Auditor General of India by 1st June and 15th October each year for the period between October and March and between April and September, respectively.

The statement should be submitted in Form given at the end of Chapter 3 of the Manual of Standing Orders (Administrative) Volume-I.

3.3 LEAVE

(See Paras 3.29.1, 3.29.2 & 4.9.2 of the Manual of Standing Orders (Administrative) Volume-I).

The Principal Director of Audit is empowered to grant:

- (A) Leave to officers in the Junior Administrative Grade (including Assistant Director of Audit and equivalent) and officer in the Senior Scales – 45 days
- (B) Other IA&AS Officer-60 days subject to adequate internal arrangement and the following further conditions:
 - (i) The Accountant General/Principal Director of Audit etc. is satisfied that work will not suffer by the absence of the officer on leave.
 - (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.
 - (iii) If the Accountant General/Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned.
 - (iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Directors serving under them and in the office under their control subject to local arrangements.

Note: 1. If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters office.

Note: 2. All grant of leave and the date of departure on and return from leave shall be reported to the headquarters office.

Note: 3. The instructions will not apply in cases where orders transferring officers have been issued by Comptroller & Auditor General of India. In such cases separate orders of the Comptroller & Auditor General should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.

3.4 Annual Performance Appraisal Reports

(See Paras 3.30, 3.30.2 and 10.11 of Manual of Standing Orders (Administrative) Volume-I).

To enable The Principal Director of Audit/Group Officers to write the Annual performance appraisal reports of the Gazetted officers, who have worked under them for not less than 3 months during each financial year, the dealing Auditors/Sr. Auditors/Section Officers/Asstt. Audit Officers of the Administration Section will be personally responsible for seeing that the blank forms (Manual of Standing Orders (Administrative) Volume-III) are laid before them by the 31st March of each year, together with a copy of any instructions subsidiary to those contained in the Railway Audit Manual and Manual of Standing Orders issued by the Comptroller and Auditor General of India or by the Government of India from time to time.

The Confidential Reports of Section Officer/Asstt. Audit Officers/Audit Officers/ Sr. Audit Officers in Form No. 5, Auditor/Sr. Auditors in Form 7, PS/steno in Form 8 and Clerks/Record Keepers in Form 9 (Manual of Standing Orders (Administrative) Volume-III) are to be kept by the Principal Director of Audit.

3.5 FAREWELL PARTIES AND ACCEPTANCE OF GIFTS

While a farewell entertainment of a substantially private and informal character may be held in honour of Senior Officers and others on the eve of their retirement or transfer, as permitted under the Central Civil Services (Conduct) Rules and gifts of trifling values (as defined in the above rules) presented and accepted on such occasions, it is hardly healthy or desirable to allow the acceptance of gifts by officers from the staff. The entertainments or gifts on such occasions should be strictly confined to the limits permitted under the Conduct Rules and subject to the prior permission of the Government, wherever such permission is necessary.

(Authority: Govt. of India's Decision No. 1 below rule 13 of CCS (Conduct) Rules 1964 and Ministry of Home Affairs O.M. No. 25/40/58-Ests(A) dated 24.7.1958 received under Comptroller & Auditor General's No. 2894-NGE.II/258 dated 9.8.1958 and Ministry of Home Affairs O.M. No. 25/22/62-Ests(A) dated 21.12.1962 received under Comptroller & Auditor General's letter No. 2311-NG.II/329-62 dated 10.12.1962).

3.6 DECLARATION REGARDING PROPERTY

The declarations regarding immovable property required to be made under the Central Civil Services (Conduct) Rules by the officers of the Indian Audit and Accounts Services should be submitted to the Comptroller and Auditor General in January each year and should show the position as on 1st January of the year for which it is sent.

The Sr. Audit Officers/ Audit Officers/Asst. Audit Officers will submit the declarations to the Principal Director of Audit. These will be kept in the custody of the Deputy Director (Admn) after they have been received and results put up to the Principal Director of Audit.

3.7 PAYMENTS TO GAZETTED OFFICERS

All payments to Non-IA&AS Group "A" and Group "B" Officers will be made payments by the offices in which they are employed.

3.8 CONSOLIDATED HALF YEARLY DISTRIBUTION LIST OF THE OFFICERS OF IA&AS AND OTHER TELEPHONE NUMBERS ETC.

Necessary material for the consolidated list is to be sent to the Comptroller & Auditor General of India in the prescribed form on the first working day of the months of April and October each year.

(Authority: C.A.G.'s letter No. 2492-GE1/88-63 dated 20.06.1964).

3.9 CONFIRMATION

In suppression of all the existing orders, w.e.f. 01.04.1988 confirmation will be made only once in the service of an official which will be in the entry grade. Confirmation has been delinked from the availability of a permanent vacancy in the grade. In other words, an officer who has successfully completed the probation may be considered for confirmation.

The detailed instructions in this regard are contained in CAG's letters No. 2536-NGE-III/43-88 dated 20.07.1988 as amended/classified from time to time.

CHAPTER – IV

DEPARTMENTAL REGULATIONS – ESTABLISHMENT

1.1 GENERAL

The rules regarding recruitment promotion, pension, transfer, retirement, communal representation and writing up of Confidential Reports etc. of non-Gazetted staff are contained in Chapter V, VI and VIII of the Manual of Standing Orders (Administrative) Volume – I.

1.2 (a) PENSIONABLE STATUS OF STAFF

All staff/officers recruited up to 31.12.2003 will be governed by CCS (Pension) Rules 1972 and staff/officers appointed from 01.01.2004 will be governed by National Pension System.

(b) NOMINATION FORMS UNDER THE REVISED PENSION RULES

The nomination forms in respect of all staff/officers should be kept in the personal custody of the Director/Deputy Director in charge of Administration Section.

1.3 HOUSE RENT ALLOWANCE

The drawal of House Rent Allowance is regulated in accordance with the orders issued by the Government of India, Ministry of Finance

1.4 DEARNESS ALLOWANCE

Dearness Allowance shall be paid to Central Govt. employees as per the rates notified by the Central Govt. from time to time.

1.5 APPOINTMENT OF SUPERVISORS IN AUDIT OFFICES

A regular scheme of appointment of Supervisors has been introduced in Audit Offices w.e.f. 01.04.1989. The salient features of the scheme are as under:-

- (i) The cadre will be local.
- (ii) The posts will be filled up from the respective feeder cadre of Assistant Supervisor.
- (iii) The posts shall be Group 'B' Non-Gazetted on the standard Scale of Level 8 which will be non functionally upgraded to Level 9 after 4 years subject to other conditions.
- (iv) The post is a selection-cum-seniority post and all orders of Govt. of India as applicable to IA&AD issued from time to time on the procedure for filling of selection-cum-seniority post will apply.
- (v) The post will be filled up by promotion failing which by transfer on deputation.

1.6 (i) DEPUTATION OUTSIDE IA&AD

Deputations, including those on foreign service terms of officers and staff are governed by the general conditions laid down in Ministry of Personnel, Public Grievances & Pension O.M. 2/29/91-Esstt (Pay-II) dated 05.01.1994.

The following is the rate of Deputation (Duty) Allowance :

- (a) 5% of basic pay for transfer within the station; and
- (b) 10% of basic pay in other cases, provided that the basic pay plus the deputation (duty) allowance.

(Authority : Ministry of Personal Public Grievances & Pension O.M. No. 2/29/91-Estt. (Pay-II) dated 05.01.1994) and No. 2/8/97-Estt. (Pay-II) dt. 11.03.1998.

While the initial selection for deputations on Foreign Service Audit Officers, Asstt. Audit Officers, will be done by the Comptroller & Auditor General, the formal sanctions to the transfer on Foreign Service as well as to extension of tenure on Foreign Service to Central/State Governments etc. will be issued by Principal Director of Audit.

In respect of members of staff deputed on foreign service terms, contributions towards pension and leave salary are to be recovered.

4.6(ii) DEPUTATION WITHIN IA&AD

In order to have uniformity in all the offices, it has been decided that the cases of deputation within IA&AD in respect of Sr. Audit/Accounts Officers, Group 'B' & 'C' staff shall be regulated by payment of deputation special allowance as below :-

- (a) Except in the cases of transfer to J&K, Maharashtra, at Mumbai City, Assam, Nagaland and other States in the North East Region, Sikkim, Gujrat at Ahmedabad where the rate of special allowance will be 15% of the revised basic pay, the grant of deputation special allowance shall be regulated in terms of Department of Personnel & Training O.M. No. 2/8/97-estt. (Pay-II) dated 11.03.1998.
- (b) The drawal of deputation special allowance shall continue without limitation in regard to the tenure of deputation.

Eligibility for the grant of deputation special allowance would remain as hitherto viz.

- (a) The transfer should be in public interest.
- (b) The transfer should be outside the state or within the state but outside the circle of Audit. The Hqrs. office in partial modification of their circular letter No. 66/NGE/98 (No. 1283-NGE(App)/50-98) dated 3.12.1998 under their Circular No. 30/NGE/2000 (No. 721-NGE (App)/22-2005 dated 10.07.2000) have decided that the persons deputed to ex-cadre E.D.P. posts under the same cadre control may also be allowed the benefits of deputation special allowance, in relaxation to the condition laid down in Para 3 of above circular dated 03.12.1998.
- (c) The Govt. servant is not under the terms of his service liable to such transfer.

4.7. REPRESENTATION ROSTER

The instructions relating to the representation of Scheduled Castes and Scheduled Tribes in services in respect of promotion and direct recruitment are contained in DOPT O.M. No. 36012/2/96-Estt. (Res) dated 02.07.1997 as amended/clarified from time to time and CAG's letter No. 124-NGE (App)/3-2004 dated 26.02.2004.

The Reservation Roster Register will be kept in the personal custody of the Sr. Audit Officer (Admn.). The Director (Admn.) will ensure that each case of recruitment/substantive appointment is immediately noted in this register over the signatures of the appointing authority. The Administration Section will make an entry in this register at the time of issue of Staff Office Order regarding the recruitment/ substantive appointment.

4.8(A) RECRUITMENT TO THE CLERICAL CADRES (AUDITORS/CLERKS AND STENOGRAPHERS)

The recruitment in the above cadres in the offices of the IA&AD is done by the Staff Selection Commission, Department of Personnel and Administrative Reforms, New Delhi which at present has 5 regional offices to feed the requirements in the different offices located in various States/Union Territories. The Staff Selection Commission will generally held test for recruitment to various cadres during July-August every year and the results may be announced by the end of the year. The panels will thus be available for recruitment in January-February of the following year. The panel will be common for various organizations including IA&AD, the requirements of which are catered to by the Staff Selection Commission.

The appointing authority in the IA&AD will intimate the number of anticipated vacancies both in general and reserved categories which may be filled up in the following calendar year in the month of January every year to the Commission in New Delhi with a copy endorsed to concerned Regional Office.

On receipt of the list of the persons, alongwith dossiers of each person in original, recommended for appointment by the Commission, the Office of the principal director the Principal Director of Audit will check the original certificates of the candidates and issue offers of appointment.

The transfer liability must be brought to the notice of the person concerned at the time of offering the appointment and he should be required to give an undertaking in writing to the effect that in case he is appointed, he accepts the transfer liability.

The national pension system introduced w.e.f. 01.01.2004 vide Ministry of Finance, Deptt. of Economic Affairs, ECB & PR Divisions Notification bearing F.No. 5/7/2003-ECB&PR dated 22.12.2003 received under Comptroller & Auditor General's endorsement No.5-Audit(Rules)/44-2001/Vol.I(3)2004 dated 20.01.2004 may also be brought to the notice of new entrants.

(Authority : Comptroller & Auditor General's letter No. 149-NGE-II/51-61 dated 20.1.1962 and 533-NGE-III/51-NGE-II dated 24.2.1979).

4.8 (B) UNILATERAL OR MUTUAL TRANSFERS FROM THE ACCOUNTS STREAM TO AUDIT STREAM.

The scheme of unilateral transfer in all cases within IA&AD and from Ministry/Departments to IA&AD has been dispensed with vide C&AG's Circular No. 24-NGE/97, No. 1005-N(App)/24-97 dated 27.08.1997.

There is no specific instructions regarding mutual transfer within the same stream. However, such transfers are being done based on certain terms and conditions mutually agreed by both the officials. Their seniority is fixed in terms of C&AG's letter No. 2200-N-III/41-65-II dated 13.09.1965. As regards the mutual transfer of Clerks between Accounts office and Audit Office, the transferee from Audit Office to Accounts office and vice versa, has to forgo the benefits of any Departmental Examination passed in his parent office and he will have to pass the such examination afresh applicable in new offices, vide C&AG's office letter No. 1702-N.III/11-88/Zones-6-Vol. dated 03.07.1990.

The direct recruitment of Auditors and Clerks/Typists shall be regulated in accordance with the "Recruitment Rules 1988" Circulated vide CAG letter No. 768-N/47-88 dated 26.8.88 and 851-N.2/68-85 dated 23.4.88 respectively as amended from time to time.

4.9 RECRUITMENT OF GROUP 'D' STAFF

The recruitment of Group 'D' in various cadres viz. Peon, Sr. Peon, Daftry, Junior Gestetner Operator is made through the agency of Employment Exchange in accordance with the IA&AD (Group 'D' Posts) Recruitment Rules 1988" The Salient features of these rules are :

- (a) **Peons:** By direct recruitment.
- (b) **Sr. Peon, Daftry :** By promotion from amongst the peons with four years service in the grade on seniority basis subject to rejection of unfit.
- (c) **Jr. Gestetner operator :** By promotion on seniority basis subject to rejection of unfit of daftry/Sr. Peon with 3 years service in the grade who have proficiency in operating and maintaining duplicating

machines and electric stencil matter.

- (d) The probation of period shall be 2 years for direct recruits.
- (e) The Departmental Promotion Committee shall consist of an Audit Officer/Asstt. Director Incharge of Administration and two Audit Officers of which one officer will be from one office other than the one in which the promotions are considered. The senior most officer will be the Chairman.

(Authority: Comptroller & Auditor General's letter No. 820-N-2/51-88 dated 14.09.88).

4.10 COMPETENT AUTHORITY FOR SIGNING THE APPOINTMENT ORDERS

There should be a formal 'Order of appointment' as distinct from an 'Offer of appointment'. The staff office order regarding appointment to the post of Auditor/Clerk, staff will expressly state that the appointment has been made by the Director (Hqrs.) or when this is not practicable, by any other officer signing for the Director (Hqrs.). In such cases, however the officer signing should ensure that the appointment has been formally approved by the appointing authority and the fact recorded on the file. In no case, should the appointment order be issued by an officer higher than the appointment authority. The appointing authority for Group 'D' staff is Audit Officer (Admn.).

(Authority : Comptroller & Auditor General's endorsement No. 581-GE-II/9-58 dated 27.02.1958).

4.11 PLURAL MARRIAGE

- (i) No person who has more than one wife living or who having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to service.
- (ii) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to service; provided that the Central Government may, if satisfied that there are special grounds for so doing, exempt any person from the operation of this rule.
- (iii) A declaration regarding plural marriage on the standard form should be obtained from every entrant to Government Service.

(Authority: Rule 21 of CCS (Conduct) Rules, 1964).

4.12 FILLING UP OF POSTS OF STENOGRAPHERS .

The recruitment to the cadre of Stenographers in the above scale shall be in accordance with the IA&AD (Stenographers) Recruitment Rules 1988. The salient features of these rules are :

- (a) The post is a 'Selection-cum-seniority one and is Group 'C', Non-Gazetted Ministerial.
- (b) The probationary period is 2 years for direct recruits.
- (c) The method of recruitment is 80% by direct recruitments and 20% by promotion of clerks who have qualified the Limited Departmental Competitive Examination for promotion of Stenographers, specified by the Comptroller & Auditor General of India.
- (d) Departmental Promotion Committee shall consist of Sr. Dy. A.G./Dy. A.G. or an officer of equivalent rank in charge of Admn., any other Sr. A.G./Dy. A.G. or an officers of equivalent rank from an office other than the one in which the promotion are considered and one Audit Officer.

(Authority : CAG letter No. 785-N-2/90-84 dated 1.9.1988.)

4.13 FILLING OF THE POST OF STENOGRAPHER GRADE-II

The recruitment/promotion of Stenographer Grade-II is regulated in accordance with the IA&AD (Stenographer Grade-II) Recruitment Rules 2003. The salient features of these rules are:-

- (i) The post is a General Central Service-Group 'C' Non-Gazetted Ministerial.
- (ii) The post is required to be filled up by promotion failing which by deputation in accordance with the eligibility criteria laid down in the Recruitment Rules.
- (iii) The D.P.C. consists of Sr. D.A.G./D.A.G. or an officer of equivalent rank incharge of Administrative group, any other Sr. D.A.G. or an officer of an equivalent rank and one Audit Officer.

(Authority: Comptroller & Auditor General's letter No. 230-NGE (App)/ 38-99 dated 26.03.2003.

4.14 FILLING UP OF THE POST OF STENOGRAPHER GRADE-I

The recruitment is regulated in accordance with the IA&AD (Stenographer Grade-I) Recruitment Rules 2004. The salient feature of these rules are :

- (a) The post is a 'non-selection' one and is Group B' Non-Gazetted Ministerial.
- (b) The probationary period is two years.
- (c) The post is required to be filled in by promotion out of Steno Grade-II with 3 years regular service in the grade failing which by deputation from the office of Central Government having qualification prescribed in recruitment rules.
- (d) The D.P.C. shall consist of the Cadre Controlling Officer of the rank of Principal A.G. as Chairman, Sr. D.A.G./D.A.G. or an officer of equivalent rank in Administration Group and Sr. Dy. A.G./D.A.G. or an officer of equivalent rank as members.

4.15 FILLING UP OF THE POST OF PRIVATE SECRETARY

The recruitment is regulated in accordance with the IA&AD (Private Secretary) Recruitment Rules 1988. The salient features of these rules are:

- (a) The post is a 'non-selection' one and is Group 'B' Gazetted.
- (b) The probationary period is two years.
- (c) Method of recruitment is by promotion in accordance with eligibility conditions as prescribed in the Recruitment Rules – failing which by transfer on deputation.
- (d) D.P.C. shall consist of a cadre controlling officer of the rank of A.G. and two officers of the rank of D.A.G. of which one will be from an office other than the one in which the promotion is considered.

(Authority: Comptroller & Auditor General's letter No. 1237-GE-II/83-87 dated 28.3.89).

4.16 FILLING UP OF THE POST OF WELFARE ASSISTANT, GENERAL CENTRAL SERVICE GROUP 'B', NON GAZETTED, MINISTERIAL

The recruitment is regulated in accordance with the IA&AD (Welfare Assistant) Recruitment Rules, 2002. These rules provide:

- (i) The post shall be in the scale of Rs. 6500-200-10500.
- (ii) The method of recruitment shall be transfer on deputation as per condition prescribed in 'Recruitment Rules'.
- (iii) The period of deputation shall ordinarily not exceed 3 years.

4.17 PROMOTION OF CLERKS TO THE AUDITOR GRADE

In accordance with the IA&AD (Auditor) Recruitment Rules 1988 circulated by Comptroller & Auditor General's circular No. 768-N.2/47-88 dated 26.8.88, the promotion of clerks to Auditors cadre is regulated as under:-

- (a) 40% of posts by promotion of clerks/typists with 5 years regular service in the grade on seniority basis subject to rejection of unfit.
- (b) 10% of posts by promotion of graduate clerks/typists with 3 years continuous regular service on passing the Departmental Examination for Auditors or clerks/typists, passing the S.O.G.E. Part-I.
- (c) 50% of posts by Direct Recruitment as per Recruitment Rules.

The interse ranking of those who qualify in the examination will be in the order of their interse seniority, those qualifying in any earlier examinations ranking enblock higher than those who qualify in a later examination. Group 'D' Officers will rank enblock below clerks of same batch.

Clerks/typists promoted on seniority basis are required to pass the Departmental Examination within such time limit and within such chances as prescribed by the Comptroller & Auditor General of India, failing which the promotee will be reverted to clerks/typists grade.

The promotees shall have to pass the Departmental Examination for Auditors within three years of his promotion i.e. in 6 chances but if an examination is held within 90 days of the promotion he may not take it instead take the six consecutive examination held thereafter. Qualification Pay of Rs. 60/- per month for passing Departmental Examination for Auditors will be admissible to them w.e.f. the date of appointment as Auditor.

(Authority: C&AG's Circular No. NGE/25/2000, No. 72-NGE (App)/40-99 dated 31.05.2000.

The element of Rs. 60/- as qualification pay is required to be taken into account for the purpose of fixation of pay in the event of promotion/appointment to the post of Senior Auditor.

(Authority: Ministry of Finance, Department of Expenditure O.M. No. 9(7)-E-III (A)/98 dated 5.8.99).

4.18 PROMOTION AVENUES FOR GROUP 'D'

The cadre of 'Record Keeper (Ordinary)' Rs. 2750-4400 with a functional Selection Grade (Rs. 3050-4590) limited to 20% of posts has been introduced w.e.f. 01.03.1984. Record Keepers with minimum of three years of regular service in the grade will be eligible for promotion to functional selection grade on seniority cum-fitness basis. This will be promotional post for all Group 'D' with 7 years service and possessing the middle school pass qualification and appointments to this grade will be made on seniority-cum-fitness basis. 15% posts in group 'D' will be upgraded as Record Keepers. The Principal Director of Audit will himself upgrade 10% of the posts of all categories in Group 'D' under intimation to Headquarters (BRS). The recruitment/promotion of Record Keepers/Selection Grade Record Keepers (Ordinary) is regulated in accordance with the 'IA&AD' (Record Keeper) Recruitment Rules as amended from time to time.

The existing qualifying test for Daftries has been abolished after exhausting the existing panel. Promotion to Daftries grade will hereafter be made on seniority-cum- fitness basis.

In view of introduction of a new promotional avenue for Group 'D' the scheme of promotion through the existing departmental qualifying examination for non-matriculate Group 'D' for promotion as Clerks has been abolished from 1984. The minimum service eligibility for matriculate Group 'D' for appearing at the Limited Departmental Competitive Examination for promotion as clerks will be five years continuous service on the first day of the month in which the examination is held. The standard of the Limited Departmental Competitive examination for matriculate Group 'D' has been upgraded from 1984.

(Authority: Paras 3.13.1., 3.13.2, 3.13.3 and 4.4. of Manual of Instructions for Restructuring of Cadres in IA&AD and CAG's letter No. 106-M. 2/74-83 (I) dated 10.10.1984).

The Graduate Group 'D' staff on completion of three years service shall be eligible to take Departmental Examination for Auditors and on passing the same shall be promoted as Auditors in the scale of Rs. 4500-7000 against 10% Departmental Examination quota.

(Authority : Comptroller and Auditor General's letter NO. 768-N-2/47-88 dated 26.8.88)

4.19 OATH OF ALLEGIANCE

(See Para 6.2.13 of Manual of Standing Orders (Administrative) Volume-I)

All government servants should take an oath of allegiance to the Indian Republic. The form of the oath is as follows:

"I do swear that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established, that I will loyally carry out the duties of my office. So help me God." Conscientious objector to oath taking may make a solemn affirmation to the same effect.

The oath/affirmation should be taken/made before the Head of the Department or office as may be appropriate or a Gazetted Officer who may be authorised in this behalf.

4.20 VERIFICATION OF CHARACTER AND ANTECEDENTS OF EMPLOYEES.

(See Para 6.2.12 of Manual of Standing Orders (Administrative) Volume-I).

The orders issued from time to time regarding verification of character and antecedents of the applicants should be consulted invariably for compliance before appointments are made.

4.21 CHARACTER CERTIFICATES AND FILLING UP OF ATTESTATION FORM

Every candidate appointed in office should be required to produce a certificate of character from two Gazetted Officers of the Central or State Govt. or a stipendary magistrate in the prescribed form. He should also fill in the prescribed questionnaire form. If a candidate is unable to do so, his antecedents should be verified. A certificate of character from the Head of the Educational Institution last attended and a similar certificate from the previous employer, if any, is also to be produced by the candidate. If, however, he is not in a position to produce certificate of character from the Head of the Educational Institution, he may be required to produce only a certificate from a Gazetted Officer duly attested by a stipendary 1st Class Executive Magistrate, District Magistrate or Sub-Divisional Magistrate.

The recruits to Group 'D' service should produce at the time of appointment only one character certificate on the prescribed form from a Gazetted Officer and the prescribed attestation form duly filled in by him and attested by a responsible person.

(Authority : Home Department No. 20/58//45-Ests(s) dated 7th February, 1948 and Ministry of Home Affairs O.M. No. F.53/4-60-Ests.B dated the 17th May, 1960).

4.22 DATE OF BIRTH

1. Every person newly appointed to a service or a post under Government shall at the time of the appointment declare the date of birth by the Christian Era with as far as possible confirmatory documentary evidence such as a Matriculation Certificate, Municipal Birth Certificate and so on. If the exact date is not known an approximate date shall be given.
2. The actual date or the assumed date determined under Rule 80 shall be recorded in the History of Service, Service Book, or any other record that may be kept in respect of the Government servant's service under Government and, once recorded, it cannot be altered, except in the case of a clerical error, without the previous orders of a Department of the Central Government or an Administrator.

(Authority : Rule 79 of General Financial Rules)

3. If a Government servant is unable to state his exact date of birth but can state the year or year and month of birth, the 1st July or the 16th of the month, respectively, shall be treated as the date of his birth.
4. If he is only able to state his approximate age, his date of birth shall be assumed to be the corresponding date after deducting the number of years representing his age from his date of appointment.
5. When a person who first entered Military employ is subsequently employed in a Civil Department, the date of birth for the purpose of the Civil employment shall be the date stated by him at the time of attestation, or if at the time of attestation he stated only his age, the date of birth shall be deducted with reference to that age according to sub-rule (2) of this rule.

(Authority : Rule 80 of General Financial Rules)

4.23 MEDICAL CERTIFICATE OF FITNESS ON FIRST ENTRY INTO GOVERNMENT SERVICE.

The instructions on the subject are given in Supplementary Rule 3, 4 and 4-A. The certificate of physical fitness should be obtained by a candidate for appointment in office from the Medical Officer requested by the Deputy Director of Audit to examine him.

Before issuing a final appointment order, the candidate should be informed that he is proposed to be employed subject to his being found physically fit and if he accepts the offer, his medical examination should be arranged by the appropriate medical authority. On receipt of acceptance of offer by the candidate, a requisition should be issued to the appropriate medical authority requesting him to examine the candidate and to forward the medical certificate and his bill

for such examination directly to this office. On receipt of the fitness certificate, the final appointment order should be issued to the candidate.

(Authority: Comptroller & Auditor General's letter No. 259-Admn.II/136-57, dated the 12th February, 1958)

The charges involved on account of reimbursement of medical examination fee would be at the rates laid down in Appendix X of the Hand Book on Medical Examination issued by the Ministry of Health and would be debited to the sub-head 'Allowances and Honoraria.'

(Authority: Ministry of Health O.M. No. F5(II)-23/57-M-II, dated 12.05.1960, received under Comptroller & Auditor General's endorsement No. 1461-AC/318-62 dated 15.12.1962).

4.24 LEAVE RESERVES

Leave reserve in respect of Section Officers' cadre is provided for in the Auditors' cadre in Audit offices and in Accountants' cadre in A&E office vide para 6.4.1

A leave reserve at 10% of the sanctioned permanent and temporary strength of (i) Audit Officers, Asstt. Audit Officers, Section Officers, Sr. Auditors/Auditors is permitted in Auditors' cadre and for Clerks in Clerks' cadre in audit offices and (ii) of Accounts Officers, Asstt. Accounts Officers, Section Officers, Sr. Accountants, Accountants is permitted in Accountants' cadre and for clerks (including typists, machinists, Comptometer Operators) in Clerks' cadre in A&E Offices and the leave reserve at the same percentage on the permanent and temporary strength of stenographers and Record Keepers is permitted in the stenographers' and Record Keepers' cadre respectively.

To provide for vacancies caused by the members of Group 'D' staff proceeding on regular leave, a temporary leave reserve at 7 ½ per cent of the net sanctioned permanent and temporary strength (excluding Record Keepers and the leave reserve in Group 'D') may be created in Group 'D' cadre.

(Authority: Paras 5.13, 6.4 & 8.6 of MSO (Admn.) Volume-I).

4.25 TERMS AND CONDITIONS TO BE OFFERED TO TEMPORARY STAFF

Detailed instructions about the conditions of service of temporary Government servants are contained in the Central Government Civil Services (Temporary Service) Rules, 1965, as modified from time to time.

4.26 TRAINING OF NEWLY APPOINTED OFFICIALS AND OFFICIALS APPEARING IN DEPARTMENTAL EXAMINATIONS

(See para 9.2.8 and 9.2.9 of M.S.O. (Administration), Volume-I)

The Comptroller & Auditor General of India attaches great importance to the systematic training of newly recruited staff and Section Officer Grade Examination Service personnel. The course should cover all details pertaining to office procedure and routine in addition to the main principles of audit of all the branches of Railway transactions such as Establishment, Engineering Works, Workshop Stores, Traffic etc., and the Code rules regulating them. Wherever there is a separate Training Superintendent he will maintain an official diary of his work and submit the same to Principal Director of Audit. The detailed syllabus of studies and the actual method of training should also be approved by Principal Director of Audit before hand. Candidates appearing in Departmental Examinations will be imparted training according to the syllabus.

4.27 TRANSFER

(See Para 5.10 of MSO (Admn) Volume-I)

No Auditor/Sr. Auditor will be allowed to remain in the same seat for more than 3 continuous years without the specific approval of the Group Officer incharge of Administration Section and in the same section for more than 5 continuous years without the specific approval of the Principal Director of Audit. A person having worked in a seat or section for the prescribed period should not be posted again on the same seat or in the section after a short interval.

(Authority: Comptroller & Auditor General letter No. 215-PC (Coord.)/3-87 dt. 17.11.1987.)

The transfers of the Asstt. Audit Officers/Section Officers require the previous approval of the Principal Director of Audit.

As good Asstt. Audit Officers/Section Officers will normally be promoted as Audit Officers in course of time, it will be in the interest of public service that they are not kept on the same seat for long in a particular section, and that they should be given an opportunity to gain experience of work done in the various branches of the office. They should therefore, be posted in rotation and it should be so arranged that no SECTION OFFICER/Asstt. Audit Officer normally remain in any particular section for more than two years. To ensure this, a review should be made annually by the Branches and Divisions in the month of March and the result of this review with remarks, if any, sent to the Administration Section in the first week of April each year. The result of review and final orders passed thereon by the Group Officer incharge of Administration Section Principal Director of Audit and action taken in connection therewith should be kept on record in the Administration Section for perusal by the Deputy Comptroller and Auditor General of India (Railways) during his visits.

(Authority : Comptroller & Auditor General's letter No. 215-PC (Coord)/3-87 dt. 17.1.1987)

4.28 CONFIRMATION OF SECTION OFFICER

CONFIRMATION OF DIRECTLY RECRUITED SECTION OFFICERS

Directly recruited Section Officer (Probationer) are to be appointed to the regular post of Section Officer and

confirmed in Section Officer's cadre from the date of their satisfactory completion of two years of probation or the date of their passing the Part-II of Section Officer Grade Examination whichever is later subject to finding them otherwise fit as per their performance reflected through ACRs.

(Authority CAG circular No.39/NGE/2000, No.1015/NGE(App.)/65-96 dated 27.9.2000)

4.29 Annual performance appraisal reports

Instructions in regard to the submission of annual performance appraisal report and the procedure for communication of adverse comments are contained in Paras 3.30, 5.11, 10.11.4 and 8.7 of the manual of Standing Orders (Administrative) Volume-1. The reports of Sr. Auditors/Auditors/Clerks will be written by the Asstt. Audit Officers and will be submitted to the Branch Officer in charge of the Section who will sign them after adding such remarks as he may consider necessary.

The reports signed by the Branch Officers will be submitted to the Director/Principal Director of Audit in supervisory charge of the respective division or branch, who will sign them after adding such remarks as he considers necessary. All these reports will, thereafter, be sent to the Director (Admn.) who will submit the reports in respect of the Asstt. Audit Officers/Section Officers to the Principal Director of Audit.

A record of the prescribed punishments (e.g. censure, reduction to a lower post etc.) imposed on a Government servant as a result of disciplinary proceedings should invariably be kept in his Confidential Roll. Further, on the conclusion of disciplinary proceedings, if it is decided not to impose any of the prescribed punishments, but to administer only a warning or reprimand etc., a mention of such warning etc. should also be made in the Confidential Roll.

(Authority: Ministry of Home Affairs Office Memorandum No.39/12-59 Estt.(A) dated 23.4.60).

The annual performance appraisal reports on the members of Section Officer Service will remain the custody of the Principal Director of Audit. A list showing the names of Assistant Audit Officers/Section Officers of whom reports have been submitted to the Principal Director of Audit will be sent by each Branch Officer to the Director (Admn.) in the 1st week of April each year. The Assistant Audit Officer/Section Officer (Admn.) will carefully scrutinize the lists with the Gradation List and bring to the notice of the Audit Officers concerned cases in which reports have not been written and get the omissions supplied. He will also lay before the Principal Director of Audit a copy of the latest instructions on the subject, if any.

The Annual Performance Appraisal Reports of Senior Auditors/Auditors, Clerks, Stenos and Group 'D' staff will be kept in the personal custody of the Director (Admn.)

There is no objection to supply the photocopies of Annual Performance Appraisal Reports in respect of Assistant Audit Officers and original Annual Performance Appraisal Reports in respect of Sr. Auditors if so desired by the borrowing Govt. Department. The borrowing department should however, be required to send to the Principal Director of Audit, a copy of their annual report on each Assistant Audit Officer and Senior Auditors/Auditors, Stenos, Clerks sent to them whenever necessary. (Authority : DRA's letter No.E9/12/41 dated 20.3.52)

4.30 PREMATURE RETIREMENT OF CENTRAL GOVERNMENT SERVANTS

The detailed instructions regarding premature retirement of Central Government Servants indicating the relevant rules the procedure and guidelines for reviewing the cases of Government employees covered under these rules are contained in Government of India. Department of Personnel and Administrative Reforms, Ministry of Home Affairs O.M. No. 25013/14/77-Estt(A) dated 5th January, 1978 and Rule 48 and 48-A of CCS (Pension) Rules, 1972.

In accordance with the provisions of Fundamental Rules 56 (J), the appropriate authority has the absolute right to retire, if it is necessary to do so in public interest, any Government employees as follows:

- (i) If he is in Group 'A' or 'B' service or post in a substantive or temporary capacity and has entered Government service before attaining the age of 35 years, after he has attained the age of 50 years.
- (ii) In any other case, after he has attained the age of 55 years provided that in the case of a Group 'D' official, such action can be taken if he entered service after 23rd July, 1966.

In other words, a Government servant belonging to Group 'A' and 'B' who has entered Government service after attaining the age of 35 years, and officers belonging to Group 'C' and 'D' can be prematurely retired after they have attained the age of 35 years with the exception of Group 'D' officials, who entered service on or before 23rd July, 1966.

In addition, a Government servant in Group 'C' or post who is not governed by any pension rules, can also be retired after he has completed thirty years service, under F.R. 56(1).

In order to ensure that the review is undertaken regularly and in due time, the Administration Section is required to maintain a suitable register of employees under its control, who are due to attain the age of 50/55 years or complete 30 years service as the case may be. This register should be scrutinized at the beginning of every quarter by Dr. Director (Administration) and the review undertaken according to the following schedule:

Quarter in which review is to be made		cases of employees who will be attaining the age of 50/55 years or will be completing 30 years of service or 30 years of service qualifying for pension as the case may be in the quarter indicated below to be reviewed.
1.	January to March	July to September of the same year.

2.	April to June	October to December of the same year.
3.	July to September	January to March of the next year.
4.	October to December	April to June of the next year.

4.31 STAFF ASSOCIATIONS

The Government of India, Department of Personnel and Training have framed rules called 'The Central Civil Services (Recognition of Service Association) Rules, 1993' received under Comptroller & Auditor General's endorsement No. 449-N4/40-93 dated 9.12.1993.

The orders passed by the Principal Director of Audit on the communication addressed to him by the recognised service associations should be communicated to the Association concerned.

4.32 DEPARTMENTAL EXAMINATION FOR AUDITORS

(Paras 9.4.8 of Manual of Standing Orders (Admn.) Vol. I and M.I.R. 4.3.1., 4.3.2. and 4.3.3.)

All direct recruits as well as Clerks/Typists promoted as Auditors should pass the Departmental Examination which is a pre-requisite for confirmation and promotion as Senior Auditor. The examination will be held twice a year in February and August each year. Proposals should be put up to Principal Director of Audit in December and June for nominating the Officers for setting all the 3 question papers. The dates of the examination will be determined by the Principal Director of Audit. The syllabus for the examination is given below:

PAPER	DURATION	MAXIMUM MARK
Paper I – Railway Audit	2 ½ Hours	100
Paper II – General Rules Procedure	2 ½ Hours	100
Paper III – Revenue Audit (Railways)	3 Hours	100

Note: Candidates will be declared to have passed if they obtain 40% of marks in each of the papers. A candidate who fails to pass the examination but obtains in any paper at least 50% of marks will be exempted from appearing again in that subject.

(Authority: Comptroller and Auditor General's MSO (Admn.) Vol-I Para 9.4.8)

The honorarium will be admissible to the examiners for setting question papers and evaluating of answer scripts at the prescribed rates amended from time to time.

(Authority: Comptroller and Auditor General's MSO (Admn.) Vol-I Para 9.11.2)

Auditors who have rendered at least one year service as on 1st February and 1st August are eligible to appear in the examination. Auditors transferred from other offices who have already passed the examination in their offices need not sit for the examination again. The Principal Director of Audit may at his discretion condone deficiencies in the prescribed service upto a limit not exceeding two months.

Each Auditor is allowed maximum of six chances to pass the examination Each successive examination held after the completion of one year service will count towards this number, irrespective of the fact whether he is appearing in the examination or not. Two additional chances may be considered by Principal Director of Audit in deserving cases. Failure to pass the examination within the stipulated chances will entail discharge from the service in case of Direct Recruitment

Clerk/Typists promoted as Auditors will also have to clear this examination within 6 chances. Failure to pass the examination will entail reversion to the Clerk/Typist cadre.

(Authority: Comptroller & Auditor General's MSO (Admn.) Vol-I, Para 9.4.2)

Auditors reverted to Clerk/Typist cadre for failure to pass the Departmental Examination will on re-promotion be treated as on fresh appointment and no weightage for previous service as Auditor will be given. He will be allowed the prescribed number of chances again to pass the examination. Promoted Clerk/Typist who fail to pass the Departmental Examination and are reverted are also allowed further three chances to appear in the Departmental Examination while serving as Clerk/Typists. These chances should be availed of within two years of their reversion.

(Authority: Comptroller and Auditor General's MSO (Admn.) Vol-I Para 9.4.2)

4.33 SECTION OFFICER'S SERVICE

Appointment to the cadre of Section Officers is made by promotion of Officials of Group "C" of the Railway Audit Offices who have passed the Section Officer's Grade Examination.

4.34 SECTION OFFICER'S GRADE EXAMINATION

Section Officers Grade Examination is held once a year, on the dates fixed by the Comptroller & Auditor General. Persons who have put in a minimum of three years service as on 15th November in one or more of the following capacities will be eligible to take the examination.

- i. As a Clerk/Typist, Auditor, in an Audit Office.
- ii. As a Stenographer or Steno-Typist in an Audit Office.

Condonation not more than 2 months deficiency. in the minimum qualifying service required for appearing in the examination may be recommended to Headquarters.

The maximum number of chances for Part-I of the Section Officer's Grade Examination will ordinarily be 6. Indefinite number of chances in Part-I shall, however, be allowed to those candidates who secure 30% marks in aggregate in any two of the last six chances availed of by them.

There will be no limit to the number of chances for Part-II of the examination.

4.35 SELECTION AND TRAINING OF CANDIDATES FOR SECTION OFFICERS GRADE EXAMINATION.

After the results of the Section Officers Grade Examination are announced, names of intending candidates for the next examination should be obtained in the prescribed proforma.

A Preliminary Test will be conducted for those who are appearing for the first time to select the candidates who will be allowed to sit for the examination. The test will consist of two papers each of three hours duration – one on "General English/General Hindi and Constitution of India" And the other on "Omnibus Paper (without books) covering the subjects on Establishment and Expenditure, prescribed for Part-I of Section Officers Grade Examination.

Candidates qualified in the Preliminary Test but not appearing for the examination should again pass the Preliminary test if he is to appear for the examination in the subsequent year.

Lectures will be given to the Section Officer's Grade Examination candidates for Part-I and II Examination by Asstt. Audit Officers and Audit Officers nominated by the Principal Director of Audit. The number of lectures in each subject and honorarium to be paid shall be in accordance with the instruction of Headquarters. The lectures should be not less than 75 minutes duration.

(Authority: Comptroller & Auditor General's MSO (Admn) Vol-I Para 9.2.8)

4.36 STATEMENT OF CANDIDATES FOR SECTION OFFICERS GRADE EXAMINATION.

A list of candidates eligible for Section Officers Grade Examination Part-I and II, approved by the Principal Director of Audit, will be sent in the form prescribed in Para 197 of the Manual of Standing Order (Admn.) Vol-I so as to reach Comptroller & Auditor General's Office by 15th August each year. An indication whether a particular candidate belongs to Scheduled Caste or Scheduled Tribe should be given. The following information should also be indicated invariably in the list of candidates.

In the case of a candidate who has secured the concession of another chance in Part-I of the Section Officer's Grade Examination, by virtue of his having secured 30% of marks in the aggregate in any one of the last two chances, actually availed of by him, the month and year of that examination, the index number then allotted and the marks obtained should be indicated against his name in the 'Remarks' column of the statement. The list compiled by the Administration Section should be checked in detail by a Section Officer/Assistant Audit Officer and Audit Officer other than those who are responsible for the compilation. As soon as an advice is received from the Comptroller & Auditor about the programme of the examination and the Index Numbers allotted to the candidates, the candidates should be notified and a copy of the instructions also supplied to them. Candidates who secure exemptions marks in two subjects in Part-I will be allowed to take the third subject along with Part-II Examination. Candidates who have passed Group-I of the final examination of I.C.W.A., will be exempted from Accountancy paper in part-II.

(Authority : Comptroller & Auditor General's MSO (Admn) Vol-I, Para 9.2.3.)

4.37 WITHDRAWAL FROM THE EXAMINATION

Candidates who wish to withdraw from the examination, whether Part-I or Part-II, should apply for permission to do so before the lists of eligible candidates are sent to Comptroller & Auditor General.

Applications received afterwards will not be considered unless there are very compelling reasons in support of the request. Permission to withdraw one's name should be applied for in any case before the commencement of the examination.

(Authority : Comptroller and Auditor General's MSO (Admn.) Vol-I Para 9.2.10.1)

4.38 CONDUCT OF THE EXAMINATION

The examination will be conducted by the IA&AS Officers nominated by Comptroller and Auditor General. A list showing the particular of candidates who have been allowed by the Principal Director of Audit to withdraw from the examination should be forwarded to Comptroller & Auditor General after the examination is over.

4.39 GRANT OF LEAVE TO SECTION OFFICERS GRADE EXAMINATION CANDIDATES FOR PREPARATION.

Leave may be granted to Section Officers Grade Examination candidates for preparation subject to administrative convenience and with due regard to the principle enunciated in S.R. 232.

4.40 PASSES AND TRAVELLING ALLOWANCE TO SECTION OFFICERS GRADE EXAMINATION CANDIDATES.

The Section Officers Grade Examination is treated as an obligatory examination for the purpose of Traveling Allowance. Journeys performed in connection with the examination are treated as journeys on tour. No daily allowance will, however, be paid for the days of halt at the place of examination. Traveling Allowance for the journeys may be given only for the first two attempts of a particular examination.

(Authority: Para 1656 of Indian Railway Establishment Code Vol-II).

4.41 SENIORITY IN SECTION OFFICERS CADRE

The promotion of Section Officers Grade Examination passed Auditor is based on the recommendations of the Departmental Promotion Committee constituted for the purpose, taking into account the extant orders on reservation roster.

4.42 REVENUE AUDIT EXAMINATION FOR ASSISTANT AUDIT OFFICERS

A departmental examination called "Revenue Audit Examination for Section Officers/Asst. Audit Officers" of the Railway Audit Department has been introduced from the year 1974.

The examination will consist of 2 papers each of 3 hours duration and carrying 150 marks each. (Paper I deals with Income Tax and Paper II deals with Revenue Receipts of the Department). The minimum marks required for a pass in the examination will be 40% in each paper but candidates who obtain 50% or more marks in any paper will be exempted from appearing in that paper in the subsequent examination. The examination will be held once a year on the dates to be determined by the Comptroller & Auditor General.

(Authority : Comptroller & Auditor General's MSO (Admn) Vol-I Para 9.3)

4.43 CONDITIONS OF ELIGIBILITY TO SIT FOR THE EXAMINATION

Revenue Audit Examination is held for Section Officers/Assistant Audit Officers once in a year along with SOG Examination. It is optional for the Section Officers/AAOs to appear in this examination.

(Authority : Comptroller & Auditor General's MSO (Admn) Vol-I Para 9.3.1)

4.44 MAXIMUM NUMBER OF CHANCES

The maximum number of chances allowed for passing this examination will be 6 (six) without any age restriction. Permission accorded to appear in any particular examination shall count as one chance irrespective of the fact whether the candidate actually sits for the examination or not, unless he is specifically allowed by the Head of Office to withdraw his candidature. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession. Permission to withdraw one's candidature should be applied for as early as possible and in any case before the commencement of the examination.

(Authority: Comptroller & Auditor General's MSO (Admn) Vol-I Para 9.3.3)

4.45 INCENTIVE TO CANDIDATES PASSING THE EXAMINATION.

Such of those Section Officers/Assistant Audit Officers who pass the Revenue Audit Examination will be allowed one advance increment in the Section Officer/Assistant Audit Officer's scale (as the case may be) in which the pay is drawn at the time of writing the examination taking effect from the day following the last day of the examination. The next increment will accrue on the normal date of increment of each official. In the case of Assistant Audit Officers passing this examination, the advance increment has to be sanctioned by the Comptroller & Auditor General.

(Authority: C.A.G.'s M.S.O. (Admn) Vol-I Para 9.3.4)

4.46 TRAINING OF CANDIDATES

The Section Officers/Assistant Audit Officers who desire to appear in the examination would be given intensified training. The training will be in the form of concentrated full time course spread over a period of 10 working days consisting of 25 lectures. Training will be arranged by the Director General of Audit, Central Revenues (DGACR), New Delhi.

4.47 TRAVELLING ALLOWANCE TO THE CANDIDATES FOR TRAINING

The candidates who have to proceed for the training to a centre at a place other than their Headquarters will be entitled to Travelling Allowance as on tour and the period of training will be treated as duty.

(Authority: Para 1685 of Indian Railway Establishment Code-Vol-II)

4.48 INCENTIVES FOR ACQUIRING HIGHER QUALIFICATIONS

The scheme regarding grant of advance increments on acquiring common qualifications viz. A.I.C.A./I.C.W.A./Company Secretary, has been replaced by one time lump sum incentive as under subject to fulfillment of conditions prescribed under C&AG's Circular No. NGE/57/2000, No. 897-NGE/Entt/26-96 dated 22/26-12-2000.

	Qualification		Lump sum amount of incentive
I		On passing Final Examination of :-	
	1.	Institute of chartered Accountants of India	8,000.00
	2.	Institute of Cost & Works Accountants of India.	8,000.00
	3.	Institute of Chartered Financial Analysts of India	8,000.00
	4.	Institute of Company Secretaries of India	4,000.00

II.		On passing Inter mediate/Part-I Examination of :-	
	1.	Institute of Chartered Accountants of India	4,000.00
	2.	Institute of Cost & Works Accountants of India	4,000.00
	3.	Institute of Chartered Financial Analysts of India	4,000.00
	4.	Institute of Company Secretaries of India	2,000.00
III.		Post Graduate Degree in Computer Science/Computer Application/Information Technology	10,000.00
IV.		Degree in Computer Science/Computer Applications/ Information Technology	8,000.00
V.		P.G. Diploma in Computer Science/Computer Application/Information Technology	6,000.00
VI.		Diploma or equivalent in Computer Science/Computer Application/Information Technology.	4,000.00

Beside above re-imbursement of registration fee/course fee/examination fee for undertaking following professional courses by Group 'B' and 'C' employees of IA&AD, is also allowed after probation period subject to fulfillment of certain conditions.

1. Certified Information System Auditor (CISA).
2. Certified Internal Auditor (CIA).
3. Cost Accountancy (ICWA).
4. Certified Financial Analyst (CFA).
5. Certified Fraud Examiner (CFE).

(Authority: C&AG's Circular No. 53/NGE/2001, No. 582/NGE/Entt/5-2001 dated 31.10.2001.

4.49 STATEMENT OF CANDIDATES PERMITTED TO APPEAR IN THE EXAMINATION.

Particulars of candidates permitted to appear in the examination should be intimated to Comptroller & Auditor General in form No. 'J' given in Annexure II (Comptroller and Auditor General's letter No. 266-Exam/102-72 dated 3.6.1974).

Immediately after the close of the examination, a certificate to the effect that all the candidates who were allowed to appear in the examination had completed the prescribed course of training should be furnished to Comptroller and Auditor General.

4.50 DEPARTMENTAL EXAMINATION FOR PROMOTION AS STENOGRAPHER

A Limited Departmental Competitive Examination for Clerk/Typists for promotion as Stenographers will be held once a year in the month of August. Any permanent or temporary regularly appointed Clerk/Typist who has completed 2 years continuous service as Clerk/Typist in IA&AD and who has passed the Matriculation examination will be eligible to appear in the examination.

The crucial date to determine the eligibility will be the first day of the month in which the examination is held. The candidates will be allowed 4 chances in all to pass the examination. 20% of the vacancies in the cadre of Stenographers will be filled in from Clerk/Typists who qualify in this examination. Points 1, 6, 11 and 16 in the 20 point roster will be filled in by these departmental candidates. The examination shall consist of 2 parts viz., Part A – Written Test and Part B – Shorthand Test. The subject of the examination, time allowed, the maximum marks for each subject and the standard and the syllabus will be as follows :

Part 'A' – Written Test :

Subject	Time allowed	Maximum Marks
Paper I General English	1 hour	75
Paper II Easy	1 hour	50
Paper III General Knowledge	1 hour	75
(Minimum qualifying marks will be 40 % in each of the papers)		

Part 'B'

Short-hand Test in English/Hindi (80 words per minute)	10 Minutes passage	200
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(Minimum qualifying marks will be 55%)

(Authority : Comptroller & Auditor General's MSO (Admn.) Vol-I Para 9.5)

4.51 LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION FOR MATRICULATE GROUP 'D' STAFF FOR PROMOTION AS CLERKS/TYPISTS

(i) Group 'D' staff who are Matriculates and who have put in 3 years continuous service on the first day of the month in which the examination is held are eligible to appear for this examination. The examination will consist of 3 written papers on :

		Duration	Maximum Marks
1.	English/Hindi	2 hours	100
2.	Arithmetic tabulation	2 hours	100
3.	General knowledge and Office procedure	1 hour	100

(ii) The pass marks required is 40% in each of the 3 papers. The number of chances shall be limitless. The candidates who pass the written papers of the examination become eligible for promotion as Clerks/Typists. Candidates securing 45% marks in any paper(s) would be exempted from appearing in that paper(s) in subsequent examinations.

(Authority : Comptroller & Auditor General's letters No. 341 – Exam/161-83 dated 30.04.1984 and No. 691 – Exam/161-83 dated 5.7.1984 and 833 – Exam/161-83 dated 23.7.86 and No. 242-Exam/161-83 Vol.II dated 23.4.1987).

(iii) Failure to qualify in the type test by Clerk/Typist – Adverse effects :

Promotee Group 'D' should not be reverted for failure to qualify in the requisite type test. However, such of the candidates who do not qualify in the prescribed type test would not earn any increments nor become eligible for confirmation and promotion. They are also not eligible to appear at any departmental examination on passing of which promotion is given, i.e. Section Officer's Grade Examination etc. They are however, eligible for exemption from passing the type test on their reaching the age of 45 years.

On passing the type test, their increments held over will be released but arrears prior to passing are not payable. If any period of probation is prescribed in the post of Clerk/Typist, such post period of probation cannot be deemed to have been successfully concluded, till the type test is passed.

In cases where exemption from type test is granted either on reaching the age of 45 years or on medical certificates, or on medical certificates, the above mentioned disabilities due to non-passing of type test will cease to be operative on such exemptions.

(Authority : Comptroller & Auditor General's MSO (Admn) Vol-I, Para 9.6).

4.52 INCENTIVE EXAMINATION FOR SENIOR AUDITORS

A Scheme of Incentive Examination for Senior Auditor with one year service in the grade on the 1st of month in which the examination is scheduled to be held has been introduced in IA&AD w.e.f. April/89 on "Finance, Accounts and Audit." The examination will be conducted by the Head of the Department in the rank of A.G.'s on the dates fixed by them every year in April. The maximum marks shall be 100. The paper shall be of 2 ½ hours duration without books. No departmental training shall be provided to the candidates also no books will be supplied which are priced publication and the candidate should make their own arrangement for the books. The candidate qualifying the examination with 50% marks shall be eligible for the grant of one advance increment in the grade.

(Authority : Comptroller & Auditor General MSO (Admn) Vol-I Para 9.8)

STATEMENT OF CANDIDATES FOR REVENUE AUDIT EXAMINATION FOR SECTION OFFICERS (RAILWAY AUDIT BRANCH) TO BE HELD IN _____.

S. No.	Name of the candidate	Date of birth	Year of passing SOGE Exam. with Index Number Year/Index No.		No. of Examination at which already appeared with Index Number Year/Index No.		Year in which already appeared at the examination and Index No. then allotted Year/Index No.		Subject(s) in which already exempted the marks secured, the year of examination in which the exemption was secured and the Index No. then allotted.	Remarks.
1	2	3	4 (a)	4 (b)	5 (a)	5 (b)	6 (a)	6 (b)	7	8

CHAPTER – V

OFFICE PROCEDURE

5.1 Hours of work

The office observes the same hours of work as the Accounts Office, Eastern Railway.

5.2 In the Headquarters office where Asstt. Caretakers have been provided, it is their responsibility to see that the office, including the officers' rooms are opened and cleaned early in the morning and are properly closed in the evening. For this purpose, Asstt. Caretakers will attend office from 8 A.M. to 12 Noon and 3 P.M. to 7 P.M.

The Daftries posted in the Headquarters office will attend office at 9.30 A.M. and clean the ink stands, ink pots and pens of staff as well as of officers. They should also see that the rack in each officer's room is adequately supplied with forms and that the code books etc. are properly maintained.

The peons should attend office 15 minutes before the usual time, unless in any special case their attendance is required earlier than that hour. In the branches where there is no Caretaker/Daftry, their duties should also be performed by the peons.

The Group 'D' staff will remain in attendance in the evening until the section to which they are attached is entirely closed.

Cases of neglect of duty on the part of the Group 'D' staff, including Daftries and Asstt. Caretakers, should be reported by the Asstt. Audit Officer/Section Officer (Audit) concerned to the Branch Officer.

5.3 No clerical or Group 'D' staff should leave his seat during office hours without the permission of his Asstt. Audit Officer/Section Officer (Audit) nor should a Section Officer (Audit) do so without the sanction of his Branch Officer except during lunch time. Any staff found absent from his seat without permission shall be liable to the disciplinary action.

5.4 PUNCTUAL ATTENDANCE

All members of the staff should attend office punctually. Importance should be attached to punctuality of attendance persistent late attendance should not be condoned. The Asstt. Audit Officer/Section Officer (Audit) should close the Attendance register 10 minutes after the opening of the office and should promptly submit it to the Branch Officer. The latter should ensure that the attendance register is closed and submitted to him at the prescribed time. Such members of the staff as attend office late should mark their attendance in the presence of the Gazetted Officer-in-charge specifically noting the time of their arrival in the attendance register.

(Authority: Comptroller & Auditor General's letter No.2038-Admn.I,339-59 dated 13.7.1959).

5.5 LATE ATTENDANCE

Half a day's casual leave should be debited to the Casual Leave Account of an employee for each late attendance, but late attendance upto an hour on not more than two occasions in a month may be condoned by the competent authority, if he is satisfied that it is due to unavoidable reasons like illness in the family, a cycle puncture, late running of buses/trains etc., if such a course does not ensure punctual attendance, suitable disciplinary action may be taken against the defaulter in addition to debiting half a day's casual leave in his casual leave on each occasion of such late attendance. The practice of allowing a Government Servant to attend office late (i.e. practice of late coming with permission) should cease forthwith.

The attendance register should be closed at the end of each month and the number of late attendances of each employee during the month should be worked out in the attendance register itself. It should then be placed before the Asstt. Audit Officer/Section Officer (Audit) for condonation, or debiting half a day's casual leave for each absence to the employee's account, as the case may be.

The Branch Officer/Section Officer (Audit)/Asstt. Audit Officer should be very particular in scrutinizing the attendance registers. The lunch hours must also be very scrupulously observed, even by the Branch Officer/Section Officers (Audit)/Asstt. Audit Officer themselves. The Branch Officers should also carry out surprise checks periodically.

(Authority: Ministry of Home Affairs' Office Memorandum No.60/17/64 Ests(A) dated 4.8.1965 copy received under Comptroller & Auditor General's letter No.1940-NGE.I/194-65 dated 11.8.1965).

The Branch Officer in the case of Section Officers (Audit)/Asstt. Audit Officers and the Section Officers (Audit)/Asstt. Audit Officer in the case of Sr. Auditors/Auditor, Clerks, Typists, Record Keepers/Selection Grade Record Keepers and Group 'D' staff may condone late attendance due to late running of trains, of such staff who travel on suburban tickets when satisfied that the late attendance was entirely due to the late arrival of train by which the particular staff have to travel for attendance in the office. The condonation of late attendance will not be counted for computing the limit of two late attendance during the month as mentioned in the previous paragraphs.

(Authority : Principal Director of Audit's orders dated 19.3.68 read with Ministry of Home Affairs' U.O.No.1955-NGE.I/149-67 dated 7.9.1967 received under Comptroller & Auditor General's endorsement No.1507-NGE/149-67 dated 18.6.1968.)

If an official who has no casual leave to his credit, comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late coming, but does not, at the same time, propose to

take disciplinary action, it may inform the official concerned that he will be treated as on unauthorized absence for the day on which he has come late, and leave it to the official himself either to face the consequences of such unauthorized absence or to apply for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

(Authority : Ministry of Home Affairs Department of Personnel and Administrative Reforms No.28034/3/82 Ests(A) dated 5.3.82 received under Comptroller & Auditor General's endorsement No.1053-NGE.I/62-78 dated 30.3.1982.)

5.6 HOLIDAYS

The Headquarters office observes the same holidays as are observed by the Office of the General Manager, Eastern Railway and the Branch Offices observe the holidays followed in their respective local Accounts Offices. The list of holidays (other than Sundays) to be observed by the Headquarters office should be sent, in duplicate, to the Comptroller & Auditor General of India on or before 15th of December each year. Modifications, if any, arising after the submission of the list should also be promptly intimated to the Comptroller & Auditor General of India. Likewise, the Branch Offices should also send by 15th December, to the Headquarters office, the list of holidays to be observed by them.

In addition to the closed holidays as notified from time to time, each employee is permitted to avail himself of any two restricted holidays to be chosen by him out of the list of such holidays declared by the Government/Railway Administration. The restricted holidays can be prefixed or suffixed to regular leave or casual leave.

(Authority : Comptroller & Auditor General's letter NO.719-NGE.I/202-62 dated 30.4.64).

Whenever an office order regarding holidays or early closing of the office is received from the Comptroller & Auditor General of India, or the General Manager, the state of work in the office should be ascertained and the orders of the Principal Director of Audit obtained.

5.7 CLOSING OF OFFICE ON THE DEATH OF HIGH DIGNITARIES

As it may not be possible for the Comptroller & Auditor General of India, as the head of the Indian Audit and Accounts Department, to issue orders in time to all his subordinate office located in different parts of the country, the announcement for the closing of offices etc. made by the All India Radio on the death of high dignitaries should be treated as authentic.

(Authority: Ministry of Home Affairs Office Memorandum No.3/16/59-Pub.II dated 12.5.1969 received under Comptroller & Auditor General's endorsement No.1474-Admn.II/262-60 dated 19.8.1960)

5.8 LEAVING HEADQUARTERS

When an employee wishes to leave Headquarters during Casual Leave and/or holidays, he should obtain prior approval of the competent authority for doing so. Address during such absence from Headquarters should invariably be left with the office. Grant of Passes and P.T.O.'s does not imply permission to leave Headquarters, which should always be obtained separately. The Branch Officer is competent to accord such permission.

During regular leave also, the leave address should be left with the office, but no formal permission to leave Headquarters is necessary. Any change in address during such leave due to whatever reason should, however, be intimated to the office.

(Authority: Comptroller & Auditor General's letters No.1958-NGE.I/280-59 dated 15.9.1959 and 278-NGE.I/37.60 dated 13.2.1960.)

Note: These orders also apply to those employees who are residing away from the Headquarters and coming to Headquarters daily from their residence located at outstations.

(Authority: Comptroller & Auditor General of India's letter No.24903-NGE.I/280-59 dated 21.1.1959)

5.9 CASUAL LEAVE

- (a) Casual Leave is not earned by duty. Subject to a maximum of 8 days in calendar year, w.e.f. 1st January 1998 casual leave may be granted as and when occasion arise by the Section Officer (Audit)/Asstt. Audit Officer to Sr. Auditors/Auditors, Clerks, Typists, Record Sorters, Selection Grade Record Sorters and Group 'D' staff upto a maximum of 5 days and by a Branch Officer to Section Officer (Audit)/Asstt. Audit Officer, Sr. Auditor, Auditor, Typists, Record Sorters, Selection Grade Record Sorters, Clerks and Group 'D' staff upto a maximum of 8 days. Restricted holiday may also be sanctioned in continuation of casual leave for 5/8 days by the Section Officer (Audit)/Asstt. Audit Officer and Branch Officer respectively and this will not count for computing the limit of 5/8 days. Permission to leave Headquarters may be granted by the Section Officer (Audit)/Asstt. Audit Officer upto the period they are empowered to grant casual leave.

(Authority : DOPT OM NO.12/9-94-JCF dated 14.1.1998.)

- (b) Casual Leave can not be claimed as of right and its grant is subject to the exigencies of public service, casual leave should be very sparingly sanctioned and should not ordinarily exceed three or four days at a time but in special circumstances it may be granted upto five days in one spell subject to the provisions made in these paras. If applied for on account of ill-health it should, if so desired by the Deputy Director or Principal Director of Audit, be supported by a medical certificate if it is for more than three consecutive days.

(Authority : Comptroller & Auditor General's letter No.3720-NGE.i 233-53 dated 3.11.1953).

- (c) Casual leave exceeding 5 days may not be allowed at any one time. The Principal Director of Audit may, however, waive this condition in individual cases if he considers that there are exceptional circumstances justifying a relaxation in this regard. Public holidays and Saturdays on which the office remains closed, falling within a period of casual leave will not be counted as part of the casual leave. Such holidays etc. can be prefixed or suffixed to such leave.
- (d) On the transfer of an individual from one section to another, the fact of the transfer should be recorded in his casual leave account and an extract there from showing the number of casual leave, restricted holidays, compensatory leave etc. availed of, should be sent to the new section or office for record in the casual leave register of the latter. In case an employee is transferred to an outside office, the above information should be sent to Administration Section for mentioning the details of casual leave, restricted holidays etc. in the Last Pay Certificate.
- (e) The casual leave account will be kept in a register to be maintained by each Section/Branch. While sanctioning the casual leave the Section Officer (Audit)/Asstt. Audit Officer/Branch Officer should simultaneously attest the entries of the casual leave in the register. Where the casual leave is sanctioned by the Principal Director of Audit or the Deputy Director a certificate that it has been entered in the casual leave register should be furnished by the Section Officer (Audit)/Asstt. Audit Officer/Branch Officer to the sanctioning authority immediately on receipt of the sanction.

In order to watch the due receipt of this certificate, the stenographers concerned will keep a note of each case of casual leave sanctioned by Principal Director of Audit/Deputy Director and institute suitable enquiry from the branch concerned in the even of non-receipt of a certificate within a week.

- (f) There may be occasions when a Government Servant may have some urgent private work which does not require a full day's casual leave e.g. when he has to go to Railway station to receive a friend or relation, or to a dispensary to have himself or a member of his family treated. In such cases, half a day's casual leave, if applied for, may be granted and the practice of allowing a Government Servant to attend office late or to leave office early (i.e. practice of coming late or going early with permission) should cease forthwith.

For the grant of half day's casual leave, the lunch interval is to be the dividing line i.e. a person who take half a day's casual leave for the forenoon session is required to come to office at 1.30 P.M. Similarly if a person takes leave for the afternoon session, he can be allowed to leave office at 1 P.M. In office which follow different hours of work/lunch time, the Head of the office may decided as to what should be the dividing line for the grant of half day's casual leave.

There is no objection to the grant of half a day's casual leave, in conjunction with full day or day's casual leave, if so applied for. Likewise, even when the casual leave at the credit of a Government Servant is in terms of a full day or days, there is no objection to the grant of half day's casual leave in conjunction with full day's or several days casual leave.

(Authority: Government of India, Ministry of Finance, Office Memorandum NO.60/17/64-Ests(A) dated 4.8.1965).

5.10 COMPENSATORY LEAVE AND OVERTIME ALLOWANCE

The staff who are required to perform duty for the full prescribed hours of work on Sunday (or other weekly or fortnightly of-days or Saturdays) should, as a rule be granted compensatory leave in lieu of the full day's work and paid overtime allowance or prescribed rates for the excess time put in by them minus one hour. In cases where an employee is required to work for half a day or less e.g. from the time the office opens till lunch time, two such half day's 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.

Cash compensation in the form of overtime allowance for duty on such days may be granted only in very exceptional circumstances where the Head of the Department is satisfied and certifies that it is not possible to grant compensatory leave. In calculating overtime allowance on off days, Saturday and holidays, actual time taken for lunch break should be deducted.

(Authority: Government of India, Ministry of Finance Office Memorandum No.F.9(II)-EII(B)/64 dated 2.3.1965).

The number of days of compensatory leave earned will be separately noted in red ink in the Casual Leave Register in the account of the person concerned under the dated initials of the Gazetted Officer and the grant of leave also noted therein. The accumulation of compensatory leave will not be subject to any limit but such leave should be allowed within a month of its becoming due.

(Authority: Ministry of Finance, Office Memorandum No.F.9(17)-E.II(B)65 dated 27.11.1965.)

Compensatory leave granted in lieu of duty performed by Government servant on Sundays or any other closed holidays may be allowed to be prefixed or suffixed to regular leave or casual leave subject to the conditions laid down in Supplementary Rule, 209.

(Authority: Ministry of Finance (Department of Expenditure) Office Memorandum No.F2XI(13)ESTIV(A)/63 dated 19.11.1963 received under Comptroller & Auditor General's endorsement No.1974-Audit/313-63 dated 2.12.1963).

Where overtime allowance is payable to a Government Servant for the overtime work performed by him, he shall not be entitled to receive any other remuneration (whether in the form of conveyance charges or compensatory leave or otherwise), in respect of such overtime work, provided that where a Government Servant has been recalled from his residence to perform overtime work, the competent authority may allow conveyance charges to such a Government Servant in addition to the overtime allowance admissible to him.

(Authority: Government of India, Ministry of Finance, Office Memorandum No.F.9(5)EII(B)/60 dated 1.6.1961).

The Administration Section should send a quarterly return to the Comptroller & Auditor General showing the expenditure incurred on overtime allowance during the quarters ending August, November, February and May.

The total overtime allowance payable to a Government Servant in any month should not exceed one third of his monthly 'emoluments'.

(Authority: Government of India, Ministry of Finance, Office Memorandum No.F.9(5)-EII(B)/60 dated 1.6.1961).

The overtime allowance is taxable under Section 15 read with Section 17 of the Income Tax Act, 1961 and Income Tax should be deducted at source.

(Authority: Letter NO.225/3/62-IT dated 16.1.62 from the Central Board of Revenue, New Delhi).

5.11 GRANT OF SPECIAL CASUAL LEAVE

- (a) Special Casual Leave may be granted to Central Government servants for a period not exceeding 30 days in any one calendar year for:-
- (i) attending coaching or training camp under Raj Kumari Amrit Kaur coaching or training scheme;
 - (ii) attending coaching or training courses at National Institute of Sports, Patiala;
 - (iii) participation in mountaineering expeditions;
 - (iv) attending coaching camps in sports organized by National Sports Federation/Sports Boards recognized by All India Council of Sports; and
 - (v) participating in trekking expeditions;

The Government of India have decided that the Government Servants who are selected to attend coaching camp in sports organized by the National Federation, Sports Boards, recognized by the All India Council of Sports, Ministry of Education and Youth Services may also be granted special casual leave not exceeding 30 days in one calendar year.

Note 1 : In the case of Central Government Servants who are selected for participating in sporting events of national/international importance the period of the actual days on which they participate in the events as also the time spent in traveling to and from such tournaments/meets may be treated as duty. Further if any preparation Coaching Camp is held in connection with the above mentioned events and the Government Servant is required to attend the same, this period may also be treated as on duty.

Note 2 : The quantum of special casual leave for period not exceeding 30 days in a calendar year allowed to Central Government employees for purpose indicated at items (i) to (v) in the above Para will cover also their attending the pre-selection trials/camps connected with sporting events of National/International importance.

(Authority : Government of India, Cabinet Secretariat Department of Personnel Office Memorandum NO.27/2/70-Ests(B) dated 14.4.1971 received under Comptroller & Auditor General's endorsement No.114-Audit/73-69 dated 25.6.1971 and Government of India, Ministry of Personnel and Training Administrative Reforms and Public Grievances and Pensions, Department of Personnel and Training's letter No.6/1/85-Ests(Pay-I dated 16th July, 1985 received under Comptroller & Auditor General's endorsement No.631-Audit/1/101/85 (82) dated 10.9.1985).

- (b) Special Casual Leave to the office bearers of the recognized service associations in the Indian Audit and Accounts Department may be allowed up to a maximum period of ten days in a calendar year for participation in the activities of the association. The grant of such special Casual Leave is, however, subject to exigencies of the public service.

(Authority : Comptroller & Auditor General's letter No.552-NGE.1/20-6-/1 dated 17.3.1960).

Note : The maximum period of ten days special Casual Leave in a calendar year has been increased to 20 days in a year vide Ministry of Labour, Employment and Rehabilitation Office Memorandum No.B-12011/8/70/LWZ (1) dated 11.3.1971 received under Comptroller & Auditor General's endorsement No.750-NGE.II/10-71 dated 14.4.1971.

- (c) Persons who are selected or sponsored for attending coaching or training courses at the National Institute of Sports, Patiala, may be granted special Casual Leave for a period not exceeding 30 days in any one calendar year. The period of absence in excess 30 days should be treated as regular leave of the kind admissible under the relevant leave rules applicable to the person concerned. For this purpose, Government Servants may, as a special case, be permitted to combine special Casual Leave with regular leave.

(Authority : Government of India, Ministry of Home Affairs Office Memorandum No.46/23/62 Ests(A) dated 26.12.1962, copy circulated under Comptroller & Auditor General's No.223-Audit/192-62 dated 8.2.1963.)

- (d) The Government Servants who appear in Hindi Prabodh/ Praveen/ Pragya examinations and Hindi Typewriting and Hindi Stenography examinations may be granted special Casual Leave for the days on which they have to take these examinations subject to the condition that a candidate will not be allowed to such leave more than two occasion for same examination. In case of a candidate taking a third chance, no such privilege will be allowed and the candidates concerned will have to make their own arrangements for leave on the dates of the examinations.

- (e) The Central Government Servants who having joined the Lok Sahayak Sewa have won certificates of Merit and

are required to participate in the Republic Day Parade held annually in Delhi may be granted special Casual Leave (i) for a period not exceeding 14 days for their stay in Delhi in connection with participation in the Republic Day Parade, plus (ii) for the minimum period required for their journey from the Headquarters of the Government Servants to Delhi and back.

(Authority : Government of India, Ministry of Home Affairs Office Memorandum No.46/5/58 Ests(A)-I dated 20.6.58, received under Comptroller & Auditor General's endorsement No.1427-A/251-58 dated 7.7.58).

- (f) The special Casual Leave granted to Central Government Servants for joining the Territorial Army vide Ministry of Home Affairs Office Memorandum No.25/19/19-Ests. Dated 7.7.1950 may be allowed to be combined as a very special case with regular leave. Such special Casual Leave will not be granted in combination with ordinary leave.

(Authority : Ministry of Home Affairs Office Memorandum No.46/1/58-Ests.(A)(1) dated 17.12.1958).

- (g) As special Casual Leave is not recognised form of leave nor is a Government Servant on special Casual Leave treated as absent from duty, it is not permissible to combine special Casual Leave with regular leave. Special Casual Leave may, however, be combined with ordinary Casual Leave in the following cases:-
- (i) To attend department examinations viz. Assistant/Assistant Superintendent/Stenographers etc., examinations for the Hindi Examinations conducted under the Hindi Teaching Scheme of the Ministry of Home Affairs, and
- (ii) To office bearers of service associations for attending Annual General Meeting etc.

(Authority : Ministry of Home Affairs Office Memorandum No.46/1/58-Ests(A)(ii) dated 17.12.1958).

- (h) The Government Servants who being the members of the Indian Institute of Public Administration are required to participate in the meetings of the Institute and are residing outside Delhi may be granted special Casual Leave not exceeding 6 working days in each calendar year plus the minimum period required for the journeys to attend the authorised meetings of the Institute and back.

(Authority : Ministry of Home Affairs Office Memorandum No.46/11/62 Ests(A) dated 21.6.1962 received under Comptroller & Auditor General's endorsement No.1176-NGE.I/19-1962 dated 4th July, 1962).

- (i) Special Casual Leave may be granted to Government Servants to appear at departmental promotion examinations which are neither obligatory nor entail a condition or preferment in Government service. Special Casual Leave will, now however, be admissible to departmental candidates for appearing at the open competitive examinations held by the Union Public Service Commission. Staff Selection Commission e.g. Combined Services Examination, Stenographers Examination, Lower Division Clerk's Examination, Assistant Examination etc. for direct recruitment, Special Casual Leave for the departmental promotion examination will cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the Headquarters station. Where such examination is held outside at Headquarters, Government Servants can combine Special 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 concerned.

(Authority : Ministry of Home Affairs Office Memorandum No.46/26/63-Ests(A) dated 2.12.1965 received under Comptroller & Auditor General's endorsement No.163-Audit/365-63 dated 28.1.64).

- (j) The member delegates, managing committee members and office bearers of co-operative societies (formed exclusively with Central Government Employees) who are posted outside the Headquarters of the society may be granted Special Casual Leave upto a maximum period of 10 days in a calendar year plus the minimum period required for the journey to attend such meetings. Members of co-operative societies whose by-laws provide for attending annual general meetings/special general meetings through delegates, will be eligible for this concession. 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 those orders would be exercised by the Head of the Department. Special Casual Leave under these orders will be allowed to be combined with regular leave. Sundays/Holidays intervening to the period of Special Casual Leave will not be ignored but will be counted for the period of Special Casual Leave.

(Authority : Ministry of Home Affairs Office Memorandum No.46/22/63-Ests(A) dated 14.1.1964 received under Comptroller & Auditor General's endorsement NO.163-Audit/365-63 dated 30.1.64).

- (k) **SPECIAL CASUAL LEAVE TO THE SERVING STENOGRAPHERS TO APPEAR FROM OUTSTATIONS AT THE STENOGRAPHERS EXAMINATION PRESCRIBED FOR THE GRANT OF ADVANCE INCREMENTS**

The absence of such employees for the days on which they take the examination plus the minimum period required for the journey to and from the examination centre may be treated as Special Casual Leave in terms of Ministry of Home Affairs Office Memorandum No.46/26/63-Ests(A) dated 2.12.1963 copy received under Comptroller & Auditor General's endorsement No.2033-Audit/292-63 dated 10.12.1963.

- (l) **SPECIAL CASUAL LEAVE TO GOVERNMENT SERVANTS WHO UNDERGO STERILISATION OPERATION, UNDER THE FAMILY PLANNING SCHEME**

The Central Government employees who undergo sterilization operation (vasectomy or salpingectomy) under the

Family Planning Scheme may be grant Special Casual Leave not exceeding six working days to enable them to take some rest after the operation. These order will apply to all regular industrial and non-industrial Central Government Servants.

(Authority : Ministry of Home Affairs' Office Memorandum No.46/3/59-Ests(A) dated 6.10.59 received under Comptroller & Auditor General' letter No.1514-NGE.1/33-64 dated 2.9.64.)

(m) **INCENTIVE TO CENTRAL GOVERNMENT SERVANTS WHO ARE MEMBERS OF ST.JOHN AMBULANCE BRIGADE**

The Central Government Servants may in suitable cases be permitted by the Heads of Offices etc. concerned to enroll themselves as members of the St. John Ambulance Brigade and to receive the necessary training subject to the condition that the grant of permission in such cases would not interfere with the efficient discharge of official duties by the Government Servant concerned. In regard to the treatment of the absence of the Government Servant from duty while receiving training, it was decided that in cases where Government Servants who may be permitted to join the brigade are required to undergo necessary training etc. during office hours, there would be no objection to the period of training etc. being treated as Casual Leave to the extent such leave is due and to the extent such leave is not due as Special Casual Leave. Further Special Casual Leave not exceeding three days per annum may be allowed to Government Servants who are members of the brigade to cover their absence on any special duties e.g. first aid posts organised by the brigade in fairs and on important occasions that may be assigned to them by the brigade provided that:-

- (i) such duties are performed during office hours on working days; and
- (ii) if the duties so performed extend only to half a day, only half day's Special Casual Leave should be allowed.

(Authority : Ministry of Home Affairs' Office Memorandum No.F.5/21/40-Ests dated 31st May, 1949, Government of India, Cabinet Secretariat (Department of Personnel) Office Memorandum No.F.27/5/70-Ests(B) dated 12.1.1971 received under Comptroller & Auditor General's endorsement No.274-Audit/213-70 dated 25.2.1971).

(n) **GRANT OF SPECIAL LEAVE OF 20 DAYS IN A YEAR FOR UNION WORK FOR RECOGNISED UNIONS/ASSOCIATION OF CENTRAL GOVERNMENT EMPLOYEES**

The Ministry of Home Affairs vide their Office Memorandum No.273/69-Ests(B) dated 8.4.1969 decided that the following facilities of Special Casual Leave might be provided to recognised Unions/Associations of Central Government Employees to carry on their activities:-

- (i) Those office bearers of recognised service associations/unions of Central Government Employees who are getting Special Casual Leave upto a maximum of 10 days in a calendar year for participation in the activities of associations may be allowed Special Casual Leave subject to the same conditions as contained in the Ministry of Home Affairs' Office Memorandum No.24/33/59-Ests(B) dated the 4th January, 1960 upto a maximum of 20 days in a year.
- (ii) Special Casual Leave upto 10 days in a calendar year will be admissible to outstation delegates/members of executive committee of a recognised All India Association/Federation to attend its meeting.
- (iii) Special Casual Leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognised associations/ unions/federations for attending meetings of the associations/unions/federations.

Those who would be availing of Casual Leave in their capacity as office bearer under (i) above would not be entitled to avail of leave separately in their capacity as delegate/executive committee member under (ii) and (iii).

The above facility may be extended to the office bearers of recognised trade unions also as indicated in Para (1)(c) of Ministry of Home Affairs' Office Memorandum No.18/21/ZRI dated 9th May, 1961.

(Authority : Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) Office Memorandum No.B-12011/8/70.LWZ(1) dated 11.3.1971 received under Comptroller & Auditor General's endorsement No.750-NGE.III/10-77 dated 11.4.1971).

(a) **GRANT OF SPECIAL CASUAL LEAVE TO A GOVERNMENT SERVANT WHO UNDERGO STERILISATION OPERATION UNDER THE 'FAMILY PLANNING SCHEME'**

In cases where the Government Servants having undergone sterilisation operation could not recover within the prescribed period of Special Casual Leave admissible owing to the operation turning septic, necessitating further leave on medical advice the Head of Department/Office concerned may grant Casual Leave or regular leave as applied for the Government Servant concerned in those cases only where leave in excess of the admissible Casual Leave has been recommended on medical advice and a medical certificate from the appropriate medical authority under the leave rules, applicable to the Government Servant concerned in support of the leave is produced. In no case, Special Casual Leave should be allowed to the combined with Casual Leave as well as with regular at one time. Special Casual Leave should be combined either the Casual Leave or regular leave in such cases. These orders will take effect from the date of issue.

(Authority: Office Memorandum No.46/6/65-Ests(A) dated 24.6.1965).

(p) **GRANT OF SPECIAL CASUAL LEAVE TO A MALE GOVERNMENT SERVANT WHOSE WIFE UNDERGOES A PURPERAL TUBECTOMY OPERATION UNDER THE FAMILY PLANNING PROGRAMME**

A regular industrial and non-industrial Central Government male employee whose wife undergoes such an operation may be granted Special Casual Leave upto 7 days. This will be subject to production of a medical certificate from the doctor who performed the operation to the effect that the presence of the Government Servant is essential for the period of leave to look after the wife during her convalescence after operation. Past cases decided prior to the issue of these orders will not be re-opened.

(Authority : Office Memorandum No.27/3/71-Ests(B) dated 18.9.1971 from Government of India, Cabinet Secretariat, Department of Personnel addressed to all Ministries/Departments of Government of India, received under Comptroller & Auditor General's endorsement No.1231-Audit/122-71 dated 4.10.1971.)

5.12 QUARANTINE LEAVE

Any member of the office establishment who has any of the infectious disease detailed in Note 2 Below Section V(3) of Appendix 3 of Fundamental Rules and Supplementary Rules in his family or house-hold should report the matter to the office at once. The report should be accompanied by a medical certificate from a Medical or Public Health Officer stating the date of presence of the infectious disease in the family or household of the person concerned. If any one is found concealing such a case, he will be severally dealt with. The person reporting such a case will not be allowed to attend office from the date mentioned in the certificates furnished by him until he has produced another certificate to the effect that all danger of infection has passed. The period of absence from duty in the above circumstances will be dealt with under the rules regulating the grant of quarantine leave prescribed in Section V(3) of the aforesaid Appendix.

5.13 CHARGE REPORT OF SUBORDINATE STAFF

Wherever an Asstt. Audit Officer/Audit Officer (Audit), Sr. Auditor/Auditor/ Typist/Clerk goes on leave or is transferred, a complete list of all papers including books of reference, stationery or furniture under his charge should be recorded in a Charge Report register. The state of work upto the time of his relief with particular reference to all important items requiring immediate or special attention, as also the arrears, if any, together with the reasons for arrears, should be explicitly mentioned in the Charge Report Register which should be put up to the immediate supervisor by the person taking over charge. Unless this is done, both the relieving and the relieved person will be held responsible for any arrears or irregularities subsequently discovered. The booklet Secret Memorandum of Instructions regarding the Extent of Audit (Railway and Civil), and Card passes, Confidential files, and keys etc. in the possession of the Section Officer (Audit)/Asstt. Audit Officer/Sr. Auditor should be handed over to the successor and the fact mentioned in the charge report. The relieving Section Officer (Audit) should satisfy himself as to the accuracy of the inventory of tools and plant and sectional library handed over.

5.14 ASSTT. AUDIT OFFICER/SECTION OFFICER'S (AUDIT) REGISTERS

A register should be maintained in each section for recording brief particulars of all important cases, where any points or development of an important nature, or implementation of any important orders are required to be watched. The register should be divided into the following parts:-

- (a) Appropriation Accounts and Audit Reports containing points to be watched during the check of Appropriation Accounts;
- (b) Inspections containing points to be watched and examined at local inspections;
- (c) Test Audit containing points to be watched in the course of continuous test Audit.

The entries in each part should be made in the following forms:-

Reference to orders the points to be watched	Brief notes describing dated initials of the Section Officer (Audit)/Asstt. Audit Officer	A brief note of the final disposal (with dated initials of the Section Officer (Audit)/Asstt. Audit Officer
1.	2.	3.

Register should be reviewed quarterly and should be put up to the Branch Officer on the 10th of March, June, September and December each year. On a change of incumbency, the register should be handed over to the successor and a mention should be made in the charge report. The succeeding Section Officer (Audit)/Asstt. Audit Officer should particularly review the register to acquaint himself with the work in the section.

5.15 REGISTER OF POINTS TO BE WATCHED

A register of points to be watched should also be kept by each Auditor/ Sr. Auditor. This will be handed over to the successor whenever there is a change and a mention should be made by the relieving Auditor/Sr. Auditor in his handing over notes.

5.16 SECTIONAL REGISTER

Each section should maintain a register to serve as a permanent record of orders affecting the duties of that section. In this register, the sanctioned strength of the section and the section and the nominal roll with status, qualifications, home address of each member, the date of his posting and relief, specimen signatures and initials, the prescribed duties of the section as a whole and of each individual member thereof, a complete list of the books comprising the sectional library, and orders which affect the section individually (not general orders which apply to all sections alike) should be entered. The register should be put up quarterly on the 10th of March, June, September and December every year to the Branch Officer.

Note : The specimen signature and initials of each individual member should also be recorded against the entry

indicating his duties in the Sectional Register.

(Authority :Comptroller & Auditor General's Confidential letter No.3930-Admn.I/419-58 dated 29.12.1959)

5.17 REGISTER OF IMPORTANT ORDERS

(See Para 98 of Railway Audit Manual)

The general orders relating to an Audit Branch will be noted in this register which will be kept at Headquarters as follows:-

1.	Establishment	E&PI Section
2.	Expenditure	'X' Section
3.	Workshops	Workshop Co-ordination Cell
4.	Stores & Catering	Stores Section
5.	Appropriation Accounts & Accounting Procedure	Appropriation & Books Section
6.	Traffic	TA/CA, SE Road, New Delhi
7.	Office Establishment	Admn. Section

This register should be put up to Branch Officer in the 1st week of each month.

5.18 RAILWAY PUBLICATIONS

(See Para 2.14 of Manual of Standing Orders (Administrative) Volume-I).

Members of the office should take keen interest in the study of Railway Publication which should be kept upto date. Loss of 'Secret Memorandum of Instructions (Railway Audit), Secret Memorandum of Instructions (Civil) and Manual of Standing Orders (Technical) is a serious matter and orders from the Comptroller & Auditor General's office should invariably be obtained before writing off such loss and taking action against the staff at fault. Each case of loss of other books should be dealt with on merits.

5.19 OFFICE MANUAL

The Manual should be kept upto date. The sections receiving the original letter which require any change in the Office Manual are responsible for submission of the Draft Correction Slip with the approval of Branch Officer to Central Section for obtaining the approval of the Principal Director of Audit for its incorporation in the Office Manual. The correction slips shall be got printed quarterly, as far as practicable, from the Railway Press by General Section which shall supply the printed correction slips to the Additional Deputy Comptroller & Auditor General of India (Railways) and others to whom the Manuals have been supplied.

Symbol © with the name of the proprietor of the copyright and year of publication should be printed at the back of the title page of all publications of this office printed or reprinted after 21.11.1958.

(Authority: Comptroller & Auditor General's letter No.695-Admn.II/557-58 dated 16.3.59).

5.20 MAINTENANCE OF PROCEDURE OFFICE ORDERS FILES

Instructions which are to remain in force for a limited time or are not important enough for inclusion in the Manual may be issued in the form of procedure office orders.

Each section of the office will maintain a Procedure Office Order file of its own. The file should be kept up-to-date and the Procedure Office Orders issued from time to time should be filed in it. Each Procedure Office Order should be treated as a receipt and the action taken on it should be shown on the note side of the file.

5.21 ISSUE OF STAFF OFFICE ORDERS

Staff Office Orders regarding sanction of leave, increments, etc. are issued by Administration Section and copies serially numbered are pasted in a separate register maintained for the purpose.

5.22 CALENDAR OF RETURNS

(See Paras 1.15.1, 1.15.2 of Manual of Standing Orders (Administrative volume-I).

The Calendar of Returns which will be maintained inform SY264, will remain with the Section Officer (Audit)/Asstt. Audit Officers Incharge of each section who should watch the regular submission of returns, registers etc. Each member of the staff shall be personally responsible to see that the returns etc. pertaining to his seat are submitted in time. Explanations should be recorded for each case of delay in submission of the returns etc.

Any additions or modifications due to orders affecting the various classes of work should be carefully made in the Calendar of Returns and the Section Officer (Audit)/Asstt. Audit Officer will be responsible for seeing that the Calendar of Returns is at all times complete and up-to-date. In the case of returns due to the Additional Deputy Comptroller & Auditor General of India (Railways)/Comptroller & Auditor General which are consolidated in the Headquarters office, the report should be dispatched so as to reach Headquarters office sufficiently in advance of the due date.

The actual date of passing a return due for dispatch or completion of an item of work should be entered in the column of the month concerned in the Calendar of Return, personally by Section Officer (Audit)/Asstt. Audit Officer at the

time each return is passed or the item concerned is completed. The date of actual dispatch of a return to be sent out should also be noted below the date of passing the return e.g. 5/6th July will indicate that the return was passed by him on the 5th July and was actually dispatched by the dispatcher on 6th.

Great care should be taken to see that the time table for all returns and for other items of work is carefully observed. If for special reasons, a return due to an outside authority is likely to be delayed by more than one day, it shall be the duty of the Section Officer (Audit)/Asstt. Audit Officer to submit an explanation of the cause of such delay for the information of the Gazetted Officer Incharge.

A suitable record should be kept in the Calendar of Returns of all papers and files required to be placed before the Additional Deputy Comptroller & Auditor General of India (Railways) during his visit. A record should also be kept separately of the particulars, with due and actual dates of submission of occasional returns or reports to the Principal Director of Audit, the Additional Deputy Comptroller & Auditor General of India (Railways)/Comptroller & Auditor General or any other authority.

The Calendar of Returns should be prepared weekly by the various Divisions and Branches and submitted to their Branch Officers on every Monday or on their visit to the Branch as the case may be. All sectional Calendar of Returns should also be submitted to the Principal Director of Audit for inspection on the second Monday of each month.

The Section Officer (Audit)/Asstt. Audit Officer will be personally responsible to make entries of the dates at the time of submission of the Calendar of Returns in such a manner so that each item of the Calendar of Returns comes under such test check once a year. The Branch Officer should also indicate the item test checked by him.

5.23 PROGRESS REPORT

To enable the Principal Director of Audit to review monthly the state of work in the various branches and sections of the office. A progress report for each section will be submitted in the form prescribed vide Annexure 'I' so as to reach Central Section not later than the 5th of each month without fail. The Central Section will consolidate these reports and submit the consolidated report to the Principal Director of Audit on the 12th of that month.

5.24 INFORMATION TO OUTSIDERS

Information connected with office matters should not be given to an outsider, whether a Government Servant or a private person, and no clerk or member of another office should be allowed to have access to any of the office records unless permission to the effect has been obtained from the Gazetted Officer concerned. The files or books which an outsider is permitted to examine should be examined in the presence of the Auditor/Sr. Auditor responsible for these records. On no account should any record of documents be removed from the office.

5.25 TAKING WORK HOME.

No files or documents should ordinarily be taken to home by Non-Gazetted staff. If under very pressing circumstances any files or documents have to be taken home, prior permission of the Branch Officer must be obtained in writing and kept on record. In respect of Confidential Files, such permission should be obtained from Group Officer concerned. An indispensable condition for granting such permission would be the safe transit of the files is ensured by the officer concerned. In case he is not convinced about the safe transit of files or documents, such permission should be withheld. When the files or documents are brought back to office, a remark about their return should be given by Branch Officer over his dated initials on permission slip itself.

5.26 SMOKING IN OFFICE

Smoking in office rooms or corridors of the office building is absolutely prohibited and Section Officer (Audit)/Asstt. Audit Officers will see that this rule is strictly observed.

5.27 MONTHLY OVERHAUL

The Section Officer (Audit)/Asstt. Audit Officer should at least once a month and without previous notice overhaul thoroughly the papers on their assistants' tables, rack, drawers, almirahs etc. to ensure that nothing has escaped or escapes disposal. This is necessary because they are personally responsible for the supervision and control of the whole work of their sections. It is not desirable always to rely wholly on the statement, often in very general terms, of their assistants, that the work is up to date or that there are 'no arrears'.

The Section Officer (Audit)/Asstt. Audit Officer will incur grave responsibility, if they fail to bring to notice any serious delay or mislaying of papers or vouchers which they may discover. Order, neatness and system are also taken into account in deciding promotion or the grant of increment.

5.28 TIDINESS AND INSPECTION OF OFFICE ROOMS

The following rules should be strictly observed:-

- (i) Every Section Officer (Audit)/Asstt. Audit Officer/Auditor/Sr. Auditor and Clerk should arrange his table properly every evening before he leaves his office.
- (ii) No files, registers or papers may be kept on the floor
- (iii) As far as practicable, no papers of any sort (vouchers, files, cases, blank forms, etc.) should remain on any one's table when he leaves office in the evening. Vouchers, and files and cases should be restored to the rack or almirah where from they were taken. Codes and reference books should be locked in drawers or placed neatly in the almirahs.
- (iv) Waste papers should be placed in the receptacles provided for the purpose and not thrown about the floor.

- (v) The almirahs should be kept locked during office hours, and definite persons should be responsible for each key.
- (vi) Section Officer (Audit)/Asstt. Audit Officer should see that the racks, shelves etc. in the rooms have been regularly dusted. They should bring to the notice of the Gazetted Officer Incharge all reasonable requirements of their sections in the matter of repairs of broken chairs or tables and similar matters and should see that all almirahs are locked in the evening.

Great importance should be attached to tidiness, as it is an indication of careful and methodical work. Every Section Officer (Audit)/Asstt. Audit Officer and Office Superintendent must realise that he is personally responsible for ensuring the observance of these instructions and for the tidiness of the room in his charge and he should not allow any one to leave it till he has tidied the table and papers etc. belonging to him. Gazetted Officers are also recommended occasionally to inspect the room occupied by their sections.

5.29 SUGGESTIONS FOR REDUCTION AND SIMPLIFICATION OF WORK

Section Officer (Audit)/Asstt. Audit Officer, Auditors/Sr. Auditors and Clerks are invited to place any suggestions they may wish to make for the improvement or simplification of work.

With a view to stimulating original thinking amongst members, efficiency and productivity the Comptroller & Auditor General of India has approved the introduction of the scheme of cash awards formulated by the Government of India in the Indian Audit and Accounts Departments. Accordingly, members of the staff (including officers) making suggestions for improvement in audit, accounting and house keeping procedures, which contribute to the economy, efficiency or increased effectiveness or operations will be suitably reward rewarded in the shape of cash awards.

It is, therefore, laid down, that the names and designations of the members of the staff with details of suggestions alongwith the recommendations of the Branch Officer indicating how it contributes of operations should be furnished to the Audit Officer(Administration) by name every half year, so as to reach him by 1st June and 1st December each year. The suggestions will be examined by a Screening Committee consisting of Deputy Director, Admn./Divisions and Audit Officer (Administration) and those accepted for implementation will be eligible for cash awards under this scheme. Suggestions which are considered good enough for commendation to other offices will be intimated to the Comptroller & Auditor General of India. (Authority: Comptroller & Auditor General's letter No.8-O.M./4-71 dated 16.1.1971 circulated vide letter No.Admn/10-38/76-Cir. Dated 13.4.1971).

5.30 OFFICER'S MEETINGS

With a view to improving efficiency and to enable the Principal Director of Audit to keep in touch with the state of work in every branch of the office, monthly meetings of all Gazetted Officers will be held in the Headquarters office in accordance with the time schedule and roster given as under:-

- | | | |
|----|---|------------------------------|
| 1. | All Divisional Audit Officers, Audit Officer/RDSO, RCF & RE | April, July, Oct., January |
| 2. | Traffic Audit Officers, COFMOW, Workshop DMW-PTA | May, August, Nov. & February |
| 3. | Audit Officer posted at Baroda House | June, Sept., Dec. and March |

These meetings will aim at :-

- (1) To ascertain the achievements of each Audit Officer with regard to Draft Paras, Epitomes, important irregularities etc.
- (2) To discuss the difficulties in achieving the annual targets assign to each Audit Officers.
- (3) To ascertain the problems, if any, with each Audit Officer and how best to come over them,
- (4) To know the welfare of the staff.
- (5) Any new suggestions for improving the quality of work.

The minutes of meeting will be recorded and issued to all concerned.

(Authority : Principal Director of Audit's letter No.C/10-28/86 dated 19.9.88.)

5.31 LABELING OF REGISTERS

All the registers in use should have label on counter cover showing the name of the section, authority for its submission and the date on which it is to be submitted, as well as the number allotted to it in a Calendar of Returns. On the inner side of the top cover, a copy of orders, instruction of office orders in accordance with which register is maintained should also be posted.

5.32 OPENING AND UPKEEP OF FILES

(See Paras 2.42.1, 2.43.1 OF Manual of Standing Orders (Administrative) Volume-I.)

Files should be maintained according to subject, general orders being kept separate from correspondence relating to individual cases governed by those orders, Section Officers (Audit)/Asstt. Audit Officers and Auditors/Sr. Auditors should pay special attention to this and take orders on doubtful points.

The major and minor heads according to which the files will be classified are given in Appendix III. Any additions and alternations to these heads will require the approval of the Dy. Director. The number of each file will indicate the Code initial of the section to which it relates, the major and minor head and the year in which opened.

Each Branch or Division will keep an Index Register of files in which all files opened in a year will be entered. When a file is closed and transferred to the list of recorded cases, a remark to that effect should invariably be given against the file concerned in the Index Register. The register will be put up to the Gazetted Officer for inspection on the 15th April

and October each year.

The correspondence should be placed in the file on the right hand side and the notes on the left hand side. Both sides should be separately page numbered. Whenever reference is invited to a certain page in the notes, it should be mentioned as P-N if it relates to the note sheets side and P-C when it relates to the correspondence portion. The page should not be folded. There should be no noting on the letters under disposal.

Both sides of office notes or drafts should be used. In cases where the paper is thin and both sides can not be used, there is no objection to notes or drafts being written on one side only.

5.33 CORRESPONDENCE

The rules for correspondence in Para 2.17.1 of the Manual of Standing Orders (Administrative) Volume-I and Para 90 of Railway Audit Manual should be observed mutatis mutandis. Ordinarily, no communication on any important matter addressed to the Additional Deputy Comptroller & Auditor General of India (Railways) or higher authorities may be issued unless signed by the Principal Director of Audit. When the Dy. Director/Director or other officer issues an important communication to the Comptroller & Auditor General's office with the concurrence of the Principal Director of Audit the facts should be indicated on the letter itself. The idea is that all communications should be issued with the full knowledge of the Principal Director of Audit, particularly in respect of cases involving errors or delays etc. so that the Comptroller & Auditor General's office may know that in all such cases suitable action has been taken and remedial measures adopted by the Principal Director of Audit when ever necessary. The Dy. Director/Director may sign communications of a routine nature addressed to the Additional Deputy Comptroller & Auditor General of India (Railways) or higher authorities. All letters to the Comptroller & Auditor General except those of a routine nature should be issued over the signature of the Principal Director of Audit. Dy. Director/Director may sign the letters during the absence of Principal Director of Audit from Headquarters as 'for Principal Director of Audit'. All such papers should be put upto the Principal Director of Audit for approval later on either in camp or after return of the Principal Director of Audit to Headquarters.

Particular attention should be paid to the wording of all outward communications embodying audit objections. The language used should invariably be polite and inoffensive. The bonafide of the officers concerned should not be questioned, even by implication. The officer signing the communication, or any higher officer who may have approved the draft, shall be held personally responsible for any violation of this instructions. Where an objection is sufficient importance or is likely to develop into one, or where the personal conduct of any senior officer is likely to be subsequently impugned, the draft should be approved by the head of the office or by a senior officer in supervisory charge.

Letters issued by the Branch Officer should be signed by them in their own capacity as Principal Director of Audit, Deputy Director of Audit, Audit Officers etc. and not 'for Principal Director of Audit'. The form 'for Principal Director of Audit' should only be used when the Principal Director of Audit has already approved the draft and for some reason or other is unable personally to sign it.

Signatures on letters, documents etc., should be legible and in all cases the name of the officer signing them should always be typed below the written signatures ('Para 2.33.1 of the Manual of Standing Orders (Administrative) Volume-I.

5.34 CORRESPONDENCE BETWEEN THE VARIOUS BRANCHES AND DIVISIONS OF THE OFFICE

Correspondence from one branch or division of the office to another must be over the initials of the Gazetted Officer. If an officer happens to be away from the office and a fair copy is signed by a Section Officer (Audit)/Asstt. Audit Officer he should record it as a post script that the office copy has the approval of the officer concerned for whom he signs. Whenever possible the file itself should be sent so as to obviate correspondence between the Sections and Branches. From Head Office to Branches, sections and divisions, an endorsement may be signed by the Section Officer (Audit)/Asstt. Audit Officer on behalf of the officer provided the office copy of the endorsement has been approved by the officer concerned and the endorsement states 'for information'. If an endorsement purports to convey anything beyond the words 'for information' it should be signed by the officer concerned.

5.35 CORRESPONDENCE BETWEEN AUDIT OFFICE AND ACCOUNTS OFFICE

Section Officer/Assistant Audit Officers may sign requisitions for vouchers or documents to be obtained from the Accounts Office or Memo or purely routine matters e.g. reminders, notes returning documents etc. section Officers/Assistant Audit Officers are not authorised to sign letters which are intended for Accounts Office or any other office.

5.36 TELEGRAMS AND EXPRESS LETTERS

Para 2.24 of MSO (Administrative) Volume-I

Telegram should not be issued except in very rare cases. As far as possible, Railway telegrams should be issued.

5.37 REGISTRATION AND DISTRIBUTION OF INWARD CORRESPONDENCE

(a) COMMUNICATION RECEIVED FROM THE COMPTROLLER & AUDITOR GENERAL OF INDIA, AND ADDITIONAL DEPUTY COMPTROLLER & AUDITOR GENERAL OF INDIA (RAILWAYS) AND THE MINISTRY OF RAILWAYS (RAILWAY BOARD)

The dak covers received in the Headquarters office from Comptroller & Auditor General of India, Additional Deputy Comptroller & Auditor General of India (Railways) and the Ministry of Railways (Railway Board) should be received and opened by the Receipt and Dispatch Clerk, who should count the number of communications and record it

under his dated initials on two separate circulation slips, one for letters received from Comptroller & Auditor General of India (Railways) and the other for letters received from the Railway Board, and submit all the communications and the circulation slips, duly secured with a tag, in separate dak pads, to the Principal Director of Audit and the Deputy Director.

The officer who takes out any letter from the dak pad at the time of perusal of the dak for taking immediate action, where so warranted, should get it registered in the Central Diary and note that fact of removal of the particular letter on the circulation slip.

The Dak pads, after circulation will be received by the Section Officer (Audit)/Asstt. Audit Officer/Central for marking on each communication the section responsible for its disposal. The Section Officer (Audit)/Asstt. Audit Officer/Central will immediately pass on the Dak Pads to the Receipt and Dispatch Clerk for registration of all these communications in two Central Diaries, one for the letters received from the Comptroller & Auditor General of India, and Additional Deputy Comptroller & Auditor General of India (Railways) and the other for the letters received from the Railway Board. The diarizing of the communications should be done on the date on which they are received in the office.

After registration of all the communications in the respective Central Diaries, they should be immediately passed on to the Section Officer (Audit)/Asstt. Audit Officers concerned, for getting them diarised in the sectional diaries. In respect of the communications received from Comptroller & Auditor General of India, Additional Deputy Comptroller & Auditor General of India (Railways) the acknowledgement of the Section Officer (Audit)/Asstt. Audit Officer concerned should be obtained in the Central Diary. The Section Officer (Audit)/Asstt. Audit Officer receiving these communications should immediately on their receipt from the Receipt and Dispatch Clerk, distribute them to the Auditors/Sr. Auditors concerned whose acknowledgements should be obtained in the Sectional Diary. No communication should be left undistributed on any account. When the Section Officer (Audit)/Asstt. Audit Officer is absent, the communications pertaining to his section should be received from the Receipts and Dispatch Clerk by the senior most Auditor/Sr. Auditor in the Section, and when any concerned Auditor/ Sr. Auditor of the section is absent, the communication should be kept by Section Officer (Audit)/Asstt. Audit Officer with himself and their disposal arranged by distributing the same amongst other Auditors/Sr. Auditors. The disposal of these communications should not be kept over the plea of absence of the concerned Auditors/Sr. Auditors.

(b) LETTERS RECEIVED FROM ACCOUNTS DEPARTMENT, OTHER DEPARTMENTS OF THE RAILWAY, OTHER RAILWAY OFFICES, AUDITING UNITS ETC. i.e., OTHER THAN THOSE RECEIVED FROM THE COMPTROLLER & AUDITOR GENERAL OF INDIA , ADDITIONAL DEPUTY COMPTROLLER & AUDITOR GENERAL OF INDIA (RAILWAYS) AND THE RAILWAY BOARD

At Headquarters office, the dak covers will be received and opened by the Receipts and Dispatch Clerk. The letters will be sorted out section-wise and placed in separate dak pads kept for each section. At other offices where a Receipts and Dispatch Clerk is posted, a similar procedure will be followed. At offices where a Receipts and Dispatch Clerk is not posted, an Auditor/Sr. Auditor may be nominated to open the dak covers. The dak pad will be submitted to the Branch Officer, or the Section Officer (Audit)/Asstt. Audit Officer Incharge where no officer is stationed.

All the dak pads should be promptly returned to the Receipts and Dispatch Clerk, who should immediately on their receipt, diarise all the letters in the Inward Diaries which should be maintained section wise. The Receipts and Dispatch Clerk should pass on these diaries with the letters registered therein to the Section Officer (Audit)/Asstt. Audit Officer of the section concerned. The Section Officer (Audit)/Asstt. Audit Officer of the section concerned. The Section Officer (Audit)/Asstt. Audit Officers should mark the letters for the dealing Auditors/Sr. Auditors, distribute them and obtain their acknowledgements in the diary.

Any letter taken out from the Dak Pad by the officer and handed over to the Section Officer (Audit)/Asstt. Audit Officer for immediate action should first be got registered in the Sectional Inward Diary.

The Section Officer (Audit)/Asstt. Audit Officer would be personally responsible for any letters left undistributed at the end of the day on which they are received. The letters marked for an Auditor/Sr. Auditor who is absent should be kept by the Section Officer (Audit)/Asstt. Audit Officer himself and their disposal arranged within the prescribed period.

- (c) D.O. letters addressed to the Principal Director of Audit will be opened by him personally or in his absence by the officer next to him. In the latter case important letters should be put up to him immediately on his return. Confidential and Secret letters addressed to the Principal Director of Audit by name shall invariably be opened by the Principal Director of Audit. When he is not in office, such letters shall be sent to him wherever possible, or await his return and till then remain in the custody of the next officer.
- (d) When the inward dak is submitted to the Branch Officer, they should give proper guidance and indication for suitable disposal on the receipt themselves wherever possible, before passing them on to the sections.

(Authority : Comptroller & Auditor General's letter No.3955-Admn.I/604-60 dated 26.12.1960).

- (e) Secret and Confidential letters in the name of the Principal Director of Audit/Dy. Director/Director will be entered in a separate register maintained for the purpose by the stenographer to the Principal Director of Audit/Dy. Director/Director and handed over by him to the Branch Officer, or the Section Officer (Audit)/Asstt. Audit Officer concerned, where necessary. Steno to Principal Director of Audit/Dy. Director/Director will be responsible to ascertain the final disposal of each letter from the Branch Officer or the Section Officer (Audit)/Asstt. Audit Officer concerned and to prepare weekly/fortnightly progress reports for submission to the Principal Director of Audit/Dy. Director/Director .

- (f) No letter, unofficial note, application, file or any other document received in the office should remain unregistered. All such documents will be entered in the Sectional Receipt Register, and disposal watched.
- (g) Separate Sectional Receipt Registers will be kept for :-
 - (a) Communications from the Comptroller & Auditor General of India/Additional Deputy Comptroller & Auditor General of India (Railways).
 - (b) Communications received from the Railway Board.
 - (c) Communications other than those at (a) and (b) above (excluding reminders) and;
 - (d) Reminders.

The Central Diary No. (D.D. No.) and sectional Receipt Register No. (R.R. No.) on letter entered in (a) above may be distinguished by pre-fixing the letters 'P' (for priority) and 'R' (for reminder).

5.38 DISPOSAL OF INWARD CORRESPONDENCE

Letters should be disposed off in proper files. The following heading should be given in red ink before any note is written. "PUC R.R. No. Dated Page (C)" When there is a direction by the Principal Director of Audit or a Gazetted Officer on a letter, the same should be attended to immediately and the notes disposing of the letters should open with a copy of those remarks. Ordinarily there should not be more than two notes on a case before the file is put up to the Gazetted Officer i.e. one by the Auditor/Sr. Auditor and the other by the Section Officer (Audit)/Asstt. Audit Officer. Queries raised by the Branch Officer should as far as possible, be personally dealt with by the Section Officer (Audit)/Asstt. Audit Officer concerned.

It should be so arranged that ordinarily no case passes through more than two levels before final orders are passed. It is not, however, desirable that promoted officer with less than six years Gazetted service (both as Audit Officer and Assistant Director of Audit) be allowed to put up papers direct to the Principal Director of Audit. However, direct recruits in the sixth year of service have been considered as senior enough to dispose of cases.

If an officer (of either category) after the period of service indicated above, still happens to be a Branch Officer, he can put up paper directly to the Principal Director of Audit without routing them through the appropriate Deputy Director in the interest of expeditious disposal of cases.

(Authority: Comptroller & Auditor General's letter Nos.3955-Admn./1/604-60 dated 26.12.1960 and 3807-Admn./1/604-60 dated 25.11.1962).

All communications received by various sections should, as far as possible, be dealt with on the date of their receipt. The maximum time taken for disposal of communications from the Comptroller & Auditor General of India, Additional Deputy Comptroller & Auditor General of India (Railways) and the Railway Board should be seven days. The disposal of other letters should not take more than 10 days. No communication shall be treated as filed without obtaining the specific orders of the Gazetted Officer.

Cases of the following nature on which no action is necessary may be filed under the orders of the Section Officer (Audit)/Asstt. Audit Officer Incharge.

- (a) Copies of the Government of India's and Railway Board's letter received from the General Manager on which no action is to be taken.
- (b) Miscellaneous circulars etc. received from the Government of India, which do not relate to the Railway Departments.
- (c) Acknowledgement of Audit Notes.
- (d) Correction slips to lists of telephone.
- (e) Other miscellaneous routine matters, including ad-interim replies, 'nil' statements, replies received from divisions or branches in response to a circular letter till all replies are received, Staff Office Orders, received from Accounts Office and letters received from Divisions forwarding Traveling Allowance Bills and journals of Accounts for post-audit, unless there is something special to be brought to the notice of the Gazetted Officer Incharge.

Gazetted Officers, Section Officer (Audit)/Asstt. Audit Officers, Auditors/Sr. Auditors and Clerks should sign in full and not merely initial all the notes and drafts which are put up by them.

(Authority : Letter No.C/7-4/64 dated 29.5.1964)

Copies of letters of general nature will be supplied to all the Gazetted Officers by the Office Superintendent (General) or the section concerned, as the case may be. Letters which relate to a particular branch will be sent, in original to that branch for necessary action. Copies of other letters will be supplied only if they concern the section/division.

All communication on which final action has to pend for some time and consequently can not be disposed off finally within the prescribed time, should be entered in a register of pending cases to be maintained by each section in two parts one for communications received from the Comptroller & Auditor General of India/Additional Deputy Comptroller & Auditor General of India (Railways) and second for other communications. The register should provide columns, inter-alia for recording Serial No., letter No. and date, from whom received, brief particulars of the communications, reasons for keeping it pending, date of reminders issued, date of next action and remarks etc. The date of next action should be entered in lead pencil, which can be rubbed out when the action has actually been taken. When the communications is no longer pending, the entry should be neatly scored out cover the initials of the Section Officer (Audit)/Asstt. Audit Officer.

Section Officer (Audit)/Asstt. Audit Officer s Incharge of sections, are responsible for seeing that the register is properly maintained and submitted to the Branch Officer by the 5th of each month with a summary prepared in the following form, and a certificate, recorded by the Section Officer (Audit)/Asstt. Audit Officer that reminders have been issued, where necessary.

Balance from the previous month

(With serial numbers).

Number of cases added during the month.....

(With serial numbers).

Total :.....

Number of cases removed during the month.....

(With serial numbers).

Balance (Serial numbers of outstanding cases to be given).....

The preparation of a summary will not be necessary if the number in the pending list is small.

This register is distinct from the Register of Outward letters prescribed in Para 5.40 etseq which is intended to record letters initiated by a section and to which reply is to be received. Consequently there should not be an occasion to enter any case, already entered in the Register of Pending Cases, in the Register of Outward Letters also.

The entering of a letter in the above register will require the approval of the Branch Officer. Letters entered in the register will not be shown as outstanding in the Arrears Report.

The disposal of letters will be recorded in the Inward Diaries from the notes side of the file. For this purpose every note should end by a recommendation either to file the PUC, or to keep it pending. In the latter case, after approval, the dealing clerk will note the serial number of the Register of Pending Letters in the Inward Diary, and later on, when such communications are finally disposed off, references to the file in which they are finally dealt with should be recorded in the Register of Pending Cases. The record of file no. and/or reference to register of pending cases in the Inward Diaries should be made only when necessary action has been taken on the communication and this should be done under the dated initials of the dealing Auditor/Sr. Auditor.

5.39 A) ARREARS IN CORRESPONDENCE

A weekly report of outstanding Inward letters should be prepared by all Divisions/branches in the Sectional Inward Diaries and submitted to their Branch Officers on every Friday showing the position of letters received during the previous week but not disposed off upto the date of preparation of the report. Where the Branch Officer is not Headquartered, at the same place, the report should still be prepared on every Friday and communicated to the Branch Officer by means of a letter, the Diaries being submitted to him on his periodical visit.

Note : The report should be prepared in the following proforma.

	English	Hindi	Total
Opening balance as on
Received during the week (..... to.....)
Total
Disposed off
Balance outstanding on

In respect of letters received from the Comptroller & Auditor General of India/Additional Deputy Comptroller & Auditor General of India (Railways) a copy of the weekly report should also be sent to the Audit Officer General on every Friday in the following proforma, with adequate steps to ensure that the report reached the Audit Officer (General) on the following Monday without fail. Nil report need not be sent.

Weekly Report of letters received from the Comptroller & Auditor General/Additional Deputy Comptroller & Auditor General of India (Railways) upto the week ending.....

	English	Hindi	Total
(i) Last Balance Outstanding
(ii) Number received during the week
(iii) Total
(iv) No. disposed off upto the date of preparation of the report
(v) Balance outstanding

Details of letters included in (i) and (ii) above.

S.No.	C.D. No. and date	Subject	Particulars of disposal (File No. dated of disposal/reply etc.)	Reasons for non-disposal (if outstanding)	Steps taken for clearance (to be given in respect of outstanding letters only.)	Remarks
1	2	3	4	5	6	7

On the basis of weekly reports received from the divisions/branches, the Audit Officer (General) will indicate the disposal of each letter in the Central Diary Register of letter received from the Comptroller & Auditor General of India/Additional Deputy Comptroller & Auditor General of India (Railways) and submit the Diary with a consolidated report to the Principal Director of Audit on every Tuesday.

(B) Monthly report on the disposal of letters.

A report on the disposal of inward letters in each section is required to be submitted to Principal Director of Audit every month through Central section by 20th of each month. This position should be submitted for letters received from 1st of the month to 30th/31st of the month and not disposed of by 15th of the following month in the following proforma.

Proforma showing disposal of letters received from _____ to _____ as on _____ in _____ Section

Particulars	Opening balance	Received	Total	Disposal	Pending	15 days & below	Above 15 days	More than one month old	More than three month old	Remarks
1	2	3	4	5	6	7	8	9	10	11
CAG										
PDA (HQ)										
Others										

Authority:- Office order No. C-242 dated 15.10.1998 amended by Office order No.C-254 dated 16.09.2003.

5.40 REMINDERS TO AND DISPOSAL OF OUTWARD LETTERS

All references made by a section to other offices/sections to which replies are required should be recorded in a separate register to be maintained for the purpose. The register should be named 'Register of Outward Letters' and maintained in the following form. The reference recorded in the 'Register of Pending Cases' prescribed in Para 5.38 above, should not find place in this register

REGISTER OF OUTWARD LETTERS

S.No.	Letter No. and date	Subject	To whom issued	Date of reminders	Date of receipt of replies
1	2	3	4	5	6

When the outward reference recorded in the Register is finally closed, the relevant entry should be neatly scored out over the initials for the Auditor/Sr. Auditor. The register should be put up to Branch Officer on the 5th every month with a summary in the following form and a certificate that the reminders have been issued where due.

Opening balance	Items entered in the Register during the month	Items closed during the month	Items outstanding	Initials of Auditor/Sr. Auditor/ Section Officer(A)/Asstt. Audit Officer/Branch Officer	Remarks
1	2	3	4	5	6

Note: - The Register of outward letters may be maintained separately for each Auditor/Sr. Auditor in the section.

5.41 REGISTER OF REMINDERS

All the reminders received from the Comptroller & Auditor General of India/Additional Deputy Comptroller & Auditor General of India (Railways)/Principal Director of Audit/Central Revenues/other Principal Director of Audit, Financial Adviser and Chief Accounts Officers etc. after Principal Director of Audit's/Deputy Director perusal, should immediately be entered in the Inward Reminder Register of the Section concerned by the Receipt Clerk of the Headquarters office in case of sections located at Headquarters. If the reminder relates to outlying divisions/branches or the other branches located in Delhi/New Delhi, it should immediately be sent to the branch concerned by the dispatcher of the Headquarters office. On receipt of the reminder in the divisions/branch, it will be the responsibility of the Receipt Clerk to submit the same to the Branch Officer. After perusal, the name of the dealing Auditor/Sr. Auditor will be marked by the Section Officer (Audit)/Asstt. Audit Officer. The Receipt Clerk will then enter the reminders in the Inward Register and deliver it to the Auditor/Sr. Auditor concerned. It will be the responsibility of the Section Officer (Audit)/Asstt. Audit Officer concerned to put up the disposal of the reminder to the Branch Officer within two days of its receipt in the section.

If for any exceptional circumstances, a reminder cannot be finally disposed of within the prescribed period, an interim reply should be sent immediately. The register should be reviewed twice a week by each divisions/branch and submitted to the Branch Officer on each Monday and Thursday with a report duly prepared therein, of the reminders remaining undisposed off for more than 2 days. The second and subsequent reminders should be submitted with the register and the connected file, to the Principal Director of Audit through the supervising Deputy Director within three days of their receipt.

5.42 DELAYS IN REPLIES FROM ACCOUNTS OFFICE ETC.

In order to speed up the disposal of Inspection Reports and specific reports, the following procedure should be followed:-

If a reply is not received within six weeks from the date of issue of such reports a reminder to the Accounts Office should be issued. If no reply is received within a fortnight of the issue of this reminder, a second reminder should go. In case a reply is still not received, a D.O. reference should be made by the Officer Incharge of the section or branch to the Accounts Officer concerned, and if despite the issue of the D.O. no reply to the report is received, the delay should be brought to the notice of the Accounts Officer concerned personally, if possible. If in spite of this, the delay in the disposal continues, the case should be submitted to the Principal Director of Audit either for speaking personally to the Financial Adviser and Chief Accounts Officer, or sending a D.O. by name to him. The note to the Principal Director of Audit should clearly show (a) when the report was sent, (b) the first reminder was sent, (c) when the second and subsequent were issued and (d) when the D.O. was sent.

If the issue of the D.O. by the Principal Director of Audit to the Financial Adviser and Chief Accounts Officer does not expedite the disposal of the above report and the delay is more than one year, the case should be put up for Principal Director of Audit's orders whether a special report may be made to the Additional Deputy Comptroller & Auditor General of India (Railways).

5.43 UPKEEP, WEEDING AND DESTRUCTIONS OF RECORDS

(See Para 96 and Appendix 1 of Railway Audit Manual and Chapter X of Manual of Standing Orders (Admn.) Volume-I)

Detailed instructions are given in Appendix (IV) to this Manual.

ANNEXURE I (SEE PARA 5.23)

Report of the state of work in	_____		
Division/Branch/Section on	_____		
		Hours	Minutes
1.	Arrears due to arrears in Accounts Office (Statement -I)		
2.	Arrears due to non-availability of vouchers (Statement-II)		
3.	Arrears in Audit Office. (Statement - III)		
4.	Statement of letters received from Additional Deputy Comptroller & Auditor General of India (Rlys.) during the month (Statement - IV) (to be appended with the Arrear Report for the months of April, June, September and December)		
5.	Statement showing the position of inspections (Statement - V)		
6.	Statement showing the position of Post Review by Gazetted Officer (Statement -VI)		
7.	Statement giving the brief resume of the more important items of arrears (Statement -VII) (to be appended with the Arrear Report for the months of March, June, September and December only)		
		
	Total	

Certified that to the best of knowledge and belief, the state of work in this office for the month of was generally upto date and that the test audit and other work required to be completed by the end of the month were completed with the exception for the items (assessed in terms of man hours) detailed and explained in the statements enclosed).

Section Officer/Asstt. Audit Officer

Branch Officer

No.

Dated:-

Forwarded to Central Section, Baroda House, New Delhi.

Note:- In case information to be furnished in respect of a particular statement is 'NIL', this fact may merely be indicated in this sheet and the blank tabulated statement should not be enclosed.

STATEMENT - I

Statement showing the particulars of arrears in _____ Audit Office due to arrears in Accounts Office for the month ending _____ 200

S.No.	Particulars of arrears	Month of Accounts	Arrears in terms of Man Hours. Hours Minutes	Target date for clearance	Remarks
1	2	3	4	5	6

Branch Officer

STATEMENT - II

Statement showing the particulars of arrears in..... Audit Office..... due to non-availability of vouchers from Accounts and Administrative offices upto the end of

Note:- The vouchers should be arranged chronologically according to the month of Audit/Review shown in column 5.

S.No.	Requisition No. and date	Particulars of vouchers requisitioned. (Accounts Bill No. and Date to be given in each case)	Month of		Arrears in terms of Man Hours				Date on which the matter was brought to the personal notice of the Accounts Office	Result of the personal efforts made to get the voucher and reason advanced by the office for not giving the vouchers in time	
			Accounts	Audit Review							
				In respect of Prev. Month	In respect of Prev. Month		Total				
				Hrs.	Mts.	Hrs.	Mts.	Hrs. .	Mts		
1	2	3	4	5	6	7	8	9	10	11	12

Branch Officer

STATEMENT - III

Statement showing the particulars of arrears in _____Audit Office_____due to the arrears in Audit Office proper for the month ending _____ 200

S.No.	Particulars of arrears (Accounts Bill No. and date should be given)	Month of Accounts	Arrears in terms of man hours. Hours Minutes	Target date of clearance	Remarks
1	2	3	4	5	6

- (i) Continuous Test Audit
- (ii) Review and Original Audit
 - (i) Current Reviews:
 - (a) Section Officer/Asstt. Audit Officer
 - (b) Gazetted Officer
 - (ii) Post Review
 - (a) Section Officer/Asstt. Audit Officer
 - (b) Gazetted Officer
- (iii) Original Audit:
 - (a) Section Officer/Asstt. Audit Officer
 - (b) Gazetted Officer
- (iv) Inward letters over 30 days old
 - (i) Comptroller & Auditor General
 - (ii) Railway Board
 - (iii) Others

Branch Officer

STATEMENT - IV

Statement showing the position of outstanding letters received from the Comptroller & Auditor General of India, Additional Deputy Comptroller & Auditor General of India (Railways) for the period ending _____ 200

S.No.	Letter No. and date	Subject	Brief reasons for non-disposal	Date by which likely to be disposed off
1	2	3	4	5

Branch Officer

STATEMENT - V

Statement showing the position of Inspection in Audit Section _____ for the month of _____ 200

Total No. of inspections to be conducted in the year		Total No. of inspections due to be carried out upto the end month under report i.e. commencing from April each year.		Total No. of inspections carried out to the end of the Previous month		Particulars of offices out of Col.3 whose reports were not issued upto the end of month under report indicating the date of completion of inspection brief reasons for delay	Total No. of inspections to be carried out during the current month as per approved programme with the names of the offices		Total No. of inspection carried out during the current month indicating the name of the offices inspected	Name of the offices whose reports were issued by the end of the month indicating no. of the Paras included in P-I, Pt.II-I. Reports and Spl. Letters etc. against each office alongwith date of their issue	No.of Pt.I, Pt.II Inspection Reports not issued within 15 days/one month) for Pt.I & Pt.II I/Rs. Respectively out of those mentioned in column	No. of inspections still to be done		No. of inspection in arrears		Brief reason for the arrears and steps taken to pull up the same
Sup.	N.Sup.	Sup.	N.Sup.	Sup.	N.Su p.		Sup.	N.Su p.				Sup.	N.Su p.	Sup.	N.Su p.	
1	2	3	4	5	6	7	8	9	10	11		9	10	11		
(a)	(b)	(a)	(b)	(a)	(b)		(a)	(b)				(a)	(b)	(a)	(b)	

Branch Officer

STATEMENT - VI

Statement showing the position of Post Review by Gazetted Officer of _____ Division/Branch for the month of _____ 2000

- (a) Unit No.
- (b) Particulars of Unit selected
- (c) Date of advice of audit
- (d) Date of completion of the review
- (e) Date of issue of objection
- (f) Details of arrears, if any
- (g) Reasons for arrears

Branch Officer

STATEMENT - VII

(To be appended with the Progress for the month of March, June, September and December only)

Statement giving the Brief Resume of the more important items of arrears

Category of Arrears i.e. whether the arrears are due to arrears in Accounts or arrears are due to non- availability of vouchers or the arrears exist in Audit Office proper	Items of arrears	Arrears (Col.2) expressed in terms of mandays	Period to which arrears relate	Detailed reasons for the proposed existence of arrears	Steps taken or proposed to be taken for clearance of arrears	Date by which arrears are likely to be cleared
1	2	3	4	5	6	7

Branch Officer

CHAPTER – VI

OFFICE ADMINISTRATION

6.1 DUTIES AND RESPONSIBILITIES

This section deals with the personnel and administrative matters relating to the office which are generally indicated below:-

(a) Administration

- (i) Recruitment, appointment, transfers, promotions, deputations, grant of leave and grant of advances etc., of staff upto Sr. Audit Officer's grade.
- (ii) Section Officer's Grade Examination, and other departmental examination.
- (iii) Maintenance of Service Registers and Leave Accounts.
- (iv) Preparation of Pension Papers.

(b) Bills

- (i) Settlement of personal claims of the members of staff including officers.
- (ii) Passing of miscellaneous bills.
- (iii) Maintenance of Recovery Registers.
- (iv) Preparation of salary bills.

(c) Budget and control over Expenditure

- (i) Preparation of temporary staff proposals, Budget proposals.
- (ii) Registers of expenditure and their reconciliation.
- (iii) Submission of Control Statements and other returns to Comptroller & Auditor General of India.
- (iv) Appropriation Accounts relating to the accounts of this office.

(d) Welfare

- (i) Welfare Assistant: To assist the Welfare Officer. A post of Welfare Assistant is operated in the Administration Section. He is entrusted with the following duties:-

(a) Staff matters:

- (i) Assisting the Welfare Officer is looking into the difficulties or grievances of members of the staff and arranging for personal hearings, wherever possible.
- (ii) Providing assistance to members of the staff who become suddenly ill or those who are chronically ill. To assist staff members in securing accommodation facilities in Hospital and to help, in case of need, families of persons on protracted tour.
- (iii) Helping, where essential, the members of the staff in securing admission of their children in schools, colleges and other educational institutions.
- (iv) Assisting staff members in connection with staff welfare, such as Co-operative stores, Canteens, Benevolent fund etc. as may be entrusted from time to time. Liaison with staff Benevolent Fund Committee in providing financial help.
- (v) Initiating action for providing immediate monetary relief to the members of the bereaved family in case of death while in service.
- (vi) Ensuring that payment of settlement dues of retiring officials etc. are effected promptly by the day following the date of retirement by contacting the concerned Accounts Officers and the pension payment orders are also issued expeditiously by the Accounts Officers.
- (vii) Attending to the complaints regarding the delays in the payment of dues to the members of staff and ensure that such payments are effected promptly.
- (viii) Assistance to staff members in arranging for procurement of life saving drugs.
- (ix) Helping the staff to obtain blood from blood banks in urgent need, promoting donation of blood.
- (x) To attend to representation of Group 'D' personnel.

(b) Cultural and Recreation Activities

- (i) To act as liaison in conducting Inter-Audit/Central Government Employees Welfare Coordination Committee Tournaments in various games arranged by the IA & AD/CGEWCC.
- (ii) To encourage players to participate in games.
- (iii) Liaison with the Recreation Club.
- (iv) To help in issuing notices regarding grant of permission to staff for leaving office early to attend sports events and for closing of office as a mark of respect of deceased employees, arranging for condolence meetings and despatch of condolence resolution to the families of the deceased.
- (v) Any other work that may be entrusted by the Principal Director of Audit.

All applications from the staff should be dealt with expeditiously according to the urgency of each case. Under no circumstances shall an urgent case be left over for more than three days.

6.2 REGISTER OF ESTABLISHMENT SANCTIONS (SECRET)

A register of establishment sanctions will be maintained in the Administration Section in the following columns, separately for temporary and permanent sanctions:-

- (i) Serial No.
- (ii) Number and date of sanction.
- (iii) Name of the sanctioning authority.
- (iv) Date of commencement of sanction.
- (v) Date of termination of sanction (for temporary establishment).

DETAILS OF ESTABLISHMENT SANCTIONED

- (vi) Gazetted Officers.
- (vii) Section Officers (Audit)/Asstt. Audit Officers.
- (viii) PS to Principal Director of Audit.
- (ix) Welfare Asstt.
- (x) Sr. Auditor/Auditor.
- (xi) Clerks/Typists.
- (xii) Asstt. Care Taker.
- (xiii) Record Keepers/Selection Grade Record Keepers.
- (xiv) Stenographers Grade I, II and III.
- (xv) Leave Reserves (a) Auditor (b) Clerk/Typists (c) Group 'D' Staff.
- (xvi) Training Reserve.
- (xvii) Group 'D' staff, Daftry including selection grade Daftries, Asstt. Caretakers, Peons/Farrash and Junior gestetner operator.

REMARKS:-

An entry in the register should be made immediately on the receipt of the sanction or issue of staff office order and should be attested by the Audit Officer (Admn.). The register should be reviewed by the Asstt. Audit Officer (Admn.)/Section Officer (Admn.) and put up to the Audit Officer (Administration) every half year in April and October.

6.3 SERVICE RECORDS

(See para 81 of General Financial Rules)

Every step in the official life of an employee should be entered in the Service Record, maintained according to Supplementary Rules '197 to 205. There should be no erasure or overwriting in the Service Book. All corrections should be neatly made and properly attested. A note of any departmental examination passed by a Government servant should also be made in his Service Book.

It is the duty of every Government servant to see that his Service Book is properly maintained so that there may be no difficulty in verifying his service for pension. The members of the office staff may examine their Service Books in the presence of a Gazetted Officer. If any member of the staff finds that his Service Book is not written up-to-date or that any necessary entry has been omitted or wrongly made, he should report the matter to the Audit Officer/Administration and have the mistake rectified or the defects removed. As a token of scrutiny and acceptance of entries in the Service Book, each member of the staff should sign his name in relevant column of the Service Book and the officer who supervises the scrutiny will also endorse his signatures in token of his having supervised the scrutiny.

All the service books should be kept in an almirah, the key of which should be in the custody of Asstt. Audit Officer/Admn./Section Officer (Audit)/Admn. A register of service books should be kept upto date by keeping a record of all the service books sent of the Audit Office or other offices. In the month of April each year, all the service books should be counted and verified with the register to see that no service book is missing and that the entries in the register are upto date. A certificate should then be recorded and put up to the Principal Director of Audit by the 10th April each year. A note to this effect should be kept in the Calendar of Returns of the Administration Section.

The service books of officiating/confirmed Group 'B' officers and staff should be kept by the Administration Section. Whenever an officer or staff is transferred from this office to another, the Administration Section should record in the service book of the employee concerned under the signature of Audit Officer/Administration the result of verification of service with reference to pay bills in respect of the whole period during which the government servant was employed in this office before forwarding the service book to the new offices, where the service have been transferred.

6.4 LEAVE

Leave applications for regular leave in the prescribed form should be sent to Administration Section where the leave applied for is beyond the power of the Branch Officer sufficiently early and in any case not later than 10 days in advance of the date from which the leave is required. In the case of extension of regular leave or conversion of casual leave into regular leave exceeding the powers of Branch Officer, the application should be sent direct as early as possible to the Administration Section and a copy thereof sent simultaneously to the Divisional Audit Officer/Branch Officer concerned to enable him to send his recommendations to the Deputy Director. or Principal Director of Audit so that the order whether the extension is sanctioned or not may reach the applicant within the period of his original leave.

The application should contain full information with specific reference to the following points:-

- (i) The exact nature of leave should be mentioned particularly where grant of commuted leave on medical certificate is requested.
- (ii) The Branch Officer while recommending leave should categorically state (a) whether leave applied for is recommended with or without a substitute and in the latter case arrangements made to carry out the urgent and important work of the absentee (b) in case any restricted holiday is to be affixed, the admissibility or otherwise of the same.
- (iii) Address during leave should be mentioned and subsequent change, if any, reported to the office immediately. The applications of all non-gazetted staff for leave exceeding the powers of Branch Officer for other than disability leave will be dealt with finally by the Head of Office. The application of leave to Group 'B' Gazetted Officers and for the grant of disability leave to all non-gazetted and gazetted Group 'B', will be sanctioned by the Principal Director of Audit. The Principal Director of Audit, has however, delegated his powers to the Deputy Director (Admn.), to sanction leave to Group 'B' Officers w.e.f. 19.9.1984 under S.No.1 of the first schedule to the CCS Leave Rules, 1972. He has further delegated his powers to Audit Officer/Admn. to sanction earned leave to Asstt. Audit Officer upto 15 days without substitute w.e.f. 1.3.1985.

(Authority: The Comptroller & Auditor General of India's letter No.1835-GEII/109-84 dated Nil S.O.O. No.253-NR/84-85 dated 13.9.84, The Comptroller & Auditor General of India's letter No.2991-GE.II/109-84 dated 5.1.1985 and Staff Office Order No.410-NR/84-85 dated 1.3.1985).

The instructions regarding the submission and acceptance of Medical Certificate are given in para 41 of Railway Audit Manual. The following instructions should be observed for combining of holidays with leave on medical certificate:

(I) IF THE FITNESS CERTIFICATE IS OF THE DATE ON WHICH THE GOVERNMENT SERVANT RESUMES DUTY OR THE DATE JUST PRECEDING THE DATE OF JOINING

The holiday may be treated as part of the leave and not allowed to be suffixed.

(II) WHEN THE FITNESS CERTIFICATE IS OF THE DATE JUST PRECEDING THE HOLIDAYS

The holiday may be allowed to be suffixed provided the Government servant makes a request in this respect.

(III) WHEN THE FITNESS CERTIFICATE IS OF A DATE INTERVENING THE HOLIDAYS

The entire period of holidays may be treated as part of leave.

The admissibility of leave will be verified by the Administration Section immediately on receipt of application from the Divisions/Branches and the orders of the sanctioning authority obtained for the grant of leave or otherwise. A staff office order will be issued to Financial Adviser and Chief Accounts Officer/Accounts Officer and Branch Officer concerned. A copy of the Staff Office Order should invariably be posted/filed in the staff office Register and personal file of the employee concerned. The dates of proceeding on the return from leave will be noticed on the office order from the reports which each office is required to send to the Administration Section on the date an employee goes on or returns from leave. Necessary entry should simultaneously be made in the leave account and Service Record of the employee concerned over the initials of Section Officer (Audit) (Administration).

Note:- A copy of the leave order is not to be endorsed to Audit Officer vide Comptroller & Auditor General of India's confidential letter No.511-RAI/17-3/64 dated 20.2.1965.

Applicants for leave of any kind must attend office to make over charge of their papers etc. unless prevented by an infectious disease and certified to be unfit to attend office. When an employee cannot attend office, a memorandum stating as completely as possible, the state in which the work is left by him should be submitted. A Group 'D' official who is on sick leave for more than 15 days may be asked to undergo medical examination by an authorised medical attendant and before he is permitted to resume duty to obtain a certificate that he is not suffering from any communicable disease.

(Authority: D.R.A.'s No.G-2-7/38 dated the 6th November, 1939)

Every member of the office establishment should on return from leave, report himself for duty to the Gazetted Officer Incharge of the section from which he proceeded on leave unless ordered otherwise. The Administration Section is required to take orders of the Principal Director of Audit about the posting of a man on leave at least three days before he is due to resume duty on the expiry of his leave, if it is proposed to post him in a section other than the one from which he proceeded or if his reporting for duty in the section from which he proceeded on leave necessitates the transfer of another man from that section who might have been sent to officiate in his place or posted in that section in the resultant vacancy.

Leave applications from staff on the verge of retirement should be scrutinized with special care. In cases where there is an obvious intention to evade the rules, leave other than leave preparatory to retirement should be refused.

6.5 LEAVE ACCOUNTS

- (i) The entries regarding leave taken by an employee are made in a leave account. The leave accounts are maintained in Form 2 (Rule 15) of CCS (Leave) Rules, 1972. In writing up the leave accounts, the instructions given in the forms should be carefully followed. As each Service Book is opened, a form of leave account should be appended thereto and the name of the Government servant, his date of birth, date of commencement of service etc. should be recorded therein. On receipt of application for leave, the leave account of the applicant should be made upto date preceding the date from which he wishes to proceed or has proceeded on leave. After the columns 'Leave Earned' and

Leave at Credit' have been written up, the certificate of title to leave will be recorded before the leave application is put up to the sanctioning authority. The entry regarding the period of leave availed should be made in the leave accounts after the receipt of the joining report from the division/branch concerned. All entries should be made under the initials of the Section Officer (Audit) (Admn.). An entry should also be made simultaneously in the Service Book.

(ii) Leave accounts of staff transferred from other offices to this office should be checked and attested by the Office Incharge of Administration Section immediately on receipt in this office so as to ensure that they have been correctly prepared by the office in which the staff served prior to their transfer.

(Authority: CCS (Leave) Rules, 1972).

6.6 REGISTER OF VARIOUS KINDS OF SPECIAL LEAVE TO NON-GAZETTED GOVERNMENT SERVANTS

A register in the form prescribed in the Government of India, Ministry of Finance, Office Memorandum No.7(204)-EVI/50 dated 2.1.1960, may be maintained in the Administration Section. Various kinds of special leave (e.. Special disability leave, hospital leave, maternity leave, study leave, leave not due, commuted leave etc.) granted to non-gazetted Government servants from time to time should be recorded therein.

(Authority : Government of India, Ministry of Finance, Office Memorandum No.7(204)-EVI/59 dated 2.2.1969 received with the Comptroller & Auditor General of India endorsement No.60-Amn.II/538-58 dated 29.1.1960 and Government of India, Ministry of Finance, Office Memorandum No.7(204)-Ests.IV/59 dated 3.5.1960 received with Comptroller & Auditor General of India's endorsement No.915-Admn.II/538-58 dated 24.6.1960).

6.7 UPKEEP AND EXAMINATION OF SERVICE RECORDS AND LEAVE ACCOUNTS

These will be maintained centrally in the Administration Section for the entire Eastern Railway Audit Staff.

The Assistant Audit Officer/Admn./Section Officer Audit (Admn.) of the Administration Section will submit a certificate to the Branch Officer on the 10th of each month stating that the orders issued in the previous, month regarding promotion, reversions transfers and leave etc. have been incorporated in the Service Book or leave account of the employee concerned as the case may be.

All Service Registers and leave account of the staff will be thoroughly checked in April each year by the Assistant Audit Officer/Admn./Section Officer Audit (Admn.) selected for the purpose. The Assistant Audit Officer/Admn./Section Officer Audit (Admn.) will complete the check by the end of April and place on record the result of his check for the perusal of the Principal Director of Audit.

6.8 ANNUAL VERIFICATION OF THE SERVICE OF PENSIONABLE STAFF

(See para 81 of the General Financial Rules 1963).

The Service Books of the pensionable staff should be taken up for verification in April every year by the Administration Section which, after satisfying from the relative salary bills that the service (permanent, provisional, temporary or officiating) of the Government servant concerned is correctly recorded in his Service Books, should record it in a certificate in the following form to be signed by a Gazetted Officer.

"Service verified upto (Date) fromthe record from which the verification is made".

A certificate to the effect that service rendered by all members of non-gazetted staff of the office during the preceding financial year have been verified and Certificate or Verification recorded in the respective Service Books, should be furnished to the Principal Director of Audit by the 31st July every year.

(Authority : Para 5 of Government of India, Ministry of Finance (Department of Expenditure) Memo, No.F-7(6)-EV/58 dated 8th March, 1959 and Comptroller & Auditor General of India's letter No.285-NGE.I/209-59-1 dated 3.12.1959 and No.7873-NI/68-81 dated 20.9.1982).

In case any portion of service can not be verified from the office records, it should be distinctly stated that for the excepted periods (naming them) a statement in writing by the Government servant as well as a record of the evidence of his contemporaries is attached to the book. An entry in regard to this check should be made in the Calendar of Returns of the Administration Section.

6.9 PERSONAL FILES

Personal Files for all members of staff and the Gazetted Officers should be opened by Administration Section. These should contain all papers concerning the individuals in whose name these are opened. All orders regarding appointment, grant of leave transfers, punishments, representations, applications, joining reports etc. will be filed therein after the orders are made known to the individual concerned.

All the personal files will remain under lock and key in the custody of the Assistant Audit Officer (Admn.)/Section Officer (Admn.). No personal file will be sent out without the written permission of Audit Officer (Admn.).

6.10 INCREMENT

The procedure for the drawl of increments is given in para 10.7.1 of Manual of Standing Orders (Administrative) Volume I (Third Edition) and 103 of the Railway Audit Manual (Fifth Edition). The instructions contained in Comptroller & Auditor General of India's letter No.30 RS/19-Admn.(3)/49 dated 2nd April, 1951 received under Principal Director of Audit's endorsement No.E.8-23/51 dated 22nd June, 1951 should be seen. The register of increments should be maintained

in sets of registers for the permanent and temporary staff respectively and pages allotted for different categories of staff viz. Section Officer (Audit), Auditors, Clerk/Typists, etc. in each Register. If in any case, the Branch Officer concerned recommends and the Officer empowered to withhold increments accepts that the case calls for stoppage of next increment, proceedings as required under the C.S. (C.C.A.) Rules, should be started immediately and a decision taken before the next increment actually becomes due.

6.11 GRANT OF ADVANCE AT THE AGE OF SUPERANNUATION

Advances for purchase of conveyance etc. should not be granted to Government servants unless they can be repaid before the normal date of retirement from service.

6.12 T.A. BILLS

Consequent upon the computerization of Pay Rolls of Audit Staff, it has become necessary to adhere to the programme as fixed by the Accounts Branch for counter signing, verification and inclusion of T.A. claims in 'Input Form' for incorporation in the Salary Bills. Accordingly, following procedure shall be followed strictly by all Audit Officers with immediate effect.

1. The T.A. Journals (both Group Officer 'B' only and non-gazetted) will after recording the amounts both in words and figures and verification by respective Accounts offices will be submitted by the divisions/branches to Sr. Audit Officer (Admn.) so as to reach him by the 3rd of the month following the month to which they relate with a forwarding letter certifying that the claims have been checked and found correct. Necessary entry to this effect may also be made into Calendar of Returns. The T.A. Journals thus submitted by the divisions and branches will be received by Sr. Audit Officer/Admn. in Headquarters office, Eastern Railway, Baroda House, New Delhi.
2. In respect of Group 'B' officers and staff at Headquarters office (Baroda House), the T.A. Journals will be sent direct to the Admn. Section. The Administration Section will get the T.A. Journals verified by the offices of FA & CAO/EG and FA & CAO/E, Baroda House, New Delhi.
3. After receiving the verified copies of the T.A. Bills, the dealing Auditor/ Sr. Auditor in Administration Section will get them passed by competent authority and pass on the bills to the bills preparing Auditor/Sr. Auditor.
4. On receipt of verified and passed copies of the T.A. Journals, the dealing Sr. Auditor/Auditors preparing the bills will ensure that the amount is invariably included in the 'Input Form' for incorporating in the salary bills to be submitted to Electronic Data Processing Centre on the 18th/19th of every month.

6.13 REGISTER OF RECOVERIES

A recovery register should be maintained by the establishment Sr. Auditor/ Auditor in which all recoveries to be made from the staff on account of loans of Co-operative Societies, Advances, court attachments etc. and all other recoveries that may be authorised to be made through the Service Bills should be recorded as and when an event for recovery occurs. Separate pages would be set apart for each kind of recovery. Suitable remarks should be made against each item every month to indicate that necessary recovery has been made. Every entry in the register should be initialled by the Section Officer (Audit) (Administration). The register should be put up to the Audit Officer (Administration) on the 20th January, April, July, October.

A statement indicating the recoveries made on account of rent for quarters allotted to the staff of the office by the Directorate of Estates is required to be sent to the Director of Estates on the 5th of every month. For this purpose, a separate register is maintained in Administration Section to record the recovery made from the allottees through the Service Bills of each month.

The total amount recovered from the staff as noted in this register should agree with the total of recoveries as appearing in the pay bills drawn during each month. The register should be submitted to the Audit Officer/Administrative by the 7th of each month.

In terms of para 18 of CGEGIS, 1980, the Head of office shall ensure that group wise register of members is maintained in Form 9 and is kept upto date.

6.14 INCOME TAX

The amount of income Tax to be deducted from staff whose income is taxable is calculated in December every year and Income Tax schedules are sent to respective Accounts Offices in January/February for verification. The Administration Section will obtain declaration, regarding savings made/to be made by them in November/December each year. The copies of policies of Insurance or other savings should be obtained later on in support of declarations made by them. A note of such verification should be kept by Assistant Audit Officer (Admn.).

6.15 Preparation of Pay Bills

Consequent upon the computerization of Bill preparation on Eastern Railway wef 01.07.1973 and switch over to processing on Payroll and Inter related Modules (PRIME) since July 2004 all the input related to Pay Bill is done by the Bill passing staff directly the PCs loaded with PRIME which are available at EDP Branch of the Eastern Railway at Baroda House. Each Bill passing staff has been provided with their own username and password.

Data entry of input by Bill passing staff is to be done from 2nd of every month to 15th of that month. No entry is allowed or entertained after this date. As data entry is done by Bill passing staff themselves no ARD is being done. As

such Bill passing staff will do the entry with utmost care.

Processing of Data is completed by 18th and salary slips with related vouchers and summaries is distributed by 19th of every month.

(B) Procedure for preparation of salary bills in respect of Group 'A' officers of IA&AD posted in Eastern Railway :-

The system of drawal and disbursement of salaries in respect of Group 'A' officers posted in any office of IA&AD in Delhi through IRLA under control of Accountant General (Audit), Delhi, has been discontinued w.e.f. 01.04.2006 and Departmentalized Accounting System is to be switched over there from. In this system the salaries and other claims in respect of Group 'A' officers will be drawn and disbursed by DDOs as is being done in respect of other Gazetted/Non-gazetted officers/officials of this office. However, the control of Pay and Accounts Office will remain with Accountant General (Audit), Delhi, New Delhi and GPF Accounts of Group 'A' officers will be maintained by them.

In view of the new Accounting System enumerated above the FA&CAO/EG, Eastern Railway, Baroda House, New Delhi will act as DDO in respect of Group 'A' officers of this office. The disbursement of salaries may be done direct to the Saving Bank Accounts of concerned officer through Electronic Clearing Scheme (ECS) to avoid delay in payment.

All other payments except salaries are to be made through Supplementary Bills.

The cheques pertaining to monthly subscription towards GPF, will be sent to Pay and Accounts Officer, office of Accountant General (Audit) Delhi, DGACR Building, I.P. Estate, New Delhi by the FA&CAO/EG for crediting into GPF Account No. allotted by the C&AG of India.

In order to avoid any lapse and to ensure proper accounting Sr. Audit Officer/Appropriation will monitor and co-ordinate in the matter.

Authority:- C&AG's office order bearing No. 8080 OE&Bills/Estt./86-2005 dated 29.12.2005

6.16 SIGNING OF BILLS

The Master Data for regular bills and the bills prepared annually as mentioned in Para 6.15 shall be signed by the Audit Officer/Administration, Specimen signatures of the Officer signing the bills should be furnished to the Accounts Officer as required vide para 68 of Railway Audit Manual.

The authority sanctioning the expenditure should be mentioned in the contingent bills and pay orders etc.

All bills in which arrears of pay are claimed shall be prepared manually and shall contain a certificate to the effect that the arrear drawn in the bill have not been drawn in any other bill (main or supplementary) previously and will not be drawn hereafter.

6.17 LAST PAY CERTIFICATE

Whenever a member of the office is transferred to any outside department, a last pay certificate will be prepared by the Admn. Section and sent to the office to which he has been transferred. Simultaneously, copies thereof should be endorsed to the Principal Director of Audit, Central Railway and Financial Adviser and Chief Accounts Officer, Eastern Railway. The Accounts Office to which two copies will be sent will send one copy to the concerned Accounts Officer after counter-signatures.

The rules for the preparation of last pay certificates are contained in Appendix 4 to Compilation of the Treasury Rules Volume II read with Note (2) below Ruels 2390 of Compilation of the Treasury Rules Volume I. The form of the last pay certificate is given in Annexure to Appendix 4 of the compilation *ibid*.

6.18 DETERMINATION OF MAXIMUM SALARY ATTACHABLE BY A CIVIL COURT

The instructions on the subject are contained in Rules 225 to 229 of the Compilation of the Treasury Rules Volume I. In cases where the attachable proportion of the salary or allowance of an officer is already being withheld and remitted to a court in pursuance of a previous and unsatisfied order or a attachment, the office appointed by the appropriate government should return the subsequent order to the court with a full statement of all the particulars of the existing attachments. As the courts order of attachment is a judicial order, it is not proper to carry out correspondence with the court in regard to the validity of the order.

An officer who wishes to object to the attachment should do so by making a formal application to the court either personally or through the Central Government pleaders.

(Authority: Ministry of Law, Department of Legal Affairs, O.M. No.F34(I)-61-J dated 17.8.1961 and dated 6.12.1962, received under Comptroller & Auditor General's endorsement No.2076-Admn.II/310-62 dated 6.12.1962).

With effect from 4th September, 1963 the first Rs.1000/- and two third of the remainder of the salary shall be exempted from being attached. Certain allowances forming part of the emoluments of the Government servant have been exempted from attachment. The details of these allowances are as under:-

- (i) All kinds of Travelling Allowances.
- (ii) All kinds of conveyance Allowances.
- (iii) All allowances granted for meeting the cost of
 - (a) Uniforms and
 - (b) Rations

- (iv) All allowances, granted as compensation for higher cost of living in localities considered by Government to be expensive localities including Hill Stations.
- (v) All House Rent Allowances.
- (vi) All allowances granted to provide relief against the increased cost of living.
- (vii) A foreign allowance or in the case of Heads of Diplomatic Missions, Frais de-representations, assigned to Officers serving in post abroad.
- (viii) Children's Education Allowance (whether described as such or in any other manner).
- (ix) All amounts paid by way of reimbursement of medical expenses.
- (x) Dearness Pay, which is really a part of the dearness allowance (Notes 2 and 3 below Rule 74 CCA (ROP) Rules 1983).

(Rule No.225 of Central Treasury Rules – Volume-I)

In cases where officials take advances for purchase of scooter/construction of a house and do not utilize for the purpose for which they are drawn, it has been decided that as per provisions contained in 215 of CTRs there is no bar to recover the entire pay and allowances of a Government servant who fails to purchase a motor car/other conveyance and or acquire/build a house as stipulated in the relevant sanction orders, till the entire money advanced with interest including penal interest, if any, are recovered, in addition, suitable disciplinary action may also be initiated against the defaulting Government servant.

(Authority: Comptroller & Auditor General's letter No.2039-N.I/71-83 dated 15/26-12-1986).

6.19 ISSUE OF AN IDENTIFICATION MEMO

If a matter of the office does not happen to be present on the pay day to receive payment of his salary etc. he should ordinarily make his own arrangements to satisfy the Cash Department that he is the real claimant. In cases, however, in which the employee concerned anticipates any difficulty in establishing his identity, or the Cash Department insists on the production of an Identity Memo, the same will be issued to him on the form given below:-

“This is to certify that (the person)_____ who has signed on the reverse/who has applied his thumb impression on the reverse, is an employee of _____ section or ranch or division of this division. His pay was drawn in _____ the date on which the pay of the staff for the month of _____ was disbursed.

6.20 LEAVE SALARY AND PENSION CONTRIBUTION IN RESPECT OF THE RAILWAY AUDIT PERSONNEL LOANED TO THE GOVERNMENT AND OTHER STATUTORY BODIES, CORPORATION ETC. OTHER DEPARTMENTS OF THE CENTRAL GOVERNMENT

As the expenditure of the Railway Audit Department is met from the Railway Estimates, the orders issued by the Government of India, Railway Department, Railway Board in their letter No.E.40WA264(2) dated 14.8.1940, as subsequently modified in their letter of the same No. and dated the 18th September, 1945, regarding recovery of leave salary and other contributions in respect of Railway Personnel, apply in the case of Railway Audit personnel as well.

(Authority: Director of Railway Audit's No.E9-11/49 dated the 14th October, 1949 of the Accountant General, Food, Relief and Supply, New Delhi).

With a view to facilitate the recovery of foreign service contribution in time, all the terms and conditions of a Government servant's transfer to foreign service must be settled well in advance in consultation with the foreign employer and communicated to the Government servant concerned before the Government servant is released to take up the foreign service.

(Authority: Ministry of Finance (Department of Expenditure) O.M.F.I.(39)-EIV(A)/60 dated 3.9.60 received under Comptroller & Auditor General's endorsement No.3174-RAI/20-5/60 dated 7.12.1960).

The receipt of Foreign Service contribution will be watched by the Accounts Officer of Railway concerned. The check of rates of contribution will be done by respective audit offices. Certificate regarding leave and amount of leave salary admissible will be issued by the Administrative Offices viz. The Principal Director of Audit from whose office the Government servants proceed on foreign service.

(Authority: Comptroller & Auditor General's letter No.2664-NGE.III/390-61 dated 15.9.1971 and No.10-NGE.III/245-63 dated 4.1.1964).

In respect of Railway Audit offices, the entries in the service book in respect of events in the official career of Government servant, such as drawal of increments, and also entries relating to proceeding to the reversion from foreign service would be recorded by the office of the Principal Director of Audit from where the person proceeded on foreign service.

(Authority : Comptroller & Auditor General's letter No.10-NGE.III/246-63 dated 4.4.1964 and No.1159-NGE.III/2245-68 dated 28.5.1965)

When a Government servant in quasi-permanent service as defined in the Central Civil Services (Temporary Service), Amendment Rules 1965 is transferred to foreign service; contributions for pension and leave salary or for pension alone, as the case may be, should be recovered as in the case of permanent Government servant from time to time in accordance with the orders issued under F.R. 116.

(Authority : Ministry of Finance Office Memorandum No.F-1(7)E.IV/49 dated 6.1.1950)

While advising the conditions of deputation to the borrowing department, it should be stated that no accelerated promotions are to be given to the deputationists by the borrowing department without consulting this office. For this purpose a watch should also be kept over the pay drawn by deputationist from time to time in other Govt. Department or Statutory Corporations etc., so as to ensure that the concurrence of this office is obtained before the deputationist is given accelerated promotions by the foreign employer.

(Authority: Comptroller & Auditor General of India's letter No.2085-NGE.III/85-59 dated 16.8.60)

6.21 COMMUNAL COMPOSITION STATEMENTS

These should be prepared in accordance with the instructions laid down by the Government of India from time to time and thoroughly scrutinised by the Section Officer/ Assistant Audit Officer before submission to the Sr. Audit Officer/Admn.

6.22 STATEMENT OF ADVANCES OF PROVIDENT FUND

A statement showing sanctions to the grant of advances from the General Provident Fund and other advances during the month together with the reasons for which and the rules under which advances are sanctioned will be sent to the Audit Officer, Principal Director of Audit, Central Railway every month. 'Nil', statement need not be sent.

6.23 STATEMENT OF RECOVERIES OF ADVANCES

A statement showing the recoveries of advance granted to the Gazetted and Non-Gazetted establishment will be prepared by the Administration Section and sent to the Principal Director of Audit, Central Railway, monthly in following proforma:

List of recoveries made from the pay bill of the office of the _____ Eastern Railway on account of advances for the month.

S. No.	Name and designation of the employee	Nature and amount of the advance granted	Amount of advance recovered through the salary bill for	Balance	Remarks
1	2	3	4	5	6

6.24 BUDGET AND REVISED ESTIMATES

The instructions contained in Paras 74 to 77 - Railway Audit Manual and Chapter IX of Comptroller & Auditor General's Manual of Standing Orders may be seen.

The Budget Estimates and Revised Estimates in respect of Group 'A', 'B', 'C' and 'D' posts and office expenses shall be prepared in the following forms :-

1. Group 'B'/Non-Gazetted forms 'A' to 'E' Establishment.
2. Group 'A' Officers Forms 'F' to 'I'.

While formulating the monetary estimates, the following instructions may be kept in view, besides those issued from time to time.

The provisions for men-in-position should be accurately estimated.

Provision for those posts out of the vacant ones which can be filled-in-during the remaining part of the year should only be proposed. Provision for additional posts should not be made in the estimates. No provision for additional posts under the head "Travel expenses" should be made.

The requirement under the head "Salaries" should be computed with reference to actuals for the first 6 months and under other heads on the basis of actuals for the 5 months.

Provisions for the purchase of items like accounting Machines, Staff car, Water Coolers, Grand-in-aid etc. should be separately indicated.

Provisions for Cash Awards to employees under the Hindi Teaching Scheme may be provided under the sub-head "Other Charge" and shown distinctly.

Provision for special construction works and ancillary requirements should be made under the sub-head "minor works".

Explanations for variations should invariably be furnished in the estimates. The estimates of funds required under the head "salaries" in the Budget will be framed on the basis of trends over the proceeding 3 years taking into account other relevant factors like changes in rates of pay, allowance number of posts and their filling and economy instructions issued from time to time. With effect from 1987-88 provision for "Festival Advances" should be made under salaries. The provision will be on a net basis i.e. net of recoveries under the head "salaries". (CAG's letter No.1653-BRS/1-80 dated 11.6.80, 2903-BRS/315-86-1 dated 4.8.86, 3982-BRS/315-86-1 dated 27.10.86 and 1036-ACI/171-86 dated 26.9.86).

6.25 ESTIMATES FOR DEPOSITS AND LOANS, PENSIONARY CHARGES

(See paras 78 and 79 of fifth edition of Railway Audit Manual)

6.26 REGISTER OF EXPENDITURE

(General Financial Rules 66)

All Pay Travelling Allowance and other bills relating to claims of staff for each month classified under the detail heads of account should be posted in this register. The bills should be serially numbered and entered in the register before the fair copies of the bills are put up for signature of the Branch Officer.

6.27 CONTROL STATEMENTS

(Paras 11.12 to 11.15 of Manual of Standing Orders (A) Volume I) 3rd Edition.

The Comptroller & Auditor General controls the expenditure under the major head “2016 Audit” incurred in the several Audit and Accounts Officers. Principal Directors of Audit are responsible to keep the expenditure within the limits of appropriation. For the purpose of exercising proper control over expenditure, a monthly review of expenditure as specified in Paras 11.12 to 11.15 of the Manual of Standing Orders (Administration) Vol.-I should be prepared commencing from the month of September, and sent to the Comptroller & Auditor General. The monthly review of expenditure in respect of Group ‘A’ officers and Group ‘B’/non-gazetted establishment should be prepared separately. The monthly review of expenditure is required to reach the Comptroller & Auditor General’s office by the middle of the month succeeding that to which they relate.

Only the amount of bills which have been actually passed for payment in a particular month should be shown in column 3 of the monthly review of expenditure.

As the accounts of a particular month are not generally closed before the due date for the submission of the control statement, statement of expenditure booked as also the expenditure proposed for inclusion by Accounts Office in the accounts of that month has to be ascertained. This expenditure, and not the expenditure as noted in the Expenditure Register, should be included in Column 3 of the control statement.

The purpose is to review the expenditure up-to-date and adopt special measures to limit the expenditure on items which tend to exceed the estimate, or approach Comptroller & Auditor General for a supplementary provision. The control statement upto January due by 15th February, should be specially scrutinised to surrender any unwanted provision.

6.28 APPROPRIATION ACCOUNTS

After the close of the accounts for years, the Appropriation Accounts of the expenditure pertaining to this office booked to the Civil Head “2016 Audit” will be prepared. In preparing the Appropriation Accounts, Instructions issued by the Principal Director General of Audit, Central Revenues should be followed.

The accounts will be compiled in the proforma prescribed in Para 4 of the Comptroller & Auditor General’s Manual of Standing Orders (Technical) Volume II. The explanations for variations should confirm to the explanation given in the various control statements, especially the last control statement. After approval by the Principal Director of Audit, the accounts will be forwarded to the Director General of Audit, Central Revenues, by the dates advised by him. Copies of the Appropriation Accounts will be endorsed to the Comptroller & Auditor General and General Manager (Budget).

The Audit certificate in the form prescribed in Para 8 of Railway Audit Manual is furnished by Director General of Audit/Central Revenue in respect of expenditure relating to Group ‘A’ officers and by Principal Director of Audit, Central Railway in respect of Group ‘B’ and Non-gazetted establishment.

6.29 APPROPRIATION ACCOUNTS OF PENSIONARY CHARGES

The Appropriation Accounts in respect of pensionary charges will be compiled and sent to the Financial Adviser and Chief Accounts Officer, of this Railway.

6.30 STAFF PROPOSALS

The staff proposals should be sent to the Comptroller & Auditor General of India by 25th July every year. To ensure the submission of the proposals by the due date, various sections and Branch Offices should forward their proposals to the Administration Section by 25th June or by any other date prescribed by the Administration Section, together with the detailed statistical data in triplicate. The justification for the existing strength of additional staff required should be supported by data on the basis of monthly average of work done in May, June, January, February and March (excluding March final and supplementary accounts of the proceeding financial year).

The following general instructions should be strictly adhered to in formulating the proposals;

1. The prescribed standard time for each item of work has to be adopted.
2. Items for which no standards are fixed by the Comptroller & Auditor General of India should be exhibited in a separate statement adopting adhoc standards.
3. The standard per auditor should be taken as 237 days/1900 man-hour per annum and 277 dys in case of 6 days offices.
4. The man-hour statistics compiled by the Section Officer /Assistant Audit Officer of the section concerned should be got checked independently by another Section Officer /Assistant Audit Officer nominated for the purpose and reviewed by the Branch Officer (Administration). The man-hour statistics for the whole office should be test checked by Assistant Audit Officer (ECPA). A certificate to the effect that the statistical data prepared by the respective sections has been duly checked independently by a Section Officer /Assistant Audit Officer should be given in the letter forwarding the staff proposals to Comptroller & Auditor General of India.

On receipt of the proposals supported by man-hours statistics from the sections and Branch Offices, the

Administration Section should submit a note to the Principal Director of Audit indicating the particulars of posts proposed for creation and continuance. Where the increase or decrease in work load as compared with the previous year is not more than 5% detailed staff proposals need not be forwarded to Comptroller & Auditor General of India.

However, a certificate indicating that there is no reduction of staff based on work load and as such the existing strength may be allowed to continue may be sent to Comptroller & Auditor General of India. In case the increase in work load and particular group or groups justifies more staff (and the work load has increased by more than 5% as compared with the previous year) proposals may be sent for sanction of additional staff for this particular group or groups. In all such cases, reasons for variation by more than 5% as compared with the work load during the previous 2 years may be given. Only the posts approved by the Principal Director of Audit for creation and continuance should be included in the staff proposals to be submitted to the Comptroller & Auditor General of India. The proposals should be submitted in four parts.

Part I Proposals based on the prescribed standard rates of work, taking the group/section as a whole.

Part II Proposals pertaining to various sections in respect of which work standards norms have not been prescribed.

Part-III Proposals for posts required for casual/seasonal items of work as well as those pertaining to the continuance of the existing posts which have been sanctioned on adhoc basis.

Part IV Proposals for additional posts to cater to anticipated increase in work on the basis of average increase in work during the preceding 3 years..

The following statements should also be furnished with the staff proposals:-

- (i) A summary of the proposals in the form enclosed to Comptroller & Auditor General's office circular letter No.1766-BRS/185-78 dated 24th June, 1978.
- (ii) A statement showing the group/section-wise distribution of the regular sanctioned strength (both permanent and temporary) other than casual posts as on 1st March.
- (iii) A statement of regular temporary posts for which provision is proposed to be made in Revised Estimate and Budget Estimates in the form enclosed to Comptroller & Auditor General of India's circular letter No.1393-BRs/87-65 dated 29th June, 1965.
- (iv) A statement indicating clearly the additional posts proposed on work standard/norms for the different groups/sections.
- (v) Full details of the existing permanent posts held in abeyance together with the justification for their continued retention or otherwise.
- (vi) Full details of supernumerary/shadow/deputation special deputation reserves posts and the necessity for their retention.
- (vii) Staff position statement in Forms 14 and 15 of the Comptroller & Auditor General of India's Manual of Standing Orders (Administrative) Volume I showing the total staff provided in the current year's budget, additional posts proposed for creation during the year and the total requirements for the succeeding year.
- (viii) A brief note indicating the availability of qualified persons and how the additional posts proposed for inclusion in budget/revised estimates are proposed to be filled up during the years.

As the posts of Section Officers are based on the number of posts of auditors, man-hours statistics for posts of Section Officers need not be submitted. The Administration Section while consolidating the man-hours statistics will work out the total number of posts of Section Officers for the entire office. In doing so, the yard sticks laid down in Comptroller & Auditor General's letter No.2484-RAI/8-3/64 dated 26th August, 1964 has to be applied. However, if additional posts of Section Officer/Assistant Audit Officers are required based on separate norms for inspection, review of contracts and other items of original work to be done by Section Officer/Asstt. Audit Officer, justification supported by detailed statistics should be furnished by the concerned section to the Administration for consolidation.

6.31 REVIEW OF EXPENDITURE ON ESTABLISHMENT IN AUDIT OFFICES

The instruction in para 11.13 and 11.14 of Manual of Standing Orders (Administrative) Volume-I should be borne in mind. The review is required to reach the Comptroller & Auditor General by the 10th of July each year and should contain the following information in the prescribed forms:-

- | | |
|---------------|--|
| Statement I | Showing review of expenditure i.e. figures of expenditure for the year alongwith those of the previous year. |
| Statement II | Showing causes of increase or decrease in expenditure as compared with the previous year separately for permanent and temporary establishment. |
| Statement III | Showing review of man-power. |

The figures in Statement I should be booked figures.

(Authority : Auditor General's No.4241-NGE/435/47 dated 1st September 1948 received under Director of Railway Audit's No.E8-51/48 dated 14.9.1948).

6.32 SUPPLY OF DOCUMENTS TO INSURANCE COMPANIES RELATING TO PERSONAL MATTERS OF GOVERNMENT SERVANT

The Comptroller & Auditor General in consultation with the Government of India has decided that there is no obligation on Government or their officers to supply copies of documents relating to their staff to the Insurance Companies or any one else, and that the request for such copies need not be complied with.

There is however, no objection to furnish the particulars called for by the Life Insurance Corporation in regard to the claims of the employees of the department. The information may be furnished to the extent to which it can be supplied on the basis of official records.

(Authority : Comptroller & Auditor General's letter No.1147-NGE.I/300-59 dated 31.05.60 and Auditor General's No.82 NGE.14-38 dated 21.1.38 copy received under Director or Railway Audit's endorsement NO.E8-4/38 dated 4.2.38).

6.33 COMMUNICATIONS FROM COMMUNAL ORGANISATIONS

The Government of India have decided that the following instructions should be observed in dealing with communal organizations:-

- (a) No notice should be taken by the Government and its officers, local bodies, state-aided institutions etc. of petitions or representations from communal organizations on political matters;
- (b) Interview should be denied to leaders of communal organizations who wish to take representations on political matters. Deputations of such communal organizations should not be received by any office and
- (c) No Government grant-in-aid or patronage in any form should be given to any organization which indulges in political activities.

For the purpose of the above instructions all activities not concerned with the bonafide religious cultural, social and educational needs of a community are regarded as 'Political'.

(Authority : Ministry of Home Affairs No.24/21/48-Pol.11.8.48, forwarded under the Director of Railway Audit's endorsement No.E3-55/48 dated 8.10.1948).

6.34 COMMUNICATIONS FROM MEMBERS OF LEGISLATURE

The following procedure should be observed in communicating with members of the Legislature on matters concerning the work of Administration of the office:-

- (a) If a member of the Legislature merely ask for information on a point of work or organization, the same will be supplied, if the Principal Director of Audit considers there is no objection. In important matters however, the Comptroller & Auditor General will, as a Rule be consulted before hand.
- (b) If, however, member of the Legislature writes criticizing executive or administrative arrangements, he should be told that he is not at liberty to discuss those arrangements as Principal Director of Audit is responsible for them to the Comptroller & Auditor General to whom any correspondence in this regard should be addressed. In this case if the point under discussion is of any importance, a copy the correspondence should be sent to the Comptroller & Auditor General.

(Authority : Deputy Auditor General's D.O. No.1060 GEE/28/33 dated 16.4.1934 received with Director of Railway Audit's D.O. No.34-E/34 dated 18th April, 1934).

6.35 APPOINTMENTS ON COMPASSIONATE GROUNDS

Appointments in Group 'C' and Group 'D' cadres of dependents of employees who die in harness (while in service) may be considered by the Heads of Department based on the merits of each case under the following circumstances:-

- (a) When a Government servant dies in harness, leaving his family in penury and without any means of livelihood need for assistance and in the event of there being no other earning member in the family.
- (b) The appointment on compassionate grounds of a son/daughter/wife/near relative of a Government servant who dies in harness will be considered even when there is an earning member in the family of the deceased Government servant if Principal Director is satisfied that the grant of the concession is justified having regard to the number of dependents left by the deceased Government Servant, assets and liabilities left by him, income of the earning member etc.
- A. In exceptional cases, the benefit of compassionate appointment may be extended to the son/daughter/near relative of the Government servant retired on medical grounds. This concession will not, however be extended to cases where the Government Servant has retired on or after attaining the age of 55 years in the case of Group 'C' employees and 57 years in the case of Group 'D' employees.
- B. The appointment of son/daughter/near relative of the deceased employee may also be considered by relaxing the minimum educational qualification and maximum age limit, in deserving cases. In the case of appointment of widows of deceased Government servants as peons on compassionate grounds they may be exempted from the requirement of the educational qualification.

The relaxation of minimum educational qualification will, however, be considered only for appointment at the lowest level i.e. for Group 'D' and Clerks' posts only. In case of failure to qualify the requisite type test, the clerk/typists would not earn any increment, confirmation and promotion till they qualify in the type test.

- C. The number of posts to be ear-marked for compassionate appointments should not exceed substantially and

significantly 5% of the vacancies on any particular occasion, after allowing for other reservations like those for Scheduled Caste/Scheduled Tribe/Handicapped persons etc. in each cadre.

Authority:- CAG's letters

- (i) No.33-NGE/99 and 678-NGE(App)/18-99/Vol.V dated 10.6.99.
- (ii) No.NGE/13/2000 and 623-NGE(App)/24-2000/Vol.II dated 1.2.2000.
- (iii) No.NGE/08/2000 and 63/NGE(App)/18-99/Vol.I dated 14.1.2000.
- (iv) No.NGE/36/2001 and 774/N(App)/24-2000/Vol.V dated 12.7.2001.

6.37 RECRUITMENT AGAINST SPORTS QUOTA

Appointment of meritorious sportsmen can be made by the Principal Director of Audit to any post in Group 'C' or Group 'D' as per extant orders of Comptroller & Auditor General.

Recruitment against vacancies reserved for sports quota should be made only after calling for applications from eligible candidates inserting advertisements in the leading News-papers and Employment News. Applications received from meritorious eligible sportsmen before or after the Press advertisement, could also be considered alongwith the applications received in response to press advertisement. (CAG's letter No.482-NGE.III/51/80/Vol.V dated 13.3.1981, 3897-N.III/36-86 Vol.-II date 21.11.1986 and NO.10-NGE.III/36-86 Vol.-V dated 12.1.1988).

Clerk/Typists appointed against sports quota would not earn increment nor become eligible for quasi permanency confirmation and promotion, until he qualifies in the requisite type test. For other conditions regarding adverse affects (for not qualifying in the type test).

(CAG's letter No.301-N.2/46-87 dated 1.4.1987 and circular No.NGE/21/1989 and No.1019-NGE-III/36-86/Vol.V dated 31.3.1989).

6.37 GRANT-IN-AID TO RECREATION CLUB

Grant-in-aid for provision of amenities or recreational or welfare facilities to the staff of the Central Government Departments will be regulated in the manner indicated in Ministry of Home Affairs Office Memorandum No.2/167/59-Welfare dated 10th March, 1961 as amended in Office Memorandum NO.24.2.67 Welfare dated 12.10.62 and Memorandum No.2.8.1967-Welfare dated 11.5.1967. Proposals for annual grant-in-aid should be formulated in accordance.

On receipt of Comptroller & Auditor General's sanction to the payment of grant-in-aid to the clubs of this office located in different branches and divisions the sanction of Principal Director of Audit for the payment of the grant should be obtained. The payment to the Secretaries of the clubs may then be arranged through Pay Orders drawn on various Branches or Divisional Accounts Officers. The Branch Officers of Audit Offices of the club concerned may be required to certify that the amount collected and the grant-in-aid paid has been spent for the purpose for which it is intended by personally inspecting the accounts of the clubs. The receipts for the payment of grant-in-aid may be obtained by the Accounts Officers on the Pay Orders.

In addition, a simple receipt from the secretaries of the clubs may also be obtained for record of the disbursing officers. Registers of grants with the columns given below should be maintained:-

- (i) Serial No.
- (ii) Number and date of sanction letter.
- (iii) Purpose of grant.
- (iv) Conditions, if any, attached to the grant.
- (v) Amount sanctioned.
- (vi) Date of drawal of bill.
- (vii) Whether conditions attached to the grant have been accepted by the guarantee without reservation.
- (viii) Dated initials of the drawing officers.
- (ix) Date of payment to the granted.
- (x) Dated initials of the disbursing Officer.

(Authority: Government of India, Ministry of Finance O.M. No. F(I)-EII(A)/67 dated 14.3.57 and F.II(A)/59 dated 20.10.59).

The Recreational Clubs should submit their accounts to the Principal Director of Audit immediately after the close of the financial year in the form given in the Annexure to Comptroller & Auditor General's letter No.890-NGE/III/63 dated 23.4.63 (duly audited by their Internal Auditor).

The accounts should be accompanied by all vouchers. Such of the items of expenditure which are not supported by vouchers should be certified by the President/Secretary/Treasure of the club to the effect that the expenditure was actually incurred and it was not possible to get a receipt.

The accounts of the clubs should then be examined by an auditor nominated by the Principal Director of Audit and signed by the Auditor concerned in the prescribed proforma.

Grant-in-aid for the first quarter of the year will be released in the beginning of each financial year. The balance

will be released only after the submission of the accounts for the previous year.

An illustrative list of items on which expenditure can be incurred out of the grant-in-aid is given in Ministry of Home Affairs O.M. No.2/14-61-Welfare dated 7.12.61. The grants are intended only for provision of amenities or of recreational or welfare facilities and would not cover within their scope any compassionate objects such as death benefits.

No expenditure should be incurred out of grants-in-aid for organization of excursion trips.

Principal Director of Audit is empowered to sanction recurring grant-in-aid for provisions of amenities to the recreation clubs on the terms and conditions stipulated in the Ministry of Home Affairs O.M. No.2/167-59-Welfare dated 10.2.61 subject to budget provision having been made. Copies of the sanctions issued by the Principal Director of Audit should be endorsed to the Comptroller & Auditor General. The expenditure on grant-in-aid is chargeable to the head "2016-Audit-grant-in-aid".

6.38 AUDIT BULLETIN

The Audit Bulletin is issued by the Comptroller & Auditor General quarterly. The material for incorporation in the Audit Bulletin is collected from sections/divisions and a report furnished to Comptroller & Auditor General of India on the 10th of the month following each quarter. The number of copies required should be intimated by the 15th of April, every year.

6.39 MONTHLY REVIEW REPORT ON THE ACTIVITIES OF ADMINISTRATION SECTION

The Administration Section should submit a monthly review report on the activities of that section in the proforma given in Annexure to this chapter. This monthly report should indicate the position obtaining on the last working day of that month and should be put up by 15th of the following month to Principal Director of Audit through Dy. Director.

(ANNEXURE (PARA 6..39))

CHECK LIST

MONTHLY REVIEW OF ACTIVITIES OF ADMINISTRATION SECTION

(Position at the end of the month, to be submitted on the 15th of the following month)

1. Vacancies

- (i) Sr.Audit Officers
- (ii) Audit Officers
- (iii) Assistant Audit Officers
- (iv) Section Officers/Supervisor
- (v) Sr. Auditors
- (vi) Auditors
- (vii) Stenographers
- (viii) Clerk/Typists
- (ix) Record Keepers
- (x) Daftries
- (xi) Peons/Sepoys
- (xii) Safaiwals

2. Promotions Due

- (i) Sr.Audit Officers
- (ii) Assistant Audit Officers
- (iii) Supervisor
- (iv) Sr. Auditors
- (v) Auditors
- (vi) Clerk/Typists
- (vii) Record Keepers
- (viii) Daftries

3. Confirmation Due

- (i) Auditors
- (ii) Stenographers
- (iii) Clerk/Typists

- (iv) Peons/Sepoys
- (v) Chowkidars
- (vi) Safaiwals

4. Deputaitonists (Due to Return within 6 months)

5.(a) Examinations

- 1. Revenue Audit Examination for Section Officers/Assistant Audit Officers
- 2. Section Officers Grade Examination
- 3. Departmental Examination for Auditor/Incentive examination for Auditors/ Sr. Auditors.
- 4. Type Test.
- 5. Limited Departmental Examination for Matriculate Group 'D'.

(b) Examinations to be arranged

- (c) Preliminary Tests held for SOGE candidates

6. Preparation of Penal Due

- (i) Sr. Audit Officers
- (ii) Audit Officers
- (iii) Assistant Audit Officers
- (iv) Section Officers/Supervisor
- (v) Sr. Auditors
- (vi) Auditors
- (vii) Clerk/Typists
- (viii) Daftries
- (ix) Record Keepers

7. Budget

- (a) Current Year
- (b) Revised Estimates (Next Year)
- (c) Control Statements
- (d) Reconciliation of monthly expenditure
- (e) Grants-in-aid (Recreation Club)

8.(a) Number of Fresh Appointments

- (i) Auditors
- (ii) Stenographers
- (iii) Clerk/Typists
- (iv) Group 'D'
- (b) Number to be trained
- (c) Opening service books
 - (i) Audit Officers
- (d) Gradation List
- (e) Opening of Service Book of New Appointees

9. Rosters

- (a) Are Rosters upto date and authenticate?:
- (b) Indicate details of dereservation proposals
pending with C&AG. :

10. Claims

(A) Sanctions

- (a) List cases if any of increments not sanctioned in respect of Sr. Audit Officers/Audit Officers, Asstt. Audit Officers/Section Officers/Supervisors, Stenos, Clerks/Typists, Record Keepers, Daftries and Group 'D'.

(B) Drawals

Certified that there are no outstanding personal claims except for the following:-

- (i) More than six months old :
 - (ii) More than three months old :
 - (iii) Between One and three months :
 - (iv) Less than One month :
- 11. Quarterly Review of Officers who attain age of 50 to 55 years/or put in 30 years in service.**
- 12. Verification of Service/Leave Accounts:-**
- (a) Pensionable staff including recovery of foreign service contribution to whom due and when last done:
 - (b) Settlement of cases of Officers and staff to be undertaken 6 months prior to retirement:
 - (c) Pension, DCRG, GPF, Encashment of leave to retired personnel due during the month:
- 13. Complaints from Staff and Representations from Staff Associations.**
- (i) Opening Balance :
 - (ii) Fresh Receipts :
 - (iii) Disposals :
 - (iv) Closing Balance :
- 14. Hindi Returns:**
- (i) Quarterly return :
 - (ii) Half yearly return :
 - (iii) Hindi Meetings :
 - (iv) Reports from Hindi Rashtra Bhasha Committee :
- 15. Outstanding References:**
- (i) Ministry :
 - (ii) C&AG :
 - (iii) Other Offices :
- 16. Submission of Calendar of Returns:**
- (i) due and Actual Date of submission :
 - (ii) Delayed Returns :
- 17. Record Management:**
- Maintenance and Destruction of Records due and actually done.

Appendix VI-3

AUDIT EVIDENCE