

CHAPTER – I

INTRODUCTORY**1.1 GENERAL**

The office of the Director General of Audit, Industry and Corporate Affairs, erstwhile Director General of Audit, Economic and Service Ministries¹ is in Audit Bhawan, I.P. Estate, New Delhi. Its origins date back to 1923, when it was established as the Audit Office of the Indian Stores Department in Delhi. The office was renamed the Chief Controller of Supply Accounts in October 1942 and later became the Chief Audit Officer (Food, Rehabilitation, Supply, Commerce, Steel and Mines) in April 1958.

In November 1961, the audit and accounting work of CPWD, Ministry of Irrigation and Power, Ministry of Transport and Communication was transferred to this office from the then office of the Accountant General, Central Revenues (AGCR), New Delhi on a functional basis along with the officers and staff. The name of the office was then changed to Accountant General, Commerce, Works and Miscellaneous. The Accounting and Entitlement functions were transferred during 1976 to the Ministries/ Departments concerned along with officers and staff. This office was thereafter re-designated as Director of Audit, Commerce, Works and Miscellaneous with effect from April 1, 1979.

On March 1, 1990, it was further renamed the Director General/Principal Director of Audit, Economic and Service Ministries. Following a reorganization of offices in 2012, this office was realigned with the Commercial branch of the Comptroller and Auditor General (C&AG).

1.2 CADRE CONTROL

This office is cadre controlling authority for:

- (i) Office of the Director General of Audit, Central Expenditure (Environment & Scientific Departments), New Delhi (for all posts).
- (ii) Branch offices of DGA, CE (E&SD) at Kolkata and Mumbai (only for Sr. AOs).
- (iii) Civil posts of Office of the DGA (Infrastructure), New Delhi.
- (iv) Civil posts of the Office of DGA (Energy), New Delhi.

¹ Consequent upon restructuring of Commercial Offices in June 2020, this office has been renamed as Director General/Principal Director of Audit, Industry or Corporate Affairs, New Delhi

1.3 ORGANISATIONAL SET-UP OF THE OFFICE

The overall charge of the organization is with the Director General/Principal Director of Audit who is assisted by Four (04) Group Officers (Director/Deputy Director) who head the different AMGs and Administration of the office.

The office conducts audits of 06 Central Ministries² and 04 Departments³ under section 13, 14, 15, 16, 17 & 19/20 of CAG's (DPC) Act 1971. Besides, this office is also responsible for Financial Attest Audit of 83 CPSEs (out of these 20 CPSEs are defunct/liquidated/closed), 20 Finance/Appropriation accounts, Certification of accounts of 13 Central Autonomous Bodies, 01 Externally aided project and Transaction Audit of 519 Audit units under these Ministries and Departments. Audit is further categorized into three types: -

- i. Financial Attest Audit:
- ii. Performance Audit Subject Specific Compliance Audit /IT Audit
- iii. Transaction/Compliance Audit

1.3.1 Distribution Of Charge(s) Amongst Group Officers

Name of Officer	Batch	Charge(s) held
Sh. R. Gowthaman	2016	Director (AMG-II, Administration and EDP)
Sh. Dhruv Bhola	2014	Director (AMG-III)
Sh. Ram Sharan Meena	2021	Deputy Director (AMG-I, Finance and Appropriation Accounts Section)

1.3.2 Roles And Functions Of Individual AMGs

Administration	Administration, Bills, Claims, Confidential Cell, Training Establishment, Rajbhasha
AMG-I	Ministry of Corporate Affairs, Ministry Of Commerce and Industry, Ministry Of Textiles, DIPAM, Appropriation & Finance Accounts.
AMG-II	Ministry of Tourism, Department of Financial Services
AMG-III	Ministry of Heavy Industries, Ministry of Micro, Small and Medium

²Ministry of Corporate Affairs, Ministry of Tourism, Ministry of Heavy Industries, Ministry of Commerce and Industry, Ministry of Micro, Small & Medium Enterprises and Ministry of Textiles.

³ Department of Investment and Public Asset Management, Ministry of Finance; Department of Financial Services, Ministry of Finance and Department of Chemicals and Petrochemicals, Ministry of Chemicals & Fertilizers.

Enterprises, Department of Chemicals and Petrochemicals.

1.3.3 The Organizational Structure of The Office

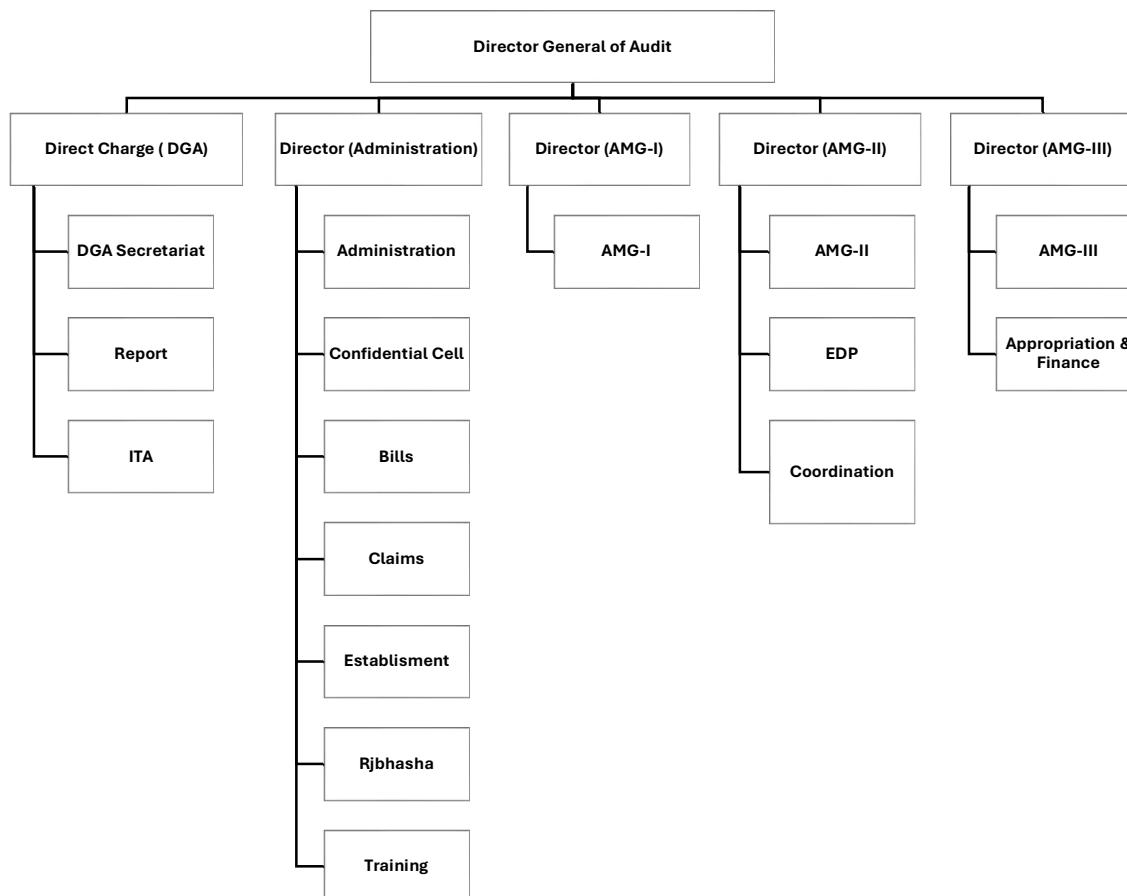


Chart 1: Organization Chart: Office of the Director General of Audit, Industry & Corporate Affairs

1.3.4 Sanctioned Strength vis-à-vis Persons-in-Position

Sanctioned Strength vis-à-vis Persons-in-Position (WEB) of the office as on 01st March, 2025 is as follows:

Category	SanctionedStrength	Persons-in-Position
I.A.&A.S. Officer	05	05
Sr.AuditOfficer(Civil)	51	47
Sr.AuditOfficer(Commercial)	38	34
Asstt.AuditOfficer(Civil)	120	120
Asstt.AuditOfficer(Interim)	58	47

Asstt.AuditOfficer(Commercial)	35	32
Supervisor	11	12
WelfareAssistant	01	01
AssistantSupervisor	31	35
SeniorAuditor	63	34
Auditor	105	104
Sr.Private Secretary	01	01
Personal Assistant	02	02
Stenographer Grade	02	01
Clerk/Typist	14	07
Asst. Director (OL)	01	01
Junior Hindi Translator	02	01
StaffCarDriver (SCD)	01	01
Administrative Assistant*	18	
Audit Assistant Grade- II*	04	
Audit Assistant Grade- I*	02	
DataEntryOperatorGradeB	05	02
DataEntryOperatorGradeA	05	05
ISM Grade -II*	02	
ISM Grade-I*	01	
Multi-Tasking Staff (MTS)	35	04
Safai Wala (SW)	07	01

*on operation of these posts, equivalent posts shall be kept in abeyance

1.3.5 Pay Scale of Officers And Staff

Sl.No.	Post	Payl evel
Group A		
1.	Director General of Audit	15
2.	Group Officer (Director/ Dy. Director)	11/12
3.	Senior Audit Officer	10/11
Group B		
1.	Assistant Audit Officer	8/9

2. Asst. Director (OL)	10
3. SeniorPrivateSecretary	8
4. Supervisor	8
5. WelfareAssistant	8
6. AssistantSupervisor	7
7. SeniorAuditor	6
8. JuniorTranslator	6
9. Personal Assistant	6

GroupC

1. Auditor	5
2 Clerk/Typist	2
3 Stenographer	4
4. DataEntryoperator–B	5
5. DataEntryoperator–A	4
6. Multi-TaskingStaff (MTS)	1
7 Safai Wala (SW)	1

1.4 WORK ALLOCATION/DISTRIBUTION AMONG VARIOUS GROUPS/ SECTIONS

The nature of work, illustrative but not exhaustive, done in various groups/sections of DGA,I&CA is given below:

1.4.1 Administration

- Posting and transfer of staff amongst the offices under the cadre
- Preparation of eligibility list of Sr. Audit Officers for induction in IA&AS.
- Appointment (Direct Recruitment, Compassionate, Sports Quota),Confirmation, Promotion, Deputation (inward & outward), Resignation, VRS, Mutual Transfer,
- Preparation and maintenance of Roster
- Creation and continuation of regular, temporary & casual temporary posts.
- Gradation list.
- NOC for obtaining Passports by staff.
- Grant of permission for higher studies and appointment outside IA&AD.
- Information regarding acquisition/Disposal of movable/immovable property under CCS (Conduct) Rules 1964 in respect of Gazetted/Non-Gazetted Staff

- Forwarding of specimen signatures of DDO to PAO (Audit), O/o the AG (Audit), Delhi
- Enrolment of staff for Civil Defence, Home Guard, Emergency Commission, Election Duty etc.
- Dealing with Right to Information (RTI) Act cases.
- Grant of special casual leave
- All Pension related work
- Nominations for DCRG.

1.4.2 Training Cell

- Conducting in-house training (including EDP). Coordinating training (including EDP) with RCBK&I, New Delhi, RCBK&I, Jaipur & iCISA, Noida and other training institutes.
- All promotion related training

1.4.3 Confidential Cell

- Matters regarding various staff associations.
- Disciplinary & Vigilance cases.
- Maintenance of APARs& AIPRs
- Work related to SPARROW
- Holding Departmental Examinations
- Overseas assignments
- Cash Award/Merit Certificates
- Probation clearance

1.4.4 Rajbhasha Anubhag⁴

- Implementation of official language Act.
- Holding of Hindi Karyashala and Hindi Pakhwada.
- Preparation of Annual Hindi magazine.
- Holding of quarterly meeting of official language implementation committee and preparation of agenda/minutes thereof.
- Inspection of Hindi work of sections.
- Arranging all Hindi training.

⁴(Authority: AMG I/Hindi Anubhag/Anuvad/2019-20/108-131 dated 07.06.2019.)

- Submission of quarterly / six monthly report regarding progressive use of Hindi to Headquarters office.
- All translation work of the office.

1.4.5 Bills

- Sanction of leave, maintenance of personal files, grant of Provident Fund advances, withdrawals, submission of Annual Property Returns (Group A) to Headquarters office. Preparation of salary bills and processing of personal claims.
- Preparation and Maintenance of Pay bill registers.
- Preparation of monthly pay bills of staff and bills of arrears of pay and allowances.
- Payment of Children education allowance and tuition fee and LTC
- Verification of service and receipt/issue of LPC.
- Recovery of rent, electricity & water charges & other dues from pay bills.
- Sanction of GPF advance/withdrawal.
- Processing and Payment of honorarium
- Maintenance of service book, grant of leave and leave account and Pay related issues viz. Pay fixation, grant of personal pay and incentive etc.
- Preparation of monthly expenditure and reconciliation for salary and pay & allowance. Monthly review of expenditure and reconciliation with PAO and Budget Expenditure Monitoring System (BEMS).
- Matters relating to allotment of Govt. accommodation

1.4.6 Claims

- HBA/MCA
- Medical claims of staff including Permission for treatment in private hospitals and Reimbursement of expenses in those cases.
- Calculation of Income Tax, recovery of Income Tax, furnishing of Income Tax Return & issue of TDS certificate
- Issue & cancellation of CGHS cards.
- Travelling Allowance (tour& transfer TA.)
- Preparation of Budget Estimates and Revised Estimates.

1.4.7 Establishment Section

- Preparation of estimates of contingent expenditure and wages of the office for inclusion

in the RE & BE and control of contingent expenditure.

- Maintenance of control registers of office expenses and wages, Cash Book, Subsidiary Cash Book, Cheque Book Register, Duplicate Key Register, Bill Register, Bill Transit Register and Register of Valuables.
- Maintenance of telephones and office EPABX and reimbursement of telephone bills of officers.
- Purchase and repair of office furniture, maintenance of stock register and inventory of furniture items, IT Assets etc. and physical verification thereof, Maintenance of duplicate keys of almirahs and tables.
- Purchase of all kinds of store items essential for housekeeping, keeping proper account and distribution thereof.
- Purchase & distributions of all kinds of stationery items and keeping account thereof.
- Hiring of Vehicles
- Re-imbursement of Office Bags, Newspapers, Hospitality allowance, Telephone Bills etc.,
- AMC of all office equipments such as Photocopiers, Water coolers, ACs, Refrigerators etc.,
- Attendance and deployment of MTS and outsourcing of MTS/SafaiKaramchhari.
- Purchase and supply of Manuals, books, periodicals/newspapers and maintenance of office library.
- Issue of Identity Cards.
- Disposal of unserviceable items of store, furniture, old newspapers, sweeping etc.
- Maintenance of cleanliness, caretaking of office and staff car.

1.4.8 Receipt & Issue section

It receives all the Dak in respect of this office & office of DGA CE (E&SD) (registered or ordinary) except letters addressed by name of the officers and arranges the transmission of the same to concerned sections. It also dispatches all letters, registered letters, speed post and parcels in respect of both the offices. Purchase of Postage Stamps and maintenance of Postage Stamp Register.

1.4.9 Old Record Section

- Receipt of the old records from various sections.

- Maintenance and issue of old records to sections/officers on requisitions
- Review of the old records and weeding out of the same as per norms.

1.4.10 Internal Audit Section

- Monthly status of work report and quarterly arrear report.
- Preparation and updating of detailed Internal Audit Manual in conformity with the provisions of CAG's Model Internal Audit Manual' and other Manuals, Codes, Rules and Instructions.
- Conducting Internal Audit of the office.
- Any additional issues flagged by DG/PD or any Group Officer.

1.4.11 AMG-I, AMG-II and AMG-III

The following are the functions to be done by the concerned AMGs in respect of Ministries/Departments under its control.

- To undertake the various types of audits viz. PA, TA, LDP, DP, Transaction Audit, Finance Attest Audit, Audit of Appropriation Accounts and Finance Accounts etc. of Ministries/ Departments under their audit jurisdiction as per the approved Annual Audit Plan.
- To finalize the Audit /Inspection programmes of Local Audit Parties for audit of Ministries/Department/PSUs/ Autonomous Bodies under the audit purview.
- To coordinate the work done by various Local Audit Parties in the Group.
- To arrange for the performance audit of schemes/programme of the Ministries/Departments.
- Vetting, issuance and pursuance of Inspection Reports submitted by the Local Audit Parties.
- To develop major objections of the inspection reports into draft paras for inclusion in the audit report of the CAG of India.
- To conduct audit of sanctions issued by the Ministries/Departments.

OIOS

- Drafting, approval and implementation of Audit Plan, conducting of audit plans processing of various audit product i.e. IRs DP, SoF etc., Communication in this regard with Headquarters and Auditee Institutions and other relevant items like ADM, sampling etc., are being managed exclusively through OIOS by all the AMGs.

1.4.12 Coordination Cell

- Maintenance of the database of Auditee units.
- Consolidation of Annual Audit Plan.
- Coordination with all Audit Groups.
- Convening and managing Quarterly Audit Planning Group meetings.
- Submission of Monthly Progress Report.
- Consolidating information, preparing presentations for meetings convened by DAI(C), and ensuring compliance with the minutes of such meetings.

1.4.13 Appropriation & Finance Account Section

Audit of Appropriation Accounts and Finance Accounts of Ministries/ Departments under the audit jurisdiction of this office & issue of consolidated audit certificate thereof to the office of the DGA Finance & Communications.

1.4.14 Report Section

- Preparation and finalization of material for CAG's Audit Report in respect of Ministries/ Departments/PSUs/ Autonomous Bodies under the audit control of this office.
- Processing of draft paras furnished by various Audit Management Groups.
- Proper upkeep of printed copies of Audit Reports and maintenance of Draft Para Registers.
- Vetting of Action Taken Notes on paras of Reports of CAG of India and Vetting of replies to advance questionnaire pursuant to the recommendations of PAC.

1.4.15 EDP

- Maintenance of Web based detail data base of auditee units of PDA (I&CA), ND office Misc/Guard file/ IT questionnaire
- Correspondence with NIC
- IT Purchase including Desktop, Laptop, Cartridges and consumable items and keeping stock register thereof.
- AMC of Desktop, Laptop and UPS
- Gem and purchase of IT items.
- Inventory Register of IT Assets.
- Half Yearly report of IT Items.
- Annual verification of IT stocks.

- Work related with Video Conferencing

1.5 STAFF WELFARE

1.5.1 Welfare Section

The welfare activities of this office are looked after by the Welfare Assistant. He/she gives personal hearing to individual staff members on their difficulties & grievances and takes necessary steps for their redressal. The Welfare Assistant works directly under the control of the Group Officer (Administration). The Welfare Assistant also maintains coordination with the Welfare Officers/Assistants of the other sister offices to look after the recreation, cultural, sports and community activities of the staff members.

1.5.2 Recreation Club

The recreation club in an office plays a vital role in enhancing employee well-being by organizing various activities that provide a much-needed break from the daily work routine. This office now has a functional Recreation Club and any employee can be a part of it by enrolling for its membership. One of its key functions is organizing recreational trips, allowing employees to unwind and bond outside the workplace. These trips often involve team-building exercises and relaxation activities, helping employees recharge and return to work with renewed energy. In addition, the club frequently hosts sports tournaments, encouraging friendly competition and promoting physical fitness. The club also provides recreational indoor games, such as table tennis, chess, and carom, which employees can enjoy during their lunch breaks on a daily basis. These events help relieve stress, foster camaraderie, and create a sense of community among employees. By offering these opportunities, the recreation club contributes to creating a harmonious work environment that not only boosts morale but also increases overall efficiency and productivity in the office.

1.5.3 Staff Associations

Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Personnel and Training in November 1993 introduced CCS (RSA) Rules, 1993 restricting the membership of association to a distinct category of Government Servants having common interest.

In the IA&AD, a conscious decision was taken in consultation with DoPT in April 1995

to form Associations at the field level for various categories of employees. Three categories of employees on the audit side were identified for information of unit/field level Associations.

Category	Audit offices
I	AOs/Sr AOs
II	SOs/AAOs
III	Group 'B' Non-Gazetted and Group 'C'

As of now, the office has two active Staff Associations: Category II, which represents Group B Gazetted officers, and Category III, which include Group B Non-Gazetted and Group C employees. Any employee can be a part of it by enrolling for its membership.

1.5.4 Office Facilities/Amenities

The office is housed in a modern three-story building, featuring fully air-conditioned rooms and two elevators for convenient access. The interior is aesthetically pleasing, adorned with fine paintings and decorative flower pots, and furnished with contemporary furniture and fixtures. A public address system is installed throughout the premises, and security is enhanced by the presence of 15 strategically, placed CCTV cameras, as detailed below, which are monitored from the Management Building Room (MBR) located in the Director (Administration) room (D-104). The camera switches are situated in the welfare section (E-126).

Sl. NO.	Cameras Location	No. of Cameras
1.	Room No. 005 Ground Floor outside	01
2.	Room No. 005 Ground Floor inside	01
3.	Room No. 007 Ground Floor	01
4.	Room No. 009 Ground Floor	01
5.	Room No. 015 Ground Floor	01
6.	Ground Floor E wing corridor	01
7.	Outside of main gate(left side – front of park)	01
8.	First Floor D wing corridor	01
9.	First Floor upstairs side	01
10.	Second Floor D wing corridor	01
11.	Second Floor E wing corridor	01
12.	Second Floor upstairs side	01
13.	Third Floor D wing corridor	01
14.	Third Floor E wing corridor	01
15.	Third Floor upstairs side	01
	Total	15

The office also includes a sectional library for staff use, a fire alarm system equipped with smoke sensors, and multiple water purifiers to ensure access to clean drinking water. The exquisitely decorated conference room is equipped with all necessary amenities for hosting conferences, seminars, meetings, discussions, and training sessions. Additionally, a spacious recreation hall with a capacity of over 100 people serves as a venue for various cultural programs and functions.

The hygienic canteen offers quality food and provides facilities such as filtered and cold drinking water, hand sanitizers, and a relaxed ambiance for staff.

Note: The office is committed to regularly upgrading its amenities and introducing new welfare measures. Staff members and officers are encouraged to maintain high standards and adhere to guidelines while utilizing these facilities.

CHAPTER - II

OFFICE DISCIPLINE AND OFFICE PROCEDURE

OFFICE DISCIPLINE

2.1 OFFICE HOURS

The office functions five days a week i.e., from Monday to Friday. All Saturdays and Sundays are holidays, in addition to other declared holidays. The office hours are from 9:00 AM to 5:30 PM with a lunch break for half an hour between 01:00 and 01:30 PM.

The above must be scrupulously observed by the supervisory officers and periodical surprise checks are to be made to ensure this. The AAO will be held responsible to ensure that no staff member working under him overstays the prescribed lunch time and he should report all cases of breach promptly to the notice of Branch Officer. The staff found overstaying lunch hours may be warned orally in the first instance. If there is no improvement, a suitable warning may be issued after following the prescribed procedure.

The staff posted in the Local Audit Party will also observe similar hours of attendance and lunch breaks on all working days.

2.2 ATTENDANCE AND PUNCTUALITY

Effective December 2, 2024, this office will implement a biometric attendance system. All officials and staff members are required to record their attendance twice daily using the Biometric Attendance System Machine (BASM) - once upon entry and once upon exit. It is important to note that the biometric attendance system is an enabling tool; existing punctuality guidelines regarding office hours, late attendance, and related matters issued by DoPT⁵ from time to time, will remain unchanged. Official working hours will remain from 9:00 AM to 5:30 PM, as specified in DoPT Circular No. 13/11/86-JCA dated November 7, 1986. From December 2, 2024, only biometric attendance will be considered valid for attendance purposes. However, manual attendance registers will continue to be maintained until further orders.

⁵DoPT OM No. 28034/8/75-Estt(A) dated July 4, 1975; DoPT OM No. 28034/10/75-Estt(A) dated August 27, 1975; DoPT OM No. 28034/3/82-Estt(A) dated March 5, 1982 and DoPT OM F. No. 11013/13/2023-Pers. Policy-A.III dated June 15, 2024

2.2.1 Recording Of Attendance

2.2.1.1 Biometric Attendance

As each Officer/Official comes to the office, in the morning, he/she will input (IN) his/her biometric record in the Biometric Attendance System Machine (BASM). At the end of the day, all the staff members will input (OUT) their biometric record in the BASM.

2.2.1.2 Attendance Register

Every employee will also record initials in the sectional attendance register, where the employee is posted, at the time of arrival and departure, duly noting the time in ink. The register should be initialed at the bottom by the AAO and in his/her absence by the senior-most official present (Supervisor, Asstt. Supervisor etc.) in token of scrutiny and will mark a cross in red ink against the names that had not been initialed in the attendance at 9.10 AM and submit it to the Branch Officer by 10:10 AM. Any person arriving thereafter should record his/her initials in the BO's room. The group officer may at his discretion call for attendance register as and when considered necessary.

All /Stenographers as well as Clerk/Auditor/Sr. Auditor attached to the Group-A officers will mark their attendance in the Attendance Register of the section nominated for each. The nominated section is responsible for including the names of such stenographers/Clerks/Auditors/Sr. Auditors in the section's absentee statement and other returns meant for Administration section.

Attendance of Multi-Tasking Staff (MTS)

- i. All MTS will mark their attendance in the Establishment Section. MTS on Chowkidar and Safai Wala duty will mark their attendance through caretaker.
- ii. Leave applications of MTS shall be processed through AAO (Establishment) and absentee statement of MTS shall be sent by the Establishment section.

2.2.2 Maintenance Of BASM and Attendance Register

The EDP and Establishment Sections are jointly responsible for the general upkeep and maintenance ensuring fail-safe operation of the BASM.

An attendance Register should be maintained in each section by AAO/section in-charge in Form S.37 for the staff in his/her section. The register should be kept in the personal custody of the AAO/Supervisor in-charge of section that should guard it against any unauthorized entry and should be kept on his table in the morning. On the day on which the

attendance register is not available due to absence of AAO/Supervisor the sectional staff will mark attendance on a loose attendance sheet to be obtained from Group officer/Branch Officer concerned and submit it to the Branch Officer (Group officer in the absence of branch officer) by 9.10 AM as usual. The AAO will draw the attention of the concerned BO to the names of employees who are frequently or habitually late without prior permission.

AAO, in-charge of the section, must see that the last four columns of the Attendance Register are duly filled in and that the register is submitted to the Branch officer on or before the 4th of next month. If any casual leave is to be forfeited for late attendance, the casual leave register with necessary entries for attestation should be submitted at the same time in the attendance register. The nature of absence should be stated in the case of all absentees. On return of an absentee, if posted to the same section from which he had proceeded on leave, it will be the duty of AAO to see that necessary entries are made in the attendance register and the substitute if posted is forthwith placed at the disposal of the Gazetted officer in charge of Administration Section.

2.2.3 Recording of Non-Attendance

Recording of non-attendance: The following abbreviations will be used by the sectional in-charge to denote the reasons for non-attendance:

- | | | | |
|----|----------------------|---|-----|
| a) | Compensatory Holiday | - | CH |
| b) | Casual Leave | - | CL |
| c) | Leave of any kind | - | L |
| d) | Restricted Holiday | - | RH |
| e) | Absent | - | A * |

* [This entry should be made in pencil and when leave of any kind is sanctioned, appropriate abbreviation used.]

2.2.4 Late Attendance

2.2.4.1 Half a day's casual leave shall be debited to the Casual Leave Account of a government servant for each late attendance but late attendance up to an hour on not more than two occasions in a month may be condoned by the competent authority, if he/she is satisfied that it is due to unavoidable circumstances (like illness in the family, late running of Train/Bus etc.). In case such a course does not ensure punctual attendance of the government servant, suitable disciplinary action may be taken against him/her in

addition to debiting half a day's Casual Leave to his/her Casual Leave Account on each occasion of such late attendance. It should be noted that habitual/frequent non-observance of scheduled hours for attending office is highly objectionable and will amount to lack of devotion to duty, thus attracting Rule 3(I)(ii) of CCS (Conduct) Rules, 1964.

2.2.4.2 If an official, who has no Casual Leave at his/her credit, comes late without sufficient justification and the Administrative Authority is not prepared to condone the late coming and does not at the same time, propose to initiate disciplinary action, it may inform the official that he/she will be treated as on unauthorized absence on the day, on which he/she has come late and leave it to the official himself/herself 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 that day as he/she may choose, the same may be sanctioned by the competent authority. The model form of the Memo to be used for issue to the official concerned in this respect is appended as **Annexure I**.

2.2.4.3 Departure from the office before the end of the scheduled office hours is not permissible under any circumstances except when Casual Leave for half a day for the afternoon session has been granted to an employee by the competent authority, on application.

2.2.5 Abstract of Late Attendance

At the end of each month, a late attendance report in the prescribed proforma should be prepared by each section and submitted to the BO. In addition, a consolidated Late Attendance Report for each quarter – January to March, April to June, July to September and October to December – shall be prepared and submitted by each Section to the Group Officer by the 15th of April, July, October, and January respectively. The form of Late Attendance Report is appended as **Annexure II**.

2.2.6 Restrictions Against Working Late Hours / On Holidays

Except when anyone is required to work up to late hours, no staff should ordinarily remain in the office beyond normal office hours without the permission of his/her AAO/Supervisor.

It is the duty of the AAO in-charge of the section to prevent accumulation of arrears and he

is, therefore, empowered to require early or late attendance in the case of Auditors whose work is in arrears or when the interest of the public service requires it. In the case of necessary attendance on Saturday, Sunday and closed Holidays the AAO should obtain the prior orders of the Group Officer in-charge of the section. The person who attends office on Saturday, Sunday and Holidays with prior permission should record the time of their arrival and departure in a register kept for the purpose in the reception hall/office gate.

***Note:-** AAO should not make the grant of Casual Leave to the Auditors of their sections an excuse for the accumulation of arrears. Leave should not ordinarily be refused but should be granted subject to the condition that no arrears are caused thereby.*

2.3 ADMISSION OF VISITORS TO THE SECTION

Visitors coming on official business should be directed to see the BO concerned. Neither the AAO/Supervisor nor any Assistant should directly deal with any such visitor unless expressly authorized to do so by the BO-in-charge.

2.4 MAINTAINING OFFICE DECORUM

In light of observed violations of conduct and behavior as outlined in Rule 3 of the Central Civil Services (Conduct) Rules, 1964, the following instructions⁶ are issued to all officers and employees to ensure a respectful and professional office environment. Non-compliance with these guidelines will result in disciplinary action as per established rules.

- **Punctuality** - Employees are expected to arrive on time and refrain from leaving the office before the designated end of the workday.
- **Movement within Office Premises** - Unnecessary roaming outside designated work areas during office hours is prohibited. Employees should remain in their respective sections unless required to be elsewhere for official duties.
- **Mobile Phone Usage** - Long conversations on mobile phones in corridors, particularly in the corridor connecting the building to Wing 8, are not permitted. Employees should conduct such conversations in designated areas to avoid disruption.
- **Group Gatherings** - Standing in groups and engaging in conversations, especially using inappropriate or abusive language, in the corridors is unacceptable. Employees are encouraged to maintain a professional demeanour at all times.

⁶ This office order No. प्रशा./स्था.(कल्याण)/वि.क.कार्य./2024-25 दिनांक - 10.02.2025

- **Lift and Stair Etiquette** - Employees must avoid pushing or crowding while using lifts and stairs, as well as when entering or exiting restrooms. Courteous behaviour is expected to ensure safety and comfort for all.
- **Dress Code** - Employees are required to adhere to the official dress code. Wearing casual attire such as jeans and T-shirts is not acceptable unless specified otherwise. All personnel should present themselves in accordance with office standards.

All employees are expected to familiarize themselves with Central Civil Services (Conduct) Rules, 1964 and adhere to them diligently. Failure to comply may result in disciplinary action as per the relevant rules and regulations. Maintaining a professional and respectful workplace is a shared responsibility, and everyone's cooperation is essential in fostering a positive work environment.

2.5 SMOKING/DRINKING IN THE OFFICE

Smoking in the office premises is strictly prohibited. Under Rule 22 of CCS (Conduct) Rules 1964, a Government servant shall –

- (i) Strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which may happen to be for the time being.
- (ii) Not be under the influence of any intoxicating drink or drug during the course of his duty and shall also take due care that the performance of his duties at any time is not affected in any way by the influence of such drink or drug.
- (iii) Refrain from consuming any intoxicating drink or drug in a public place.
- (iv) Not to appear in a public place in a state of intoxication.
- (v) Not use any intoxicating drink or drug.
- (vi) Smoking and drinking in office rooms is absolutely prohibited.

The AAO/Section-in-charge should see that this rule is observed strictly, and that no government servant is found to be in drunken or inebriated state.

2.6 SWITCHING OFF LIGHTS AND FANS

While leaving section, each staff member should keep a watchful eye against wasteful consumption of electricity and, accordingly, turn off computers, fans, and lights, which are not in use. This is also to guard against fire hazards when electrical short circuits may remain unnoticed.

2.7 CLEANLINESS

Due observance of cleanliness and of the rules of hygiene is obligatory for each and every employee while in office. Spitting inside the office building/premises, except in spittoons, is strictly prohibited. Food items/leftovers also should not be strewn anywhere except in the bins provided in the Toilets. In this regard, special attention is drawn to the fact that the office premises, including the entire area of this part of the city, are very rodent-prone. Thus, scattered food items/leftovers help the rodents grow, which poses great threat to the wires and telephone/computer cables. Tea/coffee/water and fooditems/leftovers should also not be thrown in the wastepaper baskets provided in the Sections or the rooms of the Officers. The lavatories and water coolers/water purifiers should be properly used. Unsanitary conditions anywhere within the office premises should at once be brought to the notice of the Welfare Officer and in his/her absence to the BO of the Record Section.

Every effort must be made by all the officers and staff members to keep the centrally air-conditioned and aesthetically decorated office clean and maintain the congenial atmosphere.

2.8 TIDINESS AND INSPECTION OF OFFICE ROOMS

The following rules are to be observed in the office:

- i. Each employee is required to tidy up his/her table every evening before he/she leaves the office.
- ii. No boxes, stools or goblets etc. may be placed under any of the tables.
- iii. Every day, before leaving the office, each employee is required to place the files and registers on the Desks/Tables/Racks provided for the purpose to facilitate the floor being thoroughly cleaned by the office sweepers.
- iv. Sweetmeal leftovers must not be thrown under the tables or above the floor.
- v. Washing is absolutely prohibited in any part of the office rooms, corridors or washroom.
- vi. The AAO/Supervisor of each Section should see that the above rules are duly observed. If any violation is found, that must be brought to the notice of the BO in charge. Any case of an official being reported more than once for such violations will be brought to the notice of the Group Officer (Admn.). The AAO/Supervisor should thoroughly inspect his/her Section every Friday before leaving the office.
- vii. The AAOs/Supervisors are also required to verify that records, which are to be sent periodically to the Record Rooms, should be handed over to the Old Record Section on

the due dates prescribed in the Record Manual of this office.

2.9 INSPECTION OF OFFICE ROOMS BY BRANCH OFFICERS

1. Every BO should inspect the sections under his/her charge at least once a month. During these inspections, it should be particularly seen:
 - a) that the sections are being kept tidy.
 - b) that no unnecessary records are being kept on the tables.
 - c) that the racks and almirahs are being made proper use of and that the records which are not required for immediate use are being neatly stowed away; and
 - d) that all the reference books and office order files have been properly maintained.
2. AAOs/Supervisors are also personally responsible for ensuring that the following instructions are carried out:
 - a) Vouchers, files, registers and other records obtained from the Record Room or other Wings of the office for reference should be returned without any avoidable delay;
 - b) No records, which can be sent to the Record Rooms under the rules of office procedure, should be kept in office rooms;
 - c) Records, which are to be sent periodically to the Record Rooms, should be made over to the Old Record Section on the due dates prescribed in the Record Manual of the office.
3. The BO (Establishment) along with AAO (Establishment) will inspect the general condition of each room once a month (without fixing any particular date) and will report the result of his/her inspection to the Director General of Audit, if necessary.

2.10 PRECAUTION AGAINST FIRE

The staff, and in particular the AAOs, are to familiarize themselves through fire drills with the instructions issued by the Government of India from time to time relating to the procedure to be followed if fire breaks out and should act accordingly when necessity arises. The fire extinguishers placed in the office as a precaution against fire must always be kept updated.

All officers and employees should familiarize themselves with the rules for protection against outbreak of fire and the general arrangement for the protection of lives and documents.

2.11 POLITENESS

Every official is expected to be polite and courteous in his/her dealings. He/She should work quietly so as not to cause disturbance or inconvenience to others at work around him/her.

2.12 MAINTENANCE OF CONFIDENTIALITY

Maintenance of confidentiality in the office is crucial for protecting sensitive information and fostering a trustworthy work environment. It is the duty of each employee to maintain confidentiality in the workplace. BO/AAOs of the sections dealing with confidential nature of work should foster a culture of confidentiality by promoting awareness among colleagues, encouraging them to respect privacy, and reporting any breaches or suspicious activities promptly.

Members of staff are warned against the leakage of any information in respect of official or personal cases, disposal or custody of which is entrusted to them in the course of their public duties. Any observation, etc., on the work or conduct of any member of the staff, whether recorded by Branch Officer or by an AAO/Supervisor will not be shown to or quoted by the persons concerned, or any unauthorized persons unless otherwise ordered in writing in any particular case.

2.13 DATA SECURITY

Individual Sections/Wings/Officials issued with the IT assets by this Office are solely responsible for the storage as well as preservation of their respective data, considering the importance and future use of data. Further, regarding data policy for handling official data, Headquarters has implemented the following provisions:

1. **For all Budget/Finance/PBR related data:** All financial data and procurement related correspondence is being maintained online through Public Financial Management System (PFMS)/Integrated Budget & Expenditure Monitoring System (iBEMS)/Government e-Marketplace (GeM) portal, hosted and maintained by National Informatics Centre (NIC) under Ministry of Electronics and Information Technology.
2. **Field Audit:** All field audit related data, e.g., Audit Tour Programmes, Inspection Reports/Local Audit Reports etc. have been ported to OIOS platform, which is a cloud-based storage maintained by NIC.
3. **Administrative Data:** All administrative orders and policies are published online on the DGA I&CA website (<https://cag.gov.in/cen/new-delhi-i/en>) as well as circulated to

concerned NIC email ID.

4. **Employee Records:** Annual Performance Appraisal Reports (APAR) of Sr. Audit Officers are maintained in Smart Performance Appraisal Report Recording Online Window (SPARROW) maintained by NIC and APARs of other officials, maintained physically, are scanned, and sent to individual official through NIC email.
5. **e-Office:** It is another web-based online provision by NIC, to process office files/correspondence digitally.
6. **Training:** System Automation Initiative Training (SAI Training) portal is an online application for the purpose of training to the officials.

As far as the storage and security of data is concerned, it is the responsibility of the individual official to protect the integrity and confidentiality of data in his/her possession.

2.14 FAREWELL ENTERTAINMENTS TO OFFICERS ON RETIREMENT/TRANSFER⁷

No Government servant shall, except with the previous sanction of the Government, receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honor, or in the honor of any other Government servant :

Provided that nothing in this rule shall apply to:

- (i) a farewell entertainment of a substantially private and informal character held in honor of a Government Servant or any other Government Servant on the occasion of his retirement or transfer or any person who has recently quit the service of any Government; or
- (ii) the acceptance of simple and inexpensive entertainment arranged by the public bodies or institutions.

Note : Exercise of pressure or influence of any sort on any Government Servant to induce him to subscribe towards any farewell entertainment even if it is of substantially private or informal character and the collection of subscriptions from Group “C” and Group “D” employees under any circumstances for entertainment of any Government Servant not belonging to Group “C” and Group “D” is forbidden.

⁷(Authority : Rule-14 of CCS ‘Conduct’ Rules-1964)

2.15 MAINTENANCE OF ABSOLUTE INTEGRITY AND DEVOTION TO DUTY-ETHICAL STANDARDS AND HONESTY IN PUBLIC LIFE⁸

Every member of staff shall at all times –

- (i) Maintain absolute integrity;
- (ii) Maintain devotion to duty; and
- (iii) Do nothing which is unbecoming of a Government servant.

Effective deterrent shall be ensured through leveraging IT, improved supervision and monitoring of field audit & claims-related functions.

2.16 CLEANLINESS OF DRESS AND UNIFORMS

Staff Car Drivers and Multi-Tasking Staffs (MTS) are required to wear the uniforms⁹ while on duty at office or elsewhere. Non-compliance with the same will be strictly dealt with, including disciplinary action against the delinquent employees.

A Monthly Report on ‘Non-wearing of uniforms supplied to Staff Car Drivers and MTS is required to be sent by all the Sections to Welfare Section by 10th of every month. Further, an Annual Report for the period of June to May is required to be sent to the Confidential Section by 10th June every year.

2.17 IDENTITY CARDS AND TEMPORARY PASSES

2.17.1 Identity Cards

To maintain a secure environment, security personnel will strictly enforce access protocols, allowing no official entry into the office premises without a valid Identity Card or Temporary Pass. It is imperative that all officials take personal responsibility to ensure they possess the necessary identification prior to arrival. This measure is in order to safeguard the integrity of our workplace and protect the safety of all employees.

2.10.1.1 Issue of Identity Cards

Responsibility for getting Identity Cards issued in respect of the members of the office has been entrusted to the Establishment Section. Identity Cards shall be issued to the following categories of staff members:

- (i) Employees of the office of the Director General of Audit, Industry and Corporate

⁸Authority : Prevention of Corruption Act, 1988 as amended vide Prevention of Corruption (Amendment) Act, 2018, CCS (conduct) Rules, 1964, CCS (CCA) Rules, 1965 and Hqrs circular letter no.19/staff(Disc.-I)/2022 dated 19.05.2022

⁹Authority: Circular No. Wel / Uniform / 2009 / 1 dated 09.04.2009 and Office Order No. Confdl/ Uniform / 39 dated 29.05.2002

Affairs, New Delhi whether holding Gazetted or Non-Gazetted status; and

(ii) To any other categories of staff to whom the issue of Identity Cards may be considered by the Group Officer (Admn.).

2.10.1.2 Records of Identity Cards Issued

The establishment section shall keep a record of all the Identity Cards issued.

2.10.1.3 Replacement of Identity Cards

The normal life of an Identity Card is five years from the date of its issue, after which period, an Identity Card which is not serviceable, shall be replaced without any charge. If an Identity Card is lost (whether before or after expiry of five years) or if a card is torn or mutilated before the expiry of normal life, it will be replaced on payment of a fee of ₹50/-. Before a new card is issued, the expired /torn / mutilated card will have to be surrendered. When an Identity Card is required to be replaced due to a change in designation of the official, no fee will be charged from him/her.

In case of lost Cards, a documentary proof of reporting the same to the police authorities should be enclosed.

2.17.2 Temporary Passes

Identity Cards may not be issued to the people who are required to attend office daily for a specific period (e.g., Hindi Teacher, Guest Faculty for any training, Mazdoors engaged for repairing or cleaning the office building/premises, Contingent Labor etc.). In such cases only temporary passes may be issued for such periods as may be considered necessary by the Security Officer at Reception/Security Desk located in Audit Bhawan. Such temporary passes may also be issued to the people who are not in possession of the valid Identity Cards but are employees of this office.

2.18 OATH OF ALLEGIANCE TO THE CONSTITUTION

Every government servant is required to take the Oath of Allegiance¹⁰ or solemn Affirmation to the Constitution of India at the time of his/her appointment to Government service.

2.19 RULES FOR DISCIPLINE

¹⁰(Authority: Headquarters Orders No.1271-OE/198-56 dated 28.03.56)

As regards discipline, the staff members will be guided by the Central Civil Services (Conduct) Rules, 1964, read with Central Civil Services (Classification, Control and Appeal) Rules, 1965, and other instructions issued by the Headquarters Office/competent authority in this office from time to time.

2.20 CCS (CONDUCT) RULES, 1964 – ACQUAINTANCE THEREWITH

Every employee of this office is expected to acquaint himself/herself with the Central Civil Services (Conduct) Rules, 1964 in entirety, by studying the officially published version of the same. However, a list of some of the important Rules/Government of India's Decisions is given below:

Rule/GID No.	Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein
Rule 3	<p>General</p> <p>(1) Every Government servant shall at all times—</p> <ul style="list-style-type: none"> (i) maintain absolute integrity; (ii) maintain devotion to duty; and (iii) do nothing which is unbecoming of a Government servant. (iv) commit himself to and uphold the supremacy of the Constitution and democratic values; (v) defend and uphold the sovereignty and integrity of India, the security of the State, public order, decency and morality; (vi) maintain high ethical standards and honesty; (vii) maintain political neutrality; (viii) promote the principles of merit, fairness and impartiality in the discharge of duties; (ix) maintain accountability and transparency; (x) maintain responsiveness to the public, particularly to the weaker section; (xi) maintain courtesy and good behaviour with the public; (xii) take decisions solely in public interest and use or cause to use public resources efficiently, effectively and economically; (xiii) declare any private interests relating to his public duties and take steps

	<p>to resolve any conflicts in a way that protects the public interest;</p> <p>(xiv) not place himself under any financial or other obligations to any individual or organisation which may influence him in the performance of his official duties;</p> <p>(xv) not misuse his position as civil servant and not take decisions in order to derive financial or material benefits for himself, his family or his friends;</p> <p>(xvi) make choices, take decisions and make recommendations on merit alone;</p> <p>(xvii) act with fairness and impartiality and not discriminate against anyone, particularly the poor and the under-privileged sections of society;</p> <p>(xviii) refrain from doing anything which is or may be contrary to any law, rules, regulations and established practices;</p> <p>(xix) discipline in the discharge of his duties and be liable to implement the lawful orders duly communicated to him;</p> <p>(xx) maintain confidentiality in the performance of his official duties as required by any laws for the time being in force, particularly with regard to information, disclosure of which may prejudicially affect the sovereignty and integrity of India, the security of the State, strategic, scientific or economic interests of the State, friendly relation with foreign countries or lead to incitement of an offence or illegal or unlawful gain to any person;</p> <p>(xxi) perform and discharge his duties with the highest degree of professionalism and dedication to the best of his abilities.</p> <p>(2) (i) Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority;</p> <p>(ii) No Government servant shall, in the performance of his official duties, or in the exercise of powers conferred on him, act otherwise than in his best judgement except when he is acting under the direction of his official superior;</p> <p>(iii) The direction of the official superior shall ordinarily be in writing. Oral direction to subordinates shall be avoided, as far as possible. Where the</p>
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	<p>issue of oral direction becomes unavoidable, the official superior shall confirm it in writing immediately thereafter;</p> <p>(iv) A Government servant who has received oral direction from his official superior shall seek confirmation of the same in writing as early as possible, whereupon it shall be the duty of the official superior to confirm the direction in writing.</p> <p>Explanation I.- A Government servant who habitually fails to perform the task assigned to him within the time set for the purpose and with the quality of performance expected to him shall be deemed to be lacking in devotion to duty within the meaning the cause (ii) of sub-rule (1).</p> <p>Explanation II.- Nothing in clause (ii) of sub-rule (2) shall be construed as empowering a Government servant to evade his responsibilities by seeking instructions from, or approval of, a superior officer or authority when such instructions are not necessary under the scheme of distribution of powers and responsibilities.</p>
Rule3-A	<p>Promptness and Courtesy</p> <p>No Government servant shall-</p> <p>a) in the performance of his official duties, act in a discourteous manner; in his official dealings with the public or otherwise adopt dilatory tactics or willfully cause delays in disposal of the work assigned to him.</p>
3-B	<p>Observance of Government's policies</p> <p>Every Government servant shall at all times:</p> <p>(i) Act in accordance with the Government policies regarding age of marriage, preservation of environment, protection of wildlife and cultural heritage;</p> <p>(ii) Observe the Government's policies regarding prevention of crime against women.</p>
Rule3-C	<p>Prohibition of sexual harassment of working women</p> <p>1 No Government servant shall indulge in any act of sexual harassment of any woman at any workplace.</p> <p>2 Every Government servant who is in charge of a workplace shall take appropriate steps to prevent sexual harassment to any woman at the workplace.</p>

GID1below Rule 3-C	It shall be the duty of a 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.
GID2below Rule 3-C	It shall be the duty of a Government servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official superior promptly even though he might have subsequently been released on bail. Failure on the part of any Government servant to so 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 action that may be called for on the outcome of the Police case against him.
GID12below Rule 3-C	Conduct of a Government servant in relation to the proper maintenance of his family- ...In cases where a government servant is reported to have acted in a manner unbecoming of a Government servant, as for instance, by neglecting his wife and family, departmental action can be taken against him on that score without invoking any of the Conduct Rules...
GID21below Rule 3-C	Joint representations by Government servants should be viewed as subversive of discipline and such representations should not, therefore, be entertained. Every Government servant making a representation should do so separately and in his own name.
GID22below Rule 3-C	Observance of proper decorum by Government servants during the lunch-break
GID23below Rule 3-C	Acts and conducts which amount to misconduct

GIDs 26, 26-A, 26-B, 26-C, 26-D, 26-F etc. below Rule 3-C	Representation from Government servants on service matters
GIDs 30-A, 30-B, 30-C etc. below Rule 3-C	Requirement of taking prior permission by Government servants for leaving station-headquarters- The GID 30-C <i>inter alia</i> provides that Government servants are required to take prior permission before leaving for visits abroad. When such permission to visit abroad is sought, the Government servant is required to furnish information relating to the proposed and previous private visits as per the proforma prescribed vide DoPT's OM No. 11013/7/2004-Estt.(A) dated 5 th October 2004.
Rule 5	(Restrictions regarding) taking part in politics and elections
GID 6 below Rule 5	Political neutrality of Government servants
Rule 6	Joining of associations by Government servants No Government servant shall join or continue to be a member of an association the objects or activities of which are prejudicial to the interests of the sovereignty and integrity of India, or public order or morality.
Rule 7	Demonstration and strikes No Government servant shall- (i) engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the state, friendly relations with foreign States, public order, decency or morality, or which involves contempt of court, defamation or incitement to an offence, or (ii) resort to or in any way abet any form of strike, lock-out or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.

Rule 8	<p>Editing of a newspaper/periodical/Publication of a book/Social Networking</p> <p>(i) No Government servant shall, except with the previous sanction of the Government, own wholly or in part or conduct or participate in the editing or management of, any newspaper or other periodical publication or electronic media.</p> <p>(ii) No Government servant shall, except with the previous sanction of the Government or of the prescribed authority, or except in the bona-fide discharge of his duties, publish a book or participate in public media.</p> <p>(iii) A government servant publishing a book or participating in any public media shall at all times make it clear that the views expressed by him are his own and not that of Government.</p>
Rule 12	<p>Subscriptions</p> <p>No Government servant shall, except with the previous sanction of the Government or of the prescribed authority, ask for or accept contributions to, or otherwise associate himself with the raising of, any funds or other collections in cash or in kind in pursuance of any object whatsoever.</p>
Rule 13	Restrictions regarding acceptance of Gifts
Rule 13-A	<p>Dowry</p> <p>No Government servant shall-</p> <p>(i) give or take or abet the giving or taking of dowry; or</p> <p>(ii) demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be, any dowry.</p>
Rule 14	(Restrictions regarding) Public demonstrations in honour of Government servants
Rule 15	(Restrictions regarding) Private trade or employment
GID 15 below	Conditions for granting permission to hold elective office
Rule 15	
GID 16 below	Holding of elective office by Government servants in Co-operative Societies, etc.
Rule 15	
GIDs 18 and 19 below Rule 15	Sanction for holding an elective office under Rule 15(1)(c) of CCS (Conduct) Rules, 1964
Rule 15-A	Subletting and vacation of Government accommodation

Rule16	Investments,lendingandborrowing
Rule17	<p>Insolvencyandhabitualindebtedness</p> <p>AGovernmentservantshallmanagehisprivate affairs asto avoidhabitual indebtedness or insolvency. A Government servant against whom any legal proceeding is instituted for the recovery of any debt due from him or for adjudginghimasaninsolvent,shallforthwithreportthefullfactsofthe legal proceedingstotheGovernment.</p>
Rule18	<p>Movable, immovable and valuable property</p> <p>1) This sub-Rule provides that every Government servant shall on his first appointment to any service or post submit areturn ofhis assets and liabilities in such form as may be prescribed by the Government, giving the full particulars, as required under this sub-Rule.</p> <p>This sub-Rule further provides that every Government servant belonging to any service or holding any post included in Group 'A' and Group 'B' shall submitanannualreturninsuchformasmaybeprescribedbytheGovernment inthisregardgivingfullparticularsregardingtheimmovablepropertyinherited byhimorownedoracquiredbyhimorheldbyhimonleaseor mortgage either in his own name or in the name of any member of his family or in the name of any other person.</p> <p>2) No Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family:Provided that the previous sanction of the prescribed authority shall beobtained by the Government servant if any such transaction is with a person having official dealing with him.</p> <p>3) Where a Government servant enters into a transaction in respect of movable property either in his own name or in the name of the member of his family, he shall, within one month from the date of such transaction, report the same to the prescribed authority, if the value of such property exceeds two months' basic pay of the Government servant:</p> <p>Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is with a</p>

	<p>person having official dealings with him.</p> <p>The expression "movable property" includes-</p> <p>(i) jewellery, insurance policies, the annual premia of which exceeds 'two months' basic pay of the Government servant, shares, securities and debentures;</p> <p>(ii) all loans, whether secured or not, advanced or taken by the Government servant;</p> <p>(iii) motor cars, motor cycles, horses or any other means of conveyance; and</p> <p>(iv) refrigerators, radios, radiograms and television sets.</p>
GID 4 below Rule 18	Form of report standardized for cases involving purchase of land, construction of building and additions/alterations to an existing building
Rule/GID No.	Text of the Rule/GID in brief, or the important portion thereof, or the subject matter covered therein
GID 23 below Rule 18	Punitive action for failure to submit Annual Immovable Property Returns in time
Rule 18-A	Restrictions in relation to acquisition and disposal of immovable property outside India and transactions with foreigners, etc.
Rule 21	<p>(1) No Government servant shall enter into, or contract, a marriage with a person having a spouse living; and</p> <p>(2) No Government servant, having a spouse living, shall enter into, or contract, a marriage with any person:</p> <p>Provided that the Central Government may permit a Government servant to enter into, or contract, any such marriage as is referred to in clause (1) or clause (2), if it is satisfied that-</p> <p>(a) such marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage; and</p> <p>(b) there are other grounds for so doing.</p> <p>(3) A Government servant who has married or marries a person other than of India Nationality shall forthwith intimate the fact to the Government.</p>
GID 2 below Rule 21	Declaration to be obtained from new entrants (regarding marital status)
Rule 22	Consumption of intoxicating drinks and drugs

GID1 below Rule 22	Conviction under Prohibition Act
Rule22-A	Prohibition regarding employment of children below 14 years of age. No Government servant shall employ to work any child below the age of 14 years.

An abridged version of the CCS (Conduct) Rules, 1964 is available on the following web address at DoPT's website:

https://dopt.gov.in/sites/default/files/CCS_Conduct_Rules_1964_Updated_27Feb15_0.pdf

2.21 DISREGARD OF RULES AND INSTRUCTIONS

When an official persistently disregards rules or instructions, special steps should be taken to bring the matter to the notice of the Superior Authority.

2.22 DISMISSAL FOR INCOMPETANCY AND MISCONDUCT

Every employee in the office has to be aware that inefficiency, misconduct, irregular attendance, and indebtedness may at any time lead to his/her demotion or removal from service after appropriate action being taken against him/her in terms of the provisions under the CCS (Conduct) Rules, 1964 and the CCS (CCA) Rules, 1965.

2.23 SPEEDY DISPOSAL OF DISCIPLINARY CASES

The disciplinary cases against Government servants should be disposed off expeditiously. All officers who are entrusted with the conduct of disciplinary enquiries, particularly in cases of bribery and corruption, should bear constantly in mind the very great importance of securing a prompt investigation and speedy disposal of disciplinary cases. They should remember that while they should give all reasonable facilities to the accused to make their defense, they should confine themselves mainly to the essentials of the procedure prescribed under the CCS (Classification, Control and Appeal) Rules and that they should firmly resist any tendency on the part of the accused officers to adopt dilatory tactics. In suitable cases recourse may also be had to the public servant (Enquiries) Act, 1850 which gives power to the authorities appointed to hold enquiries to summon witnesses and to record their evidence on oath.

It should normally be possible for the disciplinary authority to take a final decision on the enquiry report within a period of three months. In cases where it is felt that it is not possible

to adhere to this time limit, a report may be submitted to the next higher authority indicating the additional period required and reasons for the same.

2.24 MISCONDUCT OF OFFICIALS

It is the duty of every reporting officer to bring to the notice of the Director General/ Principal Director of Audit disorderly conduct, irregular habit, or in subordination on the part of any official under their charge, and to submit after carefully investigating the matter, a full report through the next higher officer for the orders of the Director General/Principal Director of Audit.

Defaulting officials should be dealt with suitably and disciplinary action taken against them where necessary. If in any case, the next higher officer is of the view that for certain reasons the complaints lodged by the reporting officer against an official should not be pursued, the case should be submitted for the information and final orders of the Group officers concerned and the case dropped under the orders of the Director General/Principal Director of Audit.

2.25 ATTACHMENT OF PAY FOR REPAYMENT OF DEBT

- 2.25.1** When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the Officer receiving the attachment order to see that the proper deduction is made in response to such order from the pay of the Government servant concerned, and to keep a record of such deductions in Form GAR 22.
- 2.25.2** The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub section (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908), the extract of which is given in Rule 74 of Central Government Accounts (Receipt and payment) Rules, 1983.
- 2.25.3** When an attachment order is to be enforced against any member of the staff, an intimation shall be sent to the Administration Section so that an inquiry may be made in terms of Rule 17 of CCS (Conduct), Rules 1964 with a view to ascertain whether the financial position of the Government servant concerned has reached a stage at which confidence in him must be diminished, and if so, the question of taking appropriate disciplinary action against him should be considered.
- 2.25.4** Director General/ Principal Director of Audit is bound invariably and promptly to report to the C&AG, any misconduct on the part of an officer working under him. If the pay

of an officer be attached by order of Civil Court, the fact must immediately be reported to the C&AG and the explanation of the officer should be submitted with the report.

2.26 PRIVATE STUDIES/UNIVERSITY EXAMINATIONS

It is highly improper for anybody in the office to undertake any of the following activities without the written permission of the Director General/Principal Director of Audit.

- (i) Pursuing private studies;
- (ii) Attending evening classes in university or Colleges;
- (iii) Appearing at University examination

2.27 ISSUE OF CERTIFICATE TO MEMBERS OF STAFF

2.27.1 It is improper to give any certificates concerning the conduct, character, qualifications or service particulars of any present or past member of this office, except, when the giving of such certificates is specially enjoined on the AAO/Supervisor as a part of their normal official duties.

All requests for certificates from the staff should be forwarded to the Director/Dy. Director (Admn.) who will take the orders of the Director General/ Principal Director of Audit, wherever necessary.

2.27.2 No certificate or statement of fact concerning the character and service of non-Gazetted staff, present and past, should be given without written request indicating the purpose for which it is required, nor should it be issued before considering whether the certificate of statement might be made use of for a purpose other than that for which it has been asked for.

2.28 OFFICE COMMUNICATION PROTOCOLS FOR WHATSAPP AND TELEGRAM GROUPS

With the increasing integration of technology in the workplace, social chat platforms like WhatsApp and Telegram have become significant tools for communication. It has been noted that various groups, created by employees within this office and other offices, are being utilized as alternatives for quicker official communication and information sharing. In the absence of specific guidelines from the Government or the Comptroller and Auditor General (C&AG), the following broad points should be observed:

When using WhatsApp and Telegram groups for office communication, it is essential to maintain professionalism and respect among all members. These groups should be reserved exclusively for official updates and work-related discussions. Sharing sensitive or confidential information is strictly prohibited to ensure compliance with the Information Technology Act, 2000, and the Personal Data Protection Bill. Each member is responsible for their contributions and should avoid spamming the group with irrelevant messages.

To uphold official secrecy, confidential matters must be discussed in private messages rather than in group chats. Designating an administrator to oversee discussions can help maintain order, and regular reviews of group membership should be conducted to ensure relevance. Conflicts should be addressed privately before being escalated to the group. Participation in training on effective communication and data privacy is encouraged to foster a respectful and productive digital environment.

Important Note: It is crucial to remember that WhatsApp and Telegram groups are not official means of communication. Therefore, all formal communications, such as leave applications, station leave permissions, approvals, and the issuance of memos or instructions, must be conducted through official channels, specifically via official NIC email IDs.

OFFICE PROCEDURES

2.29 MAINTENANCE OF OFFICE MANUALS

The Administration Section is responsible for keeping this manual up to date. However, all sections of this office share collective responsibility for its maintenance and updates. Any changes that necessitate amendments to the provisions related to audit matters or other areas should be communicated to the Administration Section through the respective Director or Deputy Director. The OPM should be reviewed periodically to ensure its continued relevance. The following is the list of other Manuals maintained in this office:

Name of the Manual	Section responsible for maintenance
1) OAD Manual	Co-ordination Section
2) ITA Manual	ITA Section
3) Report Manual	Report Section

Against each Manual in the table above is shown the name of the section which is responsible for its up-keep and for the issue of correction slips once in every quarter, if found necessary.

The responsibility of acting as the nodal Section for bilingual printing of all the Manuals maintained in this office is entrusted to the Rajbhasha Section of this office. The Rajbhasha

I'm unable to read or access documents directly as you would like. However, I can help you create an index or table of contents based on text or information that you provide! If you could share the main headings or sections of the document along with their corresponding page numbers, I can format them into a structured index or table of contents for you.

Section should do the needful in this regard in coordination with the respective Wing/Section. The same would involve inter-alia receiving the updated/revised Manuals (in English) from the respective Wing/Section, forwarding the same to the Central Translation Bureau (CTB), Ministry of Home Affairs, New Delhi for translation, final editing of the translated material received from the CTB, forwarding the edited copy to the Establishment Section for printing of sample copy, proofreading of the sample copy and arranging diglot (bilingual) printing of the final copies through the Establishment Section.

The ITA Section will also be required to send the annual report to the Headquarters Office

regarding progress of revision/updating of Three (03) Audit Manuals (OPM Manual, OAD Audit Manual and Report Manual), in terms of the Headquarters Office's letter No. 169-PPG/20-2016 dated 30.06.2017, as per the time schedule stipulated therein. In order to enable the ITA Section to prepare and furnish this report to the Headquarters Office, all Sections in which the revision, compilation, and printing etc. of the Manuals has been taken up, should indicate in their quarterly report of arrears, the name of the Manual and progress of work done in each Manuals under the relevant heads prescribed above.

2.30 SUPPLY OF MANUALS

One copy of each manual will be supplied to the CAG's office as required in section 2.14.1 of the CAG's MSO (Admn.) Vol.-I.

2.31 DISTRIBUTION OF REGULATIONS, CODES AND MANUALS

The distribution of Codes and Manuals to all sections should be ensured by the sections responsible for its maintenance. The books of the Director General/Principal Director of Audit and the Group Officers will be kept up to date by their respective PA/PS/Sr. PS.

A complete list of books in its custody should be maintained by each section. The AAO/Supervisor will distribute the sectional books amongst the Sr. Ars./Ars. for reference. Assistant Audit Officer may allot the work of keeping the books supplied to the section up-to-date to one or more Sr. Auditors/Auditors. Whenever there is a change of incumbent, it is the duty of the incoming AAO/Supervisor to verify the stock of the books. In case of any discrepancy, the matter should at once be brought to the notice of the BO in charge. The AAO/Supervisor should also take census of the number of the books of Codes, Manuals etc. in his/her section/wing in every three months. A report on the census should be submitted to the Group Officer concerned through the BO. The census should be taken in April, July, October and January and the due dates for the submission of report noted in sectional Calendar of Returns.

2.32 CIRCULATION OF CORRECTION SLIPS THROUGH E-MAIL

A copy of every correction to the Regulations, Codes and Office Manuals may be circulated through e-mail to all concerned.

2.33 DISCONTINUANCE OF ESTABLISHED PROCEDURE

Any returns etc. which have been prescribed by a former Director General of Audit, or a Group Officer must not be discontinued without express orders of the Director General of Audit or Group Officer obtained in writing. No Sr. Audit Officer/Asstt. Audit Officer/Supervisor have authority to discontinue or alter any office procedure prescribed by the DGA/Pr. DA/Group Officer.

2.34 PROCEDURE TO BE FOLLOWED FOR ISSUE OF OFFICE ORDERS AND BRANCH ORDERS

2.34.1 Office Order

At present, the Office Orders/Orders are issued (as and when required) by several Sections (Administration, Central-Actg., Entitlements, Confidential) according to different subject matters related to the work of the respective Sections.

2.34.2 Branch Orders

Branch Orders may be issued from coordinating Sections in chronological order for each financial year by the Group Officer of the concerned Section/Wing. Each Branch Order should deal only with matters which have no bearing beyond the branch concerned.

2.35 CIRCULATION AND FILING OF OFFICE ORDERS RELATING TO OFFICE PROCEDURE

- i.** When a new order relating to office procedure is issued, it should be entered in the copy of Office Procedure Manual (maintained by the Administration) and copies of the orders should be circulated to all the Sections.
- ii.** When the Office Order are submitted for the approval of the Director General/Group Officer (Admn.), Administration Section should also consider the necessity of corrections to the Manual and put-up draft corrections, wherever necessary, along with the draft office order.
- iii.** The following instructions should be observed regarding the disposal of Office Orders and Branch Orders:
 - a) On receipt of an Office Order, Group Office Order, Branch Order, the AAO/Supvr. of the Section/Audit Party should record a note on the order showing what action he/she has taken/proposed to take.
 - b) After satisfying himself/herself that adequate action has been taken, the AAO/Supvr. should record a file order on each such order.

- c) The orders should be serially filed in the guard file.
- d) The guard file containing Office Order/Group Office Orders and Branch Orders should be inspected by the BO(s) at their monthly inspection. Any shortcoming noticed should be mentioned in the monthly arrears report.

2.36 INTERVIEW WITH THE DIRECTOR GENERAL OF AUDIT

No staff below the rank of Senior Audit Officer should solicit an interview with the Director General of Audit without a prior appointment through his/her Personal Secretary.

2.37 POSTINGS OF THE DIRECTORS/DEPUTY DIRECTORS¹¹

While postings of the Officers of the IA&AS at different levels are made by the Comptroller and Auditor General, the Director General/Principal Director of Audit is empowered to allocate the charges to them on condition that the work content of any charges is not modified, the reallocation of charges are made for good and sufficient reasons, to be intimated to headquarters office, and no change is made, without prior approval, to or from posts carrying a special pay. As regards local arrangements in vacancies for short duration, prior approval of headquarters office will have to be taken in cases involving payment of any additional remuneration.

2.38 TRANSFER OF CHARGE

2.38.1 Director General / Principal Director of Audit¹²

When a Director General / Principal Director of Audit is relieved either permanently or temporarily of the charge of his office, he will draw up and give for the information of his successor a memorandum setting out briefly the results of his special knowledge and experience of this office. The Director General/ Principal Director of Audit should prepare the memorandum in ten parts dealing with:

- (i) Matters relating to IA&AS officers
- (ii) Matters relating to Group 'B' officers;
- (iii) Establishment matters of a confidential nature;
- (iv) Establishment matters, not of a confidential nature;
- (v) Matters relating to central & local audit of non-commercial autonomous bodies etc;
- (vi) Matters relating to state commercial audit;

¹¹Authority: Para 1.14.1 CAG's MSO (Admn.) Vol. I.

¹²Authority: Para 1.19 CAG's MSO (Admn.) Vol. I.

- (vii) Matters relating to revenue audit;
- (viii) Matters relating to audit reports;
- (ix) Matters relating to O&M and Training, and
- (x) Matters relating to important outstanding paras of the reports of the Director General of Inspection.

The relieved officer will explain inter-alia in what respects the working of any of the sections of his office is defective or in arrears, indicate the state of the codes and manuals for the upkeep of which he is responsible, point out serious irregularities, if any, relating to the officers rendering accounts to his office, record a reference to any case where relations between audit and administration have been unsatisfactory and draw the attention of the relieving officer to all important pending cases that might require special scrutiny. He will give his successor a note containing his views regarding fitness of Sr. Audit Officers for continued officiate on or confirmation and discuss it with him referring to the relevant Annual Performance Appraisal Report. The fact that this has been done should be mentioned in the memorandum.

The relieved officer should also have the register of keys, valuables, secret documents, etc., checked by the relieving officer, hand over keys, etc. to him, get his acknowledgement on the register itself and state the fact in Part IV of the memorandum mentioned in paragraph.

The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 3.11.1 and within 3 months satisfy himself that he is fully apprised of all matters that concerns the effective and efficient administration of his office, and make a special report to the Comptroller and Auditor General of any defects of points of importance noticed by him.

2.38.2 Branch Officer¹³

Every Branch Officer proceeding on leave/transfer should prepare handing over report in the format No.1 appended to this manual as **Annexure-III**. A copy of the report shall be submitted through the Group Officer to the Director General/Principal Director of Audit.

Those in field parties need not fill up the handing over note in the above format but may furnish all the necessary details for the information of his successor/Group Officer/Director

¹³Authority: CAG's Circular No.5-O&M/84 No.223-O&M/23-81 dt.6.4.86

General/Principal Director of Audit according to the nature of Audit being conducted.

The handing over note received from the relieved officer should be carefully scrutinized by the relieving officer with a view to ensure early action being taken for the investigation and removal of defects brought to his notice and for consideration of other points mentioned in the note. A report of the results thus achieved should be submitted to the Director General /Principal Director of Audit by the relieving officer within six weeks of his taking over the charge. If he discovers, within the space of this period, any important defects or irregularities other than those brought forward in the handing over note of the relieved officer, he should report them also to the Director General/Principal Director of Audit.

Bills Section will be responsible for bringing the provisions of the above rules to the notice of every Group Officer joining the office on transfer from another office. Personal Assistant to Director/Dy. Director (Admn.) will bring particularly to the notice of both the relieving and the relieved Group Officers the orders regulating the writing up and the submission of Annual Performance Appraisal Reports.

2.38.3 Assistant Audit Officer/Supervisor

Every Assistant Audit Officer proceeding on leave/transfer should prepare handing over report in the format provided in **Annexure-III** appended to this manual. The reports should be kept in the custody of respective Group Officer.

2.38.4 Assistant Supervisor/Sr. Auditor/Auditor

Every Assistant Supervisor/Sr. Auditor/Auditor, while making over charge of his duties to another should prepare a memorandum of cases or papers etc., which are in arrears or which require the special attention of his successor, and of any important points relating to the charge of his work, with a view to enabling the latter to understand the position thoroughly. A list of papers, other documents, etc., handed over should also be prepared in detail and attached to the memorandum, which after signature by the relieving Officer, should be submitted to the Branch Officer in charge of the section for his information and orders. A list of the items of stationery/stores should also be made and a copy be endorsed to the Stores/Stationery in-charge for information so that the items may be shown as transferred to the incumbent in the issue registers.

2.39 GIVING INFORMATION TO OUTSIDERS

A government servant may not, unless generally or specially empowered by the Government in this behalf, communicate directly or indirectly to government servant belonging to other department or to non-official persons or to the Press any document or information which has come to his/her possession in the course of his/her public duties or has been prepared or collected by him/her in the course of those duties whether from official sources or otherwise. No government servant should quote or copy in his/her representation, appeal etc. Government circulars including those marked “SECRET”, notes, and other information from files which he or she is ordinarily not expected to have seen or have retained. Communication of such documents or information to and their retention by unauthorized persons and their use in furtherance of personal interest are not only objectionable but also constitute an offence under **Section 5 of the Official Secrets Act**. A government servant contravening the provision of the above Act renders himself/herself liable to prosecution and also to be dealt with departmentally under the relevant disciplinary rules.

2.40 LIST OF SECURITY ‘DOs’ and ‘DON’Ts’

2.40.1 DOs

- i.** DO read and ensure that your subordinate staff too have read all security standing instructions. DO ensure at all times the physical security of:
 - (a) your room;
 - (b) your documents;
 - (c) your safes and almirahs;
 - (d) your seals; and
 - (e) your operating and duplicate keys.
- ii.** DO ensure that on closing down for the day, nothing to prejudice security is left lying about in your office.
- iii.** DO make sure of the identity of the visitor first and then give him just what he/she needs to know to discharge his/her duty.
- iv.** DO ensure that 'Top Secret' matter is adequately safeguarded at all times and that all accountable classified documents are entered in a register which is regularly checked.
- v.** DO ensure that knowledge of classified matters is confined only to individuals who are duty-bound to do it or know it.

- vi.** DO ensure that your employees' character and antecedents have been properly verified before employment.
- vii.** DO ensure that all security wastepaper is burnt daily under proper supervision.
- viii.** DO report at once to your Security Officer if you observe any breach of security in your office or elsewhere.

2.40.2 DON'Ts

- i.** Don't go about blind. If everyone is on the lookout for security breaches or practices that endanger security and report at once, any loophole or malpractices that come to notice, then security would be assured.
- ii.** Don't hesitate to have the identity of an unknown visitor established before you pass on any classified information to him.
- iii.** Don't leave your room with secret papers lying on your desk. Lock them up even if you leave your room for a short period.
- iv.** Don't take official documents home. If you have to, don't forget that the burden of their security is your personal responsibility.
- v.** Don't have classified maps, graphs, charts, photographs, etc. displayed openly on the walls in your office. Keep them covered or locked.
- vi.** Don't encourage rumors and garrulity by anyone. On the contrary, suppress them firmly.
- vii.** Don't throw secret papers into the wastepaper basket. Tear such papers into small bits and ensure that all the wastepaper from your room is collected and burnt before shutting up.
- viii.** Don't put your neck into a noose by signing receipts for 'Secret' papers without careful scrutiny.
- ix.** Don't keep spare 'Secret' papers unless you must. Destroy all drafts, dictation, rough notes, spare copies, and other secret papers when they are no longer wanted.
- x.** Don't forget to destroy all drafts, rough notes, spare copies, steno's notes, carbons, etc., when you get your fair copy ready.
- xi.** Don't leave your room unlocked or unwatched at any time.
- xii.** Don't send 'secret' papers through MTS unless they are locked in boxes or sealed in double covers.

- xiii.** Don't make notes on 'Secret' subject in your diary. If you must, destroy the notes as soon as possible.
- xiv.** Don't discuss secret subjects on the phone which is a public service, not a secret service.
- xv.** Don't fully close the safes, cupboards unless they are locked. A closed safe may give the impression that it is locked while it is not.
- xvi.** Don't forget your keys. Security depends on the safe custody of keys.
- xvii.** Don't write official secrets in your private letters. Remember the Official Secrets Act.
- xviii.** Don't talk about your work, either in your office except where you have to or at home. Avoid temptation to talk about the secret when you deal with people; they will not be impressed; on the contrary they will know that you are betraying Security Secrets.
- xix.** Don't sign receipts for secret papers through files.
- xx.** Don't give loose papers to MTS to carry.
- xxi.** Don't omit the security markings from the papers you are dealing with.

2.41 APPROACH BY GOVERNMENT SERVANTS TO FOREIGN ORGANISATIONS FOR FINANCIAL ASSISTANCE OR VISITING A FOREIGN COUNTRY OR ATTENDING A COURSE ABROAD

No government servant should approach directly or indirectly any foreign organization for financial assistance for visiting a foreign country or attending a course abroad without the previous concurrence of the Ministry of External Affairs.

2.42 PERMISSION FOR FUTURE STUDIES¹⁴

- i. Prior permission of the competent authority should be obtained by the government servants before joining educational Institutions, outside normal office hours, for further studies. The permission to attend educational institutions outside office hours carries with it necessary permission to sit for the requisite examination also. No separate permission is, therefore, necessary for taking such examinations.
- ii. Prior permission is also necessary when a government servant intends to take any examination without attending classes.
- iii. In both cases, however, permission is granted subject to the condition that it does not

¹⁴(Authority: Government of India, Ministry of Home Affairs OM No.130/54-Ests. (A).II dated 28.02.55 and C&AG Office's endorsement No.1145-NGE.II/15-55 dated 23.03.55)

interfere with the official duties of the government servant concerned and it can be withdrawn at any time without assigning any reason therefor.

- iv. The question of grant of leave for taking examination to the official concerned should be considered separately in each case on its merits.
- v. The government servants willing to undertake such studies/courses are advised to ascertain the recognition/genuineness of the Board/University/Educational Institution concerned, in their own interest, as studies/courses undertaken from recognized/genuine Boards/Universities/Educational Institutions only will be taken into cognizance by the office, after getting the authenticity of the certificates ascertained from the certificate issuing authorities.

2.43 ACCEPTANCE OF EMPLOYMENT ELSEWHERE WHILE ON DUTY OR ON LEAVE OF ANY KIND

A Government servant shall not take up any service or employment elsewhere including the setting up of a private professional practice as Accountant, Consultant etc. without obtaining the previous sanction of competent (Appointing) Authority.

- (a) No Government servant while on leave, other than leave preparatory to retirement, shall ordinarily be permitted to take up any other service or employment.
- (b) If grant of such permission is considered desirable in any exceptional case, the Government servant may have his services transferred temporarily from his parent office to the office in which he is permitted to take up service or employment or may be required to resign his appointment before taking up any other service or employment.
- (c) Government servant while on leave preparatory to retirement shall not be permitted to take up private employment. He may, however, be permitted to take up employment with a public sector undertaking or a body referred to in clause (a) of sub rule (2) of Rule 38 of FRSR Part-III, Leave Rules.

Sanction to private employment during leave preparatory to retirement is not ordinarily refused if the private employment is not prima facie objectionable provided that the Government servant clearly understands that in no case will he be allowed, after the grant of such sanction to return to Government service unless he is recalled to duty in the public interest.

2.44 LIABILITY FOR SERVICE OUTSIDE DELHI¹⁵

All officers and officials are liable to be transferred out of Delhi if any portion of the office moves elsewhere or if any work done in this office is transferred to another office. All appointments are, therefore, be made on this express condition and a declaration to this effect should invariably be obtained in each case and recorded in the personal file of the individual concerned.

Transfers of AAO from one office to another office are not ordinarily made. They are, however, liable, like all other Central Government servants, to be transferred from one office to another subject to the provision of FR 15. The Department may transfer such persons to any other office within the Indian Audit and Accounts Department or to any other office under the Central Government on such terms and conditions as may be determined in each case.

2.45 DEPARTMENTAL ENQUIRY IN CASES OF FRAUD AND EMBEZZLEMENT OF GOVERNMENT MONEY

The procedure prescribed for the conduct of departmental proceedings and prosecution for the enforcement of responsibility for losses sustained by Government through fraud or negligence on the part of Government servants is laid down in the instructions embodied in Rule 21 and Appendix I to the General Financial Rules (Revised and Enlarged), 2017.

2.46 ALLOWING STAFF TO ENROLL THEMSELVES IN THE INDIAN TERRITORIAL FORCE

2.46.1 In view of the importance of the Territorial Army for the adequate defense of the country, it has been decided that while the personnel holding essential key posts should not be permitted to join Territorial Army, no impediments should ordinarily be placed in the way of other Civil Government servants wishing to join Territorial Army¹⁶. Applications for permission to join the Territorial Army from government servants, who can be released in an emergency without affecting the minimum essential functions of an office, should not be withheld.

2.46.2 As far as possible, it is envisaged that the normal period of Training shall be outside office hours. However, if the government servant is required to undergo training during

¹⁵Authority: Para 5.10.2 of the CAG's MSO(Admn.) Vol.I.

¹⁶(Authority: Government of India, Department of Personnel and Administrative Reforms OM No.2/92/73-Ests (D) dated 02.08.75 – CAG's endorsement No.2500- NGE.II/51-75-I dated 29.11.76)

office hours, the period of training shall be treated as duty. If as a member of the Home Guard Organization the government servant is required to perform any duties and functions apart from training, during office hours, the period of absence shall be treated as special casual leave. The government servant concerned shall be permitted to receive in addition to their civil pay and allowances, as may be paid to them under the Home Guard Rules. They shall not, therefore, be given any TA/DA separately for the training period or for the performance of any other duty which they are required to perform as member of the Home Guard organization.

2.46.3 The name of the persons recruited to the post of MTS in accordance with the revised recruitment Rules, may be sent by the employing officer/department to the concerned Commandant General, Home Guards of the respective State /U.Ts. The terms and conditions of the Home Guards Training would be governed by such instructions as are laid down from time to time by the Director General, Civil Defence.

2.46.4 The period of absence of Central Government servants for participation in the All India Home Guards and Civil Defence Professional and Sports meet should be treated as duty¹⁷. The persons concerned are entitled to TA and DA as applicable to the Members of the State Home Guards.

2.47 REPLY TO THE REPRESENTATIONS OF STAFF¹⁸

The Director General of Audit/Group Officer (Admn.) will see that official replies to representations of the staff are strictly relevant to the subject matters of the representation and are worded in appropriate language so as to avoid remarks of a personal nature which are likely to give offence.

2.48 USE OF HINDI IN REPLIES¹⁹ TO REPRESENTATIONS, APPLICATIONS AND PETITIONS ETC.

Representations, Applications, Petitions etc. from government servants in Hindi may be replied to in Hindi as far as possible. Where reply is sent in English for reasons of convenience or other reasons, a Hindi translation should be furnished, if possible.

¹⁷(Authority: Headquarters Office's letter No.2557-NGE.I/6-70 dated 31.11.1970)

¹⁸(Authority: Headquarters Office's Confidential D.O.No.2273-NGE/480-45 dated 12.11.45)

¹⁹(Authority: GoI, MHA OM No.3/86/63-OL dated 27.09.63)

2.49 REPRESENTATION FROM GOVERNMENT SERVANTS ON SERVICE MATTERS²⁰

Some government servants are in the habit of sending copies of their representations to outside authorities also i.e., authorities who are not directly concerned with the consideration of representations (i.e., other Hon'ble Ministers, Secretary, Member of Parliament etc.). This is a most objectionable practice contrary to official propriety and subversive of good discipline and, therefore, all government servants are expected scrupulously to eschew this practice.

Quotation by a Government servant in his representation to the Head of office, or Head of Department or President of India or from any letter, circular or office memorandum or from the notes on any file, to which he is not authorized to have access, or which he is not authorized to keep in his personal custody or for personal proposes, shall amount to unauthorized communication of information.

The Department of Personnel and Training has issued various instructions from time on redressal of grievances filed by Government servants on service matters. These instructions are broadly categorized as under:

- a) Representation from Government servant on service matters
- b) Redressal of grievances – Recourse to courts of law by Government servant

2.49.1 Representation from Government servant on service matters²¹

Whenever, in any matter connected with his service rights or conditions, a Government servant wishes to press a claim or to seek redressal of a grievance, the proper course for him is to address his immediate official superior, or the Head of Office, or such other authority at the appropriate level who is competent to deal with the matter in the organization.

2.49.2 Action By the Authorities On The Representations From Government Servants On Service Matters²²

Sl. No.	Type of representation/ grievance	Action by the authorities
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²⁰DOPT OM No-1667545596919 dated 23.09.2022

²¹ DoPT OM No: No. 118/52-Ests. Dated: 30/4/1952 and OM No: F. No. 11013/08/2013-Estt(A-III) Dated: 31/8/2015

²²DoPT OM No: No. 25/34/68-Estt (A) Dated: 20/12/1968

1	(i) Representations/complaints regarding non-payment of salary/allowances other dues. (ii) Representations on other service matters.	If the individual has not received a reply thereto within a month of its submission, he could address or ask for an interview with the next higher officer for redress of his grievances. Such superior officers should immediately send for the papers and take such action as may be called for, without delay.
2	Representations against the orders of the immediate superior authority	These types of representations would be made generally only in cases where there is no provision under the statutory rules or orders for making appeals or petitions. Such representations also should be dealt with as expeditiously as possible. The provisions of the Sl. No. 1 above would apply to such representations also but not to later representations made by the same Government servant on the same subject after his earlier representation has been disposed off appropriately.
3	Appeals and petitions under statutory rules and orders (e.g. Classification, Control and Appeal Rules and the petition instructions)	Although the relevant rules or orders do not prescribe a time limit for disposing of appeals and petitions by the competent authority, it should be ensured that all such appeals and petitions receive prompt attention and are disposed of within a reasonable time. If it is anticipated that an appeal or a petition cannot be disposed of within a month of its submission, an acknowledgement or an interim reply should be sent to the individual within a month.

2.49.3 Representations Directly to The Higher Authorities By-Passing The Prescribed Channel Of Communication

- I. ²³It is observed that there is an increasing tendency on the part of officers at different levels to by-pass the prescribed channels of representation and write directly to the high functionaries totally ignoring the prescribed channels. The problem is more acute in large Departments where often very junior employees at clerical level address multiple representatives to the Minister, Prime Minister and other functionaries. Apart from individual representations, the service unions have also developed a tendency to write to the Ministers and Prime Minister on individual grievance. Some of these representations are often forwarded through Members of Parliament, in violation of Rule 20 of the CCS (Conduct) Rules, 1964.
- II. ²⁴DoPT is also receiving a number of representations on service matters addressed to Prime Minister/ Minister/ Secretary (P) and other higher authorities/officers directly from the Government servants including the officers/ officials of paramilitary forces and Army personnel.
- III. ²⁵In view of adequate instructions being available in the matter of submission of representations by the Government servants and treatment of the representations by the authorities concerned, submission of representations directly to higher authorities bypassing the prescribed channel of communication, has to be viewed seriously and appropriate disciplinary action should be taken against those who violate these instructions as it can rightly be treated as an unbecoming conduct attracting the provisions of Rule 3 (1)(iii) of the CCS (Conduct) Rules, 1964. It is clarified that this would include all forms of communications including through e-mails or public grievances portal etc.

2.49.4 Treatment Of Advance Copies Of Representations So Received Should Be Governed By The Following General Principles²⁶

- a) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored or rejected summarily on that ground, the reasons being communicated briefly to the Government servants. If the Government servant persists in this prematurely addressing the higher authorities, suitable disciplinary action should be taken

²³ DoPT OM No: No. 11013/7/99-Estt. A Dated: 1/11/1999 and OM No: No.11013/08/2013-Estt.(A)-III Dated: 6/6/2013

²⁴ DoPT OM No: No.11013/08/2013-Estt.(A)-III Dated: 6/6/2013 and OM No: F. No. 11013/08/2013-Estt(A-III) Dated: 31/8/2015

²⁵ DoPT OM No: No. 11013/7/99-Estt. A Dated: 1/11/1999; OM No: No.11013/08/2013-Estt.(A)-III Dated: 6/6/2013 and OM No: F. No. 11013/08/2013-Estt(A-III) Dated: 31/8/2015

²⁶DoPT OM No: No. 118/52-Ests. Dated: 30/4/1952

against him.

- b) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed and exhausted, it should be examined to ascertain whether on the facts as stated, some grounds for interference or for further consideration, prima facie exist. Where no such grounds appear, the representation may be ignored or summarily rejected, the reasons being communicated briefly to the Government servant.
- c) Even where some grounds for interference or further consideration appear to exist, the appropriate lower authority should be asked within a reasonable time, to forward the original representation, with its report and comments on the points urged. There is ordinarily no justification for the passing of any orders on any representation without thus ascertaining the comments of the appropriate lower authority.

2.49.5 Representation From The Relatives Of Government Servant²⁷

Relatives of a Government servant sometimes make representations concerning service matters affecting the Government servant. This is done in some cases in the hope of reviving a representation which the Government servant had himself made and which had been turned down. In some cases, this procedure is resorted to in order to get round the requirement that the Government servant should submit his representation through his official superiors. The practice is obviously undesirable and should be strongly discouraged. It has accordingly been

decided that no notice should be taken of a representation on service matters submitted by a relative of a government servant. The only exceptions may be 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.

2.49.6 Disciplinary Action On Violation Of These Instructions²⁸

Appropriate disciplinary action may be taken against those who violate these instructions.

2.49.7 Redressal Of Grievances – Recourse Of Courts Of Law By Government Servant²⁹

²⁷ DoPT OM No: 25/21/63-Ests.(A) Dated: 19/9/1963

²⁸ DoPT OM No: No. 11013/7/99-Estt. A Dated: 1/11/1999 and OM No: No.11013/08/2013-Estt.(A)-III Dated: 6/6/2013

²⁹ DoPT OM No: No. 25/3/59-Ests. (A) Dated: 21/4/1959 and OM No: No. 25/29/63-Ests-(A) Dated: 26/11/1963

- a) Government servants seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline, first exhaust the normal official channel of redress before they take the issue to a court of Law.
- b) Where, however, permission to sue Government in a court of Law for the redress of such grievances is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may be informed that such permission is not necessary.

2.50 INTERNAL COMPLAINTS COMMITTEE (ICC) FOR PREVENTION OF SEXUAL HARASSMENT AT THE WORKPLACE.

In accordance with Rule 3-C of the CCS (Conduct) Rules, 1964, it is imperative that no Government servant engages in any act of sexual harassment against any woman in the workplace. All Government servants in charge of the workplace are responsible for implementing appropriate measures to prevent such harassment.

To uphold this policy, our office has established an Internal Complaints Committee (ICC). The ICC is tasked with addressing complaints of sexual harassment and ensuring a safe working environment for all employees.

The guidelines for the prevention of sexual harassment and the mechanism for addressing complaints are detailed in the Department of Personnel and Training's (DoPT) Office Memorandum No. 11013/2/2014-Estt. (A-III) dated February 2, 2015, and further disseminated through CAG Office Memo No. 14-Staff Entitlement (Rules)/A.R. 4-2015 dated February 13, 2015.

Additionally, an annual report on cases of sexual harassment against working women must be submitted to this office during the second week of April each year, using the revised proforma attached as **Annexure A** of the DoPT circular.

The ICC is required to be chaired by a woman, with at least 50% of its members being women. The term for ICC members is three years from the date of their nomination.

In the event that an ICC member is found to have violated the law, been convicted of a crime, or been found guilty in a disciplinary proceeding, they may be removed from the committee. The employer will then nominate a new member to fill any vacancy.

Current Composition of the ICC for this office is composed of the following members:

Ms. Jyoti Chaurasia, Director – Chairperson

Ms. Sindhu P. Raju, Sr. Audit Officer – Member

Ms. Margret Sukrita Kujur, Sr. Audit Officer – Member

Sh. Vijay Kumar-III, Sr. Audit Officer – Member

Dr. Upasana Singh, Member (AIWC) – External Member

All employees are expected to familiarize themselves with these guidelines and cooperate fully with the ICC in its efforts to maintain a harassment-free workplace.

2.51 SECURITY OF OFFICE FURNITURE AND FIXTURES/COMPUTERS

With a view to ensuring the security of the office articles i.e., electrical fittings, furniture etc. in different rooms as well as of the Server Room of this office, the following instructions should be strictly followed:

- (i) At the closure of the office at 5:30 PM, the security personnel in-charge i.e. Caretaker, of different floors of the office building should give frequent rounds in their respective floors at short intervals to see which sections are empty and should close it up. Before closing a room, they should examine it to see whether the furniture in its place is all right.
- (ii) If any member/members of staff is/are engaged in working in any section after 5:30 PM with the permission of the competent authority, the persons(s) leaving the section should inform the security personnel allotted for the floor about the approximate time of his/her leaving, so that the security personnel may come at that time to close the room. The security personnel should examine the room in his/her presence and shut the door.
- (iii) The cleaning staff, when cleaning the room in the morning, should keep notes of the articles in the rooms and their work of cleaning will be supervised by the person allotted for such duty. After cleaning all the rooms, the security personnel should take charge of the room from them.
- (iv) Sometime before the opening of the office, i.e., from 7:00 AM to 9:00 AM, the security personnel should also examine the rooms to see whether everything in them is in their proper

place;

(v) In case any loss of articles comes to the notice of the Caretaker during their examination of the rooms/open space, they should immediately report the fact to the Sr. AO (Establishment Section). The Sr. AO (Establishment Section), in turn, should submit a detailed report to the Group Officer (Administration) stating the cause and responsibility for the loss. Thereafter, the Group Officer should submit a detailed report to the Director General/Principal Director, if required.

2.52 PAPER OF LETTER HEAD/REGISTERS NOT TO BE REMOVED FROM THE OFFICE

Under no circumstances should secret and confidential papers be permitted to be taken outside/home. Office papers including letter heads/registers/files may be taken for official work by AAO/Supervisor only with the prior permission of the Group Officer.

2.53 MISSING PAPER(S) / DOCUMENTS/FILES

When any files, papers or other documents are found to be missing, the matter should at once be brought to the notice of the BO/GO concerned. The AAO/Supervisor concerned is responsible for seeing that this is done as soon as any loss comes to his/her notice. Loss of Government files and other documents will be viewed as a serious matter. The responsibility for their loss will be fixed by the BO concerned under the orders of the respective Group Officer and necessary disciplinary action will have to be taken against the person(s) at fault. However, before initiating any action in this regard, a 'Search Committee' generally comprising three members of Officers/Staff should be formed to trace out the missing papers/documents.

2.54 PAPER/INFORMATION CALLED FOR BY GAZETTED OFFICERS-IN-CHARGE OF OTHER SECTIONS/WINGS

When calls for papers and reference or queries are made to a section by any other officer or by other section(s)/wing(s), the AAO/Supervisor concerned should bring this to the notice of the BO and information/papers should be furnished through the BO at the earliest.

2.55 LIST OF WORK DONE IN DIFFERENT BRANCHES/SECTIONS

Each section should have an up-to-date list showing the Sections and Wings into which the office is divided, and the nature of work done in each section or wing. The Administration

Section will be responsible for notifying changes in the list, as and when necessary, and intimate necessary changes to the Sections for this purpose. A consolidated list of work done in different branches of this office is required to be updated from time to time by the Administration Section.

2.56 PROCEDURE FOR HANDING OVER RECORDS DUE TO TRANSFER OF WORK FROM ONE SECTION TO ANOTHER

In cases of transfer of work from one section to another, all registers and documents handed over should be correctly listed, acknowledged by the receiving Section, and properly maintained as an important document by the AAO/Supervisor of the Section from which the work goes. Additionally, the Branch Officers of both sections should oversee the transfer process to ensure it meets the satisfaction of all parties involved. The section which takes charge of the work shall be fully responsible for the work taken over. For any deviation resulting in the missing of records, responsibility should be fixed after observing normal procedure.

2.57 DISTRIBUTION OF ESTABLISHMENT

The sanctioned strength of each wing or section will be available in the Administration Section as well as in the Sections concerned. Any change in the strength will be intimated by the Administration Section to the Section(s) concerned. The work done by each wing or section will be found in the list of items of work done in the Section as modified from time to time under office order(s). Any change in the work done by any section will require the approval of the Director General/Principal Director. Every section should maintain a register (Duty Register) showing distribution of work of the section amongst the various Asstt. Supvrs./Sr. Ars./Sr. Hindi Translator/Jr. Hindi Translator/Ars./ Stenographer/DEOs/Clerks/MTS with the approval of the BO, or the Group Officer, where there is no BO. Each and every official should put their full signature with dates against allotment of the work recorded in the register. Whenever there is a change of incumbency in the section, necessary particulars in respect of the new one should be entered in the register with the approval of BO or the Group Officer, as applicable.

The charges of the AAO/Supvr. should also be recorded in this register and detailed particulars of charge number 1, 2, 3 etc. should be entered in the register with the approval of the Group Officer. Whenever there is a change of incumbency of the AAO/Supvr. of the Section, the

Register should be handed over to the successor, a specific mention of the fact being made in the handing over report. One copy of such approved duty Distribution List should be sent to the Administration Section for record purposes. Any change in respect of the duties amongst the Asstt. Supervisors./Sr. Ars/Sr. Hindi Translator/Jr. Hindi Translator/Ars./Stenographer/DEOs/Clerks/MTS and Sectional Supervisory Officer(s) should be got finally approved by the Group Officer concerned and intimated to the Administration Section forthwith.

2.58 COORDINATION BETWEEN SECTIONS

No decision affecting sections not under his/her charge should be taken by a BO without obtaining the approval of the Director General/Principal Director or Group Officer, as the case may be.

2.59 ECONOMY OF STATIONERY

It is important to use stationery economically to enhance efficiency and reduce costs. Efforts to prioritize digital alternatives, print double-sided when necessary, and utilize scrap paper for notes etc. should be made to ensure optimal use of stationary items.

Notes should be printed/written on both sides of the paper. Normally, office copies should not be typed again where the draft itself is quite legible and does not contain many corrections. As far as possible and practicable, used envelopes should be recycled for use. All envelopes fastened with slips should be opened by cutting the slips, and not the flaps, for being used again. Similarly, all envelopes issued by the office should be issued with similar slips attached with the same object. New envelopes must not be used as long as used ones are available in good order. Envelopes received by the Gazetted Officers should, after opening, be sent to the Record Section for further use.³⁰

In issuing Office Orders, it should be indicated whether these are required to be circulated to all sections of this office or to a Group only, the approximate number of hard copies to be made should be mentioned in the manuscript orders in each case. This will be done by recording a list of circulation below each office/branch order indicating specifically the officer/section to which the order should be circulated, noting the number of copies against each. **The number**

³⁰ Authority: Government of India, Ministry of Finance OM No. F.7 (15)-E (Coord)/79 dated 16.08.79 (Sl.No.3 of Appendix 3 of Delegation of Financial Powers Rules

of hard copies of office/branch orders, circulars etc. should be reduced to the minimum necessity by circulating the same through NIC mail to the respective Sections/Wings and to the officials through their personal email address.

The Store In-charge (Establishment Section) of the office should take particular care to see that the issue of stationery stores, including papers etc., is restricted to the barest needs of the indenting section.³¹

2.60 ELIMINATION OF UNNECESSARY WORK

To eliminate unnecessary work, the following rules inter-alia should be observed:

- i) Correspondence should be made only when it serves a definite and useful purpose. Copies of orders or Notification issued by a Wing should not be sent to other Wings or Branch Offices unless they are likely to be relevant or useful to them;
- ii) All correspondence should be worded as concisely as possible but not at the expense of intelligibility. The object is to cultivate the utmost brevity and clarity of expression and to avoid all redundant materials,
- iii) Office noting should be reduced to the minimum necessity in order to ensure that a case reaches the Officer competent to pass orders as early as possible,
- iv) An abbreviated form of letter should be written whenever possible. In writing notes, a repetition of the facts of any case already narrated in an inward letter should ordinarily be avoided. The Officer to whom the case will be put up is expected to read the correspondence in original. A brief reference to the relevant page of the correspondence portion of the file should be enough. A précis should be prepared only when a large number of correspondences are involved, and the case is going to be put up to the Director General/Pr. Director for orders.

2.61 NOTEBOOKS

To minimize the omissions due to transfer of staff, Asstt. Supvr./Sr. Ars./Ars. and AAO/Supvr. should maintain a Notebook to record the points he/she has to watch as well as note all orders etc. which are not required to be noted in any other prescribed Manual or Sectional Register. Full particulars relating to the work done by the Asstt. Supvr./Sr. Ar./Ar. and particulars of documents etc. which are to be sent to other sections of the office and also of those which are to be received by him/her from other sections or offices, as noted in the Calendar of Returns,

³¹Authority: CAG's Office's letter No.135-NGE.I/19-59 dated 23.01.59

should also be recorded in this Notebook. The Asstt. Supvr./Sr. Ar./Ar. shall consult the Notebook every now and then to make sure that all action which is required to be taken by him/her has actually been taken. Whenever there is a change in the incumbency, the Notebook should be passed on by the outgoing Asstt. Supvr./Sr.Ar./Ar. to his/her successor for use and maintenance. A register shall be maintained in each section in a prescribed form showing the number of Notebook maintained and the persons maintaining them. The form is annexed as **Annexure IV.**

The name of the person maintaining the Notebook, the date from which he/she maintains it should be noted on a separate page and the designation of his/her post or particulars of duties should be shown prominently on the outer side of the cover, while on the inner side, Columns should be opened for the dated initials of the AAO/Supvr. at each review. The Notebook should be reviewed by the AAO/Supvr. under their dated initial on the first working day of each month and by BO on the first working day of each quarter with the Sectional Register referred to above. These dates should be entered in the Calendar of Returns of each Section.

All the pages of the Notebook should be numbered as soon as it is brought into use and there should be an index. The Notebook need not contain any note of orders, which are already manualized.

2.62 CALENDAR OF RETURNS

Each Section of the office should maintain a Calendar of Returns in Form No. SY 264 showing the due and actual date of dispatch of returns, submission to the BO of returns and other items of work and receipt of returns etc.

The Calendar of Returns (COR) should be maintained in the following manner: It should be divided into four sections as under:

- Section I:** Return due from the section to outside authorities
- Section II:** Returns and other items of work due for submission to Group Officer/BO and other sections of the office
- Section III:** Returns due from other section of this office
- Section IV:** Occasional items.

Under each section, there should be the following sub-sections:

- i) Annual
- ii) Half-yearly
- iii) Quarterly
- iv) Monthly
- v) Weekly

Note:

1. All inward returns from other sections of the office, the receipt of which is not watched through one of the existing registers should be entered in the Calendar of Returns.
2. The Calendar of Returns should be submitted once a week to the BO in-charge without fail by the AAO/Supvr. for review and the result of review should be placed on record.
3. The BO should test-check the dates at the time of every submission. This test check should be conducted in such a manner as to bring each item of the Calendar of Returns under such test check once a year. The fact of conducting such test-check indicating the relevant items should be clearly recorded by the BO in the Calendar of Return.
4. The Calendar of Returns of each section should be submitted to the respective Group Officer at the end of each month, who will review the position as per Para 1.15 of MSO (Admn) Vol. I and ensure that the concerned BO has recorded the test-check of item properly.
5. The sectional Calendar of Returns should be periodically reviewed by the AAO/Supvr. with a view to set right the defects pointed out.
6. AAO/Supvrs. should record a certificate to the effect that all the returns as per the previous Calendar have been brought forward without omission in the new Calendar of Returns to be opened.
7. The AAOs/Supvrs. will be personally responsible for the correct exhibition of the outstanding items at the time of submission of the Calendar of Returns to the BO or Group Officer.
8. AAO/Supvr. should examine the Calendar of Returns daily and will be held personally responsible for any delay. He/she should keep it corrected with reference to orders prescribing the submission of new returns or canceling returns already submitted under this arrangement. The due dates for returns should not be lost sight of and AAO/Supvr. should see that the returns are not only prepared but also dispatched by the due dates.
9. Ordinarily, the Returns are to be completed and passed by the BO a day or two in

advance of the due dates. It is only in unavoidable cases, as for instance when any information is found wanting, that their completion is to be held over till the specific period/date.

10. When the due date for the submission of a return to an authority in or outside this office falls on a holiday, the return may, in the absence of special orders, be submitted one day later.

2.63 DATING INITIALS

Whenever it is necessary for anyone to initial any document or register, the initials must invariably be dated.

2.64 RESPONSIBILITIES ON TAKING CHARGE³²

Every Sr. Audit Officer, AAO/Supvr./Asstt. Supvr./Sr. Ar./Ar./DEO or Clerk, when taking over charge of his/her duties from another, is expected to ascertain whether the work is absolutely up-to- date and to report at once to his/her immediate superior any arrears or irregularities he/she may notice, in order that prompt action may be taken. If no such report is submitted, the officer assuming charge remains responsible for the state of work under his/her charge including any arrears or irregularities which may exist.

Asstt. Supvr./Sr. Ar./Ar./DEOs and Clerks should, on the eve of their transfer from a section or when proceeding on leave exceeding 5 days, with the prior sanction of the competent authority, prepare a note bringing out clearly the position of work lying with them in conformity with the duty list maintained in the section and particularly the arrears, if any, that have accumulated in their seats. When Asstt. Supvr./Sr. Ar./Ar. have not been given full charge of a seat but is partially attached to a particular seat, it will be the duty of the main Asstt. Supvr./Sr. Ar./Ar. of the seat to prepare a note in respect of the work allotted to the assisting Asstt. Supvr./Sr. Ar./Ar. on the occasion of latter's transfer or leave. In case the seat is in arrears, a list of such items in arrears should be enclosed with that note stating details of arrears.

The BO or AAO/Supvr. should prepare the Handing Over Charge Note specifying the details of responsibilities handed over, important matters pending and details of files/records/materials handed over. Handing Over Charge Note must be acknowledged by the

³²(Authority: CAG's Office's order No.223-O & M/23-81 dated 06.04.84)

relieving officer and seen by the reporting officer.

AAO/Supvr. should maintain a register (in a blank note-book) in each section, in which the outgoing AAO/Supvr. should note the different registers maintained in the section, the list of books held in the Sectional Library and all other important items of work which he/she is leaving to the successor. It will be a sort of continuous record to enable anybody to fix responsibility in important matters. The register should be submitted to the BO at the time of each transfer of charge.

2.65 MONTHLY STATE OF WORK REPORTS³³

- 1 Immediately after the end of each month, the AAO/Supvr. will draw up a report, in duplicate, indicating the State of Work in the Section during the previous month.
- 2 The report for the month should be prepared with reference to the report of the previous month, the Sectional Calendar of Returns, Inward Diary Registers, Half Margins, Reminder Registers/Objection Books/Advance Registers maintained in the Section for watching the progress of work. Separate orders and instructions issued, if any, should also be followed.
- 3 Note: All letters (except CAG letters) received from 21st of previous month up to the 20th of current month (for CAG letters from 26th of previous month up to the 25th of current month) but not finally disposed of by any Section on the evening of the last working day of the month, will be shown as outstanding in the monthly report submitted by that section.
- 4 The Sections, while preparing monthly arrears report, should include therein every item of work lying outstanding in the Sections including settlement of outstanding objections, Inspection Reports etc. The man-days should be calculated and shown in the monthly reports for each item of work under distinct categories viz. internal arrears for the accumulation of which this office is responsible and external arrears arising out of non-receipt of particulars, records etc. from the outside offices. The total man-days assessed separately for the two distinct categories of arrears mentioned above should invariably be shown prominently in each monthly arrears report.
- 5 The AAO/Supvr. of all Sections/Wings should submit their monthly reports to the concerned BOs by the 3rd of the month following the month to which the reports relate and send the reports to Central-Actg. Section by the 5th, duly approved by the respective Group Officers, for consolidation. The consolidated report of the whole office will be

³³(Authority: Para 1.16 of MSO (Admn) Volume- I & O.O.No.TM/412 dated 18.01.67)

submitted to the Director General by the 20th of the month. Branch Offices at Port Blair, ANI and Guwahati, Assam will send their reports directly to Group Officer (Admn.) which is then marked for Central-Actg. Section.

- 6 While sending the reports to Central-Actg. Section for final consolidation and submission to the Director General of Audit, the Group Officer concerned should scrutinize carefully the position and the rate of progress of clearance of arrears, important pending cases in each section, and point out only important items of arrears computed in man-days. In cases of specific items of importance and/or deterioration as compared with the previous month, they should further suggest, wherever necessary, remedial measures to pull up the arrears.
- 7 Prompt attention should be paid to the orders of the Director General of Audit on these Reports.

2.66 HOLIDAYS³⁴

The total number of public holidays to be observed (apart from Saturdays and Sundays) will be seventeen in a calendar year. This will include 14 compulsory holidays to be declared by the Government of India, Ministry of Personnel, Public Grievances and Pension, for each year. The remaining 3 holidays will be chosen by the Central Government Employee's Welfare Coordination Committee from out of the occasions prescribed by the Government of India, for each year.

In addition to the seventeen closed holidays, each employee may also be permitted to avail himself/herself of any two holidays to be chosen by him/her out of the list of Restricted Holidays prepared by the Central Government Employees' Welfare Coordination Committee, on the basis of the list specified by the Government of India, Ministry of Personnel, Public Grievances and Pension.

2.67 CLOSING OF OFFICE ON POLLING DAY IN CONNECTION WITH ELECTIONS FOR LOK SABHA/LEGISLATURE³⁵

Facilities/privileges to Central Government Employees

2.67.1 General Election to Lok Sabha/State Assemblies

³⁴(Guided by DoPT OM F.No.12/5/2021-JCA-2 dated 08.06.2021 & OM F.No.12/5/2022-JCA dated 16.06.2022)

³⁵(Authority: Government of India, Ministry of Personnel, Public Grievances and Pensions, Deptt. of Personnel & Training OM No.12/4/86-JCA dated 09.03.87 and OM No. 12/14/99/JCA dated 10.10.2001)

a) Holiday Closure of office

In connection with General Elections to Lok Sabha or a State Assembly, a local Holiday is usually declared by the State Government on the date(s) of polling, if held on day(s) other than Sunday or other closed holiday. When such a holiday is declared, the Central Government Offices located in such places should also be closed on the day(s) in accordance with the practice adopted by the State Government.

b) Grant of Special Casual Leave

Every eligible voter is entitled to be registered in the electoral roll of a constituency in which he/she ordinarily resides. In some case, it may happen that the Central Government employee residing, and enrolled as a voter in a particular place/constituency, say New Delhi (where the election is to be held), may be employed in any office located at some other place, say Faridabad/Ghaziabad etc. In such cases, the individual Central Government employee may be granted Special Casual Leave, if his/her office does not happen to be closed on that particular day, to enable him/her to exercise his/her franchise.

2.67.2 Bye Elections**(i) Lok Sabha****a) Holiday/closure of office:**

State Government normally declares a local holiday in that particular area/constituency on the polling day(s) if the election is held on day(s) other than Sunday/closed holidays. Central Government offices may also follow the State practice in such cases.

b) Grant of special casual leave:

Permissible on the same grounds/circumstances as in the case of general elections [of 2.47.1(b) above].

(ii) State Assemblies**a) Holiday / closure of offices:**

In the bye-election of State Assemblies, Central Government offices should not be closed. It would be sufficient if only those Central Government employees, who may be placed on election duty, are permitted to absent themselves from the office on the polling day(s). All other employees should be given facilities to exercise their franchise either by way of coming late to the office or by being allowed to leave office early or a short absence on that day, subject to the exigencies of the service.

b) Grant of Special Casual Leave:

Permissible on the same grounds/circumstances as in the case of general elections [of 2.66.1(b) above].

2.67.3 Panchayat/Corporation/Municipalities or Other Local Bodies

The Central Government Offices shall not be closed. The Government employees who are Bonafide voters and desire to exercise their franchise should, however, be offered reasonable facilities, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.

Note: Heads of Central Government Offices located in places outside Delhi may also permit the staff deployed on election duty to remain away from their normal duties on polling day(s) as also on the day(s) required for performing journeys which might be undertaken in order to perform such election duty.

2.68 HOLIDAYS ARRANGEMENTS

All returns which fall due within the holiday must, if possible, be dispatched by the evening of the last working day before the holiday.

Fair copies of the drafts and statements passed by the evening of the last working day must go out on that day, especially those for offices in Delhi. The Officer-in-charge will remain in the office on that day till late to sign papers which cannot be got ready within office hours. Earnest efforts should be made by the Receipt & Issue Section to ensure dispatch of letters/documents etc. by post/special messengers on the last working day. Such letters/documents etc. may also be forwarded through NIC mail by the Section/Wing concerned.

2.69 OBSERVANCE OF SILENCE ON 30TH JANUARY³⁶

In memory of those who gave their lives in the struggle for India's freedom, the members of the staff should observe silence on the morning of 30th January each year at 11.00 AM or the time notified by the office. The staff members may assemble at the place notified by the office, if any. Otherwise, they should stand up where they are and observe the silence for two minutes without making any effort to assemble.

³⁶MHA letter No 2/12/2014-Public dated 12.01.2015

2.70 CLOSING OF OFFICE IN THE EVENT OF DEATH OF HIGH DIGNITARIES³⁷

1. In the event of the death of the President/Prime Minister, the office will be closed on the day on which death occurs and on the date of the funeral.
2. In the event of the death of the Vice-President, the office will be closed on the day on which the death occurs and at the place where the funeral takes place, for half-a-day on the day of funeral.
3. In the event of death of a Governor/Chief Minister of State, Central Government Offices will be closed:
 - (a) in the Capital of the State concerned for half-a-day,
 - (b) if death occurs at a place outside the State Capital, for half-a-day at the place where funeral takes place.
4. The Head of the office will arrange for closure of the office as soon as intimation of the death of the President, Vice-President or Prime Minister is received from the Ministry of Home Affairs or over the All India Radio, Doordarshan, whichever is earlier.
5. If the intimation of the death of the President, Vice-President or Prime Minister is received after office hours, the office will be closed on the following day, if it is otherwise a working day.
6. If intimation of the death of the President, Vice-President or Prime Minister is received during office hours late in the afternoon, office will be closed for the rest of the day but if it is not possible to effect closure for more than three hours, Ministry of Home Affairs may issue instructions for closing the office on the following day also if it is otherwise a working day.
7. In the event of death of the Governor or the Chief Minister, the particular half day when the office may remain closed will be determined in consultation with the Chief Secretary of the State Government.

2.71 PARKING STICKER ISSUANCE POLICY

In order to maintain the security and organization of the Audit Bhawan premises, parking stickers will be issued by the Welfare Section annually during the last week of December for

³⁷(Authority: GoI, DP & AR OM No.12/15/82-JCA dated 15.05.82)

the upcoming year. Applications for parking stickers will be accepted from December 1st to December 15th. To obtain a sticker, applicants must submit their vehicle's Registration Certificate (R.C.) and an office Identity Card. If an office identity card is unavailable, a copy of the Aadhar Card, duly attested by a competent authority, must accompany the application. Each officer or official is entitled to one parking sticker for a car and one for a bike or scooter. Preference will be given to vehicles registered in the name of the officer or official, or their spouse, with stickers issued only for vehicles that are regularly used for office commuting and for which the names of dependents are registered. In the event of a vehicle sale or if the vehicle is no longer used for commuting, the sticker must be returned. Re-issuance of a damaged or torn sticker requires submission of the original sticker with the new application. In case of vehicle theft, a copy of the FIR must be provided. This policy applies to all permanent and temporary employees, as well as contractors and vendors. The validity of the parking stickers will be from January 1st to December 31st of the respective year. Adhering to these guidelines is essential for ensuring the safety and security of office premises, as well as facilitating efficient parking management.

2.72 CCTV MANAGEMENT

The office building is equipped with 15 CCTV cameras strategically positioned on all floors, providing continuous surveillance and recording 24 hours a day, 7 days a week. The Establishment Section is responsible for the management and oversight of these CCTV systems. Regular maintenance and upkeep of the CCTV systems are crucial for their optimal functionality. The Establishment Section will conduct routine checks and servicing of the cameras and recording equipment to address any technical issues promptly. The Digital Video Recorder (DVR) must have adequate storage capacity to retain recordings for a duration of one month, ensuring that any incidents can be reviewed promptly as needed. Additionally, a backup of all recorded footage will be maintained for one year, securely stored in a designated location accessible only to authorized personnel. It is essential that backups of the recordings are taken prior to the automatic deletion period set by the DVR to prevent any loss of critical footage.

The Senior Administrative Officer (Sr. AO) will oversee the entire CCTV management process, ensuring compliance with this policy and coordinating with the IT person/Vendor for technical support and maintenance schedules. The BO will also be responsible for reviewing access logs to the recorded footage, ensuring that only authorized personnel can view or

retrieve data, thereby upholding the privacy and security of all individuals within the office premises. It is imperative that the BO implement measures to prevent any occurrences where recording may not take place, or footage may be lost or unavailable. To support this, individuals, imparted with the necessary technical expertise/know-how of the system, may be designated within the section as resource personnel.

It is important to note that any deletion of recorded footage must be conducted purposefully after required approvals of the Competent Authority. Unauthorized deletion of footage is strictly prohibited and may result in disciplinary action. The retention and deletion schedule will be managed in the Establishment section, ensuring that footage is deleted only after the designated retention period has expired, or in compliance with specific legal or operational requirements.

This comprehensive approach to CCTV management is essential for maintaining a secure working environment and protecting the interests of all employees. Employees have the right to request access to CCTV footage in the event of a cognizable incident affecting their safety or security. Such requests must be submitted to the Welfare Section, which will facilitate the review process in accordance with the established protocols of the Establishment Section.

2.73 DISASTER MANAGEMENT PROCEDURES

To effectively address various types of disasters, including natural calamities such as earthquakes, fires, and pandemics like COVID-19, the Establishment Section is responsible for ensuring the formation and proper functioning of the Disaster Management Plan (DMP). The DMP will incorporate specific measures for fire emergencies, such as the installation of smoke detectors, fire extinguishers, and clearly marked evacuation routes. For earthquake preparedness, the focus will be on securing heavy furniture and conducting drills to ensure staff are familiar with the "Drop, Cover, and Hold On" protocol. All preventive and remedial measures will be integrated into the DMP and widely communicated to all employees.

Key components of the DMP include the installation of effective warning and security systems, maintenance of uninterrupted communication, and raising awareness among staff regarding the DMP, including preparedness and the "DOs and DON'Ts" during emergencies. It is crucial to publish contact information for relevant authorities, such as the Fire Department, Police, District Collector/Commissioner, Meteorological Department, and local hospitals. The

Establishment Section will conduct regular safety audits and mock exercises to ensure the system's readiness.

A Disaster Management Committee (DMC) will be established to oversee the implementation of the DMP. In the event of a disaster, the DMC will promptly activate the necessary mitigation processes, ensuring effective management of the situation on the ground. The DMC will assess specific risks associated with various disasters, including fire and earthquake scenarios, and implement appropriate preventive measures. The DMP aims to safeguard employees and assets while ensuring a swift and coordinated response to any disaster.

CHAPTER – III

SYSTEM OF CORRESPONDANCE

3.1 DIGITAL TRANSFORMATION IN OFFICE OPERATIONS

In our increasingly digitalized office environment, most operations are conducted through advanced digital platforms to enhance efficiency, transparency, and accountability. The Comptroller and Auditor General (CAG) of India has spearheaded this transformation by implementing comprehensive digital solutions across various functions. Financial data is meticulously managed through systems such as the Public Financial Management System (PFMS) and the Integrated Budget and Expenditure Management System (iBEMS), while procurement of common goods and services is effectively handled through the Government e-Marketplace (GeM).

The e-Office platform serves as a digital workplace solution aimed at achieving a simplified, responsive, effective, accountable, and transparent work environment. Its speed and efficiency not only facilitate informed and quicker decision-making but also enable a paperless office. The e-Office suite comprises several applications, including eFile, Knowledge Management System (KMS), and Work from Anywhere, all designed to transform day-to-day official activities within government organizations.

Our complete audit processes are streamlined via the OIOS cloud platform, while administrative orders and employee records, including Annual Performance Appraisal Reports (APARs), are efficiently managed through our online systems, e-HRMS and SPARROW. Designation-based NIC emails ensure prompt communication, and the e-Office platform supports seamless file processing and management. Additionally, the SAI Training Portal provides online training opportunities, and the Bhavishya system guarantees efficient pension processing with real-time tracking and updates, enhancing transparency and eliminating delays since its implementation on January 1, 2017. However, the importance of this chapter remains relevant to understand the flow of work that was in place before digitalization, which is still much required. This robust digital infrastructure not only optimizes our workflow but also reinforces our commitment to modern governance practices.

3.2 DIARISING OF INWARD LETTERS AND OTHER DOCUMENTS

A. Letters etc. received in Receipt & Issue section

- i. Inward letters and other documents are received in the Receipt& Issue section (R&I Section):

- A. from Post Office (by Speed post, Registered, Parcel, Ordinary etc.),
- B. Letters received at the receiving counter of the office and
- C. from Couriers (very few letters).

The letters are diarised in two Registers as per their category (one Register for letters received by Speed Post & Registered Post and the other for letters by Ordinary Post). Letters received by Speed Post and Registered Post are diarised in a Register serially mentioning Letter No., Date and Bar Code (for Speed Post letters and Registered Post), No. of Enclosure. Similarly, letters received by Ordinary Post are entered serially, mentioning Letter No., Date and No. of Enclosure. These letters are then distributed (as per the addressee of the letters) to the DG's Sectt./Sectt. of Group Officers/BOs or Sections through Transit Register, one Register being maintained for each Section/Unit. In Transit Registers, the Dy. No. of R&I Section and Dates are mentioned.

- ii. Letters and documents not pertaining to the section shall not be received. Any letter that requires early, urgent, or immediate action, should be so marked, and the AAO/Supervisor will be personally responsible for seeing that such action is taken.
- iii. The letters marked for a particular section should not be refused on any account by that Section without the specific approval of the BO of the Section concerned. Before the BO marks a letter to some other Section under his/her dated initials, he/she should consult other BO to ascertain its correct destination. It should be ensured that a letter incorrectly marked to a section should reach the correct destination on the second marking positively.
- iv. Any letter, document etc. which is marked for a particular section must invariably be accepted by that section without any demur and action should be taken on the lines indicated therein. If, however, it is definitely known that the letter relates to some other section, it should be sent to the section under orders of the BO and in consultation with the BO/AAO/Supervisor of the dealing section concerned.
- v. Any letter, reminder, etc. should not be refused by the dealing section simply because the previous reference indicated therein is not traceable in the Sectional Inward Diary Register. If the subject matters or contents of the letters etc. indicate that it concerns a

particular section, the same should be received by that Section irrespective of whether the previous correspondence referred to therein was or was not actually received by it.

- vi. After the letters and documents have been examined and marked in the manner stated above, the AAO/Supervisor should note in Sectional Diary (below the last entry of the previous day) the total number of letters received. He/She should also note in the transit register of the Record Wing, over his/her dated initials, the number of letters and documents received and of those not accepted by him/her. The Diarist will help in counting and verifying the number under each category. The letters and documents received will then be handed over to the Diarist who will proceed to diarize them in the Sectional Diary.

B. Letters/Circulars received through E-Mail

At present many official letters/circulars are also received through NIC mail. The Official NIC mail of this Office is accessed by the Director General/ Principal Director Secretariat. E-mails received in the official NIC mail of this Office are to be present to the Director General/ Principal Director. With the approval of DG/PD, the letters/circulars are forwarded to the concerned Group Officer, who will forward the same to the BOs of the concerned Section for necessary action and disposal.

After receiving the letters either from Group Officer and/or Branch Officer (for letters received through e-mail) or through Group Officer/BO/R&I Section (for letters received by Post directly in the R&I Section), the AAO/Supervisor of a Section (in his/her absence, the Asstt. Supvr./Sr. Ars. authorized for this purpose) will promptly examine the letters received and mark on each document, under his/her dated initials, the name of the particular Assistant who is to deal with it.

- a) Letters received in different Sections and marked as above should be diarised in separate Sectional Inward Diary Registers meant for them viz. letters from Headquarters Office (CAG letters)-English; letters from Headquarters Office (CAG letters)-Hindi; General-English and General-Hindi (Ordinary letters). While diarising the letters, apart from Letter No. and date, subject, sender's details, No. of Enclosures and details thereof etc., Reference No. of DG's Sectt./Group Officers' Sectt./R&I Section, should also be invariably noted for reference in future.

- b) When all the letters have been entered in the Sectional Inward Diary Registers, the Dak along with the Registers will be submitted to the BO for perusal. With a view to expedite disposal, it should also be ensured that when the Inward Dak is submitted to the BOs, they should give proper guidance and indication for suitable disposal on the receipts themselves wherever possible. The BO must not detain the Dak but should return it to the section as quickly as possible. The Diarist will, thereafter, distribute the letters among the Assistants concerned and obtain their dated initials on the relevant column of the register against each and every item as a token of their receipt. The whole process should be completed as expeditiously as possible.
- c) At the time of noting the next day's Dak, the AAO/Supervisor should satisfy himself/herself that all letters received from the R&I Section on the previous day, have been diarized without any omission.

3.3 TRACING OF INWARD LETTERS IN R&I SECTION

- i. No outsider should be allowed to visit the R&I Section without the permission of the BO of the R&I Section. The AAO/Supvr./Sr. Ar./Ar. of different sections also should not instruct the outsiders to go to the R&I Section for tracing letters.
- ii. The BOs, on receipt of complaints from an outsider, may direct the section concerned to conduct necessary search in the section in the first instance for tracing the letters.
- iii. If, however, the letter in question is not traceable in the dealing section, a note for conducting search by the R&I Section may be sent by the dealing section to the AAO/Supvr. of R&I Section who will, in turn, arrange for conducting the search if the date of issue of the letter in question falls within a period of 30 days on the date of search and return the note sheet to the dealing section with remarks as early as possible. If, however, the issue date of the letter in question exceeds the period of 30 days on the date of search, the dealing assistant of the concerned section will conduct the search in R&I Section and all relevant records will be made available to him/her by the R&I Section between 3.00 and 5.00 PM daily.

3.4 WRITING REMARKS ON LETTERS PROHIBITED

No remarks should be written on inward letters except such, as are required for permanent record thereon, and such papers must not be defaced by notes or queries from AAO/Supvr./Sr.

Ar./Ar. The orders to put up papers, files, or any other abbreviated directions may be entered on them under the dated initials of the AAO/Supvr. but other directions to the dealing assistants are not to be written on the original document. A separate slip should be attached, if required, with the needed directions or other remarks.

3.5 LETTERS FOR TRANSMISSION TO OTHER SECTIONS

Letters and documents received in the office for onward transmission elsewhere should not bear any remarks or notes, or directions or orders.

3.6 UNSIGNED AND INCOMPLETE LETTERS

- i. If any document is received unsigned or incomplete in any respect or is not required by this office, the section concerned should take necessary action on it, and not the Record Section. It is only in cases where a letter or paper has been wrongly delivered to the office or when a reminder is received to a letter and it is not possible for want of details to determine to which section it pertains to, that the Record Section should at once send the correspondence to the proper office or call for a copy of the letter to which attention has been drawn.
- ii. Orders of the BO should invariably be obtained on doubtful points through office notes. It must be remembered that all officials dealing with a case will read or have already read the letter under consideration and accordingly a note should never repeat its contents. The only exception to this is where it is necessary to extract the gist of a number of letters or a mass of enclosures.
- iii. The note should, therefore, deal directly with the points on which specific orders are required or express an opinion either agreeing or disagreeing with the views given in the letter. The note should be as brief as possible and deal with the relevant points only. It should be written in numbered paragraphs and such paragraphs should deal, as far as possible, with a definite point to enable the BO to pass orders one way or the other without the necessity of dealing with each point separately again. The note should be temperately written and be free from personal remarks. The AAOs/Supvrs. should never repeat what has been written by the Sr. Ar./Ar.
- iv. If the AAOs/Supvrs. disagree with the Sr. Ar./Ar. either entirely or on specific points, he/she should simply state the reasons for the disagreements on these points without

repeating the subject matter but by merely referring to the specific points of the Sr. Ars./Ars.

3.7 ORAL CONSULTATION BY DEALING ASSISTANTS

Each Assistant is expected to acquire an expert knowledge of the work entrusted to him/her and should try to give a definite opinion on ordinary cases and not fumble about and raise doubts. If in any case they have any doubts, they should get them removed by consulting their AAO/Supervisor orally but if the AAO/Supervisor so orders, they should put up a note to obtain orders for their guidance.

3.8 METHOD OF WRITING NOTES

All Office notes should be written on both sides of paper in the 'notes' portion of the file, a quarter margin being left for the record of the orders of the higher Officers to whom the note is submitted. The note should be written in continuous coherent paragraphs mentioning all the important points.

- i. Assistant Audit Officer (AAO)/Supervisor will add his/her remarks on the subject and forward it to his/her next Superior Officer.
- ii. Office notes should be written in third person and worded courteously and conveniently divided into paragraphs. As the 'paper under consideration (P.U.C.)' will be read by the Officer to whom it is submitted, a brief mention of the points on the note side will be sufficient. No verbatim reproduction of P.U.C. is required to be made in the 'Notes'. Neatness in the presentation of Office notes is important and the handwriting should be clear and legible, pages should be numbered.
- iii. In some cases, a perusal of the PUC will itself be sufficient and no noting is required beyond a brief suggestion for action on the paper itself.
- iv. To facilitate quick disposal of cases, particularly urgent ones, personal discussions with the BO/Group Officer etc., would be better. There should be one blank page at the end of 'notes' portion for purposes of recording of the remarks of Higher Officers.

3.9 DRAFTING

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

- ii. A draft should be written in a simple and lucid language and worded courteously. Even if an intentional breach of any rule is detected the attempt should be to explain the rule convincingly without giving any offence.
- iii. A draft should be brief, clear, and complete, so as to be sufficiently intelligible in itself without having to refer to other papers, free from any ambiguities.
- iv. Indiscriminate scribbling on the margins of drafts should be avoided as also much writing between the lines. When a draft requires numerous corrections, it should be recopied and then submitted to the BO.
- v. Figures and references should, as far as possible be embodied in the text and not relegated to appendices or margins.
- vi. Reference to Manual of Standing Orders (Audit) should not be made in correspondence with the Government and the departments as the book is exclusively intended for official use in audit offices.
- vii. Address should be written in full without using abbreviations.
- viii. All draft should bear the prescribed initial letters of the section along with file number in which the office copy will be recorded and the subject matter as heading.
- ix. Letters and copies of letters addressed to the Govt. offices should not be communicated to outsiders by means of endorsements on original letters or on drafts, but they should be answered by separate letters.
- x. Sending out copies of letters and memoranda received from the C&AG to Govt. and other authorities is strictly forbidden. There is, however, no objection to communicating, wherenecessary, the substance of such letters either to Govt. or other authorities or in some cases, to mentioning in these communications, that they represent the views or orders of the C&AG.
- xi. In case of continuation of a series of correspondence from outside offices, reference should preferably be made to the latest correspondence. On the other hand, if the latest letter was issued by this office, the phrase “in continuation of this office (or my) letter” may be used.

3.10 FILING

Letters/papers/documents etc. are to be placed in appropriate files on their receipt. The correspondence portion of the files should be on the right-hand side, earlier letters filed at the

bottom-upwards successively, the latest letter being placed on top of the correspondence portion suitably marked as PUC (paper under consideration). The notes portion of the file would be on the left-hand side and page numbers in both the portion of the file (Correspondence side and Notes side), are to be numbered chronologically. Any 'Draft' put up for approval should be flagged as 'D.F.A.' (Draft for Approval) and kept on top of the correspondence portion, just over the P.U.C. Similarly, Notes' put up for approval should be flagged as 'N.F.A.' (Notes for Approval). Cross references should be given to any linked files, and these files should also be flagged wherever necessary. The particular portion referred to in the Office notes/drafts/PUC should be side-linked. While submitting cases to the BO, AAO/Supervisor should see that files are placed in complete form with relevant references to page, year, volume of the file, Section to which relates etc. along with link file, if any.

3.11 INSTRUCTIONS REGARDING ISSUE OF OFFICIAL CORRESPONDENCE

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

Letters relating to the sections and subjects under the direct supervision of a BO issue ordinarily over his/her signatures though they are stamped as emanating from the Director General.

Provided that no communication of the following nature should be issued except with the previous approval of the Director General or his/her GO:

1. Letters implying dissatisfaction or censure, and
2. Letters to Govt., State or Union –
 - i. Bearing on important questions of audit and accounting,
 - ii. Challenging decisions or orders,
3. Questioning the validity of any sanctions otherwise than for merely technical defects.

All letters addressed to the C&AG of India should be issued under the signatures of the DG/PD. Besides, all important communications should be issued to the HQs office with the full knowledge of the DG/PD, particularly in respect of cases involving error or delay etc. so that that office may know that in all such cases suitable action has been taken and remedial measures adopted by the DG/PD, whenever necessary. When any important letter is issued over the signatures of the Group Officer(s) with the concurrence of the DG/PD, it would be desirable to add as the last paragraph of the draft letter the following sentence: "This issues with the

approval of the DG/PD” or “This has the approval of the DG/PD” etc. However, the Enclosures may be issued under the signature of BO.

NOTE:

- (a) The Comptroller and Auditor General of India have no objection to the Director General authorizing the BOs to sign acknowledgements of receipt of the C&AG’s letters.
- (b) Whenever the C&AG is required under the statutory provisions to certify figures and they are to be based on figures or returns furnished by the DG/PD, such statements should be signed, and their correctness certified by the AG/ Pr. AG himself.
- (c) Periodical statements may ordinarily be issued over the signatures of the BOs.

3.12 ORIGINAL NOTINGS BY AAO/SUPERVISOR IN IMPORTANT CASES

In important cases, which are beyond their capability, the Sr. Ar. or Ar. may not give any opinion but state briefly the facts in his/her notes and put-up various papers and references. They will make such detailed calculations or write notes etc. as they may be directed by the AAO/Supvr. The main note in such cases will be recorded by the AAO/Supvr. and should be brief and to the point with all the relevant rules quoted and definite opinion on each arrived at.

3.13 MARGINAL REMARKS ON OFFICE NOTES

- 1. In writing of notes on cases, marginal remarks will be made by the AAO/Supvr., only when it is required to (i) draw the attention of the officers to points which have for good reasons not been treated in the body of the notes and (ii) invite reference to papers etc. in the file or passages therein. Such remarks should not be made in pencil.
- 2. Enquiries and instructions between the Assistants in a section have to be reduced in writing and such enquiries/instructions may be made and issued on separate slips of paper. These slips may not form part of the papers to be submitted and may be removed before the papers are submitted for orders. Under these orders, penciling is strictly prohibited and notes will contain no marginal remarks that are unnecessary.

3.14 USAGE OF ABBREVIATIONS IN OFFICE NOTES AND DRAFTS

Dealing Assistants and AAOs/Supvrs. are not to use unauthorized abbreviations of words, designations and names of districts and places etc. in drafts and office notes. In draft letters, especially in the portion containing the names of addresses of the addresses, abbreviations must not be used. The BOs and AAOs/Supvrs. should also be very careful about it. Drafts containing

abbreviations are liable to be returned, without fair copies being made, to the dealing assistants concerned.

3.15 PIECEMEAL DISPOSAL PROHIBITED

Piecemeal disposal of cases, besides wasting time, generally irritates the officers concerned. Dealing assistants should deal with every case fully before they draft the reply.

3.16 INWARD LETTERS WHICH REQUIRE INTERMEDIATE ACTION BEFORE FINAL DISPOSAL

Letters falling under the following two classes are generally treated as pending:

- i. When, for disposal of an inward letter, information required is not available in the office and to obtain which, it is necessary to make a reference to another office.
- ii. When it is essential for the disposal to be deferred pending a certain occurrence.

3.17 REMINDERS RECEIVED ON PENDING LETTERS

Reminders received in connection with the original letter entered in the Pending Register should also be noted as an entry supplementary to and below the entry of the original letter so as to show, at a glance, the exact position in respect of each pending letter.

3.18 DISPOSAL OF PENDING CASES

When the necessary information is collected and the inward letter shown in the Pending Register is finally disposed of, the number and date of the outward letter representing the final disposal should be entered in the Inward Diary Register as well.

3.19 REPORT ON PENDING CASES

All cases noted in the Pending Register, which are more than three weeks old at the end of each month, should be shown in the monthly report with full details in the form prescribed for the purpose. The Pending Register should be submitted to the BO on the last working day of each month.

3.20 FILING OF LETTERS FROM C&AG, GoI ETC.

Letters from the C&AG, Government of India etc. should be filed only under the orders of the GO.

3.21 RECORD OF IMPORTANT CIRCULARS ISSUED BY GoI, C&AG ETC.

The personal attention of Gazetted Officers, on their return from leave, should be drawn to letters of general interest which have been issued to the office from the office of the C&AG during their absence or leave. Their attention should similarly be drawn to circular letters of general interest issued by the Government of India as well. To ensure this being done, it will be the duty of the Gazetted Officers who give the 'file order' on communication from the Government of India or C&AG to keep copies of circular letters of general interest for the benefit of officers on leave. The copies should be taken on record and kept in separate Guard Files. The Gazetted Officer concerned should satisfy himself/herself that this has been done before he/she orders the filing of the papers under disposal. When a Gazetted Officer returns from leave, the file containing the copies should be put up to him/her for his/her perusal.

3.22 ACKNOWLEDGEMENT OF COMMUNICATIONS ISSUED FROM THE OFFICE OF THE C&AG

It has been directed by the Headquarters Office³⁸ that an acknowledgement, where asked for by them, should be issued within seven days of the receipt of the letters, circulars etc. pending disposal of the communication. However, if an earlier acknowledgement is solicited by the Headquarters Office, the same may be adhered to. Acknowledgement for secret/confidential communications should not be sent in simple open acknowledgement cards. The security classification of documents should be adhered to even in the matter of acknowledgements.

3.23 REPLIES TO REFERENCE MADE TO GOVERNMENT OF INDIA AND C&AG TO BE SEEN BY THE DIRECTOR GENERAL

When any reply to a reference made to Government of India and C&AG is received in a section, it should invariably be put up to the DG/PD, whether it already bears his/her initials or not, together with previous papers for perusal. This is not necessary, however, in the case of merely routine matters.

3.24 REPORT OF OUTSTANDING LETTERS

Each section is required to prepare a monthly report from the Sectional Diary on the first working day of each month, summarizing outstanding letters from the previous month. This report should be recorded in the Sectional Inward Diary Registers and must include separately

³⁸(Authority: CAG's Office's letter No.724-NGE.III/50-63 dated 03.04.65)

any letters received during the month that remain unresolved by the following month. The completed report must be submitted to the BOs by the 5th of each month without exception. After reviewing the report and acknowledging the pending items, the BO should forward it to the respective GO.

At the time of preparing the monthly report, the Reference Clerks should extract the details of disposed/pending letter and show them against the names of the dealing assistants concerned. They are personally responsible for the accuracy of this work.

The AAO/Supvr. should check 5% of the disposals noted in the Inward Diary. This does not mean glancing through the entries in the Diary. He/She has to pick up 5% letters at random and see to it that the manner of disposal as noted in the diary corresponds with facts.

The form of the report should be as under:

Report for the month (month and year to be mentioned here)

Closing Diary Number	:		
Balance from the last Report	:		
Receipts during the Month	:		
Total	:		
Deduct – No. of letters disposed	:		
Balance	:		
Analysis			
Number of letters less than 1	:		
month old	:		
Number of letters more than 1	:		
Month old	:		
Name of the dealing assistant	Diary No. of disposed letters.	Diary No. of outstanding letters	
Sri A	:		
Sri B	:		
Sri C	:		
	:		
Remarks	:		

AAO/Supervisor

Branch Officer

Group Officer

The report should be prepared by the Reference Clerk on the evening of the last working day of every month in the manner stated above and laid before the AAO/Supvr. who would examine it carefully and submit it to the BO with the following certificate:

“Certified that this report has been verified by me, and to the best of my belief is correct. The disposals to the extent of 5% have also been checked by me”.

The certificate given by the AAO/Supvr. is mandatory. He/She should check the full period covered by the report and see that the letters shown as outstanding are correct and that no pending letters have been left out.

Further, for effective monitoring of pending letters, it is advised to maintain a Pending Register within the section. The purpose of maintaining a Pending Register is:

- (i) to show separately from the current outstanding letters of a Section which for adequate reasons cannot, for the time being, be cleared, and
- (ii) to provide a means of watching the disposal of such letters in due time. The register should be maintained in a blank book with the following columns:

- a) Serial Number
- b) Diary Number
- c) Date of receipt
- d) From whom received
- e) Subject
- f) Addressed to whom
- g) Initial of AAO/Supvr.
- h) How long and why kept pending
- i) Intermediate action
- j) Date of disposal and how disposed of
- k) Remarks.

In order that there may be room for noting details of the intermediate actions, adequate space should be left after each entry. In column (h) it will not be sufficient to enter ‘kept pending till

such and such date’ or a similar remark which conveys no useful information. The exact reason(s) as to why the final disposal is delayed should invariably be noted. In the remarks column of the register, the date of issue by this office or reminder sent in connection with letters of enquiry should be noted.

3.25 REGISTER OF COMPLAINTS

1. A register styled as “Complaint Register³⁹” should be maintained by all sections in two parts in the following format:

Sl. No.	Subject	Summary of the complaint	Details of Complainant	Source of the complaint (Individual/organization)	Efforts taken to confirm the authenticity	mode of disposal (transfer/ filed/ noted in RIP/action taken details)	Point on RIP	Intimation to HQ (letter No. and date)
1	2	3	4	5	6	7	8	9

2. In Part I, complaints received through C&AG should be recorded, and Part II should contain the complaints addressed to the Director General of Audit/Group Officer and those received directly by the sections. The register should be kept in the personal custody of the AAO/Supvr. Any complaint not disposed of within a fortnight should be replied to, even if it be an interim one.
3. The Register should be submitted to the BO once a fortnight and details of complaints pending more than a year to be submitted to the respective Group Officer on the first working day of each month. Details of complaints remaining pending for more than three months should be put up to the Director General of Audit on the 7th working day of each quarter with the cases for orders of the Director General of Audit.
4. From this Register, a list should be prepared in three parts in the form prescribed in

³⁹(Authority: C&AG’s Office’s DO No.271 dated 16.01.68 and circular letter No.687- Insp./I-DI/70 (KW) dated 26.11.71) and DGA(ICA) circular No. Co-ordination/370/Misc./20233-24-Part(I)/47-54 dated 04.03.2025.

Annexure V and sent to the Headquarters/Coordination Section by the 5th of each month, covering the cases received during the preceding month.

5. If there are no cases in a particular month, a NIL report should be sent to the Headquarters/Coordination Section.
6. A list of defaulting sections should be appended to the report indicating the particulars of cases remaining to be received from them.
7. The due dates mentioned above should be noted in the Calendar of Returns of the sections.

3.26 NOTES AND DRAFTS TO PASS THROUGH AAO/SUPERVISOR

1. The AAO/Supvr. is not required to draft on every case, but he/she should satisfy himself/herself that the drafting of his/her assistants is accurate and complete. All letters, cases etc. or orders must pass through the AAO/Supvr. of the section, who will initial all notes and drafts made by the assistants.
2. Every outward letter must be neatly and legibly computer-printed in the form prescribed for the purpose and the subject briefly noted by the drafters in the space provided for the purpose. The writer of the draft as well as the AAO/Supvr. who passes the draft should put their initials and date near the place intended for the officer's initials.
3. All letters to the Central Government or the C&AG etc. should have the subject briefly stated at the top. Reference to a higher authority for orders should be self-contained and as far as possible documented and the quotation from orders should be stated accurately and correctly. Documentation should be done only in cases where either the documents are not likely to be available in the other office or it is necessary for a clear understanding of the subject, and this cannot be done through a self-contained reference.
4. Unofficial references should not be quoted in official communications. The substances of an unofficial reference may, where necessary and proper, be stated in the official communication.

3.27 Bos/AAO/SUPERVISOR'S RESPONSIBILITIES FOR DRAFT WRITTEN BY THEBOs/GOs/PDA/DGA

When the Director General or any Group/Branch Officer drafts a letter himself/herself, it must be clearly understood that the AAO/Supvr. of the concerned Section is responsible for the correctness of any facts and/or figures stated therein, just as if the letter was drafted by the AAO/Supvr. himself/herself. AAO/Supvr. is also responsible for bringing to notice any orders of the Government or other authority which the Director General of Audit or any Group/Branch Officer may have accidentally overlooked. For this purpose, all drafts after being assessed by the Group/Branch Officer should be returned to the AAO/Supvr., who should initial them in token of verification of facts and figures stated in the approved drafts. Drafts passed by the Director General should similarly be returned to the AAO/Supvr. concerned through the BO. Any omission or mis-statement in the approved draft should invariably be pointed out to the officer concerned for necessary rectification.

3.28 REFERENCES TO CODES AND MANUALS

No references to the Manual of Standing Order (Audit) and other Manuals should be made in the course of correspondence with officers who are not supplied with that volume. The same rule applies to any other Manuals, Code of Regulations, which are not of general application and of which it is doubtful whether the addressee has been provided with a copy.

3.29 CORRESPONDENCE TO BE SIGNED BY THE DIRECTOR GENERAL⁴⁰

1. No communication of the following nature should issue except with the previous approval of the Director General of Audit:
 - i) Letters implying dissatisfaction or censures; and
 - ii) Letters to Governments of State or Union:
 - a) bearing an important question of audit or accounting;
 - b) challenging decisions or orders;
 - c) questioning the validity of any sanctions otherwise for merely technical defects;
 - d) containing proposals for writing off or waiving of recovery.
2. All letters to the C&AG other than on routine matters should ordinarily be issued under the signature of the Director General of Audit.
3. Whenever the C & A.G. is required, under statutory provision, to certify any figures and they are based on figures furnished by the Director General of Audit, such statements

⁴⁰(Authority: Headquarters Office's letter No.1253-Comp/79-50 dated 16.11.50)

should be signed, and their correctness certified by the Director General of Audit himself/herself.

3.30 LETTERS REQUIRING THE APPROVAL OF THE DIRECTOR GENERAL BEFORE ISSUE

- (1) Letters containing objections which involve (a) reference or (b) change of practice, no matter how (apparently) obviously wrong the prevailing practice has been.
- (2) All discussions relating to the interpretations of Rules and Regulations.
- (3) Letters expressing blame or dissatisfaction.
- (4) Letters conveying censure or disapproval.
- (5) Letter laying down a general principle.
- (6) Letters affecting personal matters in dispute, such as pay, leave etc.
- (7) Letters conveying a final decision on appeal on the ruling of an officer of the office should receive Director General's approval before issue.

Whenever any reference has been made regarding the approval of the Director General/Group Officer, subsequent developments should invariably be intimated to them unless the BO of this section specifically orders that it is unnecessary. The BO will use his/her discretion in finding out whether at a particular stage, a case should be submitted to the Director General/Group Officer.

3.31 SIGNATURE OF ROUTINE CORRESPONDENCE BY AAO/SUPERVISOR

Routine letters and documents on which no objection is raised may be sent out by the AAO/Supervisor on behalf of the BO.

3.32 SUPPLY OF INFORMATION IN CONNECTION WITH PARLIAMENTARY QUESTIONS⁴¹

It has been decided by the C&AG that all information in connection with the Parliamentary Question should be sent to the Government of India only through the office of the C&AG of India.

3.33 ENDING OF OFFICIAL CORRESPONDENCE

⁴¹(Authority: C&AG's Office's Letter No.677-Comp/86-62 dated 03.11.62)

All letters, whether addressed to officials or to members of public should end with the words ‘Yours faithfully’.

3.34 MODE OF ADDRESSING AN OFFICER BY NAME

When an officer is to be addressed by name, particular care should be taken to spell the name correctly, to use the correct ceremonious mode of address and to add letters indicating membership of particular services to which the officer belongs etc. The section/wing from which a draft is issued will be responsible to see that this is correctly done.

3.35 DEMI –OFFICIAL CORRESPONDENCE

All Demi-official (DO) letters addressed to the Director General/Group Officer, or a BO should be made over to the concerned Officers through the Transit Register of the concerned BO. R&I Section is required to maintain a transit register for this purpose. The BO should keep a close and constant watch over the prompt disposal of such letters through his/her transit register.

3.36 DISPOSAL OF LETTERS MARKED BY DGA AS URGENT, IMMEDIATE, EARLY ETC.

All letters marked by the DG/PD/GO as ‘urgent’, ‘immediate’ or ‘early’ without specifying any time, should ordinarily be disposed of on the working day following the date of receipt of the letter by the AAO/Supvr. concerned. Any difficulties anticipated or experienced in the course of the disposal of letters or cases should be brought to the notice of the DG/PD/GO promptly and it should not be later than the following date of receipt of such letters.

All important letters and cases deserving immediate attention for quick disposal (i.e., within 24 hours or 36 hours) will be made over to the AAO/Supvr. concerned either through the GO/BO or they may be simply communicated by the Secretary/Personal Assistant to the Director General of Audit. The AAO/Supvr. on receiving the letter over his/her dated initials should record the time in the DGA’s Inward Diary Register. In the event of absence of the AAO/Supvr., the BO concerned should personally dispose of the case with the help of dealing assistant and in case of difficulty the case may be put up to the next superior authority for the needful.

3.37 UNOFFICIAL CASES – SUBMISSION AND FINAL DISPOSAL– PROCEDURE REGARDING⁴²

1. When this office is consulted by the Government or other Department Un-Officially, the case must be disposed of as expeditiously as possible. AAOs/Supvrs. should, therefore, personally see that all Unofficial references are taken up for disposal immediately on receipt in the section and that they are submitted to the BO in such time as would not entail delay in their disposal beyond a week. If the disposal of an ‘Unofficial (UO)’ reference requires the advice or opinion of other sections, it should be passed on to them to deal with it. Delays on the part of other sections should be brought to the notice of the BO for orders. The BO will be personally and directly responsible for the prompt and efficient disposal of all UO cases. He/she should give directions about their disposal as soon as he/she receives them and obtain a report from the section every day showing cases received more than three days back.

Note: The name, designation and the telephone number of the officer signing an UO note should invariably be typed or rubber stamped under his/her signature.

2. It has been decided by the Headquarters Office that the UO cases received from that office should be disposed of finally within a week of receipt.
3. UO cases would, immediately on receipt in the Branches, be submitted to the BO for his/her perusal and special orders, if any.
4. Cases over one month old should be explained fully and separately in a note sheet by the BOs and AAO/Supvrs. to the Group Officer and the Director General of Audit, and not merely through vague and evasive phrases like ‘under disposal’ in monthly reports.

3.38 REMINDERS

In issuing reminders to letters addressed to the following authorities, the period noted against each should be observed:

- | | | |
|---|---|---------------|
| (i) The Government (Central or State and C&AG’s Office) | - | 2 months |
| (ii) To High Court, Heads of Department | - | after 1 month |
| (iii) To other offices | - | after 15 days |

⁴²(Authority: Office Order No. O & M/72/48 dated 28.07.83)

The second reminder in the above cases should be issued after one month, 15 days and 15 days respectively after the issue of the first reminder.

The Officers included in Group (iii) above should be addressed by name 15 days after the issue of the second reminder. If there is no response still, the AAO/Supvr. of a section should take special directions from the BO regarding future course of action in the matter. Where letters are addressed by name, the name should be verified properly.

Note: The procedure outlined in the above para is intended to cover ordinary cases. There is much scope for discretion by the BO or AAO/Supvr. in the matter of issue of reminders and in taking or proposing special steps to be taken in particular cases owing to the urgency on importance. The time it takes for the letters to reach the officers addressed, nature of action to be taken by him/her and other similar matters should, however, be taken into consideration in each individual cases.

3.39 SECRET/CONFIDENTIAL LETTERS/FILES

All confidential papers received in R&I Section, whether addressed to the Director General by designation or with the inner cover addressed to the Director General by designation with/by name or received by the R&I Section with outer cover addressed to the Director General by designation and with inner cover marked 'Confidential' will be arranged by R&I Section for delivery similarly. The addressee should invariably open the inner cover himself/herself.

On the occasion of transfer of charge, BOs will hand over to their successor the confidential files in their custody along with the keys, valuables, character rolls etc.

3.40 DESPATCH OF CONFIDENTIAL PAPERS

When confidential papers are sent out of office, they should be placed in double covers, the inner cover being marked "Confidential" and superscribed with the name only of the addressee and the outer cover being addressed to him/her by his/her official designation without the addition of his/her name. The packet or envelope must invariably be sent through Registered or Speed Post and acknowledgment requested from the post office when the papers are sent by post.

3.41 DESPATCH OF PAPERS BY SPEED POST

Only such communications which have the need to reach the destination earlier than they would by surface mail should be sent by Airmail/Speed Post and others should be dispatched only by surface mail. These instructions should be borne in mind while marking draft etc. for issue by Speed Post.

3.42 COURT ATTACHMENT

Orders received from any Court attaching money payable by this office or any employee of this office should be sent by the AAO/Supvr. of the R&I Section to the AAO/Supvr. of the Administration Section with the transit book in which he/she should note the date and exact time of receipt. If he/she notices any delay in the receipt, he/she should at once report the matter to the BO. The AAO/Supvr., R&I Section should note below the dated stamp on the orders, the exact time of receipt and see that there is no delay in making over the order to the section concerned.

3.43 QUERIES BY THE DGA/GOs

Queries by the DGA or other Group Officers on any inward letter etc. must be answered by the AAO/Supvr. concerned within three days of receipt of the letter in his/her section. The BO should keep a daily watch on such disposal.

3.44 GENERAL INSTRUCTIONS IN CONNECTION WITH INSPECTION BY DG (INSPECTION)⁴³

The following general instructions should be followed in connection with the inspection of this office by the Director General of Inspection [DG (I)]:

1. All the requisitions/objection memos (inspection memos), observations etc. will initially be received in the Internal Test Audit (ITA) Section for transmission to the respective Controlling/Coordinating Sections. The ITA Section will keep necessary watch over the submission of the documents/records, replies to the objection memos/further observations etc. to the Inspection Party.
2. In order to enable the Group Officer concerned to keep a close watch over the due submission of the requisitioned records to the DG (I)/Inspecting Auditors within the prescribed time limit of 24 hours, all requisitions for records issued by them and received in the Coordinating/Controlling Sections should be diarised serially in a Register

⁴³(Authority: CAG's Office's Letter No.216-Insp/24-87/Volume-I dated 02.05.91)

maintained suitably for the purpose and then made over to the concerned AAOs/Supvrs. immediately for compliance. A similar register should, therefore, also be maintained by all other sections, taken up for check by the Inspection Party. This register should be submitted to the Group Officer daily. Sections which are not under any Coordinating/Control section may also maintain a similar register in respect of their own work.

3. The requisitions should be received personally by the BO of the dealing sections or in their absence by the AAO/Supervisors from the relevant coordinating/control sections and diarise in the Register mentioned above. The records requisitioned, after check by the AAO/Supvr./BO should be furnished immediately to the Coordinating/Control Section (with intimation to the ITA Section) so that the same may be made available to the Inspection Party without loss of time and not later than 24 hours of the receipt of the requisition(s). Any laxity on this score will be viewed seriously. The Coordinating/Control Sections should keep a close watch over the receipt of the records/documents requisitioned by the Inspection Party. Any delay on the part of the dealing sections should be brought to the notice of the BO concerned promptly and thereafter to the Group Officer for orders. For return of the records submitted to the Inspection Party, the concerned sections should contact directly with the Inspection Party in this regard.
4. During the progress of inspection, all communications from and to the Inspection Party should also be routed through the Coordinating /Control Sections (under intimation to the ITA Section). The objection memos (inspection memos) issued by the Inspection Party should be diarised in a separate Diary by both the Coordinating/Control Sections and the dealing sections. The Diary should be submitted to the BO every alternative day and to the Group Officer on Monday and Thursday till all the memos are disposed of. The replies to the memos should be furnished to the Coordinating/Control Sections within 2 days of the receipt of the same invariably and in any case not later than 3 days. If further delay is apprehended, orders of the Director General should be obtained. The replies furnished by the sections should initially be checked by the Coordinating/Control Sections before submission of the same (under intimation to the ITA Section) to the Inspection Party duly approved by the Group Officer.
5. The final replies of the concerned sections to the points/issues raised by the DG (I) which are intended to be incorporated as a Para in the Inspection Report should be checked and scrutinized by the Coordinating/Control Sections before submission to the Group Officer.

For approval, the replies duly approved by the Group Officer should then be put up to the Director General for obtaining his/her approval and onward transmission to the DG (I). In doing so, the sections concerned, and the Coordinating/Controlling Sections should ensure that the time schedule prescribed for the purpose is strictly adhered to except where an extension of time is allowed by the Director General on the merit of any individual case.

6. The ITA Section should be kept informed about the submission of documents/records, replies to the objection memos (Inspection notes), further observations etc. to the Inspection Party.
7. The final Inspection Report of the DG (I), after it has been issued, will be dealt with by the ITA Section for replies and follow-up action. Subsequent correspondence, if any, with the C&AG of India or the DG (I) in connection with the report will also be undertaken by the ITA Section in consultation with the BOs/Group Officers of the concerned sections.
8. The above instructions should be followed in the case of Peer Review of this Office by another IA&AD office as well, with suitable modifications, as applicable.

3.45 SUPPLY OF DOCUMENTS TO OUTSIDE AUTHORITIES/COURTS

1. Vouchers/Documents etc. may be supplied under the specific orders of the Group Officer, only when such items are requisitioned by the Inspector General of Police, Special Police Establishment, Additional Inspector General of Police, Commissioner of Police etc. for handingover to the Investigating Officer, Head of the Anti-Corruption Department, Vigilance Commissioner, Central Bureau of Investigation etc. or any Court of Law. Such requisitions should be dealt with promptly and on a top-priority basis and the documents should be supplied expeditiously and invariably within a month from the date of their receipt.
2. The sections receiving the requisitions shall maintain a Register in **Annexure VI** for watching the supply of requisitioned documents and a report should be submitted to the Coordinating Section i.e. Confidential Cell, to enable them to submit the consolidated monthly report to the Group Officers concerned and quarterly report to the Director General of Audit.

3.46 USE AND MAINTENANCE OF FILES

The following paragraphs contain instructions for maintaining cases and filing papers:

1. All correspondence etc. should be filed and all papers in a file should be page numbered separately for notes and correspondence, as far as practicable. The file heading indicates the general and broad subjects dealt with in a department or section or in each group in a section. These headings with the numbers allotted to each should be treated as permanent and should not be altered except under special circumstances.
2. Under each file, cases may be opened as often as required to record correspondence and notes, care being taken to see that the subject of a case is not made either too restrictive or too comprehensive. A separate case or cases should be opened under each file to deal with routine or unimportant correspondence relating to that file subject. Thus, all papers must go into a file of the same sort.
3. Each section should maintain a register of files/Case Register in Form SY 255, one or more pages in the Register being allotted to each for noting the subordinate cases opened under it. Different sets of pages of the same register or new volumes should be used for different years as may be found convenient. A list of approved files heading for each section should be noted at the beginning of the Register.
4. Cases in which correspondence is going on or in which further matters are likely to be included, should not be closed at the end of the financial year unless they have become bulky. Apart from this, where it is convenient to keep the papers relating to different financial years separately, cases should be closed at the end of the financial year. Whenever a case is closed, the year proposed for its destruction should be recorded prominently on the outer cover over the dated initials of the AAO/Supvr.
5. Every section will be responsible for the custody of files/cases, whether closed or not, till they are sent to the Old Record Room.
6. It should be decided by the 15th of April each year, when the new case register will have to be opened, as to which old cases should be continued during the new year. These cases should be entered first in the new year's case register with the remarks "Continued from the old register" and new cases opened during the new year should be allotted numbers after the files/cases continued from the previous year have been entered.
7. The index number of each file/case should comprise of (i) the AAO/Supvrs.' initials, (ii) the file number, (iii) the case number and (iv) the year or years recorded consecutively.

8. In marking cases for retention, the period of preservation prescribed in **Annexure** to Chapter XII of the C&AG's MSO (Admn.) Vol. I and Appendices B and C of the Record Manual should be borne in mind.

Note: The Director of Archives has suggested that the following categories of correspondences files and records, which are considered as important, should be preserved for permanent retention and eventual storage in National Archives in terms of Chapter XII of the C&AG's MSO (Admn.) Volume I:

- (i) References to C&AG's Office for decision on audit and accounts questions and the decisions thereon;
- (ii) Orders sanctioning permanent establishment;
- (iii) Orders communicating sanctions of pensions together with the first pages of application for pensions or descriptive rolls as the case may be;
- (iv) Reports and orders on defalcation cases;
- (v) Orders and sanction of a permanent character (e.g., orders permanently exempting government servants from operation of rules in CSRs etc.);
- (vi) Returns of Political Pensions etc.;
- (vii) Files containing materials bearing on the Organizational history of the Department or of the offices concerned and those containing personal history of distinguished men.

(Authority: C&AG's Office's Letter No.1064-Admn.I/120-46 Pt. III dated 27.05.55)

9. The following letters/codes may be used by the AAO/Supvrs. in indicating the periods of preservation of cases:

'A' indicates that the cases is to be preserved permanently, 'B' indicates that the case is to be preserved for 30 years, 'XX' indicates that the case is to be preserved for 20 years, 'BB' indicates that the case is to be preserved for 10 years, 'C' indicates that the case is to be preserved for 5 years, 'D' indicates that the case is to be preserved for 1 year or under.

10. Where a communication on a subject has been filed in a Section, any subsequent communication on the same subject should be filed in the same section, whichever other section may deal with the subsequent communications. If it is found that a communication on a subject dealt with by one section has been filed in another section, immediate steps should be taken by the first section to rectify the matter.

11. When a communication dealt with by several Sections is filed in the section which first received the communication, that section should note the number of the bundle in which the communication has been filed not only against the last (red ink) entry in the Diary of Receipt of the communication but also the first (black ink) entry in the Diary.
12. Letters of general application, such as circulars, will be filed separately and not put into a bundle or file or case unless the whole correspondence is made into a bundle or filed in a file/case.

3.47 GUARD FILES

1. The procedure for opening of a file and maintenance of file and maintenance of file Index Register has been outlined in foregoing para. For facility of reference and future guidance in day-to-day work of the staff, it is essential that all important orders, ruling and decision of the Central/State Government and C&AG are filed separately subject-wise in a consolidated manner in chronological order to facilitate location of the relevant papers. For this purpose, Guard Files in all Headquarters and Coordinating Sections should be opened for each distinct aspect of the subject. Each file should be given a file number consisting of the abbreviated name of the section, subject matter, year, and Sl. No. etc. Guard files should not contain extraneous papers/notes/correspondence.
2. The Guard files shall be maintained in two parts. While Part I should have an index of subject matters, Part II shall contain all orders in original or an attested copy. Orders of the Director General obtained on any matter should be placed in close proximity with the original orders placed in the guard file. The pages in both the Parts shall be properly numbered. A specimen of Part I is given in **Annexure VII**.
3. The maintenance of the guard files shall be the responsibility of the Sr. Ars./Ars. dealing with the subjects in the section. They will ensure that all orders, rulings, and the decisions on a subject are entered in the guard file at the earliest opportunity with proper indexing and page marking. At the time of marking dak, the AAO/Supvr. should identify and direct the filling of all orders of substantive nature in the related guard file. The guard files shall be submitted to the BO for review once a month, and the submission of the guard files shall be watched through the CoR of the section.

CHAPTER- IV

RECRUITMENT/APPOINTMENT AND SUPERANNUATION

4.1 RECRUITMENT TO VARIOUS POSTS

The Staff Selection Commission generally holds tests for recruitment to various cadres viz. MTS, Clerk, DEO, Auditors, Stenographer and AAO, every year as per its notified schedule and the results are usually announced by the end of the year. The dossiers of the qualified candidates are sent to this office for their appointment in the office through Headquarters, depending upon the requisitions sent for the posts by this office. Only the recruitment to the post of Staff Car Driver, depending on the vacancies, is being done by the office by itself.

4.2 RECRUITMENT RULES

Recruitment to various posts in the IA & AD is guided by the Recruitment Rules (RRs) notified for the purpose. These RR's inter alia cover the classification, pay level, method of recruitment, age-limit, qualifications, disqualifications, period of probation (if any), etc. The RR's for all the post are readily accessible on the official website of the C&AG of India (link - <https://cag.gov.in/en/recruitment-rules>)

4.3 APPOINTMENT ON COMPASSIONATE GROUNDS AND AGAINST SPORTS QUOTA

4.3.1 Compassionate Grounds

The appointment on compassionate grounds may be granted to a dependent family member of a Government servant dying in harness or who is retired on medical grounds, thereby, leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over emergency. The details of the scheme for compassionate appointment has been given in Government of India, Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training O.M. No. 14014/6/94-Estt(D) dated 9.10.98 circulated vide CAG Circular No. 33-NGE/99 and No.678-NGE(App)/18-99/Vol.V dated 10.6.99 and CAG's letter No. 09-Staff Entt.(Rules)/C.A/12-2015 dated 28.09.2016 has prescribed a model of evaluation system based on a number of parameters prescribed in the scheme with suitable weights

assigned to each for consideration of the applicants in a fair and objective manner , to determine the eligibility condition for appointment on compassionate grounds.

4.3.2 Sports Quota⁴⁴

Appointment of meritorious sports persons are made in Group 'C', which under the Recruitment Rules applicable thereto, are required to be filled by direct recruitment. Appointments under these orders are governed by the instructions issued by the CAG's office from time to time.

4.4 SOME OF THE IMPORTANT POINTS

1. If the recruited official belongs to a Scheduled Caste/Scheduled Tribe and professes the Hindu/Sikh religion, he/she should report any change of religion to the appointing authority immediately when such a change takes place.
2. The recruited officials are liable to be transferred to any office under the cadre control of this office, or any branch office likely to be formed in future as well, on such terms and conditions as may be decided by the department/office. Requests for transfer to any ex-cadre post or to any other organization within or outside Government of India on deputation or on permanent absorption basis will be regulated by the instructions issued by the Government of India/C&AG of India/cadre controlling authority from time to time. However, during the period of probation, requests for deputation etc. will not be entertained.
3. The service of officials in the centralized cadres viz. Rajbhasha Cadre, Commercial etc. is subject to all India transfer liability.

4.5 SUPERANNUATION

Every Government servant shall retire from service on the last day of the month in which he attains the age of 60 years. A Government servant whose date of birth is the first of a month shall retire on the last day of the preceding month on attaining the age of 60 years.

To ensure payment of all retirement dues and delivery of Pension Payment Order (PPO) to retiring employees on the day of retirement itself the office utilizes an online Pension Sanction & Payment Tracking System called 'BHAVISHYA'. The headquarters Office vide their letter

⁴⁴Authority: 6.2.11 of CAG's MSO (Admn.) vol I.

no. 05-Staff Entt. (Rules)/A.R./04-2017 dated 21.03.2017 instructed to process the pension cases mandatorily through 'Bhavishya' w.e.f. 01.01.2017.

The system provides online tracking of pension sanction and payment process by the individual as well as the administrative authorities. The system captures the pensioners personal and service particulars. The forms for processing of pension can be submitted online. It keeps retiring employees informed of the progress of pension sanction process through SMS/E-Mail. The system obviates delays in payment of pension by ensuring complete transparency.

CHAPTER-V

SERVICE MATTERS

CAREER PROGRESSION

5.1 PROMOTION

To ensure timely promotions of officials to higher posts, the office is required to undertake exercise to promote those in the feeder cadre who meet the eligibility criteria outlined in the Recruitment Rules (RR) or any additional conditions set by the Comptroller and Auditor General of India, by convening the Departmental Promotion Committee (DPC) in accordance with the RRs, either well in advance of the calendar year or as needed throughout the year. The promotional aspects for various positions within this office are outlined as follows:

5.1.1 Assistant Audit Officers⁴⁵

Assistant Audit Officers with 7 years of regular service including service rendered in non-functional grade of Level - 9 of the pay matrix and who have successfully completed mandatory training of two weeks in the field as prescribed by the department are eligible for promotion to the post of **Senior Audit Officer** subject to consultation with the Union Public Service Commission in each occasion.

5.1.2 Supervisor

Supervisors are eligible to appear in the SAS Examination in order to be promoted to AAO.

5.1.3 Assistant Supervisor

Promotional aspects of Assistant Supervisors are as below:

- a. Assistant Supervisors with 7 years of combined service in the grade of Senior Auditor & Assistant Supervisor are eligible for promotion to the post of **Supervisor** (Audit).
- b. Assistant Supervisors are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.4 Senior Auditor

Promotional aspects of Senior Auditors are as below:

⁴⁵Authority: Circular No. 49 - Staff (App I) 12019 No. 1376 - Staff (App I)/16-2018 Dated: 22.11.2019

- a. Senior Auditors with 5 years regular service in the grade and have successfully completed two- four weeks' training as prescribed by the Training wing of Hqrs. Office followed by a centralized examination conducted by the examination wing of Hqrs. Office are eligible for promotion to the post of **Assistant Supervisor** (after fulfilment of other conditions of examination & requisite APAR Grading).
- b. Senior Auditors are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.5 Auditor

Promotional aspects of Auditors are as below:

- a. Auditors with 6 years regular service in the grade are eligible for promotion to the post of **Senior Auditor**.
- b. Auditors with regular service of three years in the grade are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.6 Private Secretary:

Promotional aspects of Private Secretary are as below:

- a. Private Secretary with 2 years regular service in the grade and have successfully completed two weeks of mandatory training in the relevant area from the institute(s) to be prescribed by the Department are eligible for promotion to the post of **Senior Private Secretary**.
- b. Private Secretary are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.7 Personal Assistant

Promotional aspects of Personal Assistant are as below:

- a. Personal Assistant with 5 years regular service in the grade and have successfully completed two weeks of mandatory training in the relevant area from the institute(s) specified by the Department are eligible for promotion to the post of **Private Secretary**.
- b. Personal Assistants are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.8 Stenographer

Promotional aspects of **Stenographer** are as below:

- a. Stenographer with 10 years regular service in the grade are eligible for promotion to the post of **Personal Assistant**.
- b. Stenographer with regular service of three years in the grade are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.9 Data Entry Operator (DEO) Grade A

Promotional aspects of DEO Gr. A are as below:

- a. DEO Gr. A with 5 years regular service in the grade and who have successfully completed two weeks of training are eligible for promotion to the post of **DEO Gr. B**.
- b. DEO Gr. A can be promoted to the post of **Auditor** as per following methods:
 - i. On passing SAS Group I
 - ii. Graduate DEO Gr. A officials with regular service of three years who have passed Departmental Examination for Auditors.
- c. DEO Gr. A with regular service of three years in the grade are eligible for promotion to the post of **AAO** after qualifying SAS Examination.

5.1.10 Clerk

Promotional aspects of Clerks are as below:

- a. Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit, are eligible for promotion to **Auditor** against 25% promotion quota.
- b. Rest 25% (50% quota is retained for Directly Recruited Auditors) promotion quota:
 - i. **SAS Group I passed** Clerks are eligible for promotion to **Auditor**.
 - ii. Graduate Clerk with combined regular service of three years who have passed Departmental Examination for **Auditors**.
- c. Clerks with regular service of three years in the grade are eligible for promotion to the post of **AAO** after qualifying Subordinate Audit Services (SAS) Examination.

5.1.11 Multi Tasking Staff (MTS)

Promotional aspects of MTS are as below:

- a. Multi Tasking Staff who are 12th passed and have put in three years' continuous service in the grade are eligible to get promotion to the grade of **Clerk**. There are two methods for the said promotion.
 - i. The eligible MTS should have passed departmental examination for promotion to the post of Clerk against 10% examination quota.

- ii. The eligible MTS may get promotion to the post of Clerk against 5% quota on the basis of seniority-cum-fitness.
- b. Graduate MTS with combined regular service of three years who have passed Departmental Examination for Auditors are eligible for promotion to the post of Auditor.

5.1.12 Senior Hindi Translator

Promotional aspects of Senior Hindi Translators are as below:

- a. Senior Hindi Translators with 3 years regular service in the grade or Junior Hindi Translators with 8 years regular service in the grade are eligible for promotion to the post of Assistant Director (OL).
- b. Senior Hindi Translators are eligible for promotion to the post of AAO after qualifying SAS Examination.

5.1.13 Junior Hindi Translator

Promotional aspects of Junior Hindi Translators are as below:

- a. Junior Hindi Translators with 5 years regular service in the grade and who have successfully completed the training of five days conducted by the Central Translation Bureau, Department of Official Language, Ministry of Home Affairs are eligible for promotion to the post of Senior Hindi Translators.
- b. Junior Translators with regular service of three years in the grade are eligible for promotion to the post of AAO after qualifying SAS Examination.

Note:

- One cannot claim promotion as a matter of right.
- All promotions are subject to the availability of vacancy in the office.
- Reservation of vacancies under various categories
 - In order to implement the Government policy of reservation of jobs for SC/ST and OBC, “post based roster” should be adopted instead of “vacancy based” reservation roster.
 - In Group ‘C’ posts, where various percentages are prescribed in Recruitment Rules for direct recruitment and promotions in a cadre, while the rosters will be different for direct recruitment and promotions⁴⁶, for the purpose of calculation of representation, the total of promotees and direct recruits may be taken.

⁴⁶Authority: CAG’s Circular No. 27/NGE/97 No. 1082 NGE (App) /3-97 dated 10.9.97

Rectification of the representation as per prescribed percentage by the prescribed mode of recruitment should, however, be achieved at the earliest possible.

5.2 CAREER PROGRESSION SCHEME

The office should ensure timely implementation of Career Progression Scheme as notified by the GoI from time to time, for extending the benefit of financial upgradation to the eligible officials.

5.2.1 Assured Career Progression Scheme

The Assured Career Progression Scheme for Central Government employees was introduced by the Government of India on the recommendation of the Fifth Central Pay Commission to deal with the genuine problem of stagnation and hardship faced by the employees due to lack of adequate promotional avenues. This scheme became operational from 9th August 1999. The ACP Scheme has been discontinued on implementation of the Modified Assured Career Progression Scheme (MACPS) with effect from 01.09.2008.

5.2.2 Modified Assured Career Progression Scheme

The Modified Assured Career Progression Scheme⁴⁷ (MACPS) for Central Government Civilian Employees was introduced with effect from 01.09.2008 on acceptance of recommendations of the Sixth Central Pay Commission. With the introduction of 7th CPC, the Scheme has also been adopted with some modifications.

I. The Scheme

1. Envisages grant three financial upgradations to Group A, B and C employees on completion of 10, 20 and 30 years of continuous regular service.
2. This Scheme is not applicable to the Organized Group A Services.
3. Casual employees (including those with temporary status), ad-hoc and contract employees are not eligible for benefits under the Scheme. However, the scheme is applicable to work-charged employees if their service conditions are comparable with regular establishment.
4. The Scheme will in no case affect the normal (regular) promotional avenues available on the basis of vacancies.

II. Conditions for grant of benefits

⁴⁷(Authority: DoPT OM No.35034/3/2008-Estt.(D) dated 19.05.2009 and OM No.35034/3/2015-Estt.(D) dated 27th Sept., 2016 Para 5.1.44 of the 7th CPC Report.)

1. The Scheme envisages merely placement in the immediate next higher level in the Pay Matrix of 7th CPC in the hierarchy of the Central Civil Services (Revised Pay) Rules, 2016.
2. The financial upgradation under the MACP Scheme would be applicable to all employees up to Level 15, except members of Organized Group 'A' services.
3. There shall be three financial upgradations under the MACPS as per 7th CPC recommendations, counted from the direct entry grade on completion of 10, 20 and 30 years of services respectively or 10 years of continuous service in the same level in the Pay Matrix, whichever is earlier. Three financial up-gradations under the Scheme in the entire career of an employee will be counted against regular promotions availed from the grade in which an employee was appointed as a direct recruit.
4. If an employee in Pay Level 2 gets the first regular promotion in the Pay Level 4 on completion of 8 years of service and then continues in the same Pay Level for further 10 years without any promotion, then he/she would be eligible for second financial upgradation under the MACPS in the Pay Level 5 after completion of 18 years (8 + 10 years).
5. In case, he/she does not get any promotion thereafter, then he/she would get third financial upgradation in Pay Level 6 on completion of a further 10 years of service i.e., after 28 years (8 + 10 + 10).
6. The period of regular service for grant of benefits under the Scheme will be counted from the grade in which an employee was appointed as a direct recruit.
7. Financial upgradation under the Scheme will be given to the next higher Pay Level in the recommended revised Pay Matrix of the 7th CPC without creating new posts for the purpose.
8. The financial upgradation under the Scheme will be purely personal to the employee concerned and will have no relevance to his/her seniority position.
9. On upgradation under the Scheme, pay of an employee will be fixed under PART A of Schedule of the CCS (Revised Pay) Rules, 2016. Thus, the level in the Pay Matrix at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive levels in the Pay Matrix, be different than what is available at the time of regular promotion. In such cases, the higher level in the

Pay Matrix attached to the next promotion post in the hierarchy of the concerned cadre/organization will be given only at the time of regular promotion.

10. If an employee had been offered regular promotion but the said promotion was refused by the employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed, as such an employee has not been stagnated due to lack of opportunities.
11. If an employee, after availing the financial upgradation under the MACP Scheme subsequently refuses to accept the regular promotion, the financial upgradation already granted will not be withdrawn. However, the subsequent financial upgradation will get postponed.
12. Wherever an official, in accordance with terms and conditions of transfer on own volition to a lower post, is reverted to the lower Post/Grade from the promoted Post/Pay Level before being relieved for the new organization/office, such past promotion in the previous organization/office will be ignored for the purpose of MACPS in the new organization/office.
13. Regular service includes all periods spent on deputation/foreign service/study leave and all kinds of sanctioned leave.
14. Past service rendered in a State Government/Statutory Body/Autonomous Body/Public Sector organization should not be counted towards regular service.

CONCLUSION OF SERVICE

5.3 TERMINATION

5.3.1 Termination by one month's notice: Under Rule 5 of the Central Civil Services (Temporary Service), Rules, 1965, the service of a temporary Government servant shall be liable to termination at any time by a notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government servant. The period of such notice shall be one month.

5.3.2 Termination forthwith: The service of any such Government servant may, however, be terminated forthwith by payment to him of a sum equivalent to the amount of his pay plus allowances for the period of notice at the same rates at which he was drawing them immediately before the termination of his services, or as the case may be for the period by which such notice falls short of one month.

5.3.3 Service of Notice: Ordinarily when Government servant is actually in service, there would not be any difficulty in serving the notice on him personally or tendering it in the presence of some other officer, if he refuses to accept the same. In the cases where it is apprehended that service is likely to be evaded, e.g. when the officer is on long leave, service should be terminated forthwith with offer to pay a month salary in lieu of notice as provided in the rules.

5.3.4 Distinction between simple letter of resignation and notice under rule 5: If a temporary Government servant submits a letter of resignation in which he does not refer to Rule 5 (1) of CCS (TS) Rules 1965 or does not even say that it may be treated as notice of termination of service, the provision of Rule 5(1) will not be attracted. In such a case he can relinquish his post only when the resignation is accepted, and he is relieved of his duties.

5.3.5 No Provision for forfeiture of pay and allowances in lieu of notice: Rule 5 enables the Government to dispense with the services of a temporary employees forthwith on payment of one month's pay and allowances in lieu of notice but does not provide for the forfeiture to Government of similar amount when the employee does not give the requisite notice.

5.3.6 Forms prescribed for notice: The notice of termination is to be given in the form I or II (**Annexure-VIII**), **as the case may be**, the services are terminated after notice period or forthwith.

5.4 RESIGNATION⁴⁸

A request from members of staff for resignation from service shall be submitted to the Administration section through the Branch Officer under whom the Government servant is serving. Where resignation has been tendered with a view to securing employment in another office, it should be verified by the AdministrationSection that the application for employment elsewhere was submitted through proper channel.

5.4.1 Authority Competent to Accept Resignation

The Appointing Authority in respect of the service or post in question is the authority competent to accept the resignation of the government servant. For example, the resignation in respect of all Group 'B' posts can be accepted by the Director General/Principal Director of Audit being the appointing authority for Group 'B' officers. For all group 'C' officials the resignation will be accepted by the Director/Dy. Director and officers of equivalent rank.

5.4.2 Circumstances Under Which Resignation Should Be Accepted

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

- (i) Where the officer concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightway but only when alternative arrangements for filling the post have been made.
- (ii) Where a government servant who is under suspension submits a resignation, the competent authority should examine with reference to the merits of the disciplinary case pending against the government servant, whether it would be in the public interest to accept the resignation. Normally, as officers are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from an official under suspension. Exceptions to this rule would be where the alleged official do not involve moral turpitude or where the quantum of evidence against the accused is not strong enough to justify the assumption that if the departmental proceedings were

⁴⁸(Authority: C&AG's Office's Letter No.3183-NGE.II/308-53 dated 17.09.53)

confirmed, the official would be removed or dismissed from service or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

5.4.3 Date When A Resignation Becomes Effective

The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by 2(i) above, the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave, the competent authority should decide whether he/she will accept the resignation with immediate effect or with effect from the date following the expiry of leave. Where a period of notice is prescribed which a government servant should give when he/she wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should become effective immediately or with effect from some prescribed date. In the latter case, the date should be specified.

5.4.4 Authority Competent to Permit Withdrawal of Resignation

A resignation becomes effective when it is accepted, and the employee relieved of his/her duties. Where a resignation has not become effective and the employee wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the employee to withdraw the resignation or to refuse the request for such withdrawal. Where, however, a resignation has become effective, the officer is no longer in government service and acceptance of the request for withdrawal of resignation would amount to re-employing him/her in service after condoning the period of break. As this would involve financial commitments, concurrence of the Ministry of Finance should be obtained before a request for withdrawal of resignation which has already become effective is accepted.

5.4.5 Notice of resignation by temporary Government servants⁴⁹

Under Rule 5 of CCS (Temporary Services) Rules, 1965, temporary employees wishing to resign their appointment must give one month's notice. It is not open to him/her to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately, it is for the appointing authority to determine whether, having regard to the circumstances of the

⁴⁹(Authority: C&AG's Office's Letter No.3183-NGE.II/308-53 dated 17.09.53)

case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the government servant must continue in service for the period of notice and if he/she remains absent from duty during that period, it is open to the appointing authority to take such disciplinary action against him/her as it may deem fit, in addition to treating the period of absence as extraordinary leave without pay. If on the other hand, the appointing authority is satisfied that sufficient cause exists for waiver of the notice provision, the government servant should be released forthwith. To ensure uniformity of procedure the following further instructions have been issued by the C&AG:

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

5.5 TECHNICAL RESIGNATION⁵⁰

5.4.1 The resignation is treated as a technical formality where a Government servant has applied through proper channel for a post in the same or some other Department, and is on selection, required to resign the previous post for administrative reasons. The resignation will be treated as technical resignation if these conditions are met, even if the Government servant has not mentioned the word “Technical” while submitting his resignation. The benefit of past service, if otherwise admissible under the rules, may be given in such cases.

Resignation in other cases including where competent authority has not allowed the Government servant to forward the application through proper channel will not be treated as a technical resignation and benefit of past service will not be admissible. Also, no question of the benefit of a resignation being treated as a technical resignation arises in case of it being from a post held on ad hoc basis.

5.4.2 This benefit is also admissible to Government servants who have applied before joining the Government service and on that account the application was not routed through proper channel. The benefit of past service is allowed in such cases subject to the fulfillment of the

⁵⁰(Authority: DOPT's O.M.No.13/24/92-Estt(Pay-1) dated 22.01.1993)

following conditions:

- (i) The Government servant should intimate the details of such application immediately on their joining;
- (ii) The Government servant at the time of resignation should specifically make a request, indicating that he is resigning to take up another appointment under the Government for which he applied before joining the Government service;
- (iii) The authority accepting the resignation should satisfy itself that had the employee been in service on the date of application for the post mentioned by the employee, his application would have been forwarded through the proper channel.

The DoPT issues consolidated instructions on Technical Resignation and Lien from time to time, which may be consulted for study of other details relating to the subject. The web address of their OM No. 1669266628362 dated 24.11.2022 in this regard is given below for reference. <https://doptcirculars.nic.in/OM/ViewOM.aspx?id=279&headid=>

5.6 LIEN⁵¹

Lien, as defined in F.R. 9(13) represents the right of a Government employee to hold a regular post, whether permanent or temporary either immediately or on the termination of the period of absence. The benefit of having a lien in a post/service/cadre is enjoyed by all employees who are confirmed in the post/service/cadre of entry or who have been promoted to a higher post, declared as having completed the probation where it is prescribed. It is also available to those who have been promoted on a regular basis to a higher post where no probation is prescribed under the rules, as the case may be.

The above right will, however, be subject to the condition that the junior-most person in the cadre will be liable to be reverted to the lower post/service/cadre if at any time the number of persons so entitled is more than the posts available in that cadre/service.

5.7 CONSOLIDATED INSTRUCTIONS ON TECHNICAL RESIGNATION AND LIEN

The DoPT issues consolidated instructions on Technical Resignation and Lien from time to time, which may be consulted for study of other details relating to the subject. The web address of their OM No. 1669266628362 dated 24.11.2022 in this regard is given below for reference:

⁵¹(DOPT's O.M.No.18011/1/86-Estt (D) dated 28.03.1998)

<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=279&headid=>

5.8 REMOVAL, DISCHARGE, AND DISMISSAL

- 5.8.1** Under Rule 11 of CCS (CCA) Rules, 'Removal from Service' and 'Dismissal from Service' are among major penalties awarded to a government servant as a result of disciplinary proceedings instituted against him. The difference between these two penalties is that 'Removal from Service' will not be a disqualification for future employment in Government service, while 'Dismissal from Service' will ordinarily be a disqualification for future employment in Government service.
- 5.8.2** No order imposing the major penalty of Removal/ Dismissal from service shall be made except after an enquiry is held, in the manner provided in Rule 14 and 15 of CCS (CCA) rules, 1965.
- 5.8.3** Dismissal/removal may be imposed on members of the Establishment by the Appointing Authority. Different appointing/appellate authorities for different categories of the employees are given in CAG's MSO (A) Vol.-II.
- 5.8.4** In cases where a departmental penalty is to be imposed on a Government servant on the basis of facts which have led to his conviction in a criminal court, dismissal etc. is not to be automatic. Each case should be examined on its merits and orders imposing the appropriate penalty passed only where the charge 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.
- 5.8.5** Government of India, Ministry of Home Affairs has also decided that it shall hereafter be the duty of a 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 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 to inform his official superiors will be regarded as suppressing 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.

- 5.8.6** Removal from office for such a cause as unfitness for the duties of the office ought not to bar re-appointment in another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.
- 5.8.7** In cases of dismissal on the other hand the effect of the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to ascertain whether an applicant for a post in government service before and in cases in which the circumstances connected with his discharge are not clear, his previous employer should be referred to and the applicant required to produce a character certificate or other record of service. A person who succeeds in obtaining employment by concealment of his antecedents would obviously merit dismissal on the true facts being discovered.
- 5.8.8** The dismissal of public servants should be notified in the Gazette only in the following cases, viz:
- (1) When it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or for any other cause and
 - (2) When it is specially desired to exclude from re-employment in the service of Government a public servant, who has been dismissed for a serious offence, such as fraud or falsification of accounts.
- 5.8.9** The reasons for the dismissal of a public servant should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a criminal court. It will be sufficient to announce in the case of any person whose dismissal will be notified in accordance with the principle laid down above, that the Government has dispensed with his services, except in those cases in which the cause

of dismissal constitutes a disqualification under the terms of the law, regulating the tenure of a particular appointment and it is for this reason necessary to couple with the announcement of the dismissal, a statement of the ground upon which it has been ordered.

5.8.10 Grant of certificates on dismissal or discharge etc.:-

Certificates to subordinates on dismissal, discharge or resignation must state the whole truth in respect of character and cause of dismissal or discharge or resignation as the case may be. Certificates of character and work will not be given for less than three months of continuous service. These certificates must invariably be prepared with reference to the character roll and personal file of the person concerned, and signed by the Branch officer in charge of the office Administration. They should be in the following form:-

Certified that Mr. worked as a in this office from To..... The reports on his work and conduct indicate He is discharged on account of

5.8.11 Appeals By Dismissed Servants

- 1) **Period of limitation of appeals:**No appeal preferred under this part shall be entertained unless such appeal is preferred within a period of forty five days from the date on which a copy of the order appealed against is delivered to the appellant; Provided that appellate authority may entertain the appeal after the expiry of the said period, if he is satisfied that the appellant had sufficient cause for not preferring the appeal in time.
- 2) **Time limit for forwarding appeals:**Punishing authorities are directed to forward the appeals to the appellate authorities promptly within a period of 45 days from the date of the receipt of the appeal. Similarly, review petitions and memorials addressed to the President should be forwarded to the proper authorities within a period of 60 days of their receipt.
- 3) It has been ruled by the Government of India that where service and character rolls are maintained under the rules of any service, they should invariably be forwarded for inspection together with the memorials containing appeal against removal or dismissal.

- 4) The record of the charge, defense and decision would furnish sufficient information for, and should, if called for, be submitted to the C&AG to whom the dismissed servant may prefer an appeal.

5.8.12 Fines and Punishments

Fines may not be imposed upon Group C and Group B (Non-gazetted) officials. The forms of punishment that can be suitably resorted to for the purpose of discipline in their cases are official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of misdemeanors' in character roll, suspension and as a last resort dismissal from the service of Government.

Gazetted officers are authorized to administer official reprimands to Group B (Non-Gazetted) and Group 'C' staff. Other penalties can be imposed only under the orders of the competent authority after due compliance with the statutory procedure prescribed in this behalf.

Government servants on whom the penalty specified in Rule 11 of the CCS, (CCA) Rules, 1965 has been imposed should not be allowed to apply for higher posts outside the department during the period the penalty is in force.

DEPARTMENTAL EXAMINATION

5.9 SUBORDINATE AUDIT SERVICES (SAS) EXAMINATION

1. The qualifying Departmental Examination for promotion/confirmation to the post of AAO is divided into two parts and an examination in both the parts is held for all Audit and Accounts Offices in all branches on the dates notified by or on behalf of the Comptroller & Auditor General of India.
2. Apart from the Directly Recruited AAOs, the selection of candidates for the Subordinate Audit Service Examination is primarily the responsibility of the Director General of Audit, who may be aided by an Advisory Committee in the discharge of this responsibility. The preliminary selection should be made as early as possible after the results of the last SAS Examination are circulated so that intending candidates may start their preparation with the knowledge that they will in all probability be permitted to take up the next examination. With a view to determining the suitability or otherwise of the candidates taking Group I of the SAS Examination for the first time, the Director General of Audit should screen the prospective candidates invariably by holding a preliminary test which should not be an elaborate one. This test will include one omnibus paper on General English/Hindi and Constitution of India which is divided into two sections and another omnibus paper on Service Regulations, Financial Rules and Principles of Government Accounts. Both the papers will be of two hours duration each and will be set and evaluated locally by the respective Heads of Departments. Use of Hindi medium is permitted.
3. Staff members who have put in a minimum of 3 years' continuous service in this Office in one or more of the following capacities and who have successfully completed their probation period are eligible to sit for the Examination.
 - (i) As a Clerk/Auditor/DEO
 - (ii) As a Stenographer
 - (iii) As a Senior Auditor
 - (iv) As a Junior Translator/Sr. Translator
 - (v) As a Personal Assistant
 - (vi) As a Private Secretary
 - (vii) As a supervisor
 - (viii) As an Assistant Supervisor

The above candidates will be eligible subject to the conditions that (i) they have duly qualified in the preliminary test and (ii) completed the prescribed pre-examination theoretical and practical training.

4. Subject to any general or special instructions issued by the C&AG from time to time, arrangements for holding training classes should be made by the Director General of Audit for the benefit of the candidates for Group I & Group II of the Examination. The periods of practical training prescribed for the various branches of the Subordinate Audit Services Examination should be completed by the candidates before they are eligible to take the Examination of a particular branch or Group thereof.
5. ⁵²The normal number of chances for the Subordinate Audit Services Examination will be six irrespective of the candidate being an AAO (Probationer) or a departmental candidate. Moreover, six additional chances may be admissible only to those candidates who have cleared five papers within the first (normal) six attempts. However, the time limit for passing the SAS Examination will be eight years considering two examinations in a year (8 years for 12 chances).
6. ⁵³The number of marks required to secure a pass in each Group of each Branch and in each subject is 45. Any candidate failing the examination but securing 45 percent of the marks in a subject will not be required to appear again in that subject at a subsequent examination. Candidates who are exempted from appearing in certain papers of the SAS Examination by virtue of having passed equivalent papers in other examination will be required to secure 45 % marks in the aggregate in the remaining subject(s) in which they actually appear subsequently for qualifying that group of examination. Each paper would consist of 100 (MCQs) Multiple Choice Questions (except in PC- 01, English). There will be negative marking for wrong answers and 0.25 marks would be deducted for each and every wrong answer.
7. **Exemption in certain papers of SAS on passing the CA/ICWA (Inter/Final) Examination⁵⁴** - The candidates for the SAS who have passed the Inter/Final Examinations conducted by the Institute of the Cost and Works Accountants of India / the

⁵²(Authority: HQ's Examination Wing Circular No. 11 of 2020 dated 19th October 2020.)

⁵³(Authority: Headquarters' Examination Section Circular No. 255/02-Exam/Progr/SAS/RA/I/CPD/Annual/Aug_2014 dated 1st April 2014.)

⁵⁴Authority : CAG's circular No. 6 of 2007 circulated vide letter No. 142-Exam/8-2007 dated 30.04.2007

Institute of Chartered Accountants of India are exempted from appearing in certain papers of the SAS as mentioned below:

Part of SAS and Paper in which exempted	Examination passed
Paper : Financial Accounting with Elementary Costing (PC-14) Group II of Civil Audit Branch	ICWA (Inter) Stage I & II or CA PE-II Group I & II or CA PCE Group I & II

8. **Clearance of additional papers by switchover candidates of Civil Audit Branch to SAS (Commercial Audit Branch)⁵⁵** - The Headquarters has decided to revise the syllabus of SAS with effect from SAS2017 Main examination Group I is common for all branches. Departmental candidates of Civil Audit Branch can opt for switchover to Commercial Branch. However once switched over, reversion is not allowed. In accordance with Recruitment Rules to the post of AAO, direct AAOs shall have to qualify 'SAS Examination' in respective branches for confirmation and regular appointment as AAO, during the period of probation, which is ordinarily 2 years. Switch over from Civil Audit Stream to Commercial Audit Stream cannot be granted to direct recruit AAOs.
9. On Passing of SAS examination Qualification Pay as per the extant rules shall be applicable.

5.10 SCHEME FOR GRANT OF CASH PRIZES TO CANDIDATES SECURING HIGHEST MARKS IN SAS EXAMINATION⁵⁶

1. The above scheme was introduced with effect from the Subordinate Audit Services Examination held in November/December 1982 on an experimental basis and is subject to review from time to time. It was decided to give Cash Prizes on All India basis to the candidates securing highest marks in respect of Civil, Commercial, Railways, P & T and Defence branches of SAS Examination.

⁵⁵Authority :Hqrs' Circular No. 24-Staff (AppI)/2017 no. 867-Staff (AppI)/14-2017 dated 25.05.2017 and circular no. 10 of 2019 no. 542/01-Exam/Circulars/2019 dated 07.05.2019

⁵⁶(Authority: HQ's Examination Wing Circular No. 17 of 2020 issued under No. 484/19/Exam/Cash Awards/2020 dated 17th December 2020.)

2. The award of Cash Prize will be given only to those candidates who pass all the papers in one attempt regardless of whether it is the first attempt or not. Those candidates who got exemption in certain paper(s) will not be eligible for the grant of Cash Awards.
3. In the event of a tie among two or more candidates for a prize, the prize will be given to each candidate in full.
4. There will be four Cash Prizes of ₹10,000.00, ₹6,250.00, ₹4,000.00 and ₹2,500.00 respectively for the first four candidates as per the merit list of successful candidates in each part of the Ordinary Branch.

5.11 REVENUE AUDIT EXAMINATION FOR AAO/SAO

1. Revenue Audit Examination is held for SAOs/AAOs borne on the cadre of all branches of the IA&AD (except Civil Accounts Branch). It is optional for the SAOs/AAOs of these branches to appear in this examination. Before a SAO/AAO borne on the cadre of Civil Audit Offices is permitted to take this examination he/she should have put in one year continuous service in the Revenue Audit Branch as AAO or should have had the prescribed training in Revenue Audit as AAO. AAOs of other branches can, however, take this examination provided they have had the prescribed training in Revenue Audit as AAO.
2. The selection of candidates for training in Revenue Audit should be made according to the administrative convenience. Seniority in service should not be the only criterion but merit should also be taken into consideration for selecting candidates for the training. Even after the training, the Director General of Audit may make selection of the eligible candidates for Revenue Audit Examination to test their capacity for passing the Examination. It is, however, desirable that all AAOs who have put in service for 4 - 5 years in the cadre should be given an opportunity to take the examination during this period.
3. There will be no upper age limit for appearing in the Revenue Audit Examination.
4. AAOs/ Sr. AOs who pass the Revenue Audit Examination would be granted one advance increment with effect from the first of the month in which the examination is held. Advance increment in such case will be sanctioned by the respective Heads of the Department. The normal dates of increment shall remain unchanged. *(Authority: CAG's MSO (Admn.) Vol. I Chapter 9, Para 9.3.5.)*

5. The pass marks for each subject is 50%. Each paper would consist of 100 MCQs. There will be negative marking for wrong answers and 0.25 marks would be deducted for each and every wrong answer. Obtaining pass marks in a subject exempts the candidate from appearing in that paper again.

NOTE: SAS and RA Exams are computer and MCQ based tests.

5.12 CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) TESTS⁵⁷

1. The scheme of Continuous Professional Development (CPD) for SAS passed SAOs/AAOs, consisting of three tests namely CPD-I, CPD-II and CPD-III, has been introduced in 2013. All SAOs are eligible to sit for CPD-I. AAOs would be eligible for CPD-I after completion of four continuous years of service in the grade. The second CPD can be taken by SAOs/AAOs only after an elapse of four years from qualifying CPD-I. The third and final test can be taken by SAOs/AAOs after an elapse of three years from passing of CPD-II test.
2. Every eligible candidate would be given 6 chances each for qualifying CPD-I, CPD-II and CPD-III.
3. Candidates after qualifying each part of CPD shall be granted one advance increment in their respective scales from the first day of the month in which the examination is held. The advance increment would be sanctioned by the Head of Department.

NOTE: The CPD tests would be computer and MCQ based tests.

5.13 EVALUATION TEST FOR AAO FOR EMPANELMENT FOR PROMOTION TO SAO⁵⁸

1. As per the revised Recruitment Rules for Sr. Audit Officer, the eligibility criteria for promotion to the post of Sr. Audit Officer, is AAO in Level 8 of the pay matrix with 7 years of regular service including service rendered in non-functional grade of Level 9 of the pay matrix and having successfully completed mandatory training of two to four weeks in the field as prescribed by the department.

⁵⁷(Authority: CAG's MSO (Admn.) Vol. I, Ch-9, Para 9.10.3 and Headquarters' Letter No. 1660-Staff(App 1)/20-2013 issued under Circular No. 50/Staff (App 1)/2016 dated 23rd Dec. 2016)

⁵⁸(Authority: Recruitment Rules for the post of Sr. Audit Officer issued by Headquarters letter No. 1376-Staff (App 1)/16-2018 issued under Circular No. 49- Staff (App 1)/2019 dated 22nd November 2019.)

2. An in-house training program of two weeks as prescribed by the Training wing of Headquarters is arranged every year for all eligible AAOs for empanelment of that year. At the end of training a centralized Evaluation Test is conducted by the Headquarters. The test contains 50 multiple choice question, and a candidate has to secure 50% marks for qualifying in the test.
3. Qualifying the evaluation test is mandatory criteria for successful completion of training and empanelment for promotion to the post of Sr. Audit Officer.

5.14 DEPARTMENTAL EXAMINATION FOR AUDITORS

1. Directly recruited Auditors and Clerks promoted as Auditors on seniority basis are required to pass a departmental examination for confirmation and future promotion to the grade of Sr. Ars. This examination will be arranged to be held by the Director General of Audit once in six months i.e., February and August of each year.
2. Directly recruited Auditors, who have completed one year's continuous service on 1st February/1st August will be eligible to sit in the examination. Clerks promoted on a seniority basis may take the examination immediately after their promotion. They may, however, not take the examination if it is held within 90 days of their promotion. They may instead take their first examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within the stipulated time/number of chances will entail discharge from service in the case of direct recruits and reversion to Clerks grade in the case of a promotee Auditor. The reverted Clerks will have three more chances to clear this examination within two years of the reversion.
3. Grant of two additional chances for appearing at the Departmental Examination can be granted on merit alone for those candidates who have exhausted all the six chances but could not avail one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances. If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for special training for such candidate.

4. Graduate Group C officials with combined regular service of three years are also eligible to take this departmental examination for Auditors for being considered for promotion against the promotion quota.

(Authority: HQ's letter No. 158-Staff (App 1)/18-2020 issued under Circular No. 06-Staff (App 1)/2022 dated 04.02.2022.)

5. Director General of Audit may, at his/her discretion, condone deficiencies in the prescribed service of one year up to a limit not exceeding two months.
6. All the papers will be set and marked locally by the Heads of Department. The candidates will have the option to answer in Hindi.
7. Candidates will be declared to have passed if they obtain at least 45 percent marks in each paper. A candidate who does not pass the examination but obtains in any paper at least 45 percent of the marks, will be exempted from appearing again in that paper at a further examination. There will be negative marking for wrong answers and 0.25 marks would be deducted for each and every wrong answer. (Authority: Headquarters' Examination Wing Circular No. 10 of 2022 dated 24th March 2022)
8. On Passing of DEA examination Qualification Pay as per the extant rules shall be applicable

5.15 INCENTIVE EXAMINATION FOR SENIOR AUDITORS/ASSISTANT SUPERVISORS⁵⁹

1. A scheme of Incentive Examination for Senior Auditors in all Audit offices has been introduced. The examination will be conducted by the Head of the Department in the ranks of Director General of Audit every year in April on the dates fixed by him/her.
2. Senior Auditors with one-year continuous service in the grade on the first of the month in which the examination is scheduled to be held and Assistant Supervisor (Audit) who has not passed the examination as Senior Auditor will be eligible to appear in the examination.
3. The question paper will be set locally. Candidates securing 50 percent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the respective heads of the department.

⁵⁹(Authority: CAG's MSO (Admn.) Vol. I Chapter 9, Para 9.8.3 and Headquarters' Circular No. 624-Staff (App)-I/13-2021 dated 30th March 2021.)

5.16 EVALUATION FOR SR. AUDITOR FOR PROMOTION TO ASSISTANT SUPERVISOR⁶⁰

1. Sr. Auditors in Level 6 of the Pay Matrix with 5 years regular service in the grade, who have successfully completed the training of 2-4 weeks as prescribed by the Training wing of the Headquarters followed by a centralized examination are eligible for promotion to the post of Assistant Supervisor (Audit).
2. Obtaining qualifying marks is a necessary requirement for promotion to the post of Assistant Supervisor.
3. Being a selection post, the benchmark for promotion to the post is 'Good'.
4. In accordance with the instructions of Training Wing, Headquarters, field offices arrange in-house training, through SAI Training portal, and at the end of the training, a centralized examination is conducted in-house.
5. The examination will be of two hours with 100 multiple choice questions and the qualifying marks is 40%.

5.17 DEPARTMENTAL COMPETITIVE EXAMINATION FOR 12th PASS MTS FOR PROMOTION AS CLERKS⁶¹

1. There will be a Departmental Competitive Examination for promotion of 12th Pass MTS as Clerks under the examination quota in all Audit and Accounts Offices.
2. MTS (borne on regular establishments in the IA&AD) possess the minimum qualification (viz. HSC/10+2/Intermediate Examination) for the post of Clerk/Typist and have rendered a minimum of three years' continuous service as MTS employee in the IA&AD may be allowed to take a Limited Competitive Departmental Examination for filling up 10% of vacancies in the cadre of Clerks/Typists. The crucial date for determining the minimum of three years' continuous service will be the first day of the month in which the examination is held.
3. This examination will be held once a year in the month of September. The papers will be set locally by each Head of Office. There is no limit on the number of chances a candidate may avail.

⁶⁰(Authority: Headquarters' letter No. 1201-Staff (App 1)/13-2019 issued under Circular No. 43-Staff (App 1)/2020 dated 15th October 2020 and Headquarters' Office Order No. 96 dated 17th November 2020.)

⁶¹(Authority: CAG's MSO (Admn.) Vol. I Chapter 9, Para 9.6 and Headquarters' Examination Wing Circular No. 10 of 2022 dated 24th March 2022.)

4. All the papers will be set in English and Hindi. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.
5. A candidate will be declared to have passed the Examination if he/she has secured 45 percent marks in each of the three papers. A candidate who secures 45 percent marks in any paper(s) would be exempted from appearing in that paper(s) in the subsequent examinations.
6. While the results of successful candidates in the order of their merits could be published, no marks should be intimated either of the passed or failed candidates.
7. Panels not to lapse⁶² - There will be separate panel for regulating the promotions against the 10% quota earmarked for this category. But the panel will not lapse at the end of the recruitment year and will be operative till the qualified persons get their promotion to the higher grade in their turn according to the roster applicable to them.
8. Seniority⁶³ - The persons who have qualified in an earlier examination shall rank senior to those qualifying in a subsequent examination.
9. Type Test - The candidates will have to pass⁶⁴ a type test at a speed of 35 words per minute in English or 30 words per minute in Hindi. Unless they qualify in the prescribed type test, they will neither earn any increment nor become eligible for confirmations and promotions. Also, they will not be eligible to appear in any Departmental Examination on passing of which promotion is given, e.g. SAS Examination. On passing the type test, their increments held over are released but arrears prior to passing are not payable. In cases where exemption from type test becomes due on account of reaching the age of 45 years or where the exemption is granted based on Medical Certificate, the above disabilities due to non-passing of type test cease to be operative on such exemption. The clerks who pass the said type test under the Hindi Teaching Scheme⁶⁵ may be deemed to have cleared the prescribed test for the purpose of being eligible for retention as clerks/increment/confirmation

5.18 EVALUATION TEST FOR DEO GRADE A OFFICIALS FOR PROMOTION

⁶²Authority: CAG's letter No.1526-NGE-II/13-NGE-III/80 dt. 20.4.1981 and CAG's Letter No. 37Staff(Appt. I)/2014 dt. 14.10.2014

⁶³Authority: CAG's letter No.1526-NGE-II/13-NGE-III/80 dt. 20.4.1981.

⁶⁴Authority: DoPT's OM No. AB-14017/20/2008- Estt.(RR) Dated 17.05.2010

⁶⁵Authority: CAG's circular No. NGE V/33/1987 (letter No. 301-N. 2/46-87 dt. 01.04.1987 and CAG's Circular No. NGE/92/1982 dt. 4/17.8.1982.

TO DEO GRADE B⁶⁶

1. Data Entry Operator (DEO), Grade A with 5 years' regular service in the grade and who have successfully completed two weeks training followed by evaluation test are eligible for promotion to the post of Data Entry Operator (DEO) Grade B.
2. At the end of two weeks' training an evaluation test would be done in-house by this Office. The test contains two papers, Paper I would be MCQ on Statutory Background of IA & AD and Rules and Regulations, and Paper II would be on EDP skills for testing job skills in MS Word & MS Excel. 40% marks are required to qualify in the test.
3. Imparting training to DEO Grade A is a mandatory requirement for their promotion to the post of DEO Grade B and it is conducted in-house at least once a year with a minimum gap of six months between two successive training programs.
4. All the DEO Grade A officials who have successfully completed their probation period may be allowed to attend the training. On successful completion of the training, they shall be considered for promotion subject to completion of requisite regular qualifying service and availability of vacancies in the cadre of DEO Grade B.

5.19 EVALUATION TEST ON SELF LEARNING MODULE

1. In order to enable officials of all cadres in IA & AD to work efficiently in the digital environment and to maintain uniformity in training, Training wing, Headquarters with selected Regional Training Institutes/Centres of IA & AD have uploaded Self Learning Modules (SLMs) on 9 topics (MS Word, MS Power Point, MS Excel, MS Access, E-mailing, E-Office, SPARROW, PFMS, BEMS) in SAI Training portal.
2. As instructed by the Headquarters, an evaluation test covering all the topics is conducted in- house on a half yearly basis.
3. The pattern of question, no. of questions, marks for each question, duration of exam, passing marks and total no. of attempts are at the discretion of the Head of Department.
4. A single examination covering all the SLMs except the SLM on SPARROW is conducted in- house.
5. Passing the test would culminate in necessary certification to the successful officials by the field offices.

⁶⁶(Authority: Headquarters' letter No. 1453-Staff (App 1)/11-2014 issued under Circular No. 47-Staff (App 1)/2017 dated 17th November 2017.)

5.20 INCENTIVE FOR ACQUIRING FRESH HIGHER QUALIFICATIONS⁶⁷

1. Central Government Servants acquiring fresh higher qualifications after coming into service are granted incentive as follows, in the form of one-time lump-sum amount as per DoPT's OM No. 1/5/2017-Estt.(Pay-I) dated 15.03.2019, for courses that are directly relevant to the employee's job:

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

2. The incentive will not be available for qualifications which are laid down as essential or desirable qualifications in the recruitment rules for a post. It will not be admissible where the government servant is sponsored by the Government, or he/she avails himself/herself of Study Leave for acquiring the qualification. No incentives would be admissible if an appointment is made in relaxation of the educational qualification or if the employee acquires the requisite qualification for such appointment at a later date. The acquisition of the qualification should be directly related to the functions of the post held by him/her or the function to be performed in the next higher post.
3. The qualifications meriting grant of incentive should be recognized by the University Grants Commission, respective regulatory bodies like AICTE, Medical Council of India, etc. set up by Central/State Government or recognized by the Government.

⁶⁷(Authority: DoPT OM No. 1/5/2017-Estt. (Pay-I) dated 15th March 2019.)

4. The incentive shall be limited to a maximum of two times in an employee's career, with a minimum gap of two years between successive grants. The Government servant should prefer the claim within six months from the date of acquisition of the higher qualification.

ANNUAL PERFORMANCE ASSESSMENT REPORT

5.21 PERFORMANCE APPRAISAL SYSTEM⁶⁸

Annual Performance Assessment Report (APAR) is an important document providing the basic and vital inputs for assessing the performance of the Government servant and for assessing his/her suitability for his/her further advancement in his/her career on occasions like confirmation, promotion, selection for deputation, selection for foreign assignment etc.

The APAR is initiated by the Government servant to be reported upon himself/herself, who gives a brief description of his/her duties, specifies the targets set for him/her wherever applicable, achievements against each target, the shortfalls, if any, constraints encountered and areas where the achievements have been greater. The performance is then assessed by the Reporting Officer, who after completing his/her part of the Report submits it to his/her own superior, known as the Reviewing Officer, for review.

The full APAR including the overall grade and assessment of integrity shall be communicated to the concerned officer after the Report is complete with the remarks of the Reporting/Reviewing Officer and Accepting Authority wherever such system is in vogue.

The Section entrusted with the maintenance of APAR after its receipt shall disclose the same to the officer reported upon.

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

The new system of communicating the entries in the APAR came into effect from the reporting

⁶⁸(Authority: GoI, Department of Per. & Trg. OM No.21011/1/2005-Estt. (A)(Pt.II) dated 14.05.2009)

period 2008-09, which was initiated after 01.04.2009.

The Competent Authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the Reporting and/or Reviewing Officer and shall decide the matter objectively based on the material placed before him/her within a period of thirty days from the date of receipt of the representation.

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

5.22 MAINTENANCE & CUSTODY OF ANNUAL PERFORMANCE APPRAISAL REPORTS⁶⁹

The Head of every Department/Office should regard it as his/her personal and special responsibility to ensure that APARs are properly maintained in respect of all persons working under his/her direct or ultimate control.

Performance Appraisal files should be handled like confidential documents. The officer concerned should ensure that no room is given for complaints about any leakage of information. The officer responsible for maintaining the APAR files should hand them to his/her successor in the office when he/she is transferred.

The reports of Group A (other than IAAS) and Group B Gazetted officers should be kept by the Head of Department, or any other authority specified by him/her. The reports of Group B non-Gazetted and Group C employees should be kept by the authority specified by the Head of the Department.

Confidential Cell of the office is entrusted with the work of handling, keeping and maintaining the APARs.

5.23 OBJECTIVE IN PERFORMANCE APPRAISAL AND ASSESSMENT AT MORE THAN ONE LEVEL⁷⁰

⁶⁹(Authority: C.S. OM No.51/5/72-Ests.(A) dated 20.05.72)

⁷⁰(Authority: C.S. OM No.51/5/72-Ests.(A) dated 20.05.72)

1. In order to minimize the operation of the subjective human element and of conscious or unconscious bias, the performance appraisal report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above the officer reported upon. The performance appraisal report be written by the immediate superior and should be submitted by the Reporting Officer to his/her own superior.
2. The Reviewing Officer is free to make his/her remarks on points not even mentioned by the Reporting Officer. Such additional remarks, in fact, are necessary where the report is too brief, vague, or cryptic.

5.24 PERIOD OF REPORTING⁷¹

Performance appraisal reports should be recorded annually – preferably for the period covered by the financial year.

5.25 GUIDELINES FOR REPORTING

- (i) Contents and manner of reporting – Reporting Officers are to carefully observe the work and conduct of the employee being reported upon for at least three months and provide the required training and guidance. Remarks to be specific under each column and not to be vague. Merely writing ‘Good’, ‘Very Good’, ‘Average’ etc. is likely to be ignored unless substantiated with specific comments. Words and phrases to be chosen correctly to accurately reflect the intention of the Reporting Officer. All the items are to be filled with due care and not in a casual or superficial manner. Before writing the report at the year end, it is necessary to review the performance at regular intervals and take necessary corrective steps by way of advice etc. to ensure that the remarks are realistic and impartial.
- (ii) Assessment should be for the period of the report only – comments and observations to relate to the period of report only.
- (iii) All columns to be filled – No column to be left blank. Abstract comments for more than one column bracketing together are to be avoided.
- (iv) Approved course of training – Mention to be made of approved courses of training, if any, undertaken during the period. Report received from the institution concerned to be placed in original or the substance entered therein. An entry about the ‘report’, if any,

⁷¹(Authority: C.S. OM No.51/5/72-Ests.(A) dated 20.05.72)

submitted by the officer on his/her work abroad also to be mentioned, if it is either exceptionally good or of poor quality.

- (v) Column for effectiveness in the development and protection of SCs/STs - To be filled only where applicable. Otherwise 'not applicable' may be written against the column.
- (vi) Grading – 'Outstanding', 'Very Good', 'Good' considered as favourable reports. 'Good' by itself not considered adverse but the Departmental Promotion Committee (DPC) may consider promotions only for cases above 'Good'. Hence grading as 'Good' to be avoided, as far as possible. Grading below 'Good' is certainly an adverse report. Grading given to be consistent with the remarks against various columns.
- (vii) Integrity – If the official's integrity is beyond doubt, it may be stated so against the column. In case of doubt or suspicion, prescribed procedure for recording a secret note separately to be followed up. Such column to be filled up suitably if doubts are cleared. If suspicions are confirmed, fact to be recorded. In no case 'doubtful integrity' or 'complaints received against the official' to be mentioned. If there is no material for follow-up action, general practice is to mention 'nothing adverse came to notice'.
- (viii) Signature – Report to be signed and dated indicating designation (preferably with a rubber stamp) and handed over to the Reviewing Officer.

5.26 GUIDELINES FOR REVIEWING

- (i) Period of report – Reviewing Officers are to watch the work and conduct of the official for at least three months in the year. Hence the Report for the entire year can be reviewed if the Reviewing Officer had observed the working at least for a short period of 3 – 4 months. No part report is necessary in such cases. (In some cases where the Reviewing Officer has no contact with the official, he/she should verify the correctness of the remarks of the Reporting Officer after making necessary enquiries).
- (ii) To ensure correct Reporting – Reviewing Officers are to carefully see that Reporting has been done as per instructions/guidelines. If any vague/ambiguous remarks are contained, the report is to be returned to the Reporting Officer for necessary revision. If the Reviewing Officer disagrees with any part of the report, he/she may state so with suitable remarks. If he/she 'agrees with the assessment of the Reporting Officer', his/her remarks should not be at variance with the report. (iii) Reviewing Officer's remarks final – Where the Reviewing Officer disagrees and gives his/her own remarks duly substantiated, such remarks are treated as 'final' and only these will be taken into

account by the DPC etc.

5.27 FREQUENCY OF REPORTING AND ELIGIBILITY TO WRITE A REPORT⁷²

While normally there should be only one report covering the year of the report, there can be situations in which it becomes necessary to write more than one report during a year. There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year, provided that no report should be written unless a reporting officer has at least three months' experience on which to base his/her report. Where an officer has taken earned leave for a period of more than 15 days, the total period spent on leave can be deducted from the total period spent on any post, for purposes of computing the period of 3 months, which is relevant for writing of entries in the APAR. Leave taken for short durations shall not be treated as relevant for this purpose. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining APARs in such cases should be that of the Head of the Department or the Office.

5.28 TRANSFER OF REPORTING AND/OR REVIEWING OFFICER IN THE MIDDLE OF THE REPORTING YEAR

If an officer is transferred during the middle of the reporting year, he/she should immediately write the APARs of his/her subordinates in respect of the year for the period up to the date of his/her transfer, provided that the period is at least six months, and the reports should be submitted to the Reviewing Authority who will retain them in his/her custody and record his/her remarks in the reviewing portions in the last of the reports for the year, taking into account the reports for the previous portions of the year also, submitted to him/her by the transferred officers, at the time of their transfer. If the Reviewing Authority is transferred not simultaneously with the reporting officer, but after some time, he/she will hand over such reports to his/her successor and the successor will review the reports if he/she happens to have three months' experience. Otherwise, the previous Reviewing Authority will review the reports

⁷²(Authority: C.S. OM No.51/5/72-Ests. (A) dated 20.05.72 and GI, Deptt. of Per. & Trg. OMNo.21011/1/2006-Estt.(A) dated 16.01.2006)

at the end of the year. If, however, a Reviewing Authority retires while there is no change in the Reporting Officer and the subsequent Reviewing Authority does not have three months experience of the work and conduct of thereportee, the reviewing portion will be left blank with a suitable note, recorded therein. This note can be recorded by the new Reviewing Authority who could not review the report because he/she did not have even three months' experience or by the Reporting Officer himself/herself.

5.29 REASONS FOR GAP IN THE APAR TO BE INDICATED

When an APAR does not cover any period of less than 3 months during the year, the Reporting Officer should, at the top of the report, mention the period of gap indicating the reasons for which a report for that period has not been written.

5.30 AUTHORITY OTHER THAN REPORTING/REVIEWING AUTHORITY PRECLUDED FROM MAKING ENTRIES

Under the present scheme of writing of performance appraisal reports, there are only two levels for writing reports, namely, the Reporting Officer and the Reviewing Officer. There is no provision for any other authority for writing his/her remarks/comments about the work and conduct of an officer in his/her APAR. The Department of Personnel has advised that since there are only two levels for writing the APARs i.e., reporting and reviewing authorities, the remarks by an officer other than the Reporting Officer and Reviewing Officer in the APARs is not in order.

5.31 WRITING OF APARs BY OFFICERS UNDER SUSPENSION⁷³

No officer under suspension should be allowed to write/review the APARs of his/her subordinates, if during major part of writing/reviewing he/she is under suspension as he/she might not have full opportunity to supervise the work of his/her subordinates.

5.32 WHETHER A RELATIVE OF GOVERNMENT EMPLOYEE CAN WRITE THE APAR OF THE LATTER⁷⁴

A question had arisen whether a Reporting Officer could write reports on his/her close relative, who may happen to be his/her subordinate officially. The matter has been examined carefully and the following decision taken:

⁷³(Authority: GoI, Department of Per & Trg OM No.21011/8/2000-Estt.(A) dated 25.10.2000)

⁷⁴(Authority: GoI, D.P. & A.R. OM No.21011/3/78-Estt.(A) dated 31.03.78)

- (i) The administrative authority may take care that, to the extent possible, a close relative of an officer is not placed under the direct charge of that officer where the latter has to write the APAR of the former.
- (ii) Should such a situation become inescapable, it should not be allowed to continue beyond the barest minimum time possible.
- (iii) In such a situation, the officer should abstain from writing the APAR of the employee who is his/her close relative and instead, the Reviewing Officer should take on the role of the Reporting Officer.
- (iv) If a similar relationship exists between the Reviewing Officer on the one hand and the official reported upon on the other, the same would apply in respect of the Reviewing Officer and the role of the Reviewing Officer would be transferred to the authority next higher up.
- (v) In cases of this nature, where there is any doubt, it would be incumbent upon the Reporting Officer to consult the next higher authority before he/she writes the APARs.

5.33 REPORTING OFFICER CAN WRITE APAR OF HIS/HER SUBORDINATE WITHIN ONE MONTH OF RETIREMENT⁷⁵

When the Reporting Officer retires or otherwise demits office, he/she may be allowed to give the report on his/her subordinates within a month of his/her retirement or demission of office. This provision is extended to the Reviewing Authority also to enable him/her to review the APARs of his/her subordinates within one month of his/her retirement or demission of office.

5.34 MANNER OF DISPOSAL OF REPRESENTATIONS⁷⁶

The following procedure should be adopted in dealing with representations from the employees against the adverse remarks communicated to them:

- (i) Representations against adverse remarks should be examined by the competent authority in consultation, if necessary, with the Reporting Officer and the countersigning authority, if any.
- (ii) If it is found that the remarks were justified and that the representation is frivolous, a note may be made in the APAR of the petitioner that he/she did not take the correction in good spirit.

⁷⁵(Authority: GoI, DP & AR OM No.21011/1/77-Estt. Dated 30.01.78, Min. of I & B UO No.A.280-22/2-85-Vig. Dated 02.01.86 and Deptt. of Per. & Trg. OM No.21011/1/93-Estt. (A) dated 14.01.93)

⁷⁶(Authority: GoI, D.P. & A.R.OM No.51/5/72-Ests. (A) dated 20.05.72)

- (iii) If the competent authority feels that there is no sufficient ground for interference, the representation should be rejected, and the petitioner informed accordingly.
- (iv) If, however, the competent authority feels that the remarks should be toned down, he/she should make necessary entry separately with proper attestation at the appropriate place of the report, the correction should not be made in the earlier entries themselves.
- (v) In the rare event of the competent authority coming to the conclusion that the adverse remarks were inspired by malice or were entirely incorrect or unfounded, and therefore deserves expunction, it should order accordingly. Before, however, taking such action, it should bring it to the notice of the head of the administrative office (if he/she does not occupy that position) and obtain his/her concurrence.

When a representation against adverse remarks is wholly or partially upheld, the particulars of the orders based thereon should be recorded in the report itself. If it is decided to tone down the remarks, the competent authority may make the necessary entries at the appropriate place of the report under proper attestation, but the past entries should not be corrected. If the remarks are ordered to be expunged, they should be effectively obliterated both in the APAR as well as in the copy of the letter communicating those remarks. A copy of the order based on such a representation should not be kept in the APAR file. Where a penalty is set aside on an appeal or review, the copy of the punishment order should be removed from the APAR file as well as the adverse remarks recorded on the basis of the penalty expunged. In a case where the penalty is modified by the appellate or revising authority, the entry in the APAR originally made on the basis of the penalty awarded should also be immediately modified accordingly.

5.35 COLUMNS OF APAR SHOULD NOT BE KEPT BLANK AFTER EXPUNCTION OF ADVERSE REMARKS

It is essential that the APARs are complete in all respects. In the circumstances, where on consideration of a representation against adverse remarks, the competent authority comes to the conclusion that the remarks deserves to be expunged, it should see whether total expunction of the remarks will leave the relevant column(s) blank; and if it finds the position to be so, it should order modification of the relevant remarks in a suitable manner so that the column(s) in question does/do not remain blank.

5.36 FURTHER APPEAL AGAINST REJECTION OF REPRESENTATION⁷⁷

No appeal against the rejection of the representation against adverse entries should be allowed six months after such rejection.

5.37 SELF APPRAISAL NOT NECESSARY FOR A PERIOD OF LESS THAN THREE MONTHS⁷⁸

The Reporting/Reviewing authority can write/review the APAR of an officer if it has at least an experience of three months of work and conduct of the officer reported upon. The officer reported upon need not submit his/her self-appraisal if the period of observation of his/her work and conduct by the Reporting/Reviewing authority is less than three months.

5.38 APARs RECEIVED IN RESPECT OF APPROVED COURSE OF TRAINING UNDERGONE TO BE IN APAR DOSIER⁷⁹

1. The following principles are laid down for guidance of all concerned regarding the procedure to be observed for recording the APARs of officers who had undergone an approved course of study or training at an institution in India or abroad:
 - (i) Whenever an officer attends an approved course of study or training, the fact of his/her having done so should be entered in his/her APAR. Approved course of training includes courses sponsored by the Government, financed wholly or partly by the Government, attended with the permission of the Government or for which the Government has granted Study Leave.
 - (ii) The report, if any, received from the Head of the Institution should either be placed in original in the APAR dossier of the officer or the substance of it entered therein.
 - (iii) An entry about the report, if any, submitted by the officer on his/her work abroad should also find mention in his/her APAR, if it is either outstandingly good or of poor quality indicating that the officer had not made good use of his/her period of study or training.
2. During the course of review of the APARs of officers who had attended an approved course of study etc., it has been observed that the instructions cited in the preceding paragraph are not being followed strictly. In view of the fact that entries regarding courses of study or training undergone by an officer in his/her APAR would be useful in giving a

⁷⁷(Authority: GoI, D.P. & A. R.OM No.21011/1/77-Estt. Dated 30.01.78)

⁷⁸(Authority: D.G. P & T Letter No.27/3/80-Vig.II/Pt. II dated 11.09.80 issued in consultation with Department of Personnel)

⁷⁹(Authority: GoI, D.P. & A.R. OM No.21001/13/75-Ests.(A) dated 14.01.75)

more complete picture of the officer's experience and accomplishments, it is essential that the points enumerated above should always be kept in view. The report received from the Head of the Institution in which the training course was undergone should also be placed in original in the APARs or the substance of it entered therein.

5.39 RETENTION/CUSTODY OF APARs OF RETIRED AND DECEASED OFFICERS

Some retired officials whose case was pending in court and the proposal was sent to the UPSC for consideration of promotion after their retirement, the UPSC faced problems for not having the concerned APARs with them. Accordingly, it has been decided that the APARs of the officers who have retired will be preserved/kept in safe custody till the time for filing of an appeal has lapsed or till a final decision in the appeal, filed by an officer in the court, has been taken. APARs or copies thereof should not be given to a retired officer or anybody who has relinquished Government Service. However, on request from such a person, there should be no objection to issue of an objective testimonial on his/her work and conduct. APARs relating to a deceased officer may be destroyed after a period of two years from the date of his/her death and that of a retired Government servant, five years after his/her date of retirement.

5.40 APARs OF OFFICERS ON DEPUTATION⁸⁰

In the case of Central Government Officers who are deputed to other Departments/State Governments or are on Foreign Service, the APARs should be maintained by their parent departments and the periodicity of such APARs should be the same as in the parent department. It will be the responsibility of the parent department to obtain the reports of their officers on deputation and maintain them.

5.41 WRITING OF APARs OF OFFICIALS APPOINTED ON CONTRACT⁸¹

APARs may be written in respect of an officer appointed on contract by his/her immediate superior i.e., the officer under whose supervision he/she is placed, and it should also be get reviewed by the officer superior to the Reporting Officer, where applicable.

5.42 TIME SCHEDULE FOR PREPARATION/COMPLETION OF APAR⁸²

⁸⁰(Authority: C.S.OM No.51/5/72-Ests.(A) dated 20.05.72)

⁸¹(Authority: GoI, D.P. & A.R.OM No.21011/1/84-Estt. (A) dated 26.04.84)

⁸²(Authority: GoI, Deptt. of Per & Trg. OM No.21011/1/2005-Estt.(A) dated 23.07.2009)

Sl. No.	Activity	Date by which to be completed
1.	Distribution of blank APAR forms to all concerned (i.e., to officers to be reported upon where self-appraisal has to be given and to reporting officers where self-appraisal is not to be given)	31 st March. (This may be completed even a week earlier)
2.	Submission of self-appraisal to Reporting Officer by officer to be reported upon (where applicable)	15 th April
3.	Submission of report by Reporting Officer to reviewing officer	30 th June
4.	Report to be completed by Reviewing Officer and to be sent to Confidential Section/DG's Secretariat or accepting authority, wherever provided.	31 st July
5.	Appraisal by accepting authority, wherever provided	31 st August
6.	(a) Disclosure to the officer reported upon where there is no accepting authority	01 st September
	(b) Disclosure to the officer reported upon where there is accepting authority	15 th September

5.43 ONLY PHOTOSTAT OF APAR DOSSIER SHOULD BE SENT TO⁸³

Whenever it becomes necessary to send the APAR dossiers to an outside authority for various purposes, it would be advisable to keep the original APAR dossiers with the cadre authorities and send out only a photocopy. If the APAR is required simultaneously at more than one place, the requisite number of photocopies may be prepared and sent. However, sufficient safeguards should be taken to ensure that the confidentiality of the APAR is not lost, and the minimum number of copies are made under the supervision of a responsible Government servant.

5.44 COPIES OF APAR DOSSIERS OR THE SUBSTANCE OF THE REPORTS SHOULD NOT BE SENT TO PRIVATE PARTIES⁸⁴

⁸³(Authority: GI, Deptt. of Per. & Trg. OM No.21011/85-Estt. (A) dated 23.08.85)

⁸⁴(Authority: GoI, Dept. of D.P. & A.R. OM No.51/5/72-Estt. (A) dated 20.5.72)

Copies of the Performance Appraisal Reports dossier or the substance of the Reports contained in the dossier should not be sent to private bodies in connection with any purpose whatsoever. However, where a request is received from a public undertaking or an autonomous body controlled by Government, a gist of the relevant Performance Appraisal Reports may be supplied, unless Government's own interest requires that the management of the public undertaking or autonomous body should see the performance appraisal report in full. In such cases, the full dossier may be furnished to the offices concerned after taking the orders of the administrative Ministry/Department in the case of Group A or Group B Government servant.

5.45 DELAY IN SUBMISSION OF APAR BY THE REPORTING/REVIEWING OFFICER⁸⁵

If a Reporting Officer has failed to initiate action to complete an APAR before 30th June of the year in which the financial year ended, he/she forfeits his/her right to enter any remarks in the APAR and should submit all APARs to the Reviewing Officer on the next day. Similarly, the Reviewing Officer forfeits his/her right to enter any remarks in APAR beyond 31st August of the year in which the financial year ended. The explanation of the officers concerned should be called for and in the absence of proper justification for the delay; a written warning for the delay should be placed in their APARs. In respect of APARs which do not contain the remarks of Reporting/Reviewing Officer due to forfeiting of their rights to enter remarks in the APAR, a certificate to that effect should be added in the APAR for the relevant period.

5.46 SMART PERFORMANCE APPRAISAL REPORT RECORDING (SPARROW)⁸⁶

A new system has been introduced for online recording of Annual Performance Appraisal Report (APAR) on 'SPARROW' (Smart Performance Appraisal Report Recording Online Window) application in respect of Sr. Administrative Officers/Sr. Audit Officers/Sr. Accounts Officers in IA&AD beginning with the APAR reporting year 2020-21. To implement the same, name-based e-mail IDs have been created for all the Sr. AOs and all of them have been advised to link their Aadhar to their mobile number. Presently APARs of all the Sr. AOs of this Office are recorded through SPARROW.

⁸⁵(Authority: DoPT OM 21011/02/2009- Estt.(A) dated 16.02.2009)

⁸⁶(Authority: Headquarters' Letter No. 204-Staff (Disc.-I)/11-2020 issued under Circular No. 49-Staff (Disc.-I)/2020 dated 6th November, 2020.)

LEAVE

5.47 CASUAL LEAVE

5.47.1 Orders regarding grant of casual and special casual leave are mentioned in Appendix III of FRSR Part III Leave Rules. Further,

- i.** Casual leave cannot be claimed as a matter of right and its grant is subject to the exigencies of public service.
- ii.** The maximum amount of Casual leave admissible to the staff is 8 days in a Calendar Year, subject to the condition that not more than 5 days Casual leave may be allowed at any one time. The Competent authority may, however, waive this condition in individual cases if he considers that there are exceptional circumstances, justifying a relaxation in this regard⁸⁷.
- iii.** Sunday & Saturday or closed holidays which prefix a period of casual leave or come at the end may be prefixed or suffixed to such leave and the public holidays Sundays and Saturday falling within a period of casual leave should not be counted as part of Casual Leave.
- iv.** In regard to persons who join Government service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 8 days or only a proportion thereof, after taking into account all the circumstances of the case.
- v.** There may be occasions on which members of staff may have some urgent private work, which does not require a full day casual leave. In such cases members of the staff may be allowed to take half-a-day casual leave. The dividing time will be 1.00 pm for the Headquarters Office.
- vi.** As an exception to the general Rule, a Government servant may be permitted to combine half a day's casual leave with regular leave in cases he leaves office and is unable to attend office the next day under certain unavoidable circumstances.
- vii.** The members of the staff should obtain permission of the authority competent to sanction casual leave, before leaving their headquarters during casual leave and/or holidays. Addresses during such absence from Headquarters should invariably be left with the office. The members of staff residing away from the Headquarters and coming

⁸⁷Authority: CAG's letter No. 969/NGE(APP)/96-97/dt. 01.09.1998.

to Headquarters stations from their residences located at outstation should also obtain the permission of the Heads of their offices before leaving their stations or residences during casual leave and on holidays. Address during such absence should also be left with the office.

- viii. The Branch Officers would have the power to sanction Casual Leave to the staff working under them upto a maximum of five (05) days at a time and that for AAOs would be three (03) days at a time.
- ix. The Branch Officers and Assistant Audit Officer will have the power to grant permission to the staff to leave headquarters upto the period they are empowered to grant casual leave.

Note1: The powers of different officers to sanction casual leave at a time would be as follows:

Sl. No.	Categories of staff in respect of whom C.L. may be sanctioned	Sanctioning authority	Maximum number of days
1.	(a) Group Office	Director General of Audit	Full period of CL
	(b) Sr. Audit Officer	Group Officer	Not exceeding 6 day
	(c) Sr. Audit Officer under the direct charge of Director General of Audit	Director General of Audit	Full period of CL
2.	AAOs/Supvrs. and Welfare Assistant.	BO/Assistant Director (OL), as the case may be	Not exceeding 6 day
3.	(a) Stenographers	AAO/Supvr.	Not exceeding 3 day
	(b) Asstt. Supv., Sr. Ars./Ars., Clerk, Data Entry Operator, MTS including Caretaking staff.	AAOs/Supvrs./Welfare Assistant	Not exceeding 3 days
	(c) In respect of (a) and (b) above	BO	Exceeding 3 days but not exceeding 6 days.
4.	All staff under Welfare Officer	Welfare Officer	Exceeding 3 days but not exceeding 6 days.
5.	Staff directly under supervision of Group Officer	Group Officer concerned	Not exceeding 6 day
6.	Secretary and PS/Sr. PS to Director General of Audit	Director General of Audit	Full period of CL

7.	Other staff in DG's Secretariat	Secretary to DG or the Sr. Audit Officer (Admn.), with the knowledge of Director General of Audit	Not exceeding 6 days
8.	All categories of staff and officers	Director General of Audit	Exceeding 6 days

Note 2: Application for Casual Leave/Restricted Holiday for days of Bandh, demonstration etc. in respect of Sr. Audit Officers, Group B and C employees and MTS, shall be put up to the Group Officer (Admn.), who will act under the orders of Director General and other competent authorities, as the case may be, whenever necessary.

Note 3: When Restricted Holiday is availed of in continuation of Casual Leave, it should not be taken into account for computing limits⁸⁸.

Not 4: Casual leave may be granted in combination with Special Casual Leave but where Special Casual Leave is granted in combination with regular leave, Casual Leave in such case, should not be granted in combination with Special Casual Leave and regular leave.

Note 5: As regards Restricted Holiday (RH), application of intention to avail RH should invariably be submitted in advance to the same authority as is competent to grant casual leave.

5.47.2 Register of Casual Leave

- i. At the commencement of each Calendar year, a register of casual leave and restricted holidays should be opened in each section of the office in the prescribed form. The date on which a casual leave/restricted holiday is availed of by an individual should be entered in this register and attested by the sanctioning authority with dated initials.
- ii. All applications for casual leave should be submitted to the sanctioning authority through this register and the applicant informed of the orders passed before the leave applied for is actually availed of by him. In cases, however, where the necessity for the leave cannot be foreseen or the period of casual leave required is not specially stated, the applications should be submitted for the information of the Branch Officer-in-charge/sanctioning authority, through the casual leave register for sanction when the person concerned returns to duty.
- iii. Half a day's casual leave will be debited to casual leave account of the Government

⁸⁸(Authority: Headquarters Office's letter No.F.4-OSD (P)/73-Vol.II dated 17.07.73)

servant for each late attendance. But late attendance upto an hour, for a maximum of two days in a month may be condoned by the Assistant Audit Officer if he is satisfied that this is due to unavoidable circumstances. If such a course does not ensure punctual attendance, suitable disciplinary action may be taken against the official concerned in addition to debiting half a day's casual leave to his casual leave account on each occasion of such late attendance.

- iv. A suitable note of the casual leave forfeited on account of late attendance should be made, in the casual leave account of the individual concerned.
- v. On transfer of an individual from one section to another the fact of his transfer should be recorded in his casual leave account and an extract therefrom showing both in figures and words the amount of casual leave, restricted holidays (and also of compensatory leave if any) at his credit should be passed on to the new section.
- vi. Whenever an official is relieved from a section for leave, short or long the Assistant Audit Officer should note down the address of such official during leave. It shall also be the duty of the official to give his full address at which communication can be sent to him during leave and further to keep the office informed of the changes in the address, if any.
- vii. Each section should maintain an up-to-date record of the addresses in respect of all officials of the section.

5.48 SPECIAL CASUAL LEAVE

The grant of Special Casual Leave (Special CL) shall be subject to general principles and orders laid down in Appendix III of the CCS (Leave) Rules, 1972. The power of granting Special CL shall be exercised by the Head of the Department as defined in SR 2 (10).

Note 1: The period of Special CL granted for each purpose should be noted in Casual Leave Register so as to watch the limit prescribed in each case by the Government of India.

Note 2: As the maximum limit in respect of number of days for each purpose of Special CL has been fixed after very careful consideration, it is not desirable to exceed the limit. The period of absence in excess of the time limit should be treated as regular leave. Only in very rare and exceptional cases, requests for Special CL exceeding the prescribed limits should be entertained, but such cases would have to be recommended to the Ministry of Home Affairs for concurrence.

Note3:⁸⁹Special CL for participating in sporting events of national or international importance may be allowed to a Government servant for a period of not exceeding 30 days in each calendar year. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the existing rules applicable to the persons concerned. For this purpose, government servants may, as a special case, be permitted to combine Special CL with regular leave.

The special casual leave may be allowed only when the Government servant concerned is selected for such participation:

- (i) In respect of international sporting events by any National Sports Federation/Association recognized by All India Council of Sports and approved by the Ministry of Education; or
- (ii) In respect of events of National Importance, when the sporting event in which participation takes place, is held on an inter-state, inter-zone or inter-circle basis, and the government servant concerned takes part in the event in a team as a duly nominated representative on behalf of the State, Zone, or Circle, as the case may be. This concession is not to be allowed for participation either in a national or international sporting event in which such participation of the government servants concerned takes place in his/her personal capacity and not in a representative capacity. The grant of Special CL will be subject to the general principles laid down in Section (V)(2) of the Administrative Instructions in Appendix 3 of P & T Compilation of Fundamental Rules and Supplementary Rules, Volume- II except for the modification indicated in Sub-para (I) of Note 3 above. The power of granting Special CL under these orders will be exercised by Heads of Department, as defined in SR 2(10), in the case of government servants under their administrative control and by the Ministries of the Government of India in other cases.

Note4: Special CL for attending coaching camps and trekking expeditions-

1. Special casual leave for a period not exceeding 30 days in a calendar year may be allowed to Central Government employees for purposes of:
 - (i) attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes,
 - (ii) attending coaching or training camps at the National Institute of Sports, Patiala,
 - (iii) participating in mountaineering expeditions,
 - (iv) attending coaching camps in sports organized by National

⁸⁹(Authority: GoI, MHA, Deptt. of Per. & Admn. Ref. OM No.46/7/50-Ests dated 05.04.54 received with C & A.G. circular letter No.191-NGE.I/102-78 dated 05.02.80)

Sports Federation/Sports Boards recognized by Government/Department of Youth Affairs and Sports, and

- (v) participating in Trekking expeditions.
2. The quantum of Special CL for a period not exceeding 30 days in a calendar year allowed to Central Government employees for purposes indicated at items (i) to (v) above will cover also their attending the pre-selection trials/camps connected with sporting events of National/International importance.
 3. Special CL is also granted to Central Government servants for a period not exceeding 10 days in any one calendar year for participating in inter-Ministerial and inter-Departmental tournaments and sporting events held in and outside Delhi.

Note 5: Participation in International / National level events to be treated as duty -

1. ⁹⁰In 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 pre-participation coaching camp is held in connection with the said events and the government servant is required to attend the same, the period may also be treated as duty.
2. ⁹¹Participation by Central Government employees in the AICS Tournaments is to be treated as on duty.
3. ⁹²National Championships being conducted by the recognized National Sports Federation in individual disciplines and National Games conducted by Indian Olympic Association should be recognized as events of National Importance.

Note 6: ⁹³Managers/Coaches/Masseurs/Doctors as may be approved or required by the Federation under rule to administer/coach/manage the teams participation in sports event of National/

⁹⁰(Authority: GoI, Ministry of Per & Trg. Admn. Reforms and P.G. & Pension letter No.6/1/85-Estt (Pay-I) dated 16.07.85 received with C & A.G. letter No.631- Audit.I/101-85/1-25 (82) dated 10.09.85)

⁹¹(Authority: Central Civil Services Sports Board, Deptt. Of Per. & A.R. (Min. of Home Affairs letter No.20/5/26-CCSSB dated 03.04.86)

⁹²(Authority: GoI, Min. of Per. P.G. & Pension (Deptt. of Per. & Trg.) letter No.6.1.25-Estt.(Pay-I) dated 07.11.88)

⁹³(Authority: GoI, Min. of P.P.G. & Pension, Deptt. of Per. & Trg. OM No.6/1/85- Estt (Pay-I) dated 07.11.88 received with C & A.G. No.1127-Audit.I/101-85/III-88 (172) dated 21.12.88)

International Importance may be treated as an integral part of the teams and these officials may also be allowed the same facilities as are available to sports-persons for such participation except that the question of grant of rewards in the form of advance increments could be considered on merits, if and when sponsored by the Departments concerned. However, the technical official concerned with the administration of the tournaments will not be treated as part of the teams but will be given the facilities of availing of special casual leave as is admissible in the case of persons covered in para 1(iii) to (vii) of Ministry of P.P.G. & Pension O.M.No.6/1/85-Estt(Pay-I) dated 16.07.85).

Note 7:⁹⁴Special CL for participation in artistic & cultural activities -

1. Government servants who participate in cultural activities like, Dance, Drama, Music, Poetic Symposium etc. of an All-India or Inter-State character organized by the Central Secretariat Sports Control Board or on its behalf, may be granted Special CL not exceeding 30 days in any calendar year, provided that such special casual leave will not be admissible for practice, or for participation in cultural activities organized locally.
2. Government servants who participate in dancing and singing competitions organized at Regional, National, or International level by Government of India/Government sponsored bodies may be granted Special CL not exceeding 15 days in any calendar year. It is clarified that the special casual leave will not be admissible for practice in connection with such cultural activities.
3. The term 'Government sponsored body' denotes institutions and organizations substantially controlled by Government and which received substantial assistance from the Government in the form of Grant-in-aid.

Note 8: ⁹⁵It has been decided that the concession of special casual leave subject to the conditions mentioned in the Ministry of Home Affairs O.M.No.46/7/509-Estt. dated 05.04.54, may also be extended to such of the employees working in Audit Department who are required to participate in the All India Audit Tournaments conducted on zonal and inter zonal level, provided the maximum leave admissible for participating in sporting events on all account does not exceed the period of 30 days in a Calendar year.

⁹⁴(Authority: GoI, MHA OM No.27/3/68-Estt (B) dated 28.06.69 and GI, Min. of P.G. & Pensions (Deptt. Of Per & Trg) OM No.28016/1/87-Estt.(A) dated 09.09.87 received with C & A.G. No.1149-Audit.I/65-87/III-87(195) dated 20.09.87)

⁹⁵(Authority: Headquarters Office's letter No.2150-NGE.I/102-78 dated 22.06.81)

Note 9:⁹⁶ Government servants participating in mountaineering expeditions/trekking expeditions may be granted Special CL, not exceeding 30 days in one calendar year provided the expedition has the approval of the Indian Mountaineering Foundation, in the case of Trekking expeditions also organized by Youth Hostel Association of India and there will be no change in the overall limit of 30 days of Special CL for an individual government servant in one calendar year for participation in sporting events of National/International importance.

Note 10: A list of National Sports Federations recognized by the Government of India for the purpose of grant of Special CL for a period of 30 days in a calendar year as per Government of India, Ministry of Human Resources Development (Department of Youth Affairs and Sports) letter No.F.20-2/87-Sports.IV (Vol. II) dated 29.07.87 received with Headquarters Office's letter No.3411-NGE.III/88-85 dated 15.10.87 is as indicated below:

1. Indian Olympic Association
2. Indian Hockey Federation
3. All India Women's Hockey Federation
4. Board of Control for Cricket in India
5. Swimming Federation of India
6. Amateur Athletic Federation of India
7. All India Football Federation
8. Volley ball Federation of India
9. Badminton Association of India
10. Wrestling Federation of India
11. All India Lawn Tennis Association
12. Table Tennis Federation of India
13. Basketball Federation of India
14. Amateur Kabaddi Federation of India
15. Weightlifting Federation of India

⁹⁶(Authority: GoI, MHA OM No.27/4/68-Estt.(B) dated 06.09.69 and OM No.28016/2/84-Estt.(A) dated 11.04.85 received with C&AG's Office's circular letter No.1564-N.3/N.1/1-81 dated 14.05.85 and GoI, Min of PPG & Pension OM No.28016/3/89-Estt.(A) dated 25.10.89)

16. National Rifle Association of India
17. Gymnastic Federation of India
18. Ball Badminton Federation of India
19. Indian Polo Association
20. Indian Golf Union
21. Squash Rackets Association of India
22. Indian Style Wrestling Federation
23. Indian Amateur Boxing Federation
24. Aero Club of India
25. Archery Association of India
26. Billiards and Snooker Federation of India
27. Women's Cricket Association of India
28. All India Chess Federation
29. All India Carrom Federation
30. Cycling Federation of India
31. Equestrian Federation of India
32. Amateur Handball Federation of India
33. Kho-Kho Federation of India
34. Federation of Motor Sports Club of India
35. Indian Powerlifting Federation
36. Softball Association of India
37. Yachting Association of India
38. Cycle Polo Federation of India
39. Women's Football Federation of India
40. Judo Federation of India

41. AllIndiaSportsCouncilofDeaf

42. TennikoitFederationofIndia

43. RowingFederationofIndia

44. SchoolGamesFederationofIndia

45. IndianMountaineeringFederation

46. BridgeFederationofIndia

Note 11: ⁹⁷*Special privilege and incentives to Government servants selected for participating in sporting events of national / international importance –*

1. The Central Government employees, who are selected for participating in sporting events of National/International importance within India, may be allowed to travel by FirstClass by train. In the case of events of International importance held outside India, they are entitled to travel by economy class by air.
2. The number of increments to be awarded for achieving excellence in National events should be laid down at a scale lower than for excellence in International events, say one increment for National level events and two increments for International events. The total number of increments to be awarded to an individual should not exceed five in his/her entire career.
3. The increments so granted would continue to be drawn at the same rate till retirement, but they will not count for any service matter like pay fixation on promotion, retirement benefits or DA, HRA etc.

Note 12:⁹⁸ Saturdays/Sundays/Holidays intervening the period of Special CL admissible for sporting events are counted as Special CL and these are not excluded from the admissible limit of Special CL granted for the purpose of sporting events. There is, however, no objection to prefix and/or suffix Sundays/Holidays with Special CL admissible for the purpose. In a case, where Special CL is combined with regular leave, the Saturdays/Sundays/Holidays thus intervening the two kinds of leave will have to be counted as Special CL if it is due; otherwise, as regular leave, if Special CL is not due.

Note 13: ⁹⁹Special CL in excess of 10 days is not admissible for attending All India Association

⁹⁷(Authority: GoI Ministry of Per & Trg Admn Reforms and PG & Pension's letter No.6/1/85-Estt.(Pay-I) dated 16.07.85 received with Headquarters Office's letter No.631-Audit.I/101-85/1-85(82) dated 10.09.85)

⁹⁸(Authority: Headquarters Office's letter No.1361-NGE.I/19-66 (II) dated 30.05.68)

⁹⁹(Authority: Headquarters Office's letter No.1436-NGE.II/10-71 dated 21.06.71)

Meeting by adjustment of the excess requirement against the limit of 20 days prescribed for an office bearer, in the case of a person who is at the same time, an office-bearer of a recognized association as also an outside delegate/member of Executive Committee.

Note 14:¹⁰⁰The facility of 20 days' special casual leave is available to office bearers of all recognized associations (All India or otherwise). Each such association should have been separately accorded recognition as a full-fledged association for all purposes. A local association should not be confused with a branch or unit of a recognized association.

Note 15: Special CL for office bearers of Service Associations/Unions -

1. ¹⁰¹Those office-bearers of recognized Service Associations/Unions of Central Government employees who are getting special casual leave up to a maximum of 10 days in a calendar year for participation in the activities of Associations may be allowed special casual leave subject to the same conditions laid down in Home Ministry's O.M.No.24/33/59-Estt. (B) dated 04.01.60 up to a maximum of 20 days in a calendar year.
2. ¹⁰²The special casual leave stated above is available to the office-bearers only. The office-bearers would be those who are specially defined or mentioned in the approved constitution or Byelaws/Rules of the Associations/Unions, which have been accorded *de facto* recognition by the C&AG of India.
3. ¹⁰³Special CL up to 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognized Associations/Unions/Federations.
4. ¹⁰⁴The facility of special casual leave stated above will not, however, be available for attending meetings of the executive committees.

Note 16: ¹⁰⁵In cases where an association/union/federation follows a year other than the calendar year for the purpose of its annual elections, the entitlement of Special CL should be regulated in terms of the year actually followed by an association/union/federation in places of

¹⁰⁰(Authority: Headquarters Office's endorsement No.2476-NGE.II/10-71 dated nil)

¹⁰¹(Authority: GoI, MHA OM No.27/3/69-Ests.(B) dated 08.04.69)

¹⁰²(Authority: Headquarters Office's letter No.477-NGE.II/10-71 dated 25.02.72 and 1188-NGE.II/10-71 dated 19.05.72)

¹⁰³(Authority: GoI, MHA OM NO.27/3/69-Ests.(B) dated 08.04.69)

¹⁰⁴(Authority: Headquarters Office's letter No.477-NGE.II/10-71 dated 25.02.72 and 1188-NGE.II/10-71 dated 19.05.72)

¹⁰⁵(Authority: Headquarters Office's endorsement No.2429-NGE.II/10-71 (72) dated 16.09.72)

calendar year and in regard to the cases of office-bearers coming into office during the course of a year in casual vacancies, the competent authority may, at its discretion, grant Special CL up to the maximum entitlement in a full year having regard to the genuineness and merits of each particular case.

Note 17:¹⁰⁶It has been decided that the concessions of Special CL subject to the conditions mentioned in Government of India, Ministry of Home Affairs O.M.No.46/7/50-Estt. Dated 05.04.1954, read with DoPT OM No.6/1/85-Estt.(Pay-1) Dated 16.07.1985 may also be extended to such of the employees working in Audit Department who are required to participate in the All India Audit Tournament conducted on Zonal and Inter Zonal level as well as in the other sporting events of national/international importance ,provided the maximum leave admissible for participating in sporting events on all account does not exceed the period of 30 days in a calendar year.

Note18:¹⁰⁷The benefit of the Special CL as mentioned above may be extended also to those Government employees who are members, office-bearers etc. of such Co-operative Societies and who are posted at the same place as the headquarters of the Co-operative Societies subject to the following conditions:

- i. Special CL should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon, as the case may be, then Special CL may be granted for a half day only to cover the actual period of absence.
- ii. The government servant concerned should furnish a certificate from the Co-operative Society concerned to the effect that he/she actually attended the meeting, indicating the time and duration of the meeting.
- iii. The grant of Special CL under this OM would be subject to all other conditions laid down in the Ministry of Home Affairs OM No.46/22/63-Estt.(A) dated 14.01.64.

Note 19:¹⁰⁸Special Casual Leave will be allowed to be combined with ordinary casual leave only and not with regular leave. Sundays/Holidays intervening the period of special casual leave will not be ignored but will form part of Special Casual Leave.

5.49 COMPENSATORY LEAVE

¹⁰⁶(Authority: Headquarters Office's letter No.2150-NGE.I/102-78 dated 22.06.81)

¹⁰⁷(Authority: GoI, MHA OM No.28016/1/84-Estt.(A) dated 19.06.84 received with Headquarters Office's letter No.1955-NGE.III/N.I/1-81 dated 28.07.84)

¹⁰⁸Authority : (Clarification contained in DP&AR OM No. 28016/4/77-Estt.(A), 46/7/50-Estt.(A), dated 18.5.78 and DP&AR OM No. 28016/1/80-Estt.(A), 30th April, 1981)

Compulsory attendance on Saturdays, Sundays, or other holidays under specific orders of the AAO/Supvr. in order to dispose of urgent work will entitle an employee to Compensatory Leave for the corresponding number of days. Officials required to attend in order to clear off their own arrears are ordinarily not entitled to such leave, but the Group Officer may make exceptions in special cases. Such compulsory attendance counting for Compensatory Leave should be certified by the AAO/Supvr. of the section at the time it is earned and entered in the attendance register in red ink.

Note 1:¹⁰⁹As Compensatory Leave is a leave of informal character like Casual Leave, the same should not be allowed to be prefixed or affixed to earned leave etc. The combination of Compensatory Leave with Casual Leave, Sundays, Saturdays, or other closed holidays may, however, be allowed at the discretion of the Group Officer but the normal rule should be not to combine Compensatory Leave with Casual Leave, Sundays, Saturdays and other closed holidays.

Note 2:¹¹⁰The accumulation of compensatory leave will not be subject to any limit, but such leave should be allowed within a month of its becoming due. The condition may be relaxed in exceptional circumstances, e.g. due to sudden spurt of work, when a full section of a wing of the office consisting of a sizeable number of employees has been put on work during holidays, if the Head of the Department is satisfied that the grant of Compensatory Leave to all the staff within a month would cause serious dislocation of current work provided that not more than two days Compensatory Leave is allowed to be availed of at a time.

Note 3:¹¹¹When the office is closed for special reasons such as the demise of a dignitary, at or before 2.00 PM, full day's compensatory leave, and where it closes after 2.00 PM half a day's compensatory leave should be allowed to the staff required to work on such a day.

5.50 REGULAR LEAVE

5.50.1 Leave Account

A leave account, as prescribed in the Rule 15 of the CCS (Leave) Rule, 1972 is maintained in Bill section in Form 2 of the said Rules. In writing up the leave accounts, instructions given in the form 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 employee, the date of his/her

¹⁰⁹(Authority: Headquarters Office's letter No.2622-NGE.I/295-60 dated 27.12.60)

¹¹⁰(Authority: GoI, MF OM No.F.9 (17)-E.II (B)/65 dated 20.03.67)

¹¹¹(Authority: Headquarters Office's letter No.652-NGE.I/36-70 dated 18.03.71)

birth, the date of commencement of continuous service etc., should be recorded therein.

5.50.2 Leave Applications

Applications for regular leave or for extension of regular leave should be submitted in the prescribed form. It is the duty of every member of this office who applies for leave to see that the information which is required to be furnished in the leave application is duly recorded therein. Applications for extensions of leave or those supported by medical certificates, if not in the prescribed form may be entertained provided they contain complete information which an applicant is required to give in the prescribed form.

- i. All applications for leave in respect of Non-Gazetted Staff are passed on to Bill section for necessary action.
- ii. Applications for Special Disability Leave, , and Leave Not Due may be forwarded to Bill section with the recommendation of the Group Officer/Welfare Officer for further action.
- iii. Applications for Study Leave may be forwarded to Administration section with the recommendation of the Group Officer/Welfare Officer for further action.
- iv. All applications for Special Disability Leave and Leave Not Due shall be sanctioned by the Group Officer (Admn.) with the knowledge of the Director General of Audit. In respect of Sr. Audit Officers and Group B Officers/staff holding charge of Sections directly under the Director General or working in such Sections, Special Disability Leave and Leave Not Due may be sanctioned by the Director General.
- v. As per the First Schedule of the CCS (Leave) Rules, 1972, the power to sanction Study Leave rests with the C&AG. Hence, all Study Leave applications should be forwarded to the Headquarters Office with appropriate recommendation.

Notes: Admissibility of leave

- a. At the time of applying for leave, admissibility of such leave at credit may be ensured by the applicant to avoid its change of nature subsequently.
- b. On the date of resumption of duty, the joining report and fitness certificate, where necessary, may be put up to the sanctioning authority.
- c. Leave applications on medical ground must invariably be accompanied by a medical certificate in prescribed Form 3 (for Gazetted Officers)/Form 4 (for Non-Gazetted

officers) and Form 5 (fitness certificate).

- d. On return from leave, permission of leave sanctioning authority may be obtained to join duty.
- e. In the case of leave on private affairs, prior sanction of leave may be ensured. In case of illness of self (concerned government servant), intimation (preferably by email or message through mobile) with medical certificate should be sent to the leave sanctioning authority within 2 days. Absence without report may entail disciplinary action by the competent authority.

5.50.3 Authorities Competent to Sanction Leave

The following authorities are empowered to sanction regular leave to the extent indicated below: -

(A) Leave to IA&AS Officers¹¹²

Subject to the conditions mentioned below, the Director General/Principal Director of Audit is empowered to sanction all kinds of leave except special disability leave, study leave, leave not due and leave preparatory to retirement to IA&AS officers serving under them as follows:-

- (i) Officers in the Junior Administrative Grade including the Selection Grade and officers in the senior time scale-upto 45 days.
- (ii) Other IA&AS Officers- upto 60 days, the above power is subject to the following conditions:
 - a) The Director General/Principal Director of Audit is satisfied that work will not suffer by the absence of the officer on leave.
 - b) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.
 - c) If the Director 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 the leave is sanctioned.
 - d) Director General/Principal Director of Audit may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to

¹¹²(Authority: Headquarters Office's letter No.5-GE.I/209-86 dated 01/69 and 6265- GE.I/209-68 dated 10.10.74)

the temporary Assistant Directors serving under them and in the office under their control subject to local arrangements.

Note:

- (i) If leave be refused in any case, a report of the reasons for the refusal should be made to the Headquarters office.
- (ii) All grants of leave and the date of departure on and return from leave shall be reported to the headquarters office.
- (iii) The instructions will not apply in cases where orders, transferring officers, have been issued by Comptroller and Auditor General of India. In such cases, separate orders of the Comptroller and Auditor General should be obtained before officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.

(B) Leave to Sr. Audit officers and Assistant Audit Officers

- (i) Group Officers may recommend leave of Sr. Audit Officers and Assistant Audit Officers working under them and forward the same to Group Officer (Admn.) for sanction.
- (ii) In exercise of the power vested in him under serial No.1(vi) -Column(3) of the first schedule to the CCS (Leave) Rule 1972, the Director General/Principal Director of Audit may redelegate the power to Group Officer In-charge of Administration to sanction leave of the kind mentioned at serial No.1 Column 2 of the said schedule.

(C) Leave to Group 'C' officials

- (i) The Branch Officers may recommend the leave of the Group 'C' Officials working under them and forward the same to Senior Audit Officer in charge of Bill Section through respective Branch officer at Head Quarters.
- (ii) Senior Audit Officer (Bills) has been delegated with powers under serial No.1(vi) Column (3) of the first schedule to the CCS (Leave) Rule 1972 by the Director General/Principal Director of Audit to sanction leave of the kind mentioned at S.No.1-Column (2) of the said schedule to Group 'C' officials upto 30 days.

5.51 MATERNITY LEAVE¹¹³

¹¹³(Authority: Rule 43 of CCS (Leave) Rules, 1972, OM No.13018/2/2008-Estt.(L) dated 11.09.08 and GOI, Deptt. of Per. & Trg. OM No.13018/1/86-Estt.(L) dated 28.04.1986 05.05.86)

- 1) A female government servant (including an apprentice) with less than two surviving children may be granted maternity leave for 180 days from the date of its commencement.
- 2) During such period, leave salary will be equal to the pay drawn immediately before proceeding on leave.
- 3) Maternity leave not exceeding 45 days in the entire service may be granted to a female government servant (irrespective of number of surviving children) in case of miscarriage, including abortion, on production of medical certificate. Such maternity leave availed before 16.06.94 shall not be taken into account for this limit.
- 4) Maternity leave may be combined with leave of any other kind. Leave of the kind due and admissible (including Commuted Leave for a period not exceeding 60 days and Leave Not Due) up to a maximum of two years may be granted in continuation of Maternity Leave granted under Para (1) above.
- 5) Maternity leave shall not be debited in the leave account.
- 6) Maternity leave may be granted to unmarried female government servant also.
- 7) A Special Maternity Leave of 60 days to a female government servant may be granted in case of death of a child soon after birth/stillbirth subject to conditions laid down in DoPT's OM No. 13018/1/2021-Estt.(L) dated 2nd September, 2022.

5.52 PATERNITY LEAVE¹¹⁴

1. A male government servant (including an apprentice) with less than two surviving children may be granted Paternity Leave for a period of 15 days during the confinement of his wife or when his spouse adopts a child, with leave salary equal to pay drawn immediately before proceeding on leave. Paternity leave will not be debited to leave account and it can be combined with any other kind of leave. It may not normally be refused under any circumstances.
2. It can be availed up to 15 days before or up to six months from the date of delivery of the child. If this leave is not availed within this period, it will be treated as lapsed.

5.53 CHILD ADOPTION LEAVE¹¹⁵

¹¹⁴(Authority: Rule 43 A, CCS (Leave) Rules, 1972 and OM No.13018/1/2009- Estt.(L) dated 22.07.09)

¹¹⁵(Authority: Rule 43-B of CCS (Leave) Rules, 1972 and OM No.13018/1/2009- Estt.(L) dated 22.07.09)

1. A female government servant with fewer than two surviving children, on valid adoption of a child below the age of one year may be granted Child Adoption Leave for a period of 180 days immediately after the valid date of adoption.
2. Leave salary during Child Adoption Leave will be as in the case of Earned Leave.
3. Child Adoption Leave can be combined with other regular leave.
4. No separate account is maintained for Child Adoption Leave. Only a note is made in the Remarks column of the Leave Account in red ink.

5.54 CHILD CARE LEAVE¹¹⁶

Women employees having minor children may be granted Child Care Leave (CCL) by an authority competent to grant leave, for a maximum period of two years (i.e., 730 days) during their entire service for taking care of up to two children, whether for rearing or to look after any of their needs like examination, sickness etc. Child Care Leave shall not be admissible if the child is eighteen years of age or older. During the period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. In this regard it is to be mentioned that CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days. It may be availed of in more than one spell. CCL shall not be debited against the Leave Account. CCL may also be allowed for the third year as Leave Not Due (without production of medical certificate). It may be combined with leave of the kind due and admissible.

- (i) Child Care Leave shall be admissible for two eldest surviving children only.
- (ii) Child Care Leave cannot be demanded as a matter of right. Under no circumstances can any employee proceed on Child Care Leave without prior proper approval of the leave by the leave sanctioning authority.
- (iii) The leave is to be treated like Earned Leave and sanctioned as such.
- (iv) Saturdays, Sundays, Gazetted holidays etc. falling during the period of leave would also count for Child Care Leave, as in the case of Earned Leave.
- (v) Child Care Leave can also be availed if the employee concerned has Earned Leave at

¹¹⁶(Authority: GoI, Department of Per & Trg OM No.130`8/2/2008-Ewstt.(L) dated 11.09.08, 29.09.08, 18.11.08 and Ministry of Per PG & Pen OM No.13018/1/2010- Estt.(Leave) dated 07.09.10, Ministry of Per PG & Pen OM No.11020/01/2017- Estt.(L) dated 30.08.2019, Ministry of Per PG & Pen OM No.13018/6/2013- Estt.(L) dated 03.04.2018 & Ministry of Per PG & Pen OM No.13018/6/2013- Estt.(L) dated 22.06.2018)

her credit, subject to the following conditions:

- (a) CCL may not be granted in more than 3 spells in a calendar year.
- (b) For single female Government servants, the CCL may be granted for 6 spells in a calendar year.
- (c) CCL may not be granted for less than 5 days at a time.
- (d) CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of CCL to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.
- (vi) The leave account for CCL shall be maintained in the proforma enclosed, and it shall be kept along with the Service Book of the government servant concerned.
- (vii) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- (viii) Further, it is to be noted that-
 - a. An employee on CCL may be permitted to leave headquarters with the prior approval of appropriate competent authority.
 - b. LTC may be availed while an employee is on CCL.
 - c. An employee on CCL may proceed on foreign travel provided clearances from appropriate competent authorities are taken in advance.

5.55 TIMELY SUBMISSION OF LEAVE APPLICATIONS

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

All Sections/Wings including field parties will ensure that applications/intimations for regular leave are invariably submitted in advance. The exception to this would be considered only in cases of illness of concerned government servant where proper intimation should be made

(preferably by email or message through mobile) on the 1st day of absence or within the next working day. The intimation/application should be supported invariably by a certificate from a doctor in a Central Government Health Scheme (CGHS) Dispensary/a Government Hospital/an AMA/an Authorized Doctor of the private hospital recognized under CGHS or Central Services (Medical Attendance) Rules, 1944/Registered Medical Practitioner, as the case may be. However, where the nature of indisposition is such that an employee can reasonably be expected to attend to his/her duty for a short time (*e.g.*, cataract operation etc.) to enable his/her application for leave considered and sanctioned by the leavesanctioning authority, he/she should proceed on leave after the leave has been sanctioned.

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

5.56 DEPARTURE ON LEAVE

Before proceeding on leave, every member of the office is required to submit a report¹¹⁷ to his Assistant Audit Officer in charge or, if he is Assistant Audit Officer in charge of the section, to the Branch Officer, stating the date and hour (forenoon or afternoon) on which he is relieved of his duties, and his address while on leave, in addition to the list of papers, etc., made over by him.

NOTE 1:¹¹⁸In case of members of staff residing away from their Headquarters and coming to Headquarters Stations from their residence located at outstation, no formal permission to leave their stations of residence is necessary during regular leave but address during such leave should invariably be left with the office.

NOTE 2:It is the duty of every member of the office on leave to keep his section informed of his address from time to time.

Immediately after an official has proceeded on leave, an entry should be made in the sectional Attendance Register showing the date from and to which he has been granted leave. In no case should an absentee's name be removed from the attendance register of the section to which he was attached before proceeding on leave, if a substitute has not been provided in his/her place.

¹¹⁷Authority: CAG's letter No. 1958-NEG/280-59, dated 16th September, 1959.

¹¹⁸Authority: CAG's circular letter No.2493-NGE. 1/280-59, dated the 21st November 1959, Case No. C-13-2/59-60.

Applicants on leave of any kind must attend office to make over charge of their papers, etc., unless prevented by infectious disease or certified to be unfit to attend office.

Applicants who have put in medical certificates from their authorized medical attendants should also attend office to receive orders on their applications for leave and to make over papers, etc., (not necessarily to do any work), unless the Medical Officer has stated in the medical certificate that the applicant is unfit to leave his house. Any applicant who fails to attend office, as ordered above or leaves before he has got his orders to make over charge of his papers, will be treated as on leave without pay from the date of his absence.

5.57 PERMISSION TO LEAVE HEADQUARTERS¹¹⁹

1. It is absolutely necessary that formal permission to leave headquarters should be obtained before any member of the staff leaves the station except during regular leave.
2. Ignorance of these orders will not be accepted as a plea for not obtaining such permission. Any infringement of these orders will be severely dealt with. When anybody obtains permission to leave the station, he/she should keep the office informed of his/her address during his/her absence.
3. The members of staff, including Gazetted Officers of this office, should obtain permission from the leave sanctioning authority before leaving their headquarters during Casual Leave/Restricted Holidays and/or holidays. The address during such absence from headquarters should invariably be left with the office. During regular leave also, address should be left with the office but no formal permission to leave the headquarters is necessary.
4. The foregoing procedure applies also to members of staff including Gazetted Officers residing away from their headquarters and coming to headquarters stations from their residence situated at outstations in the event of change of residence during absence on Casual Leave/Restricted Holidays and/or holidays and regular leave.

5.58 RECALL FROM LEAVE

No official may be recalled from leave without the orders of the Director General/Principal Director of Audit. When such a course is indispensable, only those who have already enjoyed a greater portion of their leave are recalled. The fact of recall should be recorded in the Service Book of the individual concerned on his return to duty.

¹¹⁹(Authority: Headquarters Office's letter No.278-NGE.I/37-60 dated 10.02.60)

5.59 RETURN FROM LEAVE

- (i) On return from leave all officials should send joining report to Bill Section through their reporting officer.
- (ii) The joining reports of IA&AS Officers should be in duplicate, one copy being kept in the personal file of the officer concerned and the other forwarded to the CAG's Office. The joining report of Sr. Audit Officers however, be kept in their personal file.
- (iii) As regards the joining reports of Group 'C' staff, these should be countersigned by the Branch Officer of the section to which they are posted and thereafter noted in the leave register and recorded in the personal file.
- (iv) Whenever, an Auditor/Sr. Auditor or a clerk returns from leave, the Assistant Audit Officer of the section to which the individual is posted will be asked to surrender the reservist/substitute, if any, given in place of the absentee.
- (v) The joining report will then be filed in the personal file of the individual concerned after the period of leave availed of by him has been recorded both in his service book and in the leave account and the entries attested by the Branch Officer /Assistant Audit Officer /in-charge of the Bill section.
- (vi) It will be the duty of the Bill Section to see that no member of the staff who has been granted leave or an extension of leave on medical certificate resumes duty without first producing a certificate of fitness signed by an Authorized Medical Attendant, CGHS Doctor in case the employee is beneficiary of Central Government Health Scheme and is residing in the area covered by the CGHS at the time of illness. The responsibility for seeing that no member of the office establishment returns to duty more than fourteen days before the expiry of the period of leave granted to him, unless otherwise ordered also rests with that section. Any member of the office establishment intending to return to duty before the expiry of his leave must give at least a week's notice in writing, intimating the date on which he proposes to join. Failing this he will not ordinarily be permitted to join before the due date.
- (vii) The conduct of the persons who follow up the leave already granted with an application for extension of leave just on the day the leave already granted expires will be viewed with displeasure, willful absence from duty after the expiry of leave will be treated as misbehavior. If for any exceptional circumstance, which must be explained by the applicant in his application, it is necessary for him to apply for an extension of the leave

already granted to him, his application, supported by a medical certificate, if the extension applied for is on grounds of ill-health, must reach this office one clear week before the date of expiry of his original leave except in case of sudden illness within a week before the date of joining so as to enable the office to inform the applicant in time, of the orders passed thereon.

- (viii) All staff members, including Gazetted Officers, must report to their respective sections upon returning from leave (excluding Casual Leave). The joining reports, whether submitted online through e-HRMS or offline, must be duly endorsed by the BO/Group Officer concerned. If required, a medical fitness certificate should also be attached. These documents will then be forwarded to the Bill Section (through the Transit Register or online) for further necessary action.

5.60 REGULATION OF LEAVE OTHER THAN ON MEDICAL CERTIFICATE

The grant of leave other than leave on Medical Certificate is regulated as follows:

- (i) Except in cases of illness and extreme urgency, members of the clerical staff are required to have their applications for leave other than leave on medical certificate registered in the Bill section at least one month before the date from which they actually require it.
- (ii) When recording their recommendations or remarks on applications for leave not exceeding one month, a period for which it should ordinarily be possible arrange for the applicants' work within the section itself without substitute by mutual Co-operation, Branch Officers are also required to record their reasons in support of their demand for a substitute if one is considered absolutely necessary.
- (iii) If any man whose name is registered for leave cannot be spared in the exigencies of the public service he should be informed accordingly and his case kept pending till he can be spared, the man below him in the register being granted the leave instead.

5.61 PROCEDURE FOR PREFIXING OR AFFIXING HOLIDAYS TO LEAVE ON THE MEDICAL GROUND¹²⁰

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

¹²⁰(Authority: Rule 22(I) (ii) of CCS (Leave) Rules, 1972)

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

5.62 LUMP SUM CASH PAYMENT IN LIEU OF LEAVE AT THE TIME OF AVAILING LTC¹²¹

The Government servants are permitted to encash earned leave up to 10 (ten) days on each occasion, without any linkage to the number of days and nature of leave availed, at the time of availing LTC, subject to the following conditions:

- (i) the total of such encashment during entire service will be limited to 60 days;
- (ii) the balance at credit (after adjusting the availed earned leave) is not less than 30 days;
- (iii) this will not be taken into account for encashment at the time of quitting service;
- (iv) Both husband and wife who are Central Government employees can avail the encashment of leave up to 10 days at a time subject to maximum of 60 days each during their service.

5.63 PAYMENT OF LEAVE SALARY¹²²

All government servants proceeding on Earned Leave/Commuted Leave shall be entitled to leave salary equal to the pay drawn immediately before proceeding on such leave. In the case of Half Pay Leave, the leave salary will be equal to half of the pay drawn immediately before proceeding on such leave. In the case of Extraordinary Leave, no such leave salary is admissible.

¹²¹(a) (Authority: Rule 38-A, CCS (Leave) Rules, 1972, GoI, Deptt. of Per & Trg OM No.F.No.31011/4/2008-Estt. (A) dated 23.09.08 and OM No.14028/4/2009-Estt. (L) dated 03.06.09)

¹²²(i) (Authority: GI, MF (DE) OM No.F.6 (3)-E.IV (A)/75 dated 04.03.76)

5.64 LEAVE REGISTER

(i) With a view to maintaining an up-to-date record of absentees, and to watch the distribution of the leave reserve and the overstay of leave, a register is maintained in the Bills section on every bill seat with the following heading:-

1. Serial No.
2. Name & Section to which attached before proceeding on leave
3. Nature of leave
4. Period of leave
5. From
6. To
7. Date of sanction
8. Initials of AAO
9. Date on which duty is resumed
10. Date of entry in service book
11. Bill & month in which adjustment is made
12. Rate of leave salary allowed.
13. Remarks

(ii) This register is written up from the applications for leave sanctioned. The register should be kept posted up to date so that the actual number of absentees and the distribution of reservation may be ascertained at any time. In order to further verify the correctness of the entries in the leave register, the sections should furnish to Bills section by 1st of every month, a consolidated Absentee Statement showing the particulars of absentees, if any, during the previous month by the officer-in-charge of the section once in a month after verifying the attendance register.

5.65 EXTENSION OF LEAVE

1. Request for extension of leave should be avoided as far as possible.
2. Applications for extension of leave should be submitted well in advance of the date of expiry of leave already granted so that they may be considered, and orders communicated to the applicant in time. It should not be assumed that an extension will always be granted.
3. If a person is prevented from resuming duty on account of any unforeseen occurrence immediately before the due date, he/she must send an immediate intimation to the leave

sanctioning authority giving full reasons of his/her inability to attend office on the due date.

4. A government servant who remains absent after expiry of his/her sanctioned leave is not entitled to any leave salary for the period of such absence unless regularized by grant of the kind of leave applied for by the government servant and sanctioned by the leave sanctioning authority and that period will be debited against his/her half pay leave account to the extent such leave is due, the period in excess thereof being treated as extraordinary leave.
5. Willful absence from duty after the expiry of leave renders a government servant liable to disciplinary action apart from the period being treated as unauthorized absence or dies non.

CHAPTER - VI

EXPENDITURE, BUDGETARY CONTROL AND OTHER DOCUMENTS

6.1 BILL REGISTER

A Bill Register¹²³ in Form GAR 9 is maintained with a view to keeping watch over the bills presented to the Pay and Accounts Officer for payment and to see that all amounts received on their encashment are promptly entered in the Cash Book.

Note: The Bill Register maintained in Form GAR 9 by the Drawing and Disbursing Officers should be preserved for a period of five years.

6.2 PRE-AUDIT CLAIMS

As provided in Rule 32 of Central Government Accounts (Receipt and Payments) Rules, 1983, no claims beyond 2 years of their becoming due can be presented without the Director General of Audit.

6.3 ARREARS CLAIMS - SANCTION PAYMENT

The claims which cannot be verified in the audit owing to the limited period of preservation of records are required to be referred to C&AG for sanction for ad-hoc payment. While forwarding such claims, full particulars thereof may be furnished in the proforma appended as **Annexure IX**. It may invariably be certified that the accuracy and admissibility of the claim has been checked with reference to the corroborative records and that it has not been paid earlier.

6.4 SUBMISSION OF CLAIMS BY EMPLOYEES¹²⁴

Personal claims, viz reimbursement of Medical Expenses, Tuition Fees, withdrawal from General Provident Fund and other advances preferred by an employee in his/her individual capacity shall be endorsed by the AAO/Supvr./BO before submission to the Entitlement Section for payment. The AAO/Supvr./BO while endorsing claims shall invariably indicate the name of the section under their charge below their dated signature in full.

¹²³(Authority: GoI, MF (DE) OM No.F.II (II)(A)/65 dated 01.09.65)

¹²⁴(Authority: Headquarters Office's letter No.134-TA/392-72 dated 20.01.73)

6.5 INDIVIDUAL PAYMENTS

All types of payments (Salary, DA, TA, various Advances and Re-imbursement of Bills, etc.) to the individual/vendor are disbursed through Electronic Clearing System (ECS) and Payments to the absentees, if such situation arises, are made through Electronic Clearing System (ECS).

6.6 REMITTANCE OF LEAVE SALARY TO OFFICIALS AT GOVERNMENT EXPENSES

Payments relating to Leave Salary to the officials, whenever required, are made through the Electronic Clearing System (ECS).

6.7 CASH BOOKS

1. Rules prescribed by the Government of India for observance by all government servants (except the Treasury and other officials, for whose guidance separate rules exist) who are required to receive and handle cash are contained in Rule 13 of the Central Government Accounts (Receipts and Payments) Rules, 1983.
2. The following procedure will be observed in the Cash Section of this office for maintenance of the Cash Book:
 - (i) The Cash Book should be maintained by the Cash Section in Form G.A.R. 3.
 - (ii) ¹²⁵All cash should be received by the BO in-charge of the routine work of the Cash Section only. The cash transaction should be entered in the Cash Book as soon as they occur and attested by the BO in-charge of the Cash Section in token of check. Cash for the purpose of this rule will include, besides legal tenders, coins and currency notes, all remittances by money order and IPO (Indian Postal Order). Cheques and drafts drawn in favour of the office e.g., cheque on account of interest receipt/repayment of loan and advances which are meant for credit to the Government Account will not pass through the Cash Book. Their disposal will be watched through the Register of Valuables. However, cheques and drafts received from Government Departments/Offices for payment to the employees of this office shall be accounted

¹²⁵ (Authority: C&AG's Office's letter No. 106-Insp/6-24/72 dated 13.02.72 and 31-Insp /6-24/ 72 dated 31.01.73)

for as receipt in the Cash Book and payment also shall be similarly entered as disbursement.

- (iii) The Cash Book should be checked and closed daily, and the cash balance verified at the close of every day by actual count by the BO in-charge of the routine work of the Cash Section. The correctness of the amount entered in the Cash Book as 'Receipts' and 'Payments' should be checked by him/her with the Bill Register and actual payee's receipts obtained on acquittance rolls or otherwise.

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

Note: The arithmetical check of the totals of the Receipts and Payments as worked out by the Cashier in the Cash Book on the day should be conducted by the AAO (Cash) before the Cash Book is submitted to the BO in-charge for verification. A certificate of such a check should be recorded by the AAO in the Cash Book.

- (iv) A receipt should be given for cash (as defined above) received in the office. When cash is drawn from the Bank, the acknowledgement furnished will serve as receipt. Every receipt for cash should be signed by the BO in-charge of the Cash Section. The number of each receipt should be entered in Column 2 of the Cash Book as it is issued. The Cash Section will be responsible for depositing the cash in the Bank with the credit slip which should show the proper head of credit in the Government Account. On receipt of the Memo along with the credit slip from the Bank, duly receipted, the amount remitted will be entered in the Cash Book and the memo sent to the section concerned. It will be the duty of the section concerned to verify the credit in the Bank Account within four days of receipt of the memo.

The BO in-charge of the routine work of the Cash Section should see that no delay

occurs in the issue of receipts in cases in which cash is received. In all cases in which a receipt has to be issued, a receipt book in Form GAR 6 should be used.

- (v) The rules require that a government servant, who handles Government money, should not, except with the special sanction of the Head of the Office, be allowed to handle, also in his/her official capacity, money which does not belong to Government and where under any special sanction, a government servant deals with both Government and non-Government money, the Government cash should be kept in the Cash Box separate from the non-Government money and the transaction relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account. Should either the Cashier or the BO in-charge of the routine work of the Cash Section have occasion to handle in his/her official capacity money which does not belong to Government, orders of the Director General will have to be obtained as to the procedure to be followed in order to comply with the prescribed requirements.

A register in the prescribed form (**Annexure X**) shall be maintained by the Cashier for the amounts realized from the staff on account of Co-operative dues. The said register will also be submitted to the BO in-charge of Cash Section and the procedure laid down for maintenance of Cash Book will be followed in respect of this register also. The date of deposit of the amount to the Co-operative Society and the receipt/acknowledgement number if any should be recorded in 'Remarks' column of the Register before submission to the Group Officer (Admn.).

- (vi) ¹²⁶Entries may be made in the Cash Book for remittances into the Bank only after the memo, sub-joined to the credit slips, has been actually received from the Bank. Every such entry should be attested by the BO in-charge of Cash only after comparing the Memo sub-joined to the credit slip. The room in which the Cash boxes are kept will have two separate locks and the key of one lock will be kept by the BO in-Charge of the Cash Section.
- (vii) ¹²⁷A list of undisbursed items should be prepared from the contingent register on the 10th and 20th of the month and put to the Group Officer (Admn.) with the Cash Book through the BO in-charge of the Cash Section. The AAO/Supvr. of the Cash Section, in submitting the lists, should scrutinize the outstanding items and give reasons for

¹²⁶(Authority: Headquarters Office's Letter No.756-Admn.III/129-Admn.I / 59 dated 17.05.61)

¹²⁷(Authority: C&AG's Secret letter No.1750-TA.II/347-65 dated 31.08.65)

the amounts remaining outstanding. Note: The Register of undisbursed pay and allowances being a subsidiary Cash Book should also be preserved for the same period as the Main Cash Book viz. 10 years.

6.8 VERIFICATION OF CASH BALANCE IN THE HANDS OF THE CASHIER

The Group Officer (Admn.) will select a Gazetted Officer, who will verify the cash balance in the hands of the Cashier, twice a month without notice¹²⁸.

The Gazetted Officer verifying the cash balance by actual count should record his/her official designation below his/her signature in the Cash Book. He/she should carefully examine the cheques shown in the cash balance and invariably see that the cheques are duly accounted for on receipt of the Cash Book.

Note: The Gazetted Officer selected by Group Officer (Admn.) for physical verification of cash balance will confirm in writing the fact of their physical verification to Group Officer (Admn.) within a week of the date of such verification.

The AAO selected by the Group Officer (Admn.) for the purpose of surprise verification of cash should record the result of his/her verification in the Cash Book itself under his/her dated signature and designation.

6.9 HALF YEARLY REVIEW OF THE WORK OF THE CASHIER

1. A six-monthly review of the work of the Cashier should be made by the end of February and August every year. The review will be conducted by the ITA Section. Suitable notes for this purpose should be kept in the Calendar of Returns. The review notes should be submitted finally to the Director General.
2. The following points should be looked into during the course of review:
 - (i) That cash or cheques have been promptly entered in the Cash Book and Receipts, wherever necessary, have been issued. No item of receipt should be kept out of the Account under any circumstances. At least 5% of the entries should be verified with reference to the documents with which the money was sent, just to see that there is no laxity in this respect.

¹²⁸(Authority: Office of C&AG's Letter No.1615-Admn.II/94-66 dated 29.07.66)

- (ii) The money is not, without sufficient reasons, retained unnecessarily and steps are taken for prompt disposal.
- (iii) That in the case of remittances of cash to the Bank, receipted challans have been kept in the file in proper order and that in the case of valuables (like Cheques/Drafts received from other offices for disbursement) acknowledgements in duplicate have been obtained. The original acknowledgement duly stamped where necessary is sent to the drawing officer and the duplicate one bearing the signature of the recipients without stamp is properly filed. For this purpose, a few entries in the Cash Book may be selected at random and verified with receipted challans/acknowledgements of the recipient.
- (iv) That the amount shown in the receipt column of the Bill Register agrees with those accounted for in the Cash Book. For this purpose, a few items of receipts in the Cash Book on account of withdrawal of money bills may be verified with the entries in the Bill Register. Similarly, a few cases of payments may be verified with the actual payee's receipt or otherwise, as may be considered necessary.
- (v) The balance of cash as recorded in the Cash Book has been correctly struck and carried forward from day to day. Totals of day's transactions in each of the six months under review may be checked at random for this purpose.
- (vi) The Cash Balance Register of the Cash Section need not be submitted to the Director General daily. The Register may be submitted to the respective Group Officer daily for the purpose of application of their second check. The Cash Balance Register should be submitted twice a month i.e., on the 15th and the last working days of the month to the Director General.
- (vii) That the rules for the safe custody of the keys are followed.

In order to enable the Cash Section to file the receipted challans in support of all payments made by the Cashier into the Bank, it is directed that whenever any amount of money (cash or cheque) is received by the Cashier and is credited into the Bank at the instance of the other sections, the Cash Section should send an intimation over the signature of the BO in-charge stating the date on which the amount was credited and acknowledged by the Bank instead of sending the receipted challans of the Bank, in original, to the section concerned. The receipted challans of the Bank should remain systematically filed in the Cash Section in support of all payments made by the Cashier into the Bank and of the entries thereof recorded.

Note 1: The register maintained for transactions relating to Co-operative dues should also be scrutinized by the ITA Section. For this purpose, the entries relating to the amount deposited to the Co-operative Society may be verified with receipts of the Co-operative Society.

Note 2: The Register of Valuables maintained by the Cash Section should be reviewed by the ITA Section and the procedure detailed for review of cash would apply mutatis mutandis.

6.10 OFFICE BUDGET ESTIMATES

The Budget Estimates of the office should be prepared carefully in accordance with the rules laid down in General Financial Rules, 2017 and chapter XI of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol.I and instructions issued by the Comptroller and Auditor General from time to time for the Indian Audit and Accounts Deptt. The budget estimates are required to be prepared in two parts:

Part I: Standing and Fluctuating charges – Charges which, though they may vary from year to year are nevertheless not dependent upon the volition of the Head of the Department e.g., permanent establishment, traveling allowances, ordinary contingent expenditure.

Part II: New expenditure which appears in the budget estimates for the first time and expenditure involved in addition to or extension of existing services commitment or facility, e.g., provision for new building, addition to existing establishment, grant-in-aid, contributions, and similar items of expenditure.

In framing the budget estimates, the Bills & Claims Section should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provisions are included under the proper sub-heads. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary. Statements containing proposals for new items of expenditure covering additional staff to be included in Part II of the Budget Estimates should be submitted to the C&AG as early as possible, but not later than 25th July. The budget estimates should reach the competent authority by the 15th of September every year.

The general instructions issued by the Comptroller and Auditor General in this context have been enumerated in the following paragraphs:

1. Budget Estimates in the prescribed forms are prepared by the Head of Office in respect of salaries and travel expenses of Group 'A', Group 'B' officers and non-gazetted

establishment (on the basis of approved staff), office expenses (contingencies), grants-in-aid etc. and submitted to the Comptroller and Auditor General for scrutiny.

2. Head of office is to prepare the estimates in respect of Disbursement and Recoveries of various types of loans to Government servants etc, under the Major Head '7610' in respect of both Gazetted and non-Gazetted staff.
3. In framing the budget estimates, PDA shall exercise utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provision is included under the proper sub-heads. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessity. When providing for new expenditure, administrative difficulties and possible delays should always be borne in mind, and not more should be provided than is likely to be spent during the course of the year. Provision should not be made for inchoate schemes which require to be worked out and submitted to CAG's office for sanction.
4. In framing the revised estimates, the PDA shall not merely repeat the budget figures. Estimates should be framed carefully on the basis of the most recent actual figures and a forecast of events during the remainder of the year.
5. The revised estimates for the current financial year and budget estimates for the ensuing financial year should be prepared in the prescribed form and submitted to Headquarters office by the 30th September each year. The following general instructions should be kept in view while framing the estimates:
 - (i) Revised Estimates for the whole establishment (permanent and temporary) as on 1st September should be prepared on the basis of the actual expenditure on the sanctioned strength of regular and casual posts upto the end of the month of August. The feasibility of filling up the vacant posts in different cadres should be critically examined while proposing monetary provision for such posts, and provision for only those posts which can be filled during the remaining part of the year should be proposed. Provision should not be made for posts for which it has been decided to leave unfilled. If however, it is desired to revive any of these posts, previous consent of the Headquarters office should be obtained before including any provision on this account.
 - (ii) Budget Estimates for the ensuing year should be prepared similarly on the basis of

- regular sanctioned strength as on 1st September and should exhibit, separately, the provision for all vacant posts as can be expected to be filled in that financial year.
- (iii) Provision for additional posts, including provision under the sub head 'Travel Expenses' for the same, need not be made in the estimates. This will be included by the Headquarters office.
- (iv) The monetary estimates should be prepared with reference to the actuals for the first five months, which will, however, include expenditure on pay and allowances for six months.
- (v) No monetary provision is to be made for non duty posts like deputation reserve/shadow/supernumerary posts/posts held in abeyance etc.
- (vi) An explanatory note should be attached to the estimates describing fully the causes for variation between the current year's Budget and Revised Estimates, as also, between the revised estimates of the current year and the proposed estimates of the ensuing year under each sub-head and detailed heads.
- (vii) For the provision under "Overtime Allowances" detailed justification supported by itemwise details should be furnished. For the provision under "Honoraria," detailed calculations of the amount proposed for various items of work covered by rates prescribed by Headquarters office from time to time should be furnished.
- (viii) The details of provision for pay and allowances should be abstracted from the register prescribed for the purpose. However, before abstracting the details, the entries in the register should be independently re-checked by the Internal Audit Wing and a certificate to this effect furnished by the PDA.
- (ix) Since the preparation of nominal rolls of establishment for preparation of budget estimates was dispensed with vide O.M. No. F-23(3)-E-II(A)/86 dated 22-9-86 of Government of India, Ministry of Finance (Department of Expenditure) circulated with this office Memo No. 3982-BRS/315-86-I dated 27.10.86, the estimates of the funds required under the head "Salaries" in the budget, will hereafter be framed on the basis of trends over preceding three years taking into account other factors like changes in rates of pay, allowances, number of posts and likelihood of their filling up and the economy instructions issued by the Headquarters office from time to time.

(x) The estimated requirement of funds for the following items of contingencies for inclusion in the budget estimates for the ensuing year, duly supported by detailed justification may be sent so as to reach the Headquarters office by 10th August: -

- Purchase of Staff cars, etc.
- Purchase of water coolers.
- Purchase of printing machines (excluding typewriters).
- Grants-in-aid contribution, etc.

(xi) The Government of India have decided that provision of funds for works of special requirements, such as, air conditioning, special electrical fitting, strong rooms, horticulture works etc. would have to be made in the budget estimates of the respective departments and not in the estimates of Ministry of Urban Development. The estimated requirement of funds for such items of work for inclusion in the budget estimates of the ensuing year, duly supported by detailed justification may be sent so as to reach Headquarters office by the 10th August.

(xii) Recoveries to be made from other Ministries/ Departments of Central Government are only taken as reduction of expenditure and estimates for such recoveries should be included separately in the estimates for expenditure in such cases. Recoveries from State Governments and non-government entities are taken as revenue receipts and estimates for such recoveries should be included in the estimates of revenue receipts under the appropriate heads of revenue.

(xiii) In terms of Government of India, Ministry of Finance (Department of Economic Affairs) (Budget Division) O.M. No. F 27-B(AC)/86 dated 19-09-86, Festival Advance granted to government servants shall be classified in the accounts under the detailed head "Salaries" to which their pay and allowances are originally debited. Further, the recoveries of the advances in respect of the year in which they are affected should be minus debited to the same expenditure head (Salaries) so as to avoid inflation in the budget. Accordingly, the provision in both the revised estimates and budget estimates for the purpose should be on net basis.

Note-All interest free advances were abolished in terms of DOE 's OM no. 12(1)/E.II(A)/2016 dated 07.10.2016

(xiv) Provision for the grant of cash awards to employees of this office acquainting themselves creditably in Hindi Typewriting, Hindi Stenography, Praveen and Pragma Examinations under the Hindi Teaching Scheme may please be made under

the residuary sub-head “Other Charges” and shown distinctly in the budget estimates.

Authority: Para 11.3.2 of CAG’s MSO(Admn.) Vol.I and CAG’s Circular No.6-BRS/2000.

6.11 REVISED ESTIMATES¹²⁹

The preparation of revised estimates for the current year should always precede an estimate of a future year. A revised estimate is framed in the light of:

- (a) the actuals so far recorded in the current year;
- (b) the actuals for the same period in the past and previous year;
- (c) the 12 months’ actuals of the past and previous year;
- (d) Orders already issued or contemplated for appropriation or re-appropriation or sanction to expenditure; and
- (e) Any other relevant facts.

In framing the revised estimates, the real position with regard to outstanding liability should be carefully explored. For this purpose, a register of commitments should be maintained in the Entitlement Section in which all the orders of the competent authority regarding commitments on allotments for the office should be noted as and when they are received. The register should be in the form of a notebook and each entry made in it should be attested by the AAO/Supvr. The revised estimate should be submitted to the competent authority by 15th September each year.

6.12 APPROPRIATION AND RE-APPROPRIATION

No re-appropriation is possible at the level of DG/PD¹³⁰, since what is allowed is an allotment out of primary units of appropriation to this office, e.g. Salaries, TA, OTA, Office expenses, Rent Rates & Taxes, Publications, Grants-in-aid, Other charges, etc., Allotment or allocation to this office against primary units are raised or lowered by Headquarters office and conveyed by AC(N) on request for such allotment.

All appropriations for re-appropriation within the budget grants and appropriations should be submitted to the C&AG through the “Review of Expenditure” for the month of January in each year. These appropriations should be based on the latest actuals and probable expenditure for

¹²⁹(Authority: Headquarters Office’s Letter No.2858-BRS/304-81 (II) dated 12.06.81)

¹³⁰Authority: Item No.2 of Section A of CAG’s MSO(Admn.) Vol. II.

the remaining months so far as it can be foreseen. The applications for supplementary grants should not, however, be held up till that time but submitted to the Headquarters office as soon as it is clear that a supplementary grant will be necessary.

6.13 SURRENDER OF SAVINGS¹³¹

The savings should be surrendered to Government immediately they are foreseen without waiting till the end of the year, unless they are required to meet excess under some other unit or units which are definitely foreseen at that time. No savings should be held in reserve for possible future excesses.

Provision that cannot be profitably utilized should be surrendered. It is contrary to the interest of the Government that money should be spent hastily or in an ill-considered manner merely because it is available or that the lapse of a grant could be avoided. The existence of likely savings should not be seized as an opportunity for introducing fresh items of expenditure which might wait till next year.

Rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial regularity and should be avoided.

6.14 CONTROL OVER EXPENDITURE

The detailed procedure for Control of Expenditure has been laid down in Rule 57 of the General Financial Rules, 2017.

The C&AG controls the expenditure under the Major Head '2016-Audit' incurred in the several Audit and Accounts Offices subordinate to him/her and the Director General of Audit is responsible for ensuring that the expenditure is kept within the limits of appropriation. The Director General should pay close personal attention to the control of expenditure in their offices. In order that the C&AG may be in a position to watch the progress of expenditure in the several Audit and Accounts Offices and to ascertain where a saving is likely to occur, the Director General should submit report of expenditure by the middle of the month succeeding the month to which the expenditure relates to. With the return, the Director General of Audit should also submit a full review of the progress of the expenditure up-to-date and of its probable course during the remainder of the financial year. He/She should make proposals for

¹³¹Authority: Note below Ruls 69 of General Financial Rules.

surrender of funds if he/she expects a savings and a demand for an increased grant if he/she expects an excess.

With the return for the fifth month of each financial year, the office should submit a full review of the progress of expenditure up-to-date and of its probable course during the remainder of the financial year in the prescribed Form. He should make proposals for surrender of funds if he expects a saving and a demand for an increased grant if he expects an excess. A final return for the whole year should be sent after the close of supplementary accounts by the month of May following. Detailed explanation of the variations between the final grant/appropriation and the actuals, should be given therein.

The Bills & Claims Section will follow the above guidelines and submit proposals to the Director General of Audit whenever necessary.

6.15 DRESS ALLOWANCE

Staff Car Driver and all Multi-Tasking Staff (MTS) are granted Dress Allowance¹³² of ₹5000 annually (in the month of July). The rate of the dress allowance will go up by 25% each time Dearness Allowance rises by 50%.

¹³²Authority: Department of Expenditure OM No. 19051/1/2017-E.IV dated 2nd August 2017.

CHAPTER VII

ADMINISTRATIVE & ESTABLISHMENT MATTERS

7.1 SANCTION TO THE CONTINUANCE OF THE EXISTING TEMPORARY POSTS

The Director General of Audit is competent to sanction the continuance of the regular temporary posts up to the level of AAOs and Sr. Personal Assistants initially sanctioned by the C&AG. In respect of the post of Sr. Audit Officer, the Headquarters office should be approached for sanctioning continuance of the post(s) till the posts are converted into permanent posts.

Vide Circular No. 1- 2014 endorsed under letter No. 537/SS&R/Conversion/436-2013 dated 14.10.2014, the Headquarters office has converted all Gazetted Group 'B' Regular Temporary posts in existence in IA&AD into permanent ones w.e.f. 15.10.2014.

7.2 CONVERSION OF TEMPORARY POSTS INTO PERMANENT POSTS

As per Sl. No. 3(a) of Section A of the MSO (Admn.) Volume- II, the Director General of Audit is competent to sanction conversion of 90 percent of Group 'C' posts into permanent ones subject to inter alia the following conditions:

- i. The temporary posts have been in existence for 3 years.
- ii. They are required for work of a permanent nature.
- iii. These have been included in the approved Budget.

The sanction of the Headquarters office should be solicited for the conversion of temporary posts in the higher cadres to permanent ones.

7.3 LEAVE RESERVE

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

the leave prospects of members of the establishment.

7.4 METHOD OF CALCULATION OF LEAVE RESERVE

The method of calculation of leave reserve in different cadres is enumerated at Paras 5.13, 6.4 and 8.6 of the MSO (Admn.), Vol. I. The web location of the MSO (Admn.), Vol. I is given below for reference:

<https://cag.gov.in/uploads/media/Manual-of-Standing-Orders-Administration-Volume-I-MSO-Admin-062bc546ddce0e9-72149304.pdf>

7.5 REVERSAL OF PERMANENT ARRANGEMENTS IN CONSEQUENCE OF ORDERS PASSED BY THE APPELLATE AUTHORITY¹³³

1. If an officer having been dismissed or removed from service and reduced in rank or superseded by another officer has a right to appeal against the penalty imposed on him/her and his/her appeal is allowed and equally if there is an authority competent to interfere in revision with orders passed by lower authorities imposing any of those penalties and that authority sets aside the orders imposing that penalty, the reversal of any permanent arrangement made in the meantime may be considered to be the automatic consequence of the orders passed by the appellate or revisional authority as the case may be, and that the provisions of FR15 according to which a government servant shall not be transferred substantively to a post carrying less pay, except under the circumstances mentioned in that rule are not attracted in such a case.
2. While the technical position is as stated above, there is no doubt that the reversal of permanent arrangements made in the vacancies caused by the dismissal, removal, or reduction etc. of the government servant, pending final decision on their cases may cause considerable hardship to the government servants to be reverted and also administrative inconvenience.
3. With a view to avoid the aforesaid inconvenience, the Government of India have decided that vacancies arising from dismissal, removal or reduction etc. should not be permanently filled when an appeal is pending or is expected to be submitted and until a final decision thereon has been reached.
4. In case of transfer to a lower Level of post in the Pay Matrix under FR 15(a) on his/her

¹³³(Authority – GoI, Ministry of Per PG & Pen, DoPT OM No.12/1/2016-Estt.(Pay-I) dated 31.03.2017)

own request w.e.f. 1.1.2016, the pay of the Government Servant holding a post on regular basis will be fixed in the revised pay structure at the stage equal to the pay drawn by him/her in the higher Level of post held regularly. If no such stage is available, the pay will be fixed at the stage next below in the lower Level with respect to the pay drawn by him/her in the higher Level of post held regularly and the difference in the pay may be granted as personal pay to be absorbed in future Increment(s). If maximum of the vertical range of pay progression at the lower Level, in which he/she is appointed, happens to be less than the pay drawn by him/her in the higher Level, his/her pay may be restricted to that maximum under FR 22(I)(a)(3).

7.6 HRA TO A CENTRAL GOVERNMENT SERVANT WHO RESIGNS FROM GOVERNMENT SERVICE WITHOUT JOINING DUTY AFTER A SPELL OF LEAVE¹³⁴

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

7.7 RECOVERY OF CODES AND MANUALS ON RESIGNATION/TRANSFER/RETIREMENT ETC. OF EMPLOYEE¹³⁵

All officers and other members of the staff must return all Codes and Manuals, marked for official use only, supplied to them by the office prior to their resignation, retirement etc. or transfer to other offices (including offices within IA& AD). All the Sections where the official was posted before resignation, retirement or transfer should take necessary action, after ascertaining from the Administration Section the requisite information, to get back the books supplied to officers/staff of the above category. The Administration Section should furnish necessary information to the Record Section before a person actually leaves office. A suitable note should also be kept in the Administration Section, so that this can be done in each case of resignation/retirement/transfer etc.

¹³⁴(Authority: GoI, MoF OM No.F.2 (26)-E.II (B)/69 dated 05.01.71 and C&AG's Office's endorsement No.77-Audit/216-70 dated 14.01.71)

¹³⁵(Authority: C&AG's Office's Letter No.1077-Admn.II/567-59 dated 21.06.60)

7.8 APPLICATIONS FOR APPOINTMENT OUTSIDE IA&AD

1. Applications submitted by the officials of this office for appointments outside IA&AD, should not be put up by the Administration Section with a forwarding note without obtaining the prior concurrence of the competent authority, in each case.
2. ¹³⁶Applications from employees will be forwarded as a rule except in cases where they can be withheld in public interest. “Public interest” will be interpreted strictly. Ordinarily an employee excluding scientific/technical personnel is permitted to apply for an outside post up to four times in a year including applications to UPSC/SSC on direct recruitment basis. Applications not in response to advertisements or circulars will not be forwarded to the employer.
3. It has been decided that the question as to whether a particular application for an outside job should be forwarded or not will rest with the authority through whom the application has to be forwarded. The underlying principles are as follows:
 - (i) A person permanently appointed to a post is under normal obligation to devote his/her energies wholeheartedly to the performance of his/her duties in that post and he/she cannot justifiably complain of hardship if his/her application is withheld.
 - (ii) Applications from temporary personnel, who have no reasonable prospect of being made permanent, should readily be forwarded unless there are compelling grounds of public interest for withholding them. Application from persons who have good prospect of being made permanent in due course should be dealt with on the merit of each case.
 - (iii) Applications of persons who have been given some special technical training at Government expenses may be withheld.
 - (iv) Where a Government servant seeks permission to apply for employment in private business and commercial firms, he/she should first offer to resign or retire from Government service.
4. It has been decided that a government servant on leave should not ordinarily be permitted to accept employment in any office under the Central Government (in or outside India) or under a State Government.
5. ¹³⁷If the grant of such permission is considered desirable in any exceptional cases, the

¹³⁶Authority: CAG's letter no. 2110-2166/CA-I/101-2013/UPSC/Vol.I dated 19.08.2015 read with circular No. 07 issued under letter No. 373-Staff (App-II)/71-2014/Vol.III dated 10.03.2015.

¹³⁷(Authority: Headquarters Office's Endorsement.No.699-A/158-54 dated 10.06.54)

Government servant concerned may either be required to resign his/her appointment or to have his/her service transferred temporarily from his/her parent office.

6. ¹³⁸It has been decided that persons already in Government service who wish to appear at a competitive examination conducted by the Union Public Service Commission or wish to apply for a post, recruitment to which is proposed to be made by selection through the Commission may submit their completed applications in the prescribed printed form directly to the Commission. They should, however, immediately inform the Head of their Office/Department giving details of the examination/post for which they have applied, requesting him/her to communicate his/her permission to the Commission directly. In case the Head of the Office/Department considers it necessary to withhold the requisite permission, he/she should inform the Commission within 30 days of the closing date for the receipt of the applications. In case no such communication is received from the Head of the Office/Department, it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the government employee in question to be considered by the Commission.
7. **Limit of four opportunities in a year** - Both the permanent and temporary employees may be given four opportunities in a calendar year to apply in response to advertisements or notices of Government Departments/Public Sector Undertakings /Central Public Enterprises/Central Autonomous Bodies, except where withholding of any such application is considered by the competent authority concerned as justified in the public interest.
8. **Submission of applications** - Applications for outside posts should be accompanied by the notice of advertisement or circular etc. from the Department/Office/Organisation inviting such applications and should be submitted to Administration I section of the office, at least seven clear days before the last date in which they are required to be received by the outside Department/Organisation.
9. **Application of Sr. Audit Officers**¹³⁹- Forwarding of applications for posts outside the Department is subject to administrative convenience and instructions issued by CAG from time to time, the cadre controlling authorities may forward the applications of Sr.

¹³⁸(Authority: GoI, MHA, UP & AR OM No.42015/4/Estt.(C) dated 01.01.79 received with Headquarters Office's Endorsement No.330-NGE.III/79-77.I dated 07.02.79)

¹³⁹Authority: Para 4.4 of CAG's MSO (Admn) Vol.I.

Audit Officers working under their control for posts in other Central/State Government Departments and Public Sector Undertakings and Autonomous organizations owned or controlled by Government against open advertisement, after obtaining the necessary undertaking from the applicants, as might be prescribed in the order of Government of India/CAG from time to time. Prior approval of CAG should be obtained before relieving the officer for such posts. Before relieving the officers selected for outside posts on the basis of such applications, the terms and conditions of their relief, including the terms and conditions of foreign service, if it is to be treated as such, pay fixation, leave salary and pension contributions etc. based on the orders issued by Government of India/CAG from time to time should be intimated to the new employer and his agreement thereto obtained.

- 10. Permission to IAAS Probationers/A.Ds. (On probation) to appear in Civil Service Examination¹⁴⁰** - In accordance with the Rules for the Civil Services examination, the candidates in Government service are required to submit an undertaking to the Union Public Service Commission that they have informed, in writing their Head of Office/Department that they have applied for the examination. The intimations received from the IAAS Probationers/A.Ds. (on probation)/ Other IAAS officers about their intention to appear in Civil Services Examination-Preliminary as well as final-should, therefore, be sent invariably to the office of the Comptroller and Auditor General of India.
- 11. Application for employment in private business or Industrial firm etc.** - On general grounds, it is highly improper for a government servant to apply, without permission, for employment in a private business or industrial firm etc. Where a government servant seeks permission to apply for such employment, he should first offer to resign or retire from Government service. He cannot complain of hardship if he is not granted permission to apply for such employment or if his application is withheld. While a person remains in Government service, the Government can legitimately refuse to surrender its claims on his services in favour of a private employer.
- 12.** The DoPT issues consolidated instructions on Forwarding of Applications from time to time, which contain the various conditions subject to which applications for outside employment could be forwarded. The web address of their OM No. 1669271204071

¹⁴⁰1. Authority: C&AG's letter No. 363-GE.I/52-76 pt. II dated 28.1.1982.

dated 24.11.2022 in this regard is given below for reference.

<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=282&headid=>

7.9 LIBERALISATION OF THE CASES OF PERMANENT EMPLOYEES FOR THE PURPOSE OF REGISTRATION WITH EMPLOYMENT EXCHANGE FOR HIGHER POSTS – ISSUE OF NOC¹⁴¹

It has since been decided that along with temporary employees, permanent employees may also be allowed to register their names with the Employment Exchange for posts under the Government/Public Sector Undertakings/Autonomous Bodies on production of a ‘No Objection Certificate’ from their employees. The grant of such certificates to such permanent employees will, however, be subject to the following conditions:

- (i) The employee should be registered only for a post higher than the one he/she is holding under the Government. In cases of doubt as to whether the post for which a permanent employee intends to register his/her name with the Employment Exchange is higher than the one he/she is holding under the Government, the decision of the Head of the Office/Department shall be final.
- (ii) On being selected for appointment by the Government/Department/Public Sector Undertaking/Autonomous Bodies for the higher post, he/she may be treated as on deputation/Foreign Service for a period of one year only. On the expiry of this period, he/she should either revert to the parent department or resign from his/her post under the Government.
- (iii) Once an employee has reverted to the parent Department, he/she should not be allowed a ‘No Objection Certificate’ against a period of 2 years.
- (iv) The Employment Exchange would sponsor only those permanent/quasi permanent employees for higher posts under the Government etc. for which the employee is eligible on the ground of age, educational qualifications etc.

The Government officials - permanent or temporary - should immediately inform the Head of the Office or Department giving details of the posts for which they have been sponsored by the Employment Exchange requesting him/her to communicate his/her permission to the appointing authority directly. In case the Head of the Office or Department considers it

¹⁴¹(Authority – GoI, MHA Memo No.14/1/69-Estts.(A) dated 29.07.70)

necessary to withhold the requisite permission, he/she should inform the appointing authority concerned immediately after getting information from the government official. In case no such communication is received from the Head of the Office or Department, it shall be presumed by the appointing authority of the Department in which he/she has been sponsored by the Employment Exchange that there is no objection on the part of the present employer to the government employee being considered for appointment.

7.10 SPONSORING CANDIDATES FOR DEPUTATION/FOREIGN SERVICE

It has been decided that action should be taken for sponsoring candidates for deputation as soon as the requisition from the borrowing department is received in this office directly or from the C&AG. If the requisition is received from the C&AG, the names of the officials should be recommended to the C&AG. If it is from the other offices, the names should be recommended to them. If it is received directly in this office, the names should be recommended directly to the foreign body. The Director General of Audit is competent to sanction the retention of the government officials up to Three years in the foreign body after which the case should be referred to the C&AG of India.

7.11 OFFICIATING APPOINTMENT FOR SHORT PERIODS

1. ¹⁴²Following the instructions issued by the Government of India, Ministry of Finance on the subject, the C&AG has directed that the Directors General of Audit, who are the Heads of Department, on their respective spheres will exercise, in future, the powers to fill vacancies for two months duration or less without making a reference to the C&AG. It has been decided that, with immediate effect, short-term vacancies may be filled in the normal manner only if their duration exceeds two months. It does not mean, however, that vacancies exceeding two months by just a few days, should be filled as a matter of course; this would indeed be contrary to the spirit of the above decision. Officiating promotions should be made in the normal course only when the vacancies exceed two months by an appreciable margin. Officiating promotions in vacancies of two months' duration or less may, however, be made only in very exceptional circumstances, and after obtaining the prior personal approval of the Head of the Department.

¹⁴²(Authority: C&AG's Office's Endorsement No.6002-GE.I/413-59 dated 03.12.51 read with No.551-GE.I/413-59 dated 04.02.61)

2. ¹⁴³It has further been decided that a continuous chain of vacancies in the same grade, each of duration of two months or less should not be filled, except in the manner prescribed above.
3. ¹⁴⁴As regards the grant of extra remuneration to the promoted officer, it shall be regulated as follows:
- (i) In cases, which are covered by FR 49, additional pay sanctioned to an officer appointed to hold additional charge of the full duties of the post may be granted only for a maximum period of three months, as otherwise it would lead to the justifiable inference that the need for the second post, in respect of which additional pay is drawn, does not exist. If in any particular case, it is desirable that the additional pay should be continued for a longer period, the prior concurrence of the Ministry of Finance will be necessary.
 - (ii) In case where an officer is formally appointed to hold full charge of the duties of a higher post on the same establishment as his/her own, in addition to his/her ordinary duties he/she can draw the pay that would have been admissible to him/her, if he/she was appointed to officiate in the higher post (unless the competent authority reduces his/her officiating pay under FR 35) but not additional pay. Such officiating pay may be drawn for the entire period the dual charge lasts.

Note:

The administrative department of Government concerned has complete discretion to appoint an officer:

- a. To officiate fully in a vacant post,
- b. To hold additional charge of the full duties of the post,
- c. To hold current charge of the routine duties of the post,
- d. To leave it vacant.

Pay in such cases may be fixed in the manner indicated below:

- (i) FR 31 will apply when it is considered essential to make full officiating arrangement,
- (ii) FR 49 will apply when an officer is appointed to hold additional charge of the full duties of the post. In that case, the officer can draw the pay of the higher of the two posts and be granted additional pay which should not ordinarily exceed one fifth of the pay of the

¹⁴³(Authority: C&AG's Office's endorsementt.No.170-394-A.II/59 dated 12.02.60)

¹⁴⁴(Authority: C&AG's Office's Memo No.6487-NGE/569-55 dated 12.09.55)

lower post vide Para 4 of Finance Department OM No.F.15 (II)-R.1/31 dated 02.06.31.

- (iii) Where an officer is appointed to hold current charge of routine duties of the higher post, he/she may be granted a special pay (excluding overseas pay).
- (iv) It should not be necessary to make a formal appointment sanctioning the combination of posts and additional remuneration in cases where the vacancy does not exceed 14 days.

7.12 SERVICE BOOKS

1. Service Books in prescribed format should be maintained for all permanent members of the office establishment as well as for those temporary officiating government servants who have been or are likely to be employed for a period exceeding one year. The Service Book in respect of the Gazetted Officers and non- Gazetted staff members will remain in custody of the Bills Section. The AAOs/Supvrs. Of Bills Section will be responsible for the correctness of the Service Books and for keeping them up to date. Anyone requiring an inspection of his/her service book may see it in the presence of the AAOs/Supvrs. of the above Section.
2. Efforts todigitize the Service Books of the officials of this office, by scanning the same and preserving the scanned copies, in CDs/HDDs, in fire-proof safe should be made. Thepurpose of the said exercise is to ensure that important service records of the employees can be retrieved in the unfortunate event of fire, theft etc.

7.13 ALTERATION OF DATE OF BIRTH

The date of birth as declared by the government servant and accepted by the appropriate authority shall not be subject to any alteration except as specified in Note 5 below FR 56. An alteration of date of birth of a government servant can be made, with the sanction of C&AG of India, if:

- (a) a request in this regard is made within five years of his/her entry in Government service;
- (b) it is clearly established that a genuine bonafide mistake has occurred; and
- (c) the date of birth so altered would not make him/her ineligible to appear in any School or University or UPSC examination in which he/she had appeared for entry into Government service on the date on which he/she first appeared at such examination or on the date on which he/she entered Government service.

7.14 VERIFICATION OF SERVICES

The procedure for verification of service of the Government servants has been outlined in the GFRs 2017. Detailed Rules for maintenance of Service Books are contained in SR 197 to 203. Service Books maintained in the Bills Section should be verified every year by the Head of Office who, after satisfying himself/herself that the services of government servants concerned are correctly recorded in each Service Book shall record the following certificate:

"Service verified from (the date record from which the verification is made) up to..... (date)... " .

7.15 VERIFICATION OF THE STOCK OF SERVICE BOOKS

The stock of Service Books should be verified twice a year, once in January and again in July. The verification should be conducted to see that no Service Books are missing, and the fact of verification should be recorded in the 'Register of Service Books' over the dated initials of a Gazetted Officer, not connected with office Administration, as selected by the Group Officer (Admn.). For the purpose of selection of the Gazetted Officer, the section(s) maintaining the Service Books should obtain the approval of the Group Officer (Admn.) sufficiently in advance.

After the name is selected, the section(s) should convey the orders of the Group Officer (Admn.) to the Gazetted Officer concerned. The 'Registers of Service Book' should be maintained cadre-wise for Group A, B, and C staff in the Proforma in **Annexure XI**. The item of work should be included in the Sectional Calendar of Returns.

7.16 RE-ATTESTATION OF SERVICE BOOKS

The signature of government servants in the Service Books should be dated and all entries therein should be re-attested every five years.

7.17 MERIT CERTIFICATES – MAINTENANCE OF REGISTER

The C&AG has decided that the AAO/Supvrs. and BOs should maintain a Register in the form prescribed in **Annexure XII** for keeping a continuous record of the instances of good work done by the staff under their charge. The material contained in the register should be made use of by them while writing the APARs.

It has further been decided by the C&AG to introduce a scheme of issue of 'Merit Certificate' with a view to recognizing outstanding work done by the staff. All BOs should therefore submit

their recommendations with reference to the entries recorded in the register referred to above, through their Group Officer, to the Group Officer (Admn.) by 15th February each year for necessary action.

7.18 PROCEDURE FOR GRANT OF INCREMENTS AND THE MAINTENANCE OF INCREMENT REGISTER

1. On the recommendation of the 7th Pay Commission, there will be a uniform date of increment for all government servants either 1st July or 1st January each year. An Increment Register in Form SY 229 appended as **Annexure XIII** should be maintained by the Bills Section in respect of Gazetted and Non-Gazetted officials. In order to facilitate the work, the names may be written according to categories of staff and sufficient space left after each category in order to accommodate the addition of more names.
2. The register should be submitted to the BO (Bills) on the 18th of July and 18th of January in each year after the entries therein are completed by the concerned section for admission of the increment. All increments formally admitted should be drawn in the Pay Bills. The officer who passes the bills should see that the increments have been duly drawn for all those whose increments are due.
3. In the case of revival of an increment, withheld or deferred, the orders of the sanctioning authority should be noted in the register after orders are obtained in each case. These entries should be attested by the respective BO when the register is submitted to him/her monthly.

7.19 NOTING OF ARREARS CLAIMS AND ATTESTATION THEREOF

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

7.20 EXTENSION OF SERVICE, RE-EMPLOYMENT AND HIRING ON SHORT-TERM CONTRACT BASIS

7.20.1 Extension¹⁴⁵: FR 56 (d) states that no Government servant shall be granted extension of service beyond the age of retirement of 60 years. However, provisos below FR 56(d) allow for making an exception in certain category of Government servants, subject to

¹⁴⁵(Authority: FR 56 & DoPT's OM No. 26012/6/2002-Estt. (A) dated 9th December, 2002.)

the prescribed conditions.

7.20.2 Re-employment: No proposal for employing a Government servant beyond the age of superannuation of 60 years shall be considered. Further, no person can be appointed/re-appointed to Central Government Service after the age of superannuation of 60 years through contract.

7.20.3 Hiring on short-term contract: In terms of Headquarters office Circular No. 06-2015 circulated vide letter No. 150-Staff (App)/22-2012 dated 10.03.2015, read with letter No. 763- Staff (App)/22-2016 dated 27.05.2019 and other instructions issued by the Headquarters office from time to time, retired officials can be hired on short-term contract basis against vacancies in the cadre of Sr. Audit Officer/PPS/AAO/PS/Sr. Auditor/Stenographer Gr. I etc., subject to the stipulated conditions.

7.21 PROVISIONAL PAYMENT OF PAY & ALLOWANCES¹⁴⁶

In order to avoid hardship, the Head of the office may sanction provisional payments of substantive pay, for a period of three months in the first instance which may be extended up to 6 months on further request, to a non-Gazetted staff pending receipt of LPC either on reversion from a Gazetted post or on transfer from one non-Gazetted post to another. The official concerned will furnish the details of his/her pay and allowances, advance if any drawn in the previous post and deductions on account of G.P. Fund, Income Tax, and refund of advances etc. in the declaration form appended as **Annexure XIV**. Bills Section shall obtain the sanction of the Head of the office.

7.22 DEATH OF ANY EMPLOYEE TO BE REPORTED TO THE DGA

The death of any employee in the office should be reported to the Director General of Audit as soon as intimation is received.

7.23 ISSUE OF LETTER OF CONDOLENCE¹⁴⁷

On receipt of the confirmed report of death of an employee up to the level of Sr A.O., the Director General of Audit may issue a letter of condolence to the bereaved family. Similar action may be taken by the Group Officer (Admn.) in case of MTS.

¹⁴⁶(Authority: GI, MF (Dept. of Expdr.) OM No. F.7 (15)-E.III (A)/64 dated 18.05.64)

¹⁴⁷(Authority: C&AG's Office's letter No.1430-NGE.II/99-69 dated 10.07.67 and 737- GE.II/41-67 dated 18.07.67)

7.24 REPORT OF SETTLEMENT OF DUES IN RESPECT OF DECEASED GOVERNMENT SERVANTS¹⁴⁸

It has been decided that the Family Pension, Death Gratuity and other dues are to be settled within a period of one month from the date of death of a Government servant. Accordingly, a report should be sent to the C&AG intimating the settlement of the case.

7.25 PROCEDURE FOR CHANGE OF NAME¹⁴⁹

The following procedure for a change of name by government servants has been decided upon in consultation with the Ministry of Law:

- (i) A government servant wishing to adopt a name or to effect any modification in his/her existing name, should be asked to adopt the change formally by a deed (Specimen in **Annexure XV**) for changing his/her name. In order that the execution of the document may not be in doubt, it is desirable that it should be attested by two witnesses, preferably those known to the Head of the Office in which the government servant is serving. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as the Gazette of India publication, this being undertaken by the government servant at his/her own expenses. In both cases, for publication of the advertisement in the Gazette of India, the Government of India Publication Branch, Civil Lines, Delhi may be approached.
- (ii) It is only after formalities described in the foregoing paragraph have been complied with and a satisfactory evidence of identity and execution of the document adduced by the government servant, the adoption of the new name or change in the existing name should be recognized officially. Entries in Government records, as far as may be necessary, be amended accordingly. True copies of the relevant documents should be retained by the Head of the Office concerned. The same procedure also applies for change in the religion by a government servant with suitable modifications in the Deed Form.

7.26 CHANGE OF RELIGION OF SC/ST OFFICIALS¹⁵⁰

¹⁴⁸(Authority: Min. of P.P.G.&P, Deptt of P&PW OM No.1/11/2021-P&PW(E) dated 03.06.2021, read with Headquarters Office's letter No. 115-Staff Entt. (Rules)/A.R./08-2018 dated 17.06.2021.)

¹⁴⁹(Authority: Min. of P.P.G.&P, Deptt of P&PW OM No.1/11/2021-P&PW(E) dated 03.06.2021, read with Headquarters Office's letter No. 115-Staff Entt. (Rules)/A.R./08-2018 dated 17.06.2021.)

¹⁵⁰(Authority: Headquarters Office's letter No.1460-N.II/8-82/I dated 29.05.82 and No.2163-N.III/13-85/I dated 02.07.87 circulated under O.O. No. Admn/I/1272/70 dated 25.06.87)

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

7.27 SECOND TA ADVANCE

A second advance of Travelling Allowance (TA) on tour to the Inspection Field Parties (SAOs/AAOs and Non-Gazetted Officers) is admissible pending receipt of the adjustment bills for the first advance.

7.28 INTIMATION REGARDING LEAVE TRAVEL CONCESSION

When the journey to the Hometown or to any place within India is undertaken by Government servants and/or members of their families, the Government servant concerned should intimate the Bills Section beforehand their intention of availing of the benefits under the Leave Travel Concession Scheme.

7.29 TA FOR APPEARING IN THE SAS EXAMINATION

Traveling Allowance may be granted to candidates at outstations for the to and fro journeys to appear at the SAS Examination under SR 132 only in respect of any two attempts at each Group of the Examination¹⁵¹.

Note 1:¹⁵²Passing the SAS Examination (Commercial) is not a condition of preferment in Government service for an AAO of Civil Branch and as such the period spent by such person for journey to and from an outstation to take the Group II of SAS Examination and the day or days of the Examination cannot be treated as duty.

The position is clarified as under:

Query	SAS of any branch for candidates not having already qualified in a	SAS of any branch for candidates having already qualified in another branch of
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¹⁵¹(Authority: C&AG's Office's letter No.936-NGE.I/29-55 dated 17.05.55 and No.349-B.GE.I/29-55 dated 23.02.56 read with clarificatory orders No.2432- NGE.I/31-60 dated 01.02.60 and No.617-NGE.I/73-71 dated 11.03.71)

¹⁵²(Authority: C&AG's Office's letter No.1911-NGE.I/207-54 dated 08.09.54)

	branch of the SAS Exa	SAS Exa
Whether the period of examination is treated as duty	Yes. (Since it is a condition of a preferment in Government service)	No. (Since it is not a condition for further preferment in Government service)
Whether the period spent in the to and fro journey to appear at the examination is treated as duty.	Yes, as above.	No, as above.
(Authority: C & AG's Office's letter No. 2298-NGE.I/207-54 dated 05.11.54)		

Note 2:¹⁵³ It has been decided that the period spent in the journey and the days of examination in connection with the Revenue Audit Examination will also be treated as duty and TA will be allowed to the same extent as admissible to the persons appearing at the SAS Examination.

Note 3:¹⁵⁴ It has also been decided that TA for appearing at both the SAS and RA Examination in respect of Government servant while on Deputation/Foreign Service, will be borne by the borrowing department.

Note 4:¹⁵⁵ It has been decided that if the periods of training of the candidates in connection with Group I and II of the SAS Examination shall be less than 3 months at a particular station (irrespective of the fact whether the total period of training at different outstations is more than 3 months). Traveling allowance, as on transfer, will, however, continue to be admissible when the period of training at an outstation is three months or more. The actual rates of daily allowance to be paid to the candidates where the period of training is treated as on tour may be decided by the Head of the Department in IA&AD in terms of SR 164 according to the conditions of each case.

7.30 PROCEDURE FOR PAYMENT OF ARREARS OF PAY AND ALLOWANCES OF A GOVERNMENT SERVANT WHERE LPC HAS BEEN ISSUED

The following procedure may be adopted in the matter of drawing of arrears of a government

¹⁵³(Authority: C & AG's Office's letter No. 696-NGE.I/8-63 dated 27.04.64)

¹⁵⁴(Authority: C & AG's Office's letter No. 531-NGE.I/294-65 dated 14.02.66)

¹⁵⁵(Authority: C & AG's Office's letter No. 1596-NGE.I/8-63 dated 21.07.65)

servant who has been transferred from one office to another and in respect of whom Last Pay Certificate (LPC) has been issued¹⁵⁶:

The Drawing and Disbursing Officer of the office in which the government servant is currently working may prepare a 'Due and Drawn Statement' in respect of arrears of pay and allowances of such a government servant and send it to his/her earlier office/parent office, as the case may be for verification of the claim. The latter office may check these statements, make entries in their records (i.e., in the Pay Bill Register) and return to the concerned Drawing Officer a certificate that the arrears relating to the government servant have been noted in the relevant records. On receipt of the 'Due and Drawn statement' duly vetted by the earlier/parent office, the Drawing and Disbursing Officer may prepare the arrears bills of the government servant in proper form, record the necessary certificate as required in Rule 89 of CGA (Receipt and Payments) Rules, 1983 and draw the bills from the PAO and disburse the arrears to him/her. The expenditure on this behalf may be debited against the budget provision of his/her office. In the case of government servants working in Defence/Railways, P & T and other Governments, transferred to Civil Departments and vice-versa the procedure referred to above is further modified to the extent that while accepting the 'Due and Drawn Statement' of arrears claims, the concerned office should also accept the debit thereof, record the classification and return it to the Drawing and Disbursing Officer of the office in which the government servant is actually working for drawal of arrears and payment to him/her.

7.31 OFFICE CONTINGENCIES

The power to sanction various contingent expenditures by the Head of the Department and/or Head of the Office is contained in Item No.14 of C&AG's MSO (Administrative) Volume-II. Orders regarding re-delegation of powers by the Director General/Principal Director of Audit to the Director/Deputy Director (Admn.) shall be issued from time to time. The re-delegation of powers once issued shall remain valid till such time, until it is expressly revoked.

There is a permanent advance in the office for meeting emergent expenditure in the form of Office Imprest. The acknowledgement for the total amount is furnished to the Pay and Accounts Officer by the routine officer in-charge of the Establishment Section.

7.31.1 Office Imprest

¹⁵⁶(Authority: GoI, MoF OM No.F.10940-E/73 dated 07.01.74 and Headquarters Office's endorsement No.138-TA.II/298-72 dated 29.01.74)

- (1) The amount of the sanctioned permanent imprest in the office is Rs.10,000/- (Rs. Ten Thousand) which is held by Sr.AO (Establishment). According to Rule 322 of GFR 2017, the advance is primarily intended for meeting emergent contingent expenditure which may have to be made before funds are obtained from PAO by drawing bills. However, the holder of the advance may, at his discretion, utilize it to meet any other bona fide expenditure on Government Account except for grant of advance of pay to Groups 'A' and 'B' Officers.
- (2) The Director/Dy. Director (Admin) has to furnish an acknowledgement under Rule 90(h) of GFR when he/she takes over charge of the office and on 15th of April, every year.
- (3) The office cashier is required to furnish security deposit/fidelity bond in terms of CAG's circular No.2239-NGE.I/250-251-III dated 14.9.1965 vis-a-vis Rule 270 of GFR. The amount of security/fidelity bond as well as Cash Handling Allowance to the Cashier depends upon the amount of average monthly cash disbursed by him.

7.31.2 Cash Book

- (1) The total payments made each day should be incorporated in the Cash Book which should be submitted along with the contingent register to the Sr.Audit Officer (Cash). The latter will satisfy him/her that the payments have been made to the proper payees and receipts obtained in each case. He will cancel the payees' receipts for sums not exceeding Rs.100 each after seeing that they are complete and in order. In token of having exercised these checks, the Sr. Audit Officer (Cash) will initial each item in the register. The object of the contingent register is to have a clear and detailed account of cash contingent expenses.
- (2) The Cash Book should be maintained with utmost care under the supervision of the Head of office. It should be bound in convenient volumes and the pages machine numbered. Before bringing a Cash Book into use, the Sr. Audit Officer (Cash) should count the number of pages and record a certificate of count on the first page of the each Book.
- (3) All the entries in the Cash Book should be attested daily by the Sr. Audit Officer (Cash) in token of having checked the same.
- (4) The Cash Book should be closed regularly and checked completely. The Sr. Audit Officer (Cash) should verify the totalling of Cash Book or have this done by some

responsible subordinate other than the writer of the Cash Book and initial it, as correct.

- (5) At the end of each month, the Sr. Audit Officer (Cash) should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

7.31.3 Contingent Bills

- (i) All the contingent bills in support of the supply of contingent items are received in the Establishment section.
- (ii) On receipt of the bill, necessary entry is made against the sanction in the concerned file, under the signatures of the Branch Officer (Estt).
- (iii) Before passing the bill for payment, the Branch Officer (Estt) shall satisfy himself/herself:
 - (a) that the article has actually been purchased
 - (b) that it has been taken into stock, and
 - (c) that the purchase is in accordance with the terms of the sanction.
- (iv) The Bill bearing the Pay Order of Branch Officer (Estt) will be sent to the cashier for making payment.
- (v) Where the amount involved is small and can be met out of imprest, the payment is made and voucher-wise details kept in the contingent bill register under attestation of Sr. Audit Officer (Estt.). The total payments on a date are charged in the Cash Book in lump sum in the column "Out of Permanent Advance". At convenient intervals, say twice a month or earlier, the imprest will be recouped by submission of fully vouched contingent bill.
- (vi) Where the amount of the Bills passed by the Branch Officer (Estt.) is heavy and cannot be met out of the office imprest, a contingent bill is preferred and all the pre-receipted bills valuing above Rs.100 each are sent therewith for obtaining cheque either in favour of Branch Officer (Cash) or in favor of parties concerned, as may be necessary. On receipt of cheque the payment will be made by the Cashier to the parties concerned.

7.31.4 Contingent Bill Register

All contingent bills must be entered in the Bill Register with the relevant numbers quoted therein and should be kept by the AAO/Supvr. of the Establishment Section. This will facilitate a thorough check through a single register of the encashment of bills drawn and paid by the

Establishment Section. It is the duty of the AAO/Supvr. in-charge of the routine work of the Section to watch the progress of expenditure and to draw a fully vouched bill in recoupment of the advance as soon as it is running out. A similar bill is drawn on the last day of each month, in accordance with Rule 111 of CGA (Receipt and Payment) Rules, 1983, if any payments have been made since the last drawal. The bill and sub-vouchers, together with the Contingent register are submitted to the BO of the Establishment Section for signature. Annually, in March, all broken and useless articles of furniture, such as chairs, stools etc. will be sold under the orders of the Director General of Audit by public auction to be held in presence of BO (Record) after notice has been widely circulated. The sale proceeds, immediately on realization, are to be credited in the office accounts.

7.31.5 Payment of Telephone/Electric Bills and Water Charges

All telephone/electric bills and water charges should be settled in advance of their due dates for payments. Offices/Officers provided with telephones are responsible for all official/private calls which may be made from their telephones. The bills for telephone calls should be made from contingencies.

7.32 TELEPHONE CONNECTION AT THE RESIDENCE OF OFFICERS

The power to sanction telephone connections at the private residence of officers working in the IA&AS cadre is contained in Serial No.18 (xvii) Section A of MSO (Administrative) Volume II.

7.33 SECURITY DEPOSIT OF CASHIER

The C&AG has decided that when a person is appointed substantively or in an officiating capacity as a Cashier in IA&AD, he/she should be required to execute a policy of Fidelity Bond and a Security Bond, which should contain a specific provision to the effect that he/she will remain responsible for any loss that may be caused during his/her absence on leave by the action or neglect of his/her substitute, if the latter, though appointed by the Head of the Office, be the Cashier's nominee. The Director General of Audit may, however, exempt the Cashier from furnishing Fidelity Bond provided the officiation in the post of Cashier does not exceed the period of three months and the government servant is permanent.

7.34 APPOINTMENT OF CASHIER

It has been ordered by the Government of India that the practice of appointing temporary Auditors/Clerks to handle cash is objectionable and risky. Only permanent government servants may be appointed to the post of Cashier.

7.35 UNILATERAL TRANSFER

The scheme of unilateral transfer in all cases within IA & AD and from Ministries/Departments to IA & AD has been dispensed with¹⁵⁷.

7.36 MUTUAL TRANSFERS IN Gr. B & C CADRES IN THE IA&ID-REGARDING¹⁵⁸

Mutual Transfers in IA&AD are being governed by the instructions/guidelines contained in various circulars. After reviewing existing instructions, the following set of comprehensive guidelines will supersede all the existing instructions/guidelines on the subject:

- (i) Mutual Transfers may be permitted in respect of all the regular Gr. B & C posts, in the department subject to the condition that the concerned officials should hold same post under the two different cadre controlling offices located at two different stations. Mutual transfer between an Auditor and Sr. Auditor and an Accountant and Sr. Accountant may also be permitted subject to the condition that the concerned Sr. Auditor/Sr.Accountant will have to seek reversion to the lower post of Auditor/Accountant. On reversion to the lower post, the pay will be fixed in terms of the DoPT's OM No.16/4/2012-pay-I dated 05.11.2012. Such Sr. Auditor/Sr. Accountant who will seek reversion to the post of Auditor/Accountant may be considered for promotion to the post of Sr. Auditor/Sr. Accountant in the new office only after completion of the minimum length of service required for promotion to the post of Sr. Auditor/Sr. Accountant in the new office. However, in such cases, at the time of promotion as Sr. Auditor/Sr. Accountant in the new offices, the benefit of pay fixation in terms of FR-22 (I) (a)(1) would not be admissible.
- (ii) Mutual transfers allowed will not be in public interest and the officials mutually transferred will be the junior-most in the respective cadre on the dates of their joining in

¹⁵⁷(Authority: Headquarters Office's Circular No. 24-NGE/97 issued vide No. 1005- N(App) / 24-97 dated 27.08.1997)

¹⁵⁸(Authority: Headquarters Office's Circular No. 16 Staff Wing/2013 issued under letter No. 885 Staff (App-II)/64-2012/Vol.IV dated 06.06.2013 and Headquarters Office's Letter No. 12/241-Exam/SAS/Reg/(Supp)/Feb.Mar 2013 dated 07/01/2019)

the new offices.

- (iii) If the officials willing for mutual transfer belong to different categories (UR, SC, ST, OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the officials of different categories.
- (iv) In the case of AAOs, mutual transfers shall be permitted only in the same stream.
- (v) In case of officials recruited under sports quota, mutual transfers during first 10 Years of their service would be allowed between the same discipline of sports.
- (vi) Mutual Transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned officials will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with the exemptions, if any, would be carried forward in the new office.
- (vii) Requisite length of service for promotion to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.
- (viii) Mutual Transfers may be permitted only once in the entire service career of an official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.
- (ix) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/ Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new offices. However, if any of them resigns within one year, the mutual transfer already permitted would be treated as null and void.
- (x) The head of the Department concerned will have to initiate action within 10 days from the date of receipt of the application and dispose of the case within 60 days.
- (xi) The case of mutual transfer in respect of non-Gazetted Gr. B & C posts would be finalized by the local Head of Department at their own level and intimate the details to the headquarters for information. However, the cases of mutual Transfer of Gazetted Gr.

B officers are to be forwarded to the Headquarters for prior approval along with the consent of both the Heads of Department.

- (xii) These instructions will come into force from the date of issue. However, the cases of mutual transfer already finalized need not be reopened.
- (xiii) Officials joined on mutual transfer shall be eligible for availing un-availed consecutive chances on attaining the eligibility i.e., after completing requisite length of service in new office.

7.37 TRANSFER ON DEPUTATION/FOREIGN SERVICE

7.37.1 Deputation/Foreign Service is guided by the instructions issued by the DoPT from time to time. The web address of the DoPT's OM No. 1667555503571 dated 08.09.2022 is given here for reference:<https://doptcirculars.nic.in/OM/ViewOM.aspx?id=145&headid=>

One of the important OMs in this regard is DoPT's OM No. 6/8/2009-Estt. (Par II) dated 17.06.2010. Web address of the same is also given here for reference:
https://documents.doptcirculars.nic.in/D2/D02est/6_8_2009-Estt.Pay-II-B-17062010.pdf

The instructions regarding 'Deputation Within India' and the instructions regarding 'Deputation/Delegations Abroad' are also contained in Appendices 5 and 6 respectively of the Fundamental Rules and Supplementary Rules (FRSR) Part I. The officers and staff members may consult the above webpages/FRSR for detailed information on the subject.

7.37.2 ¹⁵⁹Further, Headquarters Office has issued the following Deputation Policy for non- IAAS officers for deputation outside IA&AD.

1. Directly recruited officials shall be eligible to apply for deputation only after completion of 5 years of regular service since appointment. On promotion, officials shall be eligible to apply for deputation after completion of two years' regular service to the promotional post.
2. Deputation of officials outside IA&AD shall be permitted if the vacancy is up to 15 percent of sanctioned post in the Cadre Controlling Office. The vacancy position for this purpose would be calculated on a half yearly basis, as on 1st

¹⁵⁹(Authority : Hqrs' Letter No. 1009-Staff (App-1)/08-2016 dated 06.08.2021)

January and 1st July of the year.

3. While calculating vacancy for the cadre of SAO, number of SAO (Ad-hoc) shall be counted along with PIP of regular SAO against the sanctioned strength of SAO, AAO (RT) and SAS passed officials waiting for promotion to the post of AAO shall be counted along with PIP of regular AAO against the sanctioned strength of AAO.
4. Officials may apply for deputation 4 times in a calendar year. In case of officials, whose applications have already been forwarded for deputation outside IA&AD, and who subsequently apply for another deputation, while forwarding the application, the borrowing organisation would be kept informed that the official has already applied for deputation in other organisation also and his/her selection is pending.
5. On fulfilling of criterion mentioned in aforesaid para (1) and (2), the Cadre Controlling Authority may forward the application of officials working under their control for posts in other Central/State Government Departments, Public Sector Undertakings and Autonomous Organizations owned or controlled by the Government, against open advertisement. However, prior approval of HQs is required before relieving the Gazetted Officers.
6. Deputation/ Foreign Service outside IA&AD shall be restricted to a period of 5 years and another 2 years will be considered on a case-to-case basis. There shall be a mandatory cooling off period of 3 years after completion of each period of deputation outside IA&AD as per the extant guidelines issued by the DoPT.
7. Cadre clearance/vigilance clearance would be granted by the Cadre Controller. No objection certificate for extension in the tenure of deputation up to 4th year would be granted by the Cadre Controller.
8. No objection certificate for extension in the tenure of deputation beyond 4th year would be granted by the DAI (HR) in the Headquarters if the vacancy is up to 15 percent of the post sanctioned in the Cadre Controlling Office.
9. Other terms and conditions of deputation will be governed by DoPT's instructions, as applicable to the IA&AD.

- 10.¹⁶⁰In case of administrative exigencies, the above guidelines may be relaxed by the DAI (HR) as the Competent Authority.

Additionally, it has been decided that requests for deputation/extension in the tenure of deputation of officials whose spouse is working in Central Government, State Government and Public Sector Undertaking may be considered sympathetically and the Heads of Department should strive to post the official at the station of the spouse. In case of inability to accept the requests for deputation of officials on spouse grounds, specific reasons along with case details, may be forwarded to the Headquarters office for taking final decision by the Competent Authority. The deputation in such cases will, however, not be treated in public interest. Detailed guidelines in this regard are available in DoPT OM F. No. 28034/9/2009-Estt.(A) dated 30.09.2009.

7.38 ROTATION OF STAFF WORKING IN SENSITIVE POSTS¹⁶¹

The Central Vigilance Commission/DoPT has been emphasizing the need for rotation of officers occupying sensitive posts as an important preventive vigilance measure. Periodical rotation of officials holding sensitive post eliminates the scope of corruption and developing of vested interest. Having observed that staff in sensitive position especially Administration, Audit Planning, Coordination etc. are occupied by the same person for a number of years, Comptroller and Auditor General of India has approved the policy for rotation of official working in sensitive posts. Under this policy no staff shall hold sensitive posts for more than five years. All posts in Administration are to be considered sensitive as they deal with procurement and transfer, posting and HR policies which are confidential in nature.

Administration is required to ensure due rotation of staff holding sensitive posts so that no staff remains in the same post for more than five years.

7.39 ROTATION OF STAFF WORKING CONTINUOUSLY IN THE SAME SECTION FOR MORE THAN FIVE YEARS

¹⁶²Assistant Audit Officers should be given every opportunity to gain experience of the work done in the various branches of the Office by posting them to sections in different branches, by rotation, so that no officer normally remains in any particular section for more than five

¹⁶⁰(Authority: Headquarters' letter No. 1050-Staff (App)-I/05-2022 dated 28th June 2022.)

¹⁶¹Authority: Hqrs. Circular No. 36-Staff 2024 issued vide letter no 62-DG(Staff)/Sectt./2/2024/SE-II

¹⁶²Authority: Para 5.9.1 of CAG's MSO (Admn) Vol.I.

years.

¹⁶³No member of the clerical staff should be allowed to remain in the same seat for more than three continuous years without the specific approval of the Director/Deputy Director concerned and in the same section for more than five continuous years without the specific approval of the Director General/Principal Director of Audit. Any person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should particularly be avoided during the two years preceding the retirement of a person.

No staff member will ordinarily be left to work in the same section for more than five years continuously without the specific approval of the Director General of Audit. The AAO/Supvr. will submit a proposal twice every year (in April and October) for the transfer of Sr. Audit Officer/AAO/Supvr./Asstt. Supv./Sr. Ar./Ar./DEO/Clerk-Typist/MTS etc. who has continuously worked in the same section for more than 5 years. Transfers will be made, through the respective Transfer & Posting Board, at suitable opportunities in such a way that the work of no section is dislocated to any appreciable extent.

7.40 TRANSFER AND POSTING POLICY¹⁶⁴

In compliance with the Hon'ble Supreme Court Orders dated 30.10.2013 in WP(Civil) No 82 of 2011, whereby the Government of India has been directed to bring transparency in the matter of transfer and posting of Officers and Staff at all levels and to ensure minimum tenure of their posting the Government of India has decided that all the Departments have to constitute the Service and Transfer Boards for this purpose immediately.

In this regard, the Comptroller & Auditor General of India has decided that Transfer and Posting Boards, consisting of minimum 03 members, shall be constituted in all the IA&AD offices which will recommend the transfer and posting of all the Gr. "B" & "C" staff, The details of the Boards so constituted, the guidelines on transfer and posting and posting orders are to be uploaded on the official websites of the concerned offices with immediate effect. The broad guidelines/instructions given as under-

- (i) For the purpose of inter office transfer and posting of the Gr. "B" & "C" staff, under the same cadre controlling authority, there shall be a single Transfer and Posting Board

¹⁶³Authority: Para 6.5.1 CAG's MSO(Admn) Vol-I.

¹⁶⁴Hqrs. Circular No. 1- Staff Wing/2014 dated 06.01.2014

consisting of the Group Officers incharge of Administration in the concerned offices and the seniormost amongst them will be the Chairperson. Where there are less than 03 participating offices. the third Group Officer may be nominated by the cadre controlling authority ie the accepting authority

- (ii) For the intra office postings of Gr. 'B' (Non Gazetted) and Gr 'C' Staff, the Transfer and Posting Board will consist of 03 Branch Officers. The Branch Officer in charge of administration would be the Ex-Officio member and other two Branch Officers would be 90 nominated by the Head of the Department and seniormost amongst them would be the Chairperson. The Group officer incharge of Administration would be the accepting authority
- (iii) For the Intra office transfer and posting of the Gr B (Gazetted) Staff, the Board will consist of Group Officer and Branch officer in-charge of administration and one more Group Officer to be nominated by the Head of the Department. The senior of the two Group Officers would be the Chairperson. The Head of the Department would be the accepting authority However, where there is only a single Group Officer in any of the office, a branch officer may be nominated by the HoD as the third member.
- (iv) The Gr. 'B' & 'C' staff shall not be transferred from a particular post before the lapse of a minimum period of two years.

In compliance to Headquarters instructions, the following Boards has been constituted for the purpose of both Inter Office and Intra Office Transfers and Postings in respect of Group B (NG) & Gr-C officials of this office :

7.40.1 Inter Office Transfer & Posting Board

Composition of this board is detailed below -

DIR (ADMN), O/o DGA I&CA ND	Member
DIR (ADMN), O/o DGA CE(E&SD) ND	Member
DIR (ADMN), O/o DGA Infra. ND	Member
DIR (ADMN), O/o DGA Energy ND	Member

The senior most of the Group Officers is the Chairperson and DGA (I&CA) is the Accepting Authority

7.40.2 Intra Office Transfer & Posting Board for Gr-B (Gazetted),Gr-B (Non-Gaz) and Group-C):-

Composition of this board is detailed below -

DIR (ADMN)	Member
DIR (AMG-I)	Member
DIR (AMG-II)	Member
DIR (AMG-III)	Member

The senior most of the Group Officers is the Chairperson and DGA (I&CA) is the Accepting Authority

7.40.3 General Guidelines for Intra Office

The general guidelines for recommending intra office transfers and postings of Group 'B' and 'C' staff, subject to administrative exigencies are as follows.

1. The Board will consider the cases as per relevant provisions in MSO (Admn.) on rotation of personnel and applicable instructions issued by HQ/GOI, etc. from time to time.
2. The factors such as nature and requirement of the post, qualifications of the individual including special qualifications such as CISA, CA, ICWA, Legal and RA. Past performance, History of service etc. would, inter-alia, be taken into consideration while deciding transfers and postings.
3. Group B & C staff shall not ordinarily be transferred from a particular post before the end of normal tenure which would be a minimum period of two years.
4. It is desirable that the transfers are done at pre-fixed intervals. The periodicity for convening the meeting would be decided by the respective Boards.
5. Normally, as per existing policies, employees have to work in any position as decided by the Administration and postings and transfers cannot be claimed as a matter of right. However, requests from individuals for transfer on personal, health and any other grounds. either prematurely or otherwise, would be considered by the specified Boards.
6. In case postings are done on emergency basis due to work exigencies, they would be considered by the Board during its next meeting for post-facto confirmation.
7. All transfers and postings would be subject to administrative needs and work exigencies.

7.41 DEPUTATION OF STAFF WITHIN INDIAN AUDIT & ACCOUNTS DEPARTMENT¹⁶⁵

7.41.1 As per the existing guidelines, Heads of the Department in IA&AD have been vested with the powers to recommend their staff for deputation and extend their tenure of deputation within IA&AD up to 07 years. The extension in deputation term of officials beyond 7 year is being granted by the Headquarters office on yearly basis. There is no limit on the tenure of deputation of officers within the IA&AD. This policy was reviewed by the Competent Authority as it led to skewed distribution at the field as well as its limited utility. In supersession of HQrs. letter no. 1468-Staff (App)-1/08-2016 dated 09.11.2023, the revised guidelines are as under. These guidelines will also cover deputation from field offices to CAG office (HQrs).

- a. The officers can avail of deputation within IA&AD for a maximum period of 12 years during their career, with the duration of each deputation tenure limited to maximum of 05 years. It can be extended to a maximum of 7 years on (5+2 basis) in exceptional cases. There will be mandatory cooling off period of 03 years after a deputation, including deputation outside the department.
- b. A request for deputation will be entertained by the Cadre Controlling Authority or the CAG Headquarters office only if it is received along with NOC/consent of the borrowing office.
- c. Deputation beyond 05 years upto 07 years on (+2 years) basis will be considered by DG (Staff) for approval on case to case basis. A request for extension of deputation beyond 05 years will be entertained by the Competent Authority only if it is forwarded along with NOC of the borrowing office, with cogent reasons and at least three months prior to the expiry of the period of deputation.
- d. Deputation is valid only for the period for which it is approved and any extension is neither automatic nor should be presumed merely on the ground that the Cadre Controlling Authority or the employee have made a request for extension. The employee concerned shall be entitled to draw salary in the borrowing office to which he/she has been deputed only for the approved period of deputation. The employee shall not be entitled to draw salary etc. after expiry of the period of

¹⁶⁵ Headquarters Circular No. 60-Staff (App)-1/14-2023 DATE 27.01-2025

deputation.

- e. An employee on such deputation shall relinquish charge and get himself/herself relieved on the last day of his/her deputation, if no orders extending his/her deputation by the concerned Cadre Controlling Authority are received. An employee who does not hand over charge at the end of the approved period of deputation will be immediately liable to disciplinary action and break-in-service for the period beyond the approved date. All orders of deputation will carry endorsement to this effect. Further, an endorsement will also be made to the Pay & Accounts office to stop payment of salary to the employee beyond the approved period of deputation.
- f. Ordinarily directly recruited officials shall be eligible to apply for deputation only after successful completion of probation period and after completing 5 (five) years of service.
- g. Deputation of officials within IA&AD shall be permitted if the vacancy is up to 25 percent of sanctioned post in the Cadre Controlling Office. The vacancy position for this purpose would be calculated on a half yearly basis, as on 01 January and 01 July of the year.
- h. While calculating vacancy for the cadre of Sr. AO, number of Sr. AO (ad-hoc) shall be counted along with PIP of regular Sr. AO against sanctioned strength of Sr. AO. Similarly, while calculating vacancy for the cadre of AAO, number of AAO (ad-hoc), AAO (RT) and SAS passed officials waiting for promotion to the post of AAO shall be counted along with PIP of regular AAO against sanctioned strength of AAO.
- i. Any deputation shall require the approval/ consent of both the borrowing and lending (cadre controlling) authorities. Therefore under normal circumstances cases of deputation shall not be sent to HQrs (Staff Wing) for approval.

7.41.2 In order to maintain transparency and ensure fair selection of the eligible officials for deputation, every Head of the Departments of IA& AD may obtain the recommendation of the transfer posting committee of the office/station, before approving the deputation.

7.41.3 For deputation to CAG office (HQrs), DG (HQ) is the competent authority to call for deputation and selection, posting and repatriation of offices. The committee has

been constituted for this purpose vide order dated Oct, 2024.

7.41.4 The tenure of deputation once approved shall not be taken for granted and the deputationists is liable to be repatriated back if his/her performance and conduct is not up to the mark, to the satisfaction of the borrowing authority, or for other administrative reasons.

7.41.5 The aforesaid revised guidelines shall however, not be applicable in respect of the following deputation cases:

- i. J&K Migrant officials who are on deputation to different field offices as per the orders of the Hon'ble High Court of J&K.
- ii. Physically handicapped officials.
- iii. Deputation to RCB&KIs/NAAA/ICISA/iCED may be allowed for a period of 09 years at a time and for a total period of 15 years during service.

7.41.6 Presently, deputation of staff of a Field Office to the Welfare Wing of the same Field Office (Welfare Asst, Assistant Welfare Officer, etc) are sent to HQrs for approval. Head of Departments may approve these cases at their end and not submit it to HQrs.

7.41.7 Any deviation from the revised deputation policy shall be forwarded for approval of the Headquarters (Staff Wing) with due justification.

7.41.8 In case of administrative exigencies, the above guidelines may be relaxed by DAI (HR) as a Competent Authority.

7.42 OFFICE FURNITURE, LIVERIES AND OTHER STORES

7.42.1 General

The provisions of custody and accounting of stores including furniture are contained in Chapter 6 of GFR. For proper accounting of Stock Registers maintained in this office and to facilitate physical verification. The establishment section is to keep the details of dead stock. Establishment section is also required to keep the account of their issue to various sections.

7.42.2 Stock Register of Furniture

A Register of stock will be maintained to keep an account of the articles of office furniture in form GFR 22 and for consumables in GFR 23. Similarly, another register may be maintained

for other dead stock articles in two parts, one relating to consumable articles and the other for non-consumable articles.

Note: Important items of furniture such as chairs and tables should be split up into convenient units in accordance with their value and size. Where, however, the difference in value and quality is not much, they can be brought under a single unit even though they are not of the same pattern.

The Assistant Audit Officer of the Establishment section will ensure that the stock registers are properly maintained. The register will be submitted to the Branch Officer in-charge quarterly (April, July, October, January). The punctual submission of the register should be watched through the Calendar of Returns.

7.42.3 Procurement¹⁶⁶

All procurements are mandatorily made through Government e-Marketplace (GeM). In order to ensure transparency, efficiency, and accountability in the procurement process, due adherence of rules, regulations and guidelines as mentioned in Ch. -6 - Procurement Of Goods And Services of GFR 2017 and Manual for Procurement of Goods 2024, must be observed while procuring the goods and services.

Articles of furniture (scale or non-scale) intended to replenish the existing stock or to make up deficiency should be purchased under sanction accorded by the Competent Authority.

Proposals for the purchase of new furniture: Proposals for the purchase of new furniture from the office contingent grant should be submitted to the competent authority indicating therein the necessity for the purchase and the availability of funds to cover the expenditure.

Note: The extent of powers of the Director/Dy. Director (Admn.) and DGA/PDA to incur expenditure on purchase of articles of furniture etc. has been laid down in item 18 (xv) & (xvi) under Section 'A' of the CAG's MSO (Admn.) Volume-II

Furniture received should be counted and examined with reference to the samples retained in the office. If the materials are found in order they should be taken on the stock register forthwith. Defective furniture should be definitely rejected.

¹⁶⁶Authority: CAG's letter No. 723-NGE.II/59 dt. 14.3.1951.

7.42.4 Distribution Register

A distribution register showing the furniture supplied to the Gazetted Officers (office rooms and residences) and the sections should be maintained by the Establishment section in the prescribed form shown below:

Name and Designation of the Officer/Section			Room No. Residential Address		

--					
Sl. No.	Date of issue	Name of the Article	S.L. No. of the items of furniture	Total No. supplied	Signature of the Officer

--					

Year	Physical verification Reports	Details of Returns of Furniture

This register should be kept up-to-date and submitted to the Branch Officer quarterly. The establishment section will also prepare an issue register having following columns.

Name of the article.....

Sl. No	Opening balance	To whom issued	Item/Index number of article	Closing balance	Signature of recipient	Remarks
1	2	3	4	5	6	7

Note: In no case should the distribution be noted in the stock register.

¹⁶⁷The furniture can also be supplied, free of rent, at the residence of the officers of this office for office work under the orders of the Director General of Audit, in accordance with the instructions issued from time to time by the Ministry of Finance and the Comptroller and Auditor General of India. A register in regard to furniture supplied to the officers at their residence will be maintained by Estt. section in the form. The furniture so supplied to the

¹⁶⁷Authority: CAG's circular No. 555-NGE III/25-83 dated 17.12.1988.

officers will be taken back by Estt. section on their transfer/retirement/ deputation etc.DGA can decide about the essential items of furniture required at the residence of the officers for doing office work.

7.42.5 Inventory

- (i) A list of the articles of furniture in each room/section should be maintained in the section itself in the prescribed form. This inventory should be signed both by the dealing auditor of Estt. Section and the Assistant Audit Officer of the section in token of their joint responsibility.
- (ii) On every occasion of a transfer of the sectional charge, the relieved Assistant Audit Officer should have the inventory signed by the relieving Assistant Audit Officer after the latter has satisfied himself as to its accuracy.
- (iii) A quarterly check of these inventories should be exercised by the sectional Assistant Audit Officer by the 7th day after the expiry of each quarter and a certificate in token of the check recorded thereon. The above quarterly check conducted be submitted to the Branch Officer for information and should be watched through sectional calendar of returns. The Estt. section should conduct a similar quarterly check independently.
- (iv) Changes in the sectional lists should be recorded under the joint initials of the sectional Assistant Audit Officer and the dealing Auditor from the Estt. section.
- (v) The inventories in the rooms of the Gazetted Officers, tiffin room, other common rooms and the store godown shall be maintained by the dealing hand in the Estt. section. A copy thereof should be kept in the respective rooms.

7.42.6 Repairs

All repairs to furniture will be arranged for by the Establishment section after obtaining the orders of the Director/Deputy Director (Admn.)/ DGA.

7.42.7 Losses and Writes Off etc.

Losses or breakages of furniture should, any occur, be reported immediately through the Branch Officer, with an explanation as to how the loss or breakage took place to the Establishment section. The Branch Officer, Estt. section will then obtain the PDA's orders on each such case.

7.42.8 Unserviceable Furniture

Whenever there is an accumulation of unserviceable stores or at least on the 10th May each year a list of articles which have become unserviceable and which cannot be repaired should be prepared and submitted to the Branch Officer (Estt.) who will personally examine these articles and submit recommendations, for their disposal, to the Director General/Principal Director of Audit. On receipt of orders from the Director General/Principal Director of Audit the condemned articles will be sold by public auction. A notice of the auction being circulated one clear week before it is held and a few copies of the notice pasted on the notice boards of various offices. The auction will take place in the presence of the Branch Officer (Estt.) or any other officer selected by the Director General/Principal Director of Audit for the purpose. The sale proceeds will be realized on the spot and credited into the Government account.

The articles sold should then be written off from the stock register.

7.42.9 Verification

On the 15th May each year a Sr. Audit Officer (other than the Sr. Audit Officer, (Establishment) nominated for the purpose by the Director General/Principal Director of Audit will undertake a physical count of the furniture in the whole office. This count should be completed as expeditiously as possible, result noted in the stock register and a report submitted by the official concerned on the 31st May at the latest. Necessary assistance may be extended to the said officer from Establishment section for effective and prompt physical count.

The Branch Officer (Administration) will then take steps to reconcile all the discrepancies and submit the completed stock register along with relevant reports to the Director General/Principal Director of Audit on the 5th of the June for review.

7.42.10 Numbering of furniture and articles of stores

All articles of office furniture, computers, photostat machines, hot & cold weather instruments and cycles etc. will be clearly numbered. For facility of identification store articles of each kind will be numbered consecutively.

7.43 TRANSFER OF RECORDS TO OLD RECORD ROOM

7.43.1 General

The records, files, registers and other miscellaneous documents must be kept in the sections concerned for the current and last financial years, those relating to previous years being transferred annually to Old Record.

Lists of records proposed to be transferred should be prepared in triplicate in the sections, and removal of the records arranged. The record clerk will receive the records and will retain two copies of the lists while the third one will be returned to the section concerned with acknowledgement of the records received. The records when they are collected in sufficient quantity will be transferred to Old Record Room where the Old Record clerk will again verify with the lists and one copy thereof will be returned to the section duly acknowledged. This one will be treated as final receipt.

No loose papers should be transferred to the old record room and every file/record should be properly bound or secured and legibly and clearly superscribed to show, inter-alia, and the proposed date of destruction.

7.43.2 Requisition Of Records from The Old Record Room

Any records required from the old record room should be obtained on a personal requisition in form No. SY 301 which should be issued under the signature of the Assistant Audit Officer concerned. Such documents should be promptly returned and until they are returned to the old record, the responsibility for their safe keeping will rest with the person receiving them. Records received from the old record room should ordinarily be returned within 15 days of their receipt. If any records have to be retained for sufficient reasons for more than 3 months, the section concerned should timely bring this fact to the notice of the Branch Officer and his orders should be communicated to the old record. In case where any such records have to be retained for more than 6 months, orders of the Group Officer should be obtained and intimated to the old record. Failure in this respect on the part of the section concerned will be brought to the notice of the Group Officer by the old record and the report with orders of the Group Officer thereon will be sent to the section concerned through the inward diary register of that section.

7.43.3 Period Of Preservation of Old Records

The audit of accounts of the Union and of the States being an item of the Union List of the Seventh Schedule of the Constitution, the accounts and audit records fall under section 3(2) (c) (ii) of the Destruction of Records Act, 1917. The period of preservation

of records maintained in the Indian audit and Accounts Departments is therefore, prescribed by the C&AG or by Director General of Audit and officers subordinate to them.

Records in Audit and Account Offices, the life of which has been prescribed by the C&AG are due for destruction on the expiry of the period as mentioned in para 12.2 & 12.3 of the C&AG's MSO (Admn.) Vol.-I. The Director Generals of Audit are competent to prescribe the period of preservation of other records of local nature, the life of which has not been fixed by the C&AG.

The period of preservation of old records should be reviewed periodically keeping in view the change in rules/orders and procedures introduced from time to time and suggestions in this behalf should be sent to the C&AG after consulting the Government concerned, wherever necessary. While sending recommendations for amendment of the period of preservation of records of local nature, it should be borne in mind that the C&AG considers that permanent preservation of records in the Audit Office, should be very rare.

7.43.4 Weeding out Destruction of old records

- i. The Director General/Principal Director of Audit shall pay special attention to weeding out and destruction of old records. A quarterly review of the records should be conducted through a senior Gazetted officer, who would submit this report to them along with the list of records to be destroyed.
- ii. While conducting this review it should be ensured that the vouchers and other documents which are known to be required by the Government or a Court of Law, or in connection with the settlement of outstanding audit objections, or when the accounts for the period to which they relate, have not been completely checked and accepted in audit, are not destroyed.
- iii. The accounts record of erstwhile princely States relating to the premerger period may be got examined by the nominated representative of the State Governments and of the State Universities before they are sorted out for weeding, to ensure that no such records, as are likely to be of historical interest, are destroyed.
- iv. All unwanted documents of 'Confidential' and 'Secret' nature including pamphlets, drawing, blueprints, stencils, perforated monotype paper, matrices, proofs, carbons etc. should be destroyed by burning. All other wastepaper of Confidential and Secret nature

(of defence importance) should be collected, securely stored and disposed of to the local military authorities in consultation with Army Headquarters.

- v. Suitable arrangements should be made for early disposal of old records finally selected for destruction after the orders of a responsible gazetted officer have been passed in accordance with executive orders in force from time to time.
- vi. The stock of waste paper should be disposed of in such a manner as may be considered most expedient by the Director General/Principal Director of Audit.
- vii. Orders for the period of preservation etc. of the records of the executive offices rendering accounts to the Indian Audit and Accounts Department are issued by the Government concerned. The Heads of offices should arrange for a regular scrutiny of these orders and take up with the Government cases where the period prescribed will hamper the completion of process of central and local audit. The orders issued by the Central and State Governments are incorporated in their Financial Rules and these provisions generally require reference being made to the Director General/Principal Director of Audit of the list of orders pertaining to the accounts audited by the Indian Audit and Accounts Department which are proposed to be destroyed before destruction is ordered by the Department.

CHAPTER VIII

DUTIES AND RESPONSIBILITIES

8.1 GENERAL

The general duties and responsibilities of key positions, including Assistant Director (Official Language), AAOs, Supervisors, Assistant Supervisors, Senior Auditors, Auditors, Clerks, Data Entry Operators (DEOs), and Multi-Tasking Staff (MTS), are outlined in the following paragraphs. In the interest of office work, additional duties may also be assigned by reporting officers with the prior approval of the Competent Authority.

8.2 DUTIES AND RESPONSIBILITIES OF Sr. AUDIT OFFICER

1. Senior Audit/Accounts Officers is one of the supervisory cadre of our Department that consists of Senior Audit/Accounts Officers, Audit/Accounts Officers and Assistant Audit/Accounts Officers.
2. They form critical operational management in our hierarchy.
3. SAOs assist Group Officers in their functioning/discharging their responsibilities.
4. SAOs head Section(s) in Headquarters and supervise/lead the filed Audit/Inspection Parties.

8.3 ASSISTANT DIRECTOR (OFFICIAL LANGUAGE)

The following duties¹⁶⁸ have been entrusted with the Assistant Director (Official Language):

- 1 The translation work from English to Hindi and vice-versa and vetting thereof.
- 2 To acquaint the officers and staff of the departments concerned with the provisions of the Official Language Act, Government rules & orders relating to Official Language and Hindi training and to help them in implementing the same.
- 3 To ensure proper compliance of the provisions of the Official Languages Act and the orders pertaining to Hindi Teaching Scheme and Official Language Policy in their department and subordinate offices/Sections, etc.
- 4 To work as the Secretary of the Official Language Implementation Committee of their department/office and to convene its meetings from time to time, to prepare the agenda and minutes of the meetings and to co-ordinate the action taken on the decisions taken in the meetings.

¹⁶⁸(Authority: “Manual Regarding the Use of the Official Language Hindi” of Department of Official Language, Ministry of Home Affairs, Govt. of India.) and Head Quarters Circular No 43/Staff Appointment-IV/16-2020 dated 06 Feb 2025.

- 5 To make suggestions from time to time for promoting progressive use of Hindi and to keep liaison with the Department of Official Language through proper channel.
- 6 To prepare the reference and help literature to organize Hindi workshops and to assist the officers and staff in learning Hindi and using Hindi in official business.
- 7 The services of the Assistant Director (OL)/Translators should, as far as possible, be utilized for translation and Official Language Implementation work only for which these posts have been created. In case in any office the required Hindi work is completed in accordance with the targets of the Annual Programme only then the officers/employees working against Hindi posts should, provided they get time, be entrusted any other work in addition to the work pertaining to translation and implementation of Official Language Policy.

8.4 DUTIES AND RESPONSIBILITIES OF AAOs/SUPERVISORS

- 1 The AAO/Supvr. is responsible for the control and supervision of the work in the section. He/she should see that the work (in every aspect) in the section is carried out smoothly, is up to date and no item of work falls into arrears except under unavoidable circumstances. He/she should take or propose immediate action/steps to bring the situation under control if any item of work under any circumstances lags behind the schedule.
- 2 The AAO/Supvr. should give utmost importance to Calendar of Returns and monthly arrears report as the work of the section is controlled and watched through these two returns. He/she should keep them in his/her personal custody and close them on the due dates and ensure that every member of the section adheres to the due dates.
- 3 The AAO/Supvr. is responsible for enforcing strict punctuality in attendance on the part of the members of the section. He/she is personally responsible for the safe custody of the Attendance Register. He/she should strictly follow the instructions regarding marking of late attendance and daily closing of the Attendance Register.
- 4 He/she should maintain strict discipline in the section. He/she should ensure that members of his/her section do not absent themselves from their seat unauthorizedly during office hours except during lunch hour and scrupulously observe the prescribed lunch interval. He/she should promptly bring to the notice of the Group Officer, through his/her BO, any

act of indiscipline, misconduct, or disorderly behavior on the part of any staff of the section.

- 5 As a Reporting Officer in regard to APARs, it is the duty of the AAO/Supvr. to make an objective assessment of the work and conduct of every member of staff in his/her section, by careful and constant watch all through the year. He/she should also report to the BO/Group Officer instances of good and outstanding work done by the members of the section.
- 6 The AAO/Supvr. is responsible for the safe custody of the books issued from time to time and for keeping them up to date.
- 7 He/she should see that the section presents a neat and tidy appearance. He/she should see that records in section are kept neatly arranged in the rack/almirah etc. and are not allowed to remain in heaps or in a disorderly fashion or strewn on the floor.
- 8 He/she should see that all old records which are no longer required in the section are sent to the Old Record at frequent intervals.
- 9 He/she should go through the inward dak register daily and mark and make note of important communications on letters requiring urgent or immediate reply, letters from C&AG etc. and keep special watch over their disposal.
- 10 The AAO/Supvr. is responsible for the safe custody of the furniture, office computers, printers, scanners, calculators etc. in the section. He/she should see that those are properly shut down/safely kept under lock and key before leaving the section.
- 11 The AAO/Supvr. should examine the seats of the members of the section each week in such a way that the seats of all the members of the section are covered within the month. The object of the examination is to ensure that the seats of all the members in the section are kept up to date.
- 12 The AAO/Supvr. should see that the register showing the position of each seat is to be put up to the Group Officer as per instructions contained in *Headquarters Office's DO letter No.105- O & M/9-89 dated nil and orders of Director General of Audit thereon circulated under Memo No. Central/1-3/1988-89/4464 dated 21.03.89.*
- 13 In addition to the duties and responsibilities mentioned above, an AAO/Supvr. should discharge such duties and responsibilities as are enjoined upon him/her in the codes, manuals, and office orders etc.

- 14 He/she should also discharge such specific duties and responsibilities, as are entrusted to him/her by the BO, Group Officer, or the Director General of Audit.

Note: In sections, where there are more than one AAO/Supvr., the duties and responsibilities mentioned above may be assigned to a single AAO/Supvr., while other(s) may be entrusted with duties of purely technical nature, or the duties may be divided and entrusted to all AAOs/Supervisors.

8.5 POWERS VESTED IN AAOs/SUPERVISORS

The AAOs/Supervisors have been delegated with the following powers:

- 1 Granting Casual Leave and Restricted Holiday to Sr. Ars./Ars., Clerks and MTS working under them up to a maximum period of 3 days at a time.
- 2 Condonation of late attendance of the staff under them for a maximum of two days in a month.
- 3 Signing of routine acknowledgements and also reminders under their own designation (except to Headquarters office).
- 4 Issue of half-margin memos, conveying routine remarks such as calling for certificates and other wanting documents.
- 5 All routine correspondence calling for information or communicating the information of general nature.
- 6 Attestation of events recorded in the register, ledgers etc.
- 7 Attestation of entries in the Service Books of non-Gazetted officials including AAOs (except first page of the Service Book, which will be attested by the BO).

8.6 DUTIES & RESPONSIBILITIES OF ASSISTANT SUPERVISOR

The Assistant Supervisor should be assigned responsibilities¹⁶⁹ that require more professional experience/expertise than is required from a Senior Auditor.

- 1) Field Audit:
 - Audit of Stores and Stock,
 - Examination of cash book,
 - Audit of vouchers exceeding a threshold level,

¹⁶⁹(Authority: Headquarters Letter No. 1201-Staff (App 1)/13-2019 issued under Circular No. 43-Staff (App 1)/2020 dated 15th October 2020.)

- Checking of reconciliation with treasury/bank,
 - Pay fixation of staff in the audited entity,
 - Examination of contracts up to a threshold level,
 - Verification of account balances in the Profit & loss Account in financial attest audits etc.
- 2) Central Audit:
- Coordinating sections of functional audit wing associated with the process of audit planning which would include collection and updating of data on the audit universe,
 - Preparation of the initial versions of annual audit plan in headquarters,
 - Checking of selected schedules of finance and appropriation accounts and cross checking of arithmetical accuracy,
 - Sampling of vouchers submitted by Accountant General (A&E) to audit office for detailed checking etc.
- 3) Administrative Duties:
- Compliance with statutes/rules like:
- Preparation of replies under the Right to Information Act,
 - Recruitment procedures
 - Budget related matters including operation of Public Finance Management system (PFMS), Budget and Expenditure Monitoring System (BEMS),
 - Procurement through Government E-market Application etc.
 - Calculation of income tax of staff,
 - Legal Work
- 4) Any other work assigned by the Group Officer/Head of the Department.

8.7 DUTIES AND RESPONSIBILITIES OF WELFARE ASSISTANT

- 1) It is the duty and responsibility of the Welfare Assistant to look after the welfare, recreation, cultural and community activities of the staff members of the office.
- 2) He/She should give personal hearing to individual staff members on their difficulties and grievances and also take steps to secure the help of the Administration to alleviate the distress of the individuals as far as practicable.

- 3) He/She should also render necessary assistance, to the extent possible, to members who suddenly fall ill or are chronically sick, to secure admission to hospitals, nursing homes or such other places of treatment.
- 4) He/She should initiate the process in the cases of appointment on compassionate grounds, of the dependent family members of deceased government servants, who die in harness, before their submission to the Administration.
- 5) He/She should arrange for all the formalities connected with the retirement of personnel on the last working day of the month when retirement is due.
- 6) Any other item of work as entrusted by the Welfare Officer/Head of Office in public interest.

8.8 DUTIES & RESPONSIBILITIES OF SR. AUDITORS/AUDITORS

- 1 Every Sr. Ar./Ar. is expected to possess a fairly good degree of knowledge of working in the office as a whole and a thorough knowledge of the work in the particular group/section in which he/she is working.
- 2 He/She should be thoroughly conversant with all Office Orders, Rules, Codes and Manuals pertaining to the work in his/her Section/Group. In the event of his/her transfer from one Group/Section to another, he/she should first make himself/herself conversant with the rules, Codes, Manuals and Office Orders etc. of that Section/Group in order to acquire a good working knowledge of the Group. He/She should endeavor to always keep his/her knowledge of Rules, Codes and Manuals etc. up to date.
- 3 It is the prime duty of the Sr. Ar./Ar. to keep his/her seat up to date without any arrears. He/She should maintain a register for his/her seat and enter into it the letters diarised in different diaries of the section received by him/her and regularly watch their timely disposal. In the cases, where due to some reason(s), a letter/case cannot be disposed of within the stipulated time allowed for disposal, he/she should put it up to the AAO/Supvr./BO stating the facts and obtain orders for keeping it pending for the requisite period of time.
- 4 He/She should promptly file cases, letters etc. which have been finally disposed of and on which file orders have been obtained.
- 5 He/She should obtain the office copies of the letters dispatched and promptly place them in the relevant files.

- 6 He/She should keep his/her seat neat and tidy, should keep registers, files, cases and other records in the credenzas, racks, cupboards etc. neatly arranged and should not allow any records to remain on the floor. He/She is responsible for safe custody of all records pertaining to his/her seat.
- 7 He/She should properly maintain and close/submit, on the due dates, the registers and returns etc. prescribed/required to be maintained in his/her charge.
- 8 He/She should promptly weed out records not required to be kept in the section and arrange to transmit them to Old Record. He/She should also ensure that all the records obtained by him/her from Old Record for reference etc. in a case are returned to that section immediately after disposal of the case.
- 9 The Sr. Ars./Ars. are required to discharge any duty or responsibility specifically assigned to him/her in his/her incumbency register or in any provision of any Code, Manual, Office Order, Branch Order or by any Superior Officer.
- 10 He/She should not leave his/her seat for any reason without prior permission of the AAO/Supvr. of the Section and should maintain the office decorum and discipline.
- 11 He/She should always be regular and punctual in attending the office and perform his/her duties honestly, efficiently, and sincerely. He/She should not indulge himself/herself in any act which may cause bad name for the section or the office.
- 12 Any other work assigned by the AAO/Branch Officer/Group Officer/Head of the Department.

8.9 DUTIES AND RESPONSIBILITIES OF DEOs

- 1 The DEO should enter data, through a computer or other standard office equipment, pertaining to the work related to the Section where he/she is attached to. He/she should update database information to reflect most current source information and follow established practices or standards for the input and presentation of information.
- 2 It is the duty of DEO to proof-read and verify the data entered by him. He/she should ensure the accuracy of all information entered by him as well as the format of the presentation. He/she should also make corrections as and when needed.
- 3 It is the duty of DEO to assist with routine office duties such as typing, filing, record maintenance etc. as workload permits. It is his/her duty to print, submit and distribute

database information, if required and serve as back-up for other clerical positions in the section concerned.

- 4 DEO should prepare Monthly State of Work Report, Report on outstanding letters (CAG's & Ordinary), Monthly Outward Report, Cut List, Late Attendance Report and Casual Leave Register as well as Regular Leave Register.
- 5 DEO should prepare a Quarterly Progress Report regarding the use of Hindi in the work.
- 6 DEO should submit a monthly progress report on the implementation of e-Office.
- 7 It is the duty of the DEO to collect monthly stationary articles and forms from the Record Section.
- 8 He/she should perform any other work assigned by the Supervisor/AAO/SAO.

8.10 DUTIES AND RESPONSIBILITIES OF CLERKS

- 1 The Clerks of a section should receive the inward dak intended for the section, sent by Record Wing and other transit registers by acknowledging them in respective registers after they are seen by the AAO/Supvr. He/She should diarize these letters and other letters also received from DGA's Secretariat, Group Officer or BO or any other letters, representations/complaints/ applications etc. which pertain to the section.
- 2 It is the duty of the Clerk of the section that he/she should diarize all the letters received on the day or by the next working day. He/She should ensure that letters diarized are received by the dealing assistant(s) concerned on the same day or the next working day and acknowledgement given against letter diarized. Where, under any circumstances, the letters are not received by the dealing assistant(s) concerned for any reason, the matter must be brought to the knowledge of the AAO/Supvr. immediately. He/She should also prepare the weekly reports of outstanding letters and submit them in time to AAO/Supvr./BO/Group Officer.
- 3 He/She should ensure that dak pad and other transit registers etc. of other sections are returned to those sections promptly and also see that outstanding letters in sectional transit registers are received by the sections concerned with due acknowledgement.
- 4 He/She should collect the office copies of the draft and letters issued from the Record Section and distribute them to the concerned dealing assistant(s) immediately.
- 5 He/She should keep a watch and ensure that the letters dispatched from the section are received in general dispatch (e.g., Record Section) in time and action is taken promptly

and in time. Registered letters and Parcels are to be sent to Record II (Dispatch) between 10.00 AM and 3.30 PM. Speed Post letters should be sent between 10.00 AM to 5.00 PM.

- 6 He/She should close the Attendance Register on the 5th of each month and submit it along with the CL/RH Account to the AAO/Supvr. to enable them to certify the same before submission to the BO.
- 7 He/She should maintain the Old Record Transit Register and Register of Requisition of Records. He/She should arrange for stitching of old records of the section due for transmission to Old Record and also arrange for their transmission to Old Record after pasting the Index Slips and making entries in the Transit Register etc. On requisition of records by the Sr. Auditors/ Auditors, the Clerks of the section should send the same to the Old Record through Register of Requisition of Records. He/She should receive the records and also watch their return to Old Record after their use is over.
- 8 He/She should prepare annually in duplicate an inventory of furniture in the section and after approval by the AAO/Supvr., send a copy thereof to the Record Section.
- 9 It is the duty of the Clerk of the section to prepare the monthly indent of stationery and forms for the section in the prescribed form/Indent Register/Stationery Indent Register and send it to the Record Section on due date after approval by the AAO/Supvr. Supplementary/special indents for stationery articles required over and above the monthly indent or not covered by the prescribed monthly quota of stationery should also be prepared by him/her. It is also his/her duty to collect the articles from the Record Section and distribute them among the members of the section.
- 10 It is the duty of the Clerk to maintain efficiently the diary and dispatch registers, transit registers, indent registers, sectional library and such other common registers which are not required to be maintained by AAO/Supvr. alone.
- 11 He/She should discharge any duty or responsibilities specifically assigned to him/her under any provision of any code, manual (local or otherwise), and office orders or as instructed by the AAO/Supvr. or BO from time to time.
- 12 He/She should assist the AAO/Supvr. in maintaining the sectional books properly and updating them by pasting correction slips etc.
- 13 Knowledge of Typing being compulsory for the post of Clerk, any Clerk may at any time be called upon to do the typing work.

8.11 DUTIES AND RESPONSIBILITIES OF CARETAKER

The principal duties of the Caretaker of the office building of the office of the Director General of Audit (Industry & Corporate Affairs) are as under:

- 1 General supervision of security of the office and the work of the caretaking establishment placed under his/her charge.
- 2 Personal inspection every day of all verandahs, corridors, compounds, drains of the building, lavatories of office/staff. He/She should see that they are kept thoroughly clean and free from bad odours.
- 3 Personal supervision of the washing of floors and roofs, filling of fire buckets and the testing of hose pipes and hydrants on Sundays.
- 4 Daily inspection of all fire buckets to see that they have not been stained by anything being thrown into or washed in them.
- 5 Investigation of all thefts reported to him/her.
- 6 Attending to all reports made by officers in respect of any matter connected with his/her duties.
- 7 Attending to all petty repairs to doors and windows reported to him/her.
- 8 Preparing regularly with proper approval of the Director (Administration) the roster of duties of the caretaking staff and making reports of any non-compliance with the orders.
- 9 Keeping proper attendance of the caretaking staff and, supplying monthly, all information regarding their leave, leave arrangements and engaging, with due approval, of substitutes when necessary. Issuing disinfectants, dusters, kerosene oil etc. to those working under him/her and keeping correct account of the same.
- 10 Ensuring that all main switches are put off by 10.00 PM each night. Making surprise visits round the office in the course of the night or at daytime to ensure that the persons are on their respective duties and that everything else is otherwise in order and making weekly reports about the result of his/her visit and inspection.
- 11 Personal supervision of the drilling of the firemen in fire drill and immediately attending to any outbreak of fire.
- 12 Examining any defects or suspicious matters coming to his/her notice, taking preventive measures, and reporting immediately to the Sr. Audit Officer (Establishment)/Director (Admn.).
- 13 Preventing any unauthorized construction within the office premises.

- 14 Ensuring that the walls of the office building are kept in tidy condition and preventing any posters being pasted thereon and reporting any such cases with full details to the BO (Record)/Welfare Officer/Group Officer (Admn.).
- 15 Maintaining an up-to-date list of residential telephone numbers of the officers and some other important telephone numbers such as that of Fire Brigade, Police Headquarters, Police Commissioner, Ambulance etc.
- 16 Flying the National Flag in the Flag mast according to the orders on the subject.
- 17 Any other duty relating to caretaking arrangement etc. which may be entrusted to him/her by the BO (Record), Welfare Officer or any other higher authority.

Note: His/Her duties extend mutatis mutandis to other buildings under the occupation of this office and also to such other buildings as may be taken over for occupation by the office subsequently. It has been decided that the 2nd of October (Gandhiji's Birthday) each year should be observed as the National Cleanliness Day. As the 2nd of October is a National Holiday, 'Cleanliness Week' should be observed from the 3rd of October each year. The caretaker is primarily responsible for maintaining cleanliness in the office building. Such cleanliness cannot, however, be maintained merely by the staff employed for the purpose. Every member of the staff is, therefore, required not only to see that his/her seat/section is kept clean and tidy, but also to see that the other parts of the office building viz. the corridors, tiffin rooms, staircases, lavatories are kept clean. The purpose is not to maintain cleanliness for one day or one week in the year but to focus attention on the need to keep one's surroundings neat and clean always and at all times.

8.12 DUTIES AND RESPONSIBILITIES OF MTS

All the erstwhile Gr. 'D' Posts and one Gr. 'C' post, namely the post of Record Keeper, have been upgraded/merged and re-designated as Multi Tasking Staff (MTS)¹⁷⁰. The posts which have been merged/upgraded and re-designated as MTS are as under:

1. Record Keeper
2. Duftry
3. Jr. Gestetner Operator
4. Peon

¹⁷⁰(Authority: Headquarters Office's Circular No. 18-NGE/2010 issued under letter No. 717- NGE(App)/25-2010 dated 28.06.2010 and O.O. (Admn. Series) No. 245 dt 16.11.2011)

5. Chowkidar
6. Sr. Peon
7. Safaiwala
8. Waterman
9. Farash

Indicative List of Duties and Responsibilities of MTS are as under¹⁷¹:

1. General cleanliness and upkeep of the Section/Unit
2. Sanitation work of building/office
3. Cleaning of rooms
4. Cleaning of building, fixtures etc.
5. Watch and ward duties
6. Opening and closing of rooms
7. Upkeeping of parks, lawns, potted plants etc.
8. Dusting of furniture etc.
9. Carrying of files and other papers within the building/office.
10. Delivering of dak (outside the building)
11. Physical maintenance of records of the section
12. Stitching and binding of records/files/registers of the section
13. Photocopying, Faxing etc.
14. Other non-clerical work in the Section
15. Assisting in routine office work like diary, dispatch etc. including work on computer.
16. Maintenance of office equipment/fixtures & fitting and providing necessary assistance for running such equipment
17. Driving vehicles, if in possession of valid driving license.
18. Any other work(s) assigned by the superior authority.

NOTES:

The above list of duties is only illustrative and not exhaustive. Ministries/ Department may add to the list, duties of similar nature ordinary performed by officials at this level. Cleaning of toilets, urinals and mopping of floors do not come under the ambit of duties attached to the post of MTS.

¹⁷¹Authority: DoPT's O.M. No. AB-14017/6/2009-Estt(RR) dated 30th April, 2010.

MTS attached to DGA(C)/Group Officers/BOs etc. should attend office half an hour earlier than scheduled hours of commencement of office and should stay half an hour beyond the prescribed closing hours of office. In the morning they should switch on lights/ fans/ACs, arrange the table and records etc. before the officer comes and in the evening after the officer leaves, switch off the lights/fans/ACs. They should attend to all official orders given by the officers and perform the duties ordered to him/her. They should come to the office in the prescribed uniform. These instructions would also apply mutatis mutandis to the MTS posted in the sections.

CHAPTER-IX

IMPLEMENTATION OF OFFICIAL LANGUAGE POLICY:USE OF HINDI FOR OFFICIAL WORK

9.1 GENERAL

The Official Language Policy of the Government of India and the instructions regarding progressive use of Hindi for official purposes are contained in the Official Languages Act, 1963, the Official Languages (Use for official purposes of the Union) Rules, 1976 and the various orders issued by the Government of India from time to time as contained in Manual regarding the use of the Official Language Hindi.

9.2 RAJBHASHA ANUBHAG

To ensure compliance with constitutional and legal provisions regarding the official language and to promote the use of Hindi for official purposes, the office has established an independent section called Rajbhasha Anubhag. The section has been making continuous efforts to accelerate the progressive use of Hindi for the official purposes of the Office.

9.3 COMMUNICATIONS TO STATES ETC. OTHER THAN TO CENTRAL GOVT. OFFICES¹⁷²

9.1.1 Communications to States etc. in Region A:

Communications from this office; being a Central Government office to a State or a Union Territory in Region A (viz. States of Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan, Uttar Pradesh, Chhattisgarh, Uttarakhand, Jharkhand and the Union Territory of Delhi and Andaman & Nicobar Islands) or to any office (not being a Central Government office) or person in such state or Union Territory shall, save in exceptional cases, be in Hindi and if any communication issued to any of them is in English, it shall be accompanied by a Hindi translation thereof.

9.1.2 Communications to States etc. in Region B:

9.1.2.1 Communications from this office; being a Central Government office to a State or a Union territory in Region B (viz. States of Gujarat, Maharashtra, Punjab and the Union Territory of Chandigarh) to any office(not being a Central Government office) in such a State or Union Territory shall ordinarily be in Hindi and if any communication is

¹⁷²Authority: Rule 3 of the Official Languages Rules, 1976.

issued to any of them in English, it shall be accompanied by a Hindi translation thereof: Provided that if any such state or Union Territory desires the communications of any particular class or category or those intended for any of its offices, to be sent, for a period specified by the Government of the State or Union Territory concerned, in English, or in Hindi with a translation in the other language, such communication shall be sent in that manner.

9.1.2.2 Communication to any person in a State or Union Territory of region B may be either in Hindi or in English.

9.1.3 Communications to States in Region C

Communications from this office, being a Central Government office to a State or Union Territory in Region C (viz. States and Union Territories other than those included in Regions A & B) or to any office (not being a Central Government office) or person in such State shall be in English.

9.4 COMMUNICATIONS BETWEEN CENTRAL GOVERNMENT OFFICES¹⁷³

1. Communications between this office and Ministry or Department of the Central Government may be in Hindi or in English.
2. Communications between this office and Ministry or Department of the Central Government and attached or subordinate offices situated in Region A shall be in Hindi and in such proportion as the Central Government may, having regard to the number of persons having a working knowledge of Hindi in such offices, the facilities for sending communications in Hindi and matters incidental thereto, determine from time to time.
3. Communications between this office and Central Government offices situated in Region A, other than those specified above, shall be in Hindi.
4. Communications between this office and Central Government offices situated in Region A and offices in Region B or Region C may be in Hindi or in English.
5. Communications between this office and Central Government offices situated in Region B or Region C may be in Hindi or in English :

Provided that a translation of such communication in the other language shall:-

- a) Where the communication is addressed to an office in Region A or Region B be provided, if necessary, at the receiving end;

¹⁷³Authority: Rule 4 of The Official languages Rules, 1976.

- b) Where the communication is addressed to an office in Region C, be provided along with such communication:

Provided further that no such translation in the other language shall be required to be provided if the communication is addressed to a notified office.

9.5 REPLIES TO COMMUNICATIONS RECEIVED IN HINDI

Notwithstanding anything contained in paras 13.2 & 13.3 above, communications from this office in reply to communications in Hindi shall be in Hindi¹⁷⁴.

9.6 NOTING ETC. IN CENTRAL GOVERNMENT OFFICES¹⁷⁵

1. An official may record a note or minute on a file in Hindi or in English without being himself required to furnish a translation thereof in the other language.
2. No official possessing a working knowledge of Hindi may ask for an English translation of any document in Hindi except in the case of documents of a legal or technical nature.
3. If any question arises as to whether a particular document is of a legal or technical nature, it shall be decided by the Head of the office.
4. Notwithstanding anything contained in para 13.5.1 above, the Central Government may by order specify the Offices where Hindi alone shall be used for noting, drafting and for such other official purposes as may be specified in the order by employees who possess proficiency in Hindi.

9.7 APPLICATIONS, REPRESENTATIONS ETC.¹⁷⁶

1. An official may submit an application, appeal or representation in Hindi or in English.
2. The application, appeal or representation, referred to above when made or signed in Hindi shall be replied to in Hindi.
3. Where an official desires any order or notice relating to service matters (including disciplinary proceedings) required to be served on him to be in Hindi, or as the case may be, in English, it shall be given to him in that language without undue delay.

9.8 DOCUMENTS AND MANUALS ETC. ARE TO BE BILINGUAL

¹⁷⁴Authority: Rule 5 of Official Languages Rules, 1976.

¹⁷⁵Authority: Rule 8 of The Official Language Rules, 1976

¹⁷⁶Authority: Rule 7 of the Official Languages Rules, 1976.

Under Sec. 3(3) of the Official Language Act, 1963 both Hindi and English shall be used for resolutions, general orders, rules, notifications, office orders, office memorandum, agreements, administrative and other reports and official papers, Press communiqués laid before a House or Houses of Parliament, contracts and agreements executed, licenses, permits, notices and forms of tenders. Further:

1. All manuals, codes and other procedural literature relating to this office shall be printed and published both in Hindi and English in diglot form.
2. The forms and headings of registers used in this office shall be in Hindi and in English.
3. All types of computer system (including computers, word processors, advance ledger posting machines, data entry equipment) should be purchased in bilingual form¹⁷⁷. Computer etc. will be treated as bilingual only when:- (a) there are facilities of data entry in Hindi along with English; (b) an employee should be able to use it either in English or in Hindi. The equipment should have such arrangement that an employee is able to display the matter on screen in English or Hindi at his will; and (c) All types of new computers, softwares should necessarily be made available in bilingual form.
4. All name-plates, sign-boards, letter heads and inscriptions on envelopes and other items of stationery written, printed or inscribed for use in this office, shall be in Hindi and in English.¹⁷⁸
5. In the rubber stamps which shall be prepared in bilingual form, the Hindi letters should be on the top.¹⁷⁹

9.9 COMPULSORY TRAINING IN HINDI

In-service training in Hindi has been made obligatory of all Central Government Employees and officials of Group C and above by the Union Government of India. According to the Official Languages Act, 1963 (as amended from time to time) a stage of bilingualism has been created in the Ministries/Departments of the Government of India and their attached and subordinate offices. In order to make the bilingual phase a success, it is necessary that all the non-Gazetted and Gazetted officers possess knowledge of Hindi. With this object in view, intensive training in Hindi Language, Hindi Typing and Hindi Stenography are provided, as

¹⁷⁷Authority: Para 6.4 of Manual regarding the use of The Official Language Hindi.

¹⁷⁸Authority: Rule 11 of the Official Language Rules, 1976.

¹⁷⁹Authority: Government of India, Department of Official Language O.M.No. 12017/2/77-O.L.(B.I) dated 24.12.1977.

the case may be, to the newly recruited employees in this Office. Further, arrangements are also made for refresher training courses for Officials and Translators to enhance the usage of Official Language in Hindi in Official work. Regular attendance in classes held under the scheme and appearing in the prescribed examinations at the end of each term is obligatory for all employees nominated to any one of the courses.

9.10 PROFICIENCY IN HINDI

An official shall be deemed to possess proficiency¹⁸⁰ in Hindi if --

- a. he/she has passed the Matriculation or any equivalent or higher examination with Hindi as the medium of examination; or
- b. he/she has taken Hindi as an elective subject in the degree examination or any other examination equivalent to or higher than the degree examination; or
- c. he/she declares himself to possess proficiency in Hindi in the prescribed form.

9.11 WORKING KNOWLEDGE OF HINDI¹⁸¹

An official shall be deemed to have acquired a working knowledge of Hindi:-

- i) If he has passed –
 - a) the Matriculation or an equivalent or higher examination with Hindi as one of the subjects; or
 - b) the Pragya examination conducted under the Hindi Teaching Scheme of the Central Government or when so specified by that Government in respect of any particular category of posts, any lower examination under that scheme; or
 - c) any other examination specified on that behalf by the Central Government or
- ii) if he declares himself to have acquired such knowledge in the prescribed form.

The members of the Staff of an office shall ordinarily be deemed to have acquired a working knowledge of Hindi if eighty percent of the staff working therein has acquired such knowledge.

9.12 TRAINING COURSES

The following three courses are run by the Kendriya Hindi Parikshan Sansthan under Hindi Teaching Scheme:

¹⁸⁰Authority: Rule 9 of the Official Languages Rules, 1976.

¹⁸¹Authority: Rule 10 (1) & (2) of the Official Languages Rules, 1976.

1. Hindi Language

- I. Prabodh – Primary Course, Standard of Hindi Teaching is equivalent to the Class Vth
- II. Praveen - This is an intermediary course; its standard of Hindi Teaching is equivalent to the Middle School level.
- III. Pragya - This is the third course under the Scheme and corresponds to Matriculate level of Hindi.
- IV. Parangat – This is the last course under the Scheme implemented from the financial year 2015-16 for the officials who possess ‘working knowledge of Hindi’ to make them proficient to carry out their official work in Hindi.

2. Hindi Typing**3. Hindi Shorthand****9.13 INCENTIVES FOR HINDI LANGUAGE TRAINING**

Employees getting Hindi Language Training are given a number of incentives and cash prizes.

Facilities:

1. No fees are charged for training and examinations.
2. Textbooks are given free of cost and not taken back.
3. Classes are conducted during office hours.
4. Travel expenses for attending the classes are reimbursed.
5. T.A./Actual expenses are given for appearing at the examination.
6. Special facilities are given for the examinations.
7. Separate classes are also conducted for teaching Hindi to Gazetted Officers.
8. Permission is also given to appear at the examination as a private candidate.
9. Correspondence courses in Hindi are also run by Central Hindi Directorate.
10. Provision also exists for intensive training in Hindi by the Kendriya Hindi Sansthan.
11. Entry is made in the Service Book on passing the prescribed examination.
12. No income tax is levied on the amount comprising cash prizes and lump-sum prizes.

Incentives¹⁸²:

- a. **Personal Pay:** (equal to the amount of one increment for 12 months) To all staff for passing

¹⁸²(Authority: Min. of Home Affairs, Dept. of Official Language OM No. 21034/66/2010-O.L. (Trg.) dated 29.07.2011.)

Pragya examination.

b. **Cash Awards:**(for passing examinations with distinction)

Sl. No	Hindi Language Examination of Hindi Teaching Scheme	Rate of cash award
A	Prabodh	
1	For securing 70% or more marks	₹1600
2	For securing 60% or more marks but less than 70%marks	₹800
3	For securing 55% or more marks but less than 60% marks	₹400
B	Praveen	
1	For securing 70% or more marks	₹1800
2	For securing 60% or more marks but less than 70%marks	₹1200
3	For securing 55% or more marks but less than 60% marks	₹600
C	Pragya	
1	For securing 70% or more marks	₹2400
2	For securing 60% or more marks but less than 70% marks	₹1600
3	For securing 55% or more marks but less than 60% marks	₹800
D	Parangat	
1	For securing 70% or more marks	₹10000
2	For securing 60% or more marks but less than 70% marks	₹7000
3	For securing 55% or more marks but less than 60% marks	₹4000

(c) **Lump-sum Award:** (for passing examinations through one's own efforts).

Sl. No.	Prabodh, Praveen Pragya through own efforts	Rate of cash award
1	Prabodh	₹1600
2	Praveen	₹1500
3	Pragya	₹2400

Remarks: The candidates who qualify the Hindi Prabodh, Praveen and Pragya Examinations of Hindi Teaching Scheme by their own efforts will be eligible for the above mentioned benefits even if they secure 5% less marks than the prescribed percentage while awarding them the cash award in addition to lump sum award. The trainees who have passed these

examinations through correspondence course, are eligible to get-cash award as well as the lump-sum cash award.

9.14 FACILITIES AND INCENTIVES FOR LEARNING HINDI TYPING/HINDI STENOGRAPHY

Facilities:

1. No fees are charged for training and examinations.
2. Textbook are given free of cost and not taken back.
3. Classes are conducted during office hours.
4. Travel expenses for attending the classes are reimbursed.
5. T.A./Actual expenses are given for appearing at the examination.
6. Permission is also given to appear at the examination as a private candidate.
7. Special leave is granted for the examination.
8. Permission is granted to go for training at the recognized typing/shorthand training centres during office hours.
9. Entry is made in the service book on passing the prescribed examination.
10. No income tax is levied on the amount comprising cash prizes and lump sum prizes.

Incentives¹⁸³:

- (a) Personal pay (equal to the amount of one increment for 12 months).
 - i. To all non-Gazetted employees for passing Hindi typing/Hindi stenography examinations.
 - ii. To such Gazetted stenographers who pass the Hindi Stenography examination securing 90% or more marks.

NOTE: Stenographers, whose mother tongue is not Hindi will be entitled to get 2 increments for the first 12 months and personal pay equal to one increment for the next 12 months on passing Hindi Stenography examination.

- (b) Cash Awards: (passing Hindi Stenography examination.

¹⁸³(Authority: Min. of Home Affairs, Dept. of Official Language OM No. 21034/66/2010-O.L. (Trg.) dated 29.07.2011.)

Sl. No.	Hindi Typing and Stenography Examination of Hindi Teaching Scheme	Rate of cash award
A	Hindi Typing	
1	For securing 97% or more marks	₹2400
2	For securing 95% or more marks but less than 97% marks	₹1600
3	For securing 90% or more marks but less than 95% marks	₹800
B	Hindi Stenography	
1	For securing 95% or more marks	₹2400
2	For securing 92% or more marks but less than 95% marks	₹1600
3	For securing 88% or more marks but less than 92% marks	₹800

(c) Lump-sum Award: (for passing examinations through one's own efforts).

Sl. No.	Hindi Typing and Stenography Examination of Hindi Teaching Scheme, through own efforts	Rate of cash award
1	Hindi Typewriting Examination of the Hindi Teaching Scheme	₹1600
2	Hindi Stenography Examination of the Hindi Teaching Scheme	₹3000

Remarks: The candidates who qualify for the Hindi Language, Typewriting and Stenography Examinations of the Hindi teaching Scheme through own efforts will be eligible for the above-mentioned benefits even if they secure 5% less marks than the prescribed percentage, while granting them the Cash Award in addition to Lump sum Award.

9.15 TRAINING CENTRE

A Hindi Teaching Centre is operative in the Department of Official Language, Central Hindi Training Institute, Paryavaran Bhawan, C.G.O. Complex, Lodhi Road, New Delhi for the employees of this office who require Hindi training in different courses as per guidelines prescribed by the Rajbhasha Vibhag, After the requisite training, Examinations are conducted by the Centre. The Training and Examination in different Courses are held batch- wise, usually twice a year.

9.16 TRAINING IN TRANSLATION

Increasing use of Hindi has made it imperative that there should be uniformity of diction and terminology used in Hindi. It has been the policy of Govt. of India that the Hindi used should

be simple and intelligible. With this in view, training in translation has been started in the Central Translation Bureau under the Department of Official Language. Training in translation is compulsory for all the staff concerned with translation work in the Ministries/Departments.

9.17 INCENTIVE SCHEME FOR ORIGINAL HINDI NOTING/DRAFTING IN OFFICIAL WORK

A new Incentive Scheme, effective from 1st April 1988, has been introduced where all the Ministries/Departments/Attached and Subordinate Offices can independently introduce the scheme for their Officers/Employees.

Officers/Employees of all categories who do their official work wholly or partly in Hindi can participate in this Scheme. Officers/Employees who write at least 20 thousand words in Hindi in 'A' & 'B' regions and 10 thousand words in 'C' region are eligible for prizes under the scheme. A special feature of this new Incentive Scheme is that- besides the original noting and drafting, other works done in Hindi which can be verified such as entries in registers, preparation of lists, accounts work etc. will also be counted. As in the previous scheme, the Stenographer/Typist who are covered under some other scheme for promoting use of Hindi in the Official work, and the Assistant Director (OL) and Translators who generally do their work in Hindi will not be eligible to participate in this scheme.

The following cash awards will be given to the participants every year according to the work done by them in Hindi:

Independently for each Ministry/ Deptt./ Attached office of the Central Government¹⁸⁴.

First Prize (2prizes)	₹5000each
Second Prize (3prizes)	₹3000each
Third Prize (5prizes)	₹2000each

9.18 GRANT OF HINDI 'INCENTIVE ALLOWANCE' TO THE STENOGRAPHERS AND HINDI TYPISTS FOR DOING THEIR OFFICIAL WORK IN HINDI IN ADDITION TO ENGLISH

¹⁸⁴(Authority: Min. of Home Affairs, Dept. of Official Language OM No. 12013/01/2011- OL (Policy) dated 14.09.2016.)

Special allowance¹⁸⁵ of ₹160 and ₹240 per month is given to Typists and Stenographers respectively working in Ministries/Departments and in attached and subordinate offices who know English shorthand/typing and are actually doing their official work in Hindi. In addition, English Stenographers/Typists would be entitled for this allowance who write/type on an average 5 notes/drafting in Hindi in a quarter. The drafts/notes containing only one or two lines will not be included in it. This special allowance will not be considered as 'pay' and dearness allowance, house rent allowance, city compensatory allowance as well as other allowances, will not be admissible.

9.19 HOLDING REGULAR MEETINGS OF THE OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEES

The Official Language Implementation Committee¹⁸⁶ functions under the Chairmanship of Director General of Audit (Industry & Corporate Affairs), New Delhi. Quarterly meetings on progressive use of Official Language are organized to review the implementation of various Rules and Acts of the Official Language Department. In order to make the decisions taken in these meetings of the Official Language Committee, more effective and result-oriented, following steps are being taken:

- i. The meetings are to be organized at regular intervals of three months and presided over by DGA, I&CA, New Delhi.
- ii. Detailed discussions should be taken-up on the Quarterly Progress Reports section wise and emphasis should be on achieving the targets set forth in the Annual Programme.
- iii. Intimation about the proposed date of the meeting must be given to the concerned members/officers and the Department of Official Language or the Regional Implementation Office concerned at least 15 days in advance (As far as possible, it may be confirmed on phone also).

9.20 QUARTERLY PROGRESS REPORT RELATING TO THE PROGRESSIVE USE OF HINDI

A quarterly report¹⁸⁷ is submitted for quarters ending 31st March, 30th June, 30th September and 31st December every year by 20th of the following month of its becoming due to the Comptroller & Auditor General of India. The report indicates position of letters received in

¹⁸⁵(Authority: Min. of Home Affairs, Dept. of Official Language O.M.No.13034/12/2009- OL (Policy) dated 06.05.2014)

¹⁸⁶Authority: Para 3.6 of the Manual regarding the use of The Official Language Hindi.

¹⁸⁷Authority: HQ letter No. Trg./Hindi Anubhag/18/89 dated 31.1.89.

Hindi, replies in Hindi and position of various documents, e.g. Resolutions, General Orders, Rules, Notifications, etc. issued in both Hindi & English. In addition to the above information, facilities regarding availability of translation staff, manuals, etc. is also indicated in the above report.

9.21 ORGANISING HINDI WORKSHOPS

With a view to impart working knowledge or proficiency in Hindi, Hindi Workshops are organized in this office for officials to impart them initial knowledge in Hindi. The main objective of these workshops is to overcome the hesitation of employees in doing their work in Hindi and the main emphasis is on actual practice of doing the official work in Hindi.

9.22 ORGANISING HINDI DAY/HINDI PAKHWARA

With a view to creating consciousness, accelerating and propagating the Official Language Hindi in this office as ‘Official Language’, Hindi Day is observed on 14th September each year. If 14th September happens to be a holiday, celebrations are to be held on the next working day.

Each year the Hindi Pakhwara (Hindi Fortnight Programme) is observed from 1st September to 14th September. During the Fortnight various competitions and programmes like Book Exhibition, Shruti Lekhan, Debate Competition, Typing Competition etc. are held to promote Hindi in this office.

9.23 PUBLICATION OF HINDI MAGAZINE

An annual Hindi magazine named “Nava Indraprastha” is published by the Director General of Audit (Industry & Corporate Affairs), New Delhi on the ‘Rajbhasha Diwas’ every year.

CHAPTER X

THE RIGHT TO INFORMATION ACT, 2005¹⁸⁸

10.1 OBJECTIVE OF THE RIGHT TO INFORMATION ACT

With the aim to promote transparency and accountability in the working of the Government, to contain corruption, and make our democracy work for the people in real sense, Central Government enacted the Right to Information (RTI) Act, 2005. The RTI Act was passed by the Parliament on 12 June 2005 and became effective from 11 October 2005. It is expected that an informed citizenry will be better equipped to keep necessary vigil on the instruments of governance and make the government more accountable to the governed. The Act has created a practical regime through which the citizens of the country may have access to information under the control of public authorities. This office essentially being a public authority, the duties and responsibilities of its staff and Officers in this regard are dealt with in this Chapter.

10.2 WHAT IS INFORMATION

Information is any material in any form. It includes records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form. It also includes information relating to any private body which can be accessed by the public authority under any law for the time being in force.

10.3 RIGHT TO INFORMATION UNDER THE ACT

- a. A citizen has a right to seek such information from a public authority which is held by the public authority, or which is held under its control. This right includes inspection of work, documents, and records; taking notes, extracts or certified copies of documents or records; taking certified samples of material held by the public authority or held under the control of the public authority. A citizen has a right to obtain information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts provided information is already stored in a computer or in any other device from which the information may be transferred to diskettes etc.

¹⁸⁸Authority: RTI Act, 2005 and Guide on the RTI Act, 2005 issued by Min. of Per, PG & P, DoPT, OM No. 1/32/22013-IR dated 28.11.2013.

- b. The public authority under the RTI Act is not supposed to create information or to interpret information; or to solve the problems raised by the applicants; or to furnish replies to hypothetical questions. Only such information can be provided under the Act which already exists with the public authority. The information to the applicant shall ordinarily be provided in the form in which it is sought. However, the information should be supplied in the form in which it is available and no request for making it available in a pre-defined form/format is to be entertained.

Note: Some Information Seekers request the Public Information Officers (PIO) to cull out information from some document(s) and give such extracted information to them. While a citizen has a right to get 'material' from a public authority which is held by or under the control of that public authority, the Act, however, does not require the PIO to deduce some conclusion from the 'material' and supply the 'conclusion' so deducted to the applicant. It means that the PIO is required to supply the 'material' in the form as held by the public authority, but not to do research on behalf of the citizen to deduce anything from the material and then supply it to him.

- c. Further, if the supply of information sought in a particular form disproportionately diverts the resources of the public authority or may cause harm to the safety or preservation of the records, supply of information in that form may be denied.
- d. The Act gives the right to information only to the citizens of India. It does not make provision for giving information to Corporations, Associations, Companies etc. which are legal entities/persons, but not citizens. However, if an application is made by an employee or office-bearer of any Corporation, Association, Company, NGO etc. who is also a citizen of India, information shall be supplied to him/her, provided the applicant gives his/her full name. In such cases, it will be presumed that a citizen has sought information at the address of the Corporation etc.

10.4 SUO MOTO DISCLOSURE

The Act makes it obligatory for every public authority to make Suo moto disclosure in respect of the particulars of its organization, functions, duties etc. as provided in section 4 of the Act and every public authority should provide as much information Suo moto to the public through various means of communications so that the public have minimum need to use the Act to

obtain information. Internet being one of the most effective means of communication, the information may be posted on the office website.

10.5 METHOD OF SEEKING INFORMATION

A citizen who desires to obtain any information under the Act, should make an application to the Central Public Information Officer (CPIO) of the concerned public authority in writing in English or Hindi or in the official language of the area in which the application is made. The applicant can send the application by post or through electronic means or can deliver it personally to this office.

10.6 FORMAT OF APPLICATION

There is no prescribed form of application for seeking information. The application can be made on plain paper. The application should, however, have the name and complete postal address of the applicant. Even in cases where the information is sought electronically, the application should contain the name and postal address of the applicant.

The information seeker is not required to give reasons for seeking information. In effect, this means a Public Authority cannot question ‘why’ the information is sought for.

10.7 FEE FOR SEEKING INFORMATION

The applicant seeking information under RTI Act may apply by paying the application fee of ₹10 by way of cash against proper receipt or by Demand Draft (DD) or Banker’s cheque or an Indian Postal Order in favour of the CPIO and submit the same to the Public Information Officers as mentioned above. The payment of fee to the Central Ministries/departments can also be made online through internet banking of State Bank of India or through Master/Visa Debit/credit cards. The public authority should ensure that payment by any of the above modes is not denied or the applicant is not compelled to draw IPO etc. in the name of any officer other than the Accounts Officer. If any public authority does not have any Accounts Officer, it should designate an officer as such for the purpose of receiving fee under the RTI Act and Rules made thereunder.

Apart from the application fee as above, the fee shall also be charged at the rate given below for providing information:

- a) For supplying information under sub-section (1) of section 7 of the RTI Act:

- i. ₹2 for each page (in A-4 or A-3 size paper) created or copied,
 - ii. The actual charge or cost price of a copy in larger size paper,
 - iii. Actual cost or price for samples or models.
 - iv. *So much of postal charges involved in supply of information that exceeds fifty rupees and*
 - v. *For inspection of records, no fee for first hour; and a fee of ₹5 for each subsequent hour (or fraction thereof)*
- b)** Under sub-section (5) of section 7 of the RTI Act:
- i. For information provided in diskette or floppy 50 (fifty only) per diskette or floppy; and
 - ii. For information provided in printed form, at the price fixed for such publication or ₹2 per page of photocopy for extracts from the publication.

If the applicant belongs to Below Poverty Line (BPL) category, he is not required to pay any fee. However, he should submit proof in support of his claim as belonging to the below poverty line category. The application not accompanied by the prescribed fee or proof of the applicant's belonging to below poverty line, as the case may be, shall not be a valid application under the Act. However, the PIO should consider such an application sympathetically and try to supply information sought by way of such an application.

10.8 CENTRAL PUBLIC INFORMATION OFFICERS

Application for seeking information in the Central Govt. Office should be made to an officer of the public authority who is designated as Central Public Information Officer (CPIO). The Group Officer (Administration) of this Office holds the charge of CPIO and the particulars on the same has been uploaded to the official website, besides showing it prominently at the Entrance of the Office.

10.9 ASSISTANCE AVAILABLE FROM CPIOs

The Central Public Information Officer shall render reasonable assistance to the persons seeking information. If a person is unable to make a request in writing, he may seek the help of the CPIO to write his application. Where a decision is taken to give access to a disabled person to any document, the Central Public Information Officer shall provide such assistance

to enable access to information, including providing such assistance to the person as may be appropriate for the inspection.

10.10 TIME PERIOD FOR SUPPLY OF INFORMATION

The following table shows the maximum time (from the receipt of application) which may be taken to dispose of the applications in different situations:

Sl. No.	Situation	Time limit for disposing off applications
1.	Supply of information in normal course.	30 days
2.	Supply of information if the application is received through APIO.	05 days shall be added to the time period indicated at Sl.No.1
3.	Supply of information if it concerns the life or liberty of a person	48 hours
4.	Transfer of application to other public authority under section 6(3) of the Act	05 days
5.	Supply of information if application/request is received after transfer from another public authority: (a) In normal course (b) In case the information concerns the life or liberty of a person.	(a) Within 30 days of receipt of the application by the concerned public authority. (b) Within 48 hours of receipt of the application by the concerned public authority.
6.	Supply of information where the applicant is asked to pay an additional fee.	The period intervening between informing the applicant about additional fee and the receipt of such fee by the public authority shall be excluded for calculating the period of reply.

7.	<p>Supply of information by organizations specified in the Second Schedule:</p> <p>(a) If information relates to allegations of violation of human rights (after approval of the Central Information Commission)</p> <p>(b) In case the information relates to allegations of corruption.</p>	<p>(a) 45 days from the receipt of application.</p> <p>(b) Within 30 days of the receipt of application.</p>
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If the Public Information Officer fails to give decision on the request for information within the prescribed period, he/she shall be deemed to have refused the request. It is pertinent to note that if a public authority fails to comply with the specified time limit, the information to the concerned applicant would have to be provided free of charge.

10.11 TRANSFER OF APPLICATION

1. The Act provides that if an application is made to a public authority requesting for an information, which is held by another public authority; or the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or relevant part of it to that other public authority within five days from the receipt of the application. The public authority should sensitize its officers about this provision of the Act lest the public authority is held responsible for delay.
2. If a person makes an application to a public authority for information, a part of which is available with that public authority and the rest of the information is scattered with more than one other public authorities, in such a case, the PIO of the public authority receiving the application should give information relating to it and advise the applicant to make separate applications to the concerned public authorities for obtaining information from them. If no part of the information sought is available with it but is scattered with more than one other public authority, the PIO should inform the applicant that information is not available with the public authority and that the applicant should make separate applications to the concerned public authorities for obtaining information from them. However, if the details of public authorities who may have the information sought by the applicant are available with the PIO, such details may also be provided to the applicant.

3. If a person makes an application to a public authority for some information which is the concern of a public authority under any State Government or the Union Territory Administration, the Central Public Information Officer (CPIO) of the public authority receiving the application should inform the applicant that the information may be had from the concerned State Government/UT Administration. Application, in such a case, need not be transferred to the State Government/UT Administration.

10.12 DISPOSAL OF THE REQUEST

- a. The CPIO is required to provide information to the applicant within 30 days from the receipt of a valid application. If the information sought for concerns the life or liberty of a person, the information shall be provided within 48 hours of the receipt of the request. If the CPIO is of the view that the information sought for cannot be supplied under the provisions of the Act, he would reject the application. However, while rejecting the application, he shall inform the applicant the reasons for such rejection and the particulars of the appellate authority. He would also inform the applicant of the period within which appeal may be preferred.
- b. If an applicant is required to make payment for obtaining information, in addition to the application fee, the CPIO would inform the applicant about the details of further fees along with the calculation made to arrive at the amount payable by the applicant. After receiving such a communication from the CPIO, the applicant may deposit the amount by any way as mentioned in Para 13.9.1. The CPIO is under no obligation to make available the information if the additional fee intimated by him is not deposited by the applicant.
- c. If the CPIO fails to send a decision on the request on the information within the period of thirty days or forty-eight hours, as the case may be, the information may be deemed to have been refused.

10.13 EXEMPTIONS FROM DISCLOSURE/SUPPLYING OF PART INFORMATION

The right to seek information from a public authority is not absolute; Sections 8 and 9 of the Act enumerate the categories of information which are exempt from disclosure. At the same time Schedule II under Rule 24 of the Act contains the names of the Intelligence and Security Organizations which are exempt from the purview of the Act (list provided below). The

exemption of the Organizations, however, does not cover supply of information relating to allegations of corruption and human rights violations.

Under Section 8 (1) (j) of the Act, information which has been exempted is defined as: “information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information:”

Where a request is received for access to information which is exempt from disclosure but a part of which is not exempt, and such part can be severed in such a way that the severed part does not contain exempt information then, access to that part of the information/record may be provided to the applicant. Where access is granted to a part of the record in such a way, the PIO should inform the applicant that the information asked for is exempt from disclosure and that only part of the record is being provided, after severance, which is not exempt from disclosure. While doing so, he should give the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based.

10.14 THIRD PARTY INFORMATION AND ITS DISCLOSURE

1. Third party in relation to the RTI Act means a person other than the citizen making a request for information. The definition of third party includes a public authority other than the public authority to which the request has been made.
2. Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, is exempt from disclosure. Such information should not be disclosed unless the competent authority is satisfied that larger public interest warrants the disclosure of such information.
3. The third party should be given full opportunity to put his case for non-disclosure if he desires that the information should not be disclosed.
4. If an applicant seeks any information which relates to or has been supplied by a third party and that third party has treated that information as confidential, the PIO shall consider whether the information should be disclosed or not. The guiding principle in such cases is that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or

injury to the interests of such third party. However, the Public Information Officer would have to follow the following procedure before disclosing such information.

5. If the Public Information Officer intends to disclose the information, he shall within five days from the receipt of the application, give a written notice to the third party that the information has been sought by the applicant under the RTI Act and that he intends to disclose the information. He shall request the third party to make a submission in writing or orally, regarding whether the information may be disclosed. The third party shall be given a time of ten days, from the date of receipt of the notice by him, to make representation against the proposed disclosure, if any.
6. The PIO shall make a decision regarding disclosure of the information keeping in view the submission of the third party. Such a decision should be taken within forty days from the receipt of the request for information. After taking the decision, the Public Information Officer should give a notice of his decision to the third party in writing. The notice given to the third party should include a statement that the third party is entitled to prefer an appeal under section 19 against the decision.
7. The third party can prefer an appeal to the First Appellate Authority (FAA) against the decision made by the PIO within thirty days from the date of the receipt of notice. If not satisfied with the decision of the First Appellate Authority, the third party can prefer a second appeal to the Information Commission.
8. If an appeal has been filed by the third party against the decision of the PIO to disclose the third-party information, the information should not be disclosed till the appeal is decided.

10.15 ASSISTANCE AVAILABLE TO CPIO

1. The Public Information Officer may seek the assistance of any other officer as he or she considers necessary for the proper discharge of his or her duties. The officer, whose assistance is so sought by the Public Information Officer, would render all assistance to him. Such an officer shall be deemed to be a Public Information Officer and would be liable for contravention of any provisions of the Act the same way as any other Public Information Officer. It would be advisable for the Public Information Officer to inform the officer whose assistance is sought, about the above provision, at the time of seeking his assistance.
2. Some Public Information Officers, on the basis of above referred provision of the Act, transfer the RTI applications received by them to other officers and direct them to send

information to the applicants as deemed Public Information Officer. Thus, they use the above referred provision to designate other officers as Public Information Officer. According to the Act, it is the responsibility of the officer who is designated as the Public Information Officer by the public authority to provide information to the applicant or reject the application for any reasons specified in Sections 8 and 9 of the Act. The Act enables the Public Information Officer to seek assistance of any other officer to enable him to provide information to the information seeker, but it does not give him authority to designate any other officer as Public Information Officer and direct him to send reply to the applicant. The import of the provision is that, if the officer whose assistance is sought by the Public Information Officer, does not render necessary help to him, the Information Commission may impose penalty on such officer or recommend disciplinary action against him the same way as the Commission may impose penalty on or recommend disciplinary action against the Public Information Officer.

10.16 APPEAL

If an applicant is not supplied with information within the prescribed time as mentioned above or is not satisfied with the information furnished to him by the CPIO, he/she may prefer an appeal to the First Appellate Authority (FAA). Director General is the FAA of this office. Such an appeal should be filed within a period of thirty days from the date on which the limit of 30 days of supply of information is expired or from the date on which the information or decision of the CPIO is received.

The appellate authority of the public authority shall dispose of the appeal within a period of thirty days or in exceptional cases within 45 days of receipt of the appeal.

CHAPTER XI

MISCELLANEOUS

11.1 PROCEDURE FOR OBTAINING LEGAL OPINION

The Central Government court cases of IA&AD in Delhi are dealt with by the empanelled Standing Govt. Counsels, engagement of such empanelment being approved by the Headquarters. In this regard the Office of the Director General of Audit, Industry and Corporate Affairs, New Delhi, selection is done for engagement of such Counsels for this Office as per the extant orders in this regard. Fees for such Counsels are fixed as per Orders issued by the Ministry of Law & Justice, Department of Legal Affairs with the terms and conditions laid down therein.

Note:¹⁸⁹The Lawyers' fees should be finally settled prior to his/her engagement on behalf of the Central Government. If the fees claimed by the Lawyer are in excess of or on a basis different from the scale fixed by the High Court and if such claim is on the higher side, the Ministry of Law should be consulted before settling the fees.

11.2 SUBMISSION OF COURT CASES TO THE DGA

Details of all court cases must invariably be put up to the DGA for his/her orders.

¹⁹⁰Advocate and other legal practitioner engaged on behalf of the Government of India should not settle out of Court on compromise in any suit or civil proceedings without the express sanction of the Government save in exceptional circumstances when there isn't sufficient time to consult the appropriate authorities and when not to settle or compromise the matter should be definitely prejudicial to the interest of the Government. When in exceptional circumstances, such compromise or settlement is made without express authority of the Government of India, the Advocate or other legal practitioner engaged on their behalf, should record in writing the special reasons for entering into compromise or settlement on his/her own authority. Similar instructions would apply to reference of a case to arbitration except that when as such a course is not required to be taken urgently, the advocate or legal practitioner should in each case, obtain the previous sanction of the Government before agreeing to arbitration on their behalf. If

¹⁸⁹(Authority: Headquarters Office's Memo No.216-NGE.I/42-45 dated 01.02.55)

¹⁹⁰(Authority: GoI, MoF No.F.1A (34)-AD.I/55 dated 02.05.55)

a 'Vakalatnama' or Power of Attorney is to be executed in favour of the advocate or other legal practitioner on behalf of Government, care is to be taken to incorporate the above condition therein.

11.3 SUIT AGAINST THE CENTRAL GOVERNMENT: PROCEDURE TO BE FOLLOWED

The office may deal with a variety of lawsuits in connection with the running of the office. A number of these arise from Court Injunctions/Petitions against disciplinary proceedings, transfers, promotions and other matters relating to staff administration, theft, fraudulent claims and encashment, encroachment. There may also be cases/lawsuits/petitions relating to personal claims against the Government in which the Director General of Audit is also cited as a respondent.

In all such matters this office usually avails itself of the facilities of 'Appointment/Extension of Standing Counsels' provided by Headquarters.

After introduction of the IA & AD Panel, at present, advice/Legal opinion is taken from the empanelled Counsel/C&AG's Office wherever necessary. Such advice or opinion should, ordinarily, be given security classification. It should not be communicated to persons outside the periphery of the Government of India or to persons affected by such advice or opinion or any authority, who is not administratively concerned with the matter, without the Headquarters' knowledge or consent. If in any special case it becomes necessary to communicate the views of the C&AG's Office, it should be discrete in doing so and only a paraphrase thereof may be conveyed without disclosing that they are the views of the Headquarters.

11.4 CENTRAL ADMINISTRATIVE TRIBUNAL¹⁹¹

As a measure to provide speedy and inexpensive relief to the Central Government servants in the matter of deciding their complaints and grievances on recruitment and conditions of service, Government of India has set up Central Administrative Tribunals with benches at various important centres, by virtue of a Parliamentary enactment in February 1985.

¹⁹¹(Authority: Headquarters Office's letter No.816-LC/49-85 dated 24.10.85, GoI, Ministry of Per &Trg A.R. & Pub. Grievances & Pension OM No.A.11019/38/85-AT dated 28.11.85, and GoI, Min. of Per &Trg & Admn Reforms & Pub. Grievances & Pension OM No.A- 11019/38/85-AT dated 01.01.86)

Details regarding composition of the Tribunal and Benches thereof, Jurisdiction, Powers and Authority of Tribunals and Procedure for making application to Tribunals etc. have been incorporated in the Gazette of India (Extraordinary) published on the 27th of February 1985.

The Administrative Tribunal Act, 1985 (Act) published on 27.02.1985 in the Gazette of India, (Extraordinary) Part II Section I provides for the adjudication or trial by Administrative Tribunals of disputes and complaints with respect to recruitment and conditions of service of persons appointed to Public Services and posts in connection with the affairs of the Union or of any State or of any other authority within the territory of India or under the control of the Government of India or of any corporation owned or controlled by the Government and for matters connected therewith or incidental thereto. The Central Administrative Tribunal has been constituted under the Administrative Tribunal Act, 1985 with Principal Bench at New Delhi and eighteen other Benches at different States.

Under the Act, the Central Government is inter alia, empowered to appoint one or more persons to act as Presenting Officer(s) and the Advocate appointed and duly authorized in this behalf may present its case with respect to any application before a Bench of the Tribunal.

The Advocates will be engaged on a case-to-case basis, as necessary, and their fees for drafting pleadings and for appearances will be paid by the Department concerned directly. To enable them to act as a Presenting Officer, the Department will have to execute in their favour a 'Vakalatnama' or a Power of Attorney, according to the rules or procedure of the Tribunal.

At present, payment of fees to Government Counsel engaged for defending cases in the CAT is regulated by Deptt. of Legal Affairs, Ministry of Law and Justice, Government of India.

11.5 PROCEDURE FOR FILING APPLICATION FOR SPECIAL LEAVE PETITIONS¹⁹²

With a view to systematizing the procedure for filing applications for special leave petitions to appeal before the Supreme Court, it is considered that before a decision on filing the application is taken, the question whether such an application should be made, should be referred to the empanelled Advocate engaged to defend Civil Suits/Writ Petitions along with the relevant papers and the views of the Department concerned. The empanelled Advocate, after examining the question, advises the Department concerned whether such application should be filed.

¹⁹²(Authority: Headquarters' Letter 41-LC/109-2017 dated 22.01.2020)

11.6 TREATMENT OF THE PERIODS SPENT BY GOVERNMENT SERVANTS IN ATTENDING COURTS TO GIVE EVIDENCE OR TO SERVE AS ASSESSORS OR JURORS

1. It has been decided by the Government of India, Ministry of Home Affairs that when a government servant is called by Courts etc. to give evidence, the under-mentioned procedure would be followed to regularize the government servant's absence from duty:
 - (a) When a government servant is summoned by Courts of Law, whether Criminal or Civil or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India to give evidence regarding facts which came to his/her knowledge while discharging his/her public duties, the period of absence will be treated as duty.
 - (b) Where a government servant is summoned as witness by the Courts or authorities referred to in (a) above to depose about facts which came to his/her knowledge in his/her private capacity, the period of absence should be treated as casual or ordinary leave as may be due to him/her under the rules. No special leave will be granted for the purpose.
 - (c) The period spent by government servants in attending Courts of Law as Jurors or Assessors with the permission of their respective Heads of Departments should be treated as Special Casual Leave, which should not be debited to Casual Leave Account.
2. The government servants attending Courts of Law, in circumstances mentioned in Para (1) above during period of leave will not be given any extra leave for such attendance nor will their leave be considered to have interrupted by such attendance.
3. Persons of this office when summoned by Courts or authorities mentioned in 1(a) and (b) to give evidence either in their official or private capacity may remain absent from the office for the part of a day or days or whole day or days required only with the previous permission of the Director General of Audit. For evidence given in their private capacity they must obtain and furnish a certificate from the court which they attend showing what subsistence allowance was granted to them. If the Court pays them any sum of compensation apart from payment of travelling expenses, they must credit that sum to Government before drawing full pay for the day(s) of absence. Prior permission of the Director General of Audit will, however, be necessary before any person may absent himself/herself from office when summoned by a Court to serve as Juror or Assessor. It must also be noted that absence from office for attendance at Court or authorities referred

to in Para 1 above, should not in any case be made a ground for non-completion of the allotted work.

(Authority: Headquarters Office's endorsement No.1424-A/380-56 dated 08.07.58)

Note 1: In respect of officers of the Central Government, Subsistence Allowance or compensation payable under SR 155 and fees deposited under SR154 (b)(ii) should be credited to the corresponding receipt head of the Central Government to which the officer belongs or if there is no such head, to head "0065-Other Administrative Services, A-Administration of Justice –Services and Fees(Central)". The travelling allowance under SR154 (b) (i) should be debited to the particular Central Department which pays it and the actual travelling expenses under SR154 (b)(iii) and payment of travelling expenses under SR155 should be charged to the Court. Subsistence Allowance or compensation under SR155 and fees deposited for a servant of the Central Government or of a State Government under SR154 (ii) in a Court should be credited to the Government concerned under the corresponding receipt head or the head "0065-Other Administrative Services" as the case may be.

Note 2: If any member of the office is summoned to give evidence in Court of Law by means of summons served at his/her private address, the fact should be brought to the notice of the Administration Branch at once by the AAO of the section concerned.

Note 3: The period of absence of a Central Government servant who is summoned to give evidence or to produce official documents in a civil suit will be treated as duty under 1(a) above irrespective of whether the Central Government is a party to the suit or not provided that:

- (i) In a case where he/she is summoned to give evidence, the facts came to his/her knowledge in the discharge of his/her public duties and he/she is authorised by the Head of the Office to give evidence; and
- (ii) In a case where he/she is summoned to produce official documents, he/she is authorized by the Head of the Office to produce such documents.

The civil suits referred to above may even be one in which a local body/private person is party.

Note 4: As regard the grant of travel expenses to the Central Government employees attending Courts in West Bengal, it has been decided that if the period of attendance is treated as duty, the travelling allowance to the extent admissible under the court rules will be paid by the Court and in cases where the travelling allowance on tour as admissible under the Central Government Rules is more than that paid by the Court, the difference will be paid by the

Department of the Central Government, where the individual is employed. The pay and allowances for the period of absence will also be met by the Department.

(Authority: GoI, MHA OM No. 15/7/58-Judl.II dated 31.01.61, C & A.G.'s endt.No.167/KW-A.II/39-60 dated 02.02.61)

11.7 GIVING ORAL EVIDENCE IN A COURT OF LAW¹⁹³

In cases where the government servants are required to give oral evidence in a Court of law, the Government of India, Ministry of Law has advised as below:

- (i) Under Section 64 and 65 of the Indian Evidence Act, oral evidence is not admissible as to the contents of public documents except under the circumstances mentioned in that Act. If, therefore, a government servant giving oral evidence before a court is asked questions about the contents of any public documents, the counsel for the Government will raise the necessary objection as to the admissibility of the question and normally no Court of Law is likely to overrule such objection. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.
- (ii) Where a government servant giving oral evidence is asked questions on matters communicated to him/her in official confidence, he/she can claim privilege under Section 124 of the Evidence Act. The privilege under that Section is not confined to documentary evidence alone and it covers all communications, oral or documentary. As in such cases, the government servant summoned for giving oral evidence will not be in possession of the requisite Affidavit from the competent authority for claiming privilege under Section 124 of the Indian Evidence Act, he/she may explain the position to the Court suitably through the Counsel and if, necessary request the Court to give him/her time to obtain instruction.

11.8 GRANT OF ANNUAL AWARDS TO THE OFFICIALS¹⁹⁴

1. The office grants annual awards to the officials for the meritorious works rendered by them during the year, under the following four categories:
 - (i) Cash Awards with Merit Certificates
 - (ii) Letters of Appreciation with Honorarium
 - (iii) Letters of Appreciation

¹⁹³(Authority: Headquarters Office's letter No.2222-Admn.I/603-55.IIdated 04.08.59)

¹⁹⁴[Authority: Office Order (Admn. Series) No. 284 endorsed under letter No. Admn./C/Cash Award/2017-18/Vol. II/4573-4584 dated 16.02.2018.]

- (iv) Honorarium
2. The awards are considered based upon nominations received in this regard from different Group Officers/Wings/Sections/Branch Offices. The following broad criteria are followed in granting these awards:
- (i) Officials having an average APAR grading of 9 and above in the preceding three years are considered for 'Cash Award with Merit Certificate'.
 - (ii) Officials having an average APAR grading of 8 and above in the preceding three years are considered for 'Letter of Appreciation'.
 - (iii) While forwarding the nominations for 'Cash Award with Merit Certificate' and 'Letter of Appreciation', proper justification for the nomination should be offered in case of each nominated official so that it is clear what it is recognizing. The performance of the employee for the past 3 years should be taken into account. However, higher weightage be given to the performance of the employee during the year under consideration. Further, it may be ensured that there is a minimum gap of 3 years between two occasions for the grant of 'Cash Award with Merit Certificate' to the same official.
 - (iv) Apart from 'Cash Award with Merit Certificate' and 'Letter of Appreciation', officials who have performed works of occasional or intermittent character and either so laborious or of such special merit as to justify a special reward may be nominated for grant of Honorarium.
 - (v) As APAR is not applicable for the cadre of MTS, nominations in this cadre would be considered on the basis of justification offered by the nominating Group Officer/Section.
 - (vi) The concerned official should be clear from disciplinary/vigilance angle for being considered for the award.
 - (vii) After shortlisting in the above manner, the final nomination for 'Cash Awards with Merit Certificates' would be submitted to the Group Officer (Administration) for screening in terms of Headquarters Office's letter No. 1236-N.I/35-88 dated 29.06.1988.
 - (viii) The final list of shortlisted officials under different categories of awards would be submitted for approval of the Director General of Audit.

3. The above guidelines are to be followed in conjunction with the Fundamental Rules and other Orders/guidelines issued by the Government of India/Headquarters Office in this regard.

11.9 CANDIDATURE OF GOVERNMENT SERVANTS FOR ELECTIONS TO LOCAL BODIES

Rule 5(4) of the CCS (Conduct) Rules, 1964 provides that no Government servant shall canvass or otherwise interfere with or use his/her influence in connection with or take part in, an election to any legislature or local authority. As such, a government servant is only entitled to exercise his/her right to vote at such elections where he/she is qualified to vote. He/She may assist in the conduct of an election in the due performance of duty imposed on him/her by a competent authority functioning under the law. The question of sanction of candidature of a government servant in election to the local bodies, therefore, does not arise.

11.10 GRADATION LIST¹⁹⁵

A Gradation List showing the sanctioned scale of pay of different grades, and the seniority of all members of the Sr. Audit Officers (Group A), Gazetted (Group B) and non-Gazetted establishment should be prepared, duly corrected up to 1st March in each year, and published annually. A copy of the same should also be uploaded on the office website. A statement showing the distribution of the staff, both permanent and temporary, amongst the different Sections/Wings of the office should also be included in the Gradation List. Copy of the Gradation List as on 1st March of the year should be submitted to the Headquarters office by 15th June of that year.

The staff members should immediately bring discrepancies, if any found in the Gradation List, to the notice of the Administration Section. A Register for this purpose is also maintained in the Administration Section, wherein the staff members may make necessary entries.

11.11 PRINTING AND BINDING

Rules for “Printing and Binding” issued with the authority of the Government of India by the Director of Printing, Delhi should be carefully followed when sending out work to the Presses of Government of India.

¹⁹⁵(Authority: Para 10.13 of M.S.O. (Admn) Volume-I and Headquarters office Circular No. 17-Staff (JCM)/2020 circulated vide letter No. 119-Staff (JCM)/20-2020 dated 27.05.2020.)

11.12 TOUR PROGRAMME OF THE DIRECTOR GENERAL OF AUDIT¹⁹⁶

Whenever the Director General proposes to leave headquarters, either on duty or Casual Leave or during holidays, to any place within his/her jurisdiction, he/she should intimate the C&AG, in writing, sufficiently in advance. When the absence involves going to a place beyond his/her jurisdiction, he/she should obtain prior permission of the C&AG sufficiently in advance. In either case, the address during the absence from headquarters should also be intimated beforehand.

11.13 MEDICAL CONCESSIONS

1. Employees of this office residing in Delhi are covered by the Central Government Health Scheme and can claim the expenditure incurred for treatment for themselves and members of their families as per the extant rules and regulations issued from time to time.

Employees of this office residing in outside Delhi excepting the areas covered by the Central Government Health Scheme are entitled to claim reimbursement of expenses incurred for treatment for themselves and members of their families if the treatment is obtained from an AMA/Hospital.

2. For the purpose of including the parents as members of the family of the government servant, a declaration regarding the income and the residence of parents should be furnished by the government servants once in the beginning of every calendar year.
3. A female Government servant should, immediately after her marriage, give a declaration as to whether she would like to include her parents or parents-in-law for the purpose of availing of the benefits of medical concessions under reimbursement scheme. She can change her option only once during the entire period of her service.

11.14 SUPPLY OF COPIES OF ALL ORDERS OF A GENERAL NATURE AFFECTING THE CONDITIONS OF SERVICE OF THE NON-GAZETTED STAFF¹⁹⁷

In order to help service associations in the legitimate activities, it has been decided that copies of orders containing decisions of general interest relating to service matters, which are not

¹⁹⁶(Authority: Para 3.41 of M.S.O. Admn. Vol. I)

¹⁹⁷(Authority: Government of India, Ministry of Home Affairs O.M. No. 24/3/54 Ests(B), dated 10-1-1995, copy received with Comptroller and Auditor General's endorsement No. 747-NGE. II/69-Admn. I/55, dated 2-3-1955).

marked Top Secret, Secret, Confidential or for Official Use only, as far as possible, may be supplied to recognised associations of Govt. Servants who are likely to be interested in such orders. Orders, which are marked 'For Official Use Only' may also be supplied to at the discretion of the DG/PD to the president or the Secretary of such an Association provided it is made clear that their contents should not be disclosed to anybody except the office bearers of the Association. Documents marked Secret or Confidential should not ordinarily be supplied to Association, but where a DG/PD considers it appropriate to do so copies may be supplied to the President or the Secretary of the Association making it clear that the contents thereof should not be disclosed to other members of the Association or outsiders. Top Secret documents should not be supplied at all.

Government orders confer the current decisions of Govt. which are liable to be cancelled or amended from time to time. The fact that copies of such orders are supplied to associations does not constitute an assurance that the conditions of service prescribed there cannot be changed by Govt. at any time without notice.

The object of supplying copies of these orders is to keep associations informed of the decisions of Govt. and to enable them to make representation to Govt. in suitable cases. The orders or contents thereof should not be published in bulletins, journals, etc. or otherwise supplied to persons other than members of the association. Associations should make appropriate arrangements to ensure that copies of orders supplied to them do not fall into unauthorized hands, especially in the case of documents with a security marking.

11.15 DISCUSSIONSWITHTHEREPRESENTATIVESOFTHESTAFF ASSOCIATIONS¹⁹⁸

The All-India Non-Gazetted Audit and Accounts Associations have stated that in some offices, approved minutes of periodical discussions between the Administration and staff representatives are, sometimes, not being issued. The absence of approved minutes indicating agreement or otherwise on the points discussed might result in avoidable duplication of work wherever there is a change in the personnel either in the Administration or in the Association. A suitable summary of all points discussed with the staff representatives may be issued soon

¹⁹⁸(Authority: Headquarters Office's circular letter No.2385-NGE.II/10-71 dated 15.10.71)

after every meeting and the office copy may also be got authenticated by a responsible member of the Association.

11.16 TREATMENT OF RESOLUTIONS IN ALL-INDIA ACCOUNTS AND AUDIT OFFICERS' CONFERENCE

The resolutions which are passed in the All-India Accounts and Audit Officers' Conference should be considered individually by the Head of the Office which is primarily concerned and which is supplied with the copies of the resolutions. On receipt of these resolutions the Head of the Office should see whether any of the recommendations are new itself or is supported by new facts or arguments and consider whether he/she has adequate ground for supporting the same. If he/she is convinced that the recommendation in question deserves consideration, he/she will address the higher authority on the subject in the usual manner. If however, he/she finds that the recommendation is one that has already been fully considered and has been disposed of by orders which he/she knows to be conclusive, he/she will be at liberty in his/her discretion to refrain from taking any further action on it.

Note: The procedure for sending representations to the Government and other higher authorities has been laid down in Para 10.41 of MSO (Admn.) Volume-I. Telegraphic representations on urgent and important matters can be sent by the Association but only after getting their contents approved by the Head of the Office.

11.17 REPLIES TO COMMUNICATIONS ADDRESSED BY RECOGNISED ASSOCIATIONS¹⁹⁹

The C&AG has directed that the orders passed by heads of Audit and Accounts Offices on the communications addressed to them by the respective Associations should be communicated to the Associations.

11.18 RESTRICTION ON GOVERNMENT SERVANTS WHO ARE OFFICE BEARERS OF SERVICE ASSOCIATIONS, DEALING IN THEIR OFFICIAL CAPACITY, WITH MATTERS CONNECTED WITH THOSE ASSOCIATIONS²⁰⁰

¹⁹⁹(Authority: Headquarters Office's letter No.1268-NGE.I/54-36 dated 20.08.86)

²⁰⁰(Authority: GoI, MHA OM No.24/1/60-Ests.(B) dated 25.01.60 and Headquarters Office's endorsement No.1138-NGE.II/190-59.Pt.II dated 23.04.60)

Any government servant who is an office bearer or a member of the Executive Committee of a Service Association should not himself/herself deal, in his/her official capacity, with any representation or other matters connected with that Association.

11.19 PROMPT SETTLEMENT OF TERMINAL CLAIMS AND OTHER COMPLAINTS OF RETIRING STAFF

The Administration Section will forward quarterly returns regarding prompt settlement of terminal claims and other complaints of retiring staff in the proforma prescribed vide Headquarters Office Circular No. 17-Staff (JCM)/2020 circulated vide letter No. 119-Staff (JCM)/20-2020 dated 27.05.2020.

11.20 GRANT OF AWARDS FROM THE COMPASSIONATE FUND OF GOVERNMENT OF INDIA

1. ²⁰¹The Compassionate Fund of the Government of India is intended for the relief of families of government servants left in indigent circumstances on account of the premature death of the person upon whom they depended for support. As the essential object of the grants made from the fund is to enable the dependents of the deceased to tide over difficulties which may face them immediately after the death of the earning member, delay in sanctioning any grant detracts greatly from the usefulness of grant. All references and proposals in regard to grants from the Compassionate Fund should, therefore, be treated as “Very Urgent”.
2. All applications in the prescribed format (**Annexure XVI**) are required to be submitted in duplicate. No application will be considered which is not submitted within one year of the death of the government servant unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted as promptly as possible after the death of the government servant.

Note: ²⁰²The concession by way of employment of one of the members of the family on compassionate grounds and retention of Government accommodation are not considered as a bar to the grant of help from the Fund.

11.21 INDEXING OF FILES

²⁰¹(Authority: Para 10.15 of M.S.O.(Admn) Vol.I and GI, MF (Dep'tt. of Expdr.) OM No.18 (4/AE.V (A) dated 12.09.74)

²⁰²(Authority: GoI, MF (Department. of Expdr.) OM No.3 (14)/70-E.V dated 17.06.75)

Indexing of files is a must in the office. A proper indexing and file numbering system provides a quick and easily comprehensive guide to the sources of all records containing data/information required for the various activities of the office. A register of cases and files in Form SY 255 is required to be maintained in each Section/Wing. All Group Officers and BOs should ensure that, in every section, a File Index Register is maintained with full details, and files are indexed subject- wise and are numbered.

Annexure I
(Referred to in Para No. 2.2.4.2)

MEMO

Office of the Director General of Audit
(Industry & Corporate Affairs)
Audit Bhawan, IP Estate, New Delhi –
110 002

No.

Dated:

It has been observed that Sri/Smt. ...

....., (designation)

to be mentioned) was late in coming to office on This/These late attendance(s) cannot be regularised by debiting half a day's Casual Leave, as there is no Casual Leave to his/her credit. Sri/Smt. is thus informed that he/she has been treated as

on unauthorised absence for the day(s) on which he/she came late, and it is up to him/her either to face the consequences of such unauthorised absence or apply for earned leave or any other kind of leave due and admissible for the day(s) (including extraordinary leave). In case he/she chooses the latter one, he/she is directed to apply for leave of the kind due and admissible to him/her in the prescribed form within 3 days from the date of receipt of this memo in order to regularise the late attendance(s) in question.

Receipt of this memo may please be acknowledged.

Branch Officer
.....Section

To:
Sri/Smt.

[Authority: Government of India, Ministry of Home Affairs, Department of Personnel & A.R. Memo No. 283034/3/82-Ests(A) dated 05.03.82 and O.O. (Admn. Series) No. Admn.I/C/356-III/143 dated 12.02.86]

**Annexure
II (Referred to in
Para2.2.5)**

..... Section

LateAttendanceReportforthemonth/quarter.....

Sl. No.	Name and designation	No. of days attended late	No. of days adjusted against ½CL	No. of days which couldnot be adjusted against ½CL	Whether appliedand regularized by grant of regular leave	Remarks(Please indicate whether memo hasbeenissued, if so, quote the number)
1	2	3	4	5	6	7

[Authority:O.O.(Admn.Series)No.Admn.IC/356-III/143dated12.02.86]

Annexure – III**(Referred to in para 2.38.2)**

Format-I

Handing over Report of Branch Officer

(To be prepared in quadruplicate* in respect of each section separately)

Handing over Report of Shri/Smt./Ms. _____ Assistant
 Director of Audit/Sr. Audit Officer _____ section
 dated _____.

1 (a) Name of Branch Officer:

Handing over _____

Taking over _____

(b) Event for handing over:

2 Name of the Group: _____

3 Name of the controlling/
 Coordinating section: _____

4 Brief narration of the work _____
 attended to by the section: _____

* Copy for PDA (Sectt.)

Copy for relieving officer

Copy for relieved officer

5 Position of staff: Assistant Audit Officer/ Sr. Auditor/Auditor Clerk Sup.

(i) Sanctioned strength

(ii) Men in position

(iii) Shortages, if any

(iv) Action taken to fill
up the shortages

6 Comparative position of Arrears:

(A) In terms of mandays

Particulars	At the time of taking over charge on _____		At the time of handing over charge now		Increase (+) Decrease (-)		Reasons for increase with action taken and/or suggestions for overtaking the arrears
	Internal	Extern	Internal	Extern	Internal	Extern	
	al	al	al	al	al	al	
(a) At Branch Officer's level							
(i) Reviews							
(ii) Any other item							
Total (a)							
(b) In the section: (items as per monthly/ quarterly Arrear Report to be specified)							
Total (b)							
Grand total (a) + (b)							

(B) In Physical terms

Particulars	At the time of taking over charge on _____		At the time of handing over charge now		Increase (+) Decrease(-)		Reasons for increase with action taken and/or suggestions for overtaking the arrears
(a) At Branch							

Officer's level:

(i) Reviews

(ii) Any other item

Total (a)

(b) In the section:

(items as

per monthly/quarterly Arrear

Report to be specified)

Total (b)

Grand total (a) + (b)

7. Internal Test Audit/Director of Inspection Reports pending:

	Year	Total No. of paras	No. of paras pending disposal	Suggestions for expeditious disposal of outstanding paras
(a) Internal Test Audit Reports				
(b) Director of Inspection Reports				

8 Important letters/Periodical Adjustments/Cases pending disposal (together with action/suggestion, if any)

9	Years up to which due.	Year upto which sent/done.	Reasons for arrears and action taken so far.
(a) Position of consignment of Old Records to record section			

- | | | | |
|----|-------------------------|----------------------------------|---|
| 9. | Years upto
which due | Year upto
which sent/
done | Reasons for arrears
and action taken so
far |
|----|-------------------------|----------------------------------|---|
- (a) Position of consignment of old records.
- (b) Position of physical verification of the dead stock

(Specific mention may be made of excesses/shortages noticed and action taken therefore).

10. Books/Pamphlets/files etc. handed over:
(a list may be appended)

NOTE : (Specific mention may be made of MSO(T), MSO (A), Memo of secret Instructions etc.)

1. Valuables:
2. Keys/Locks/furniture etc.
3. Confidential papers/cases (including a confidential note to the successor regarding quality of auditors under his charge).
4. Calendar of Returns, Attendance Register, Monthly and Quarterly Arrear Reports, Register of valuables, duty lists etc.
5. Machines, cycles, typewriters, Calculators, duplicating machines etc., if in charge.
6. Any other item requiring special mention.
7. (Heavy pendency in particular areas, action taken for missing books/files/ keys/machines etc. sanctions of long period of currency, cases of investigation by ECPA and/or field parties, etc.)

Encls: As mentioned above:-

Handed over/Date

Taken over/Date

Relieved Assistant Audit Officer

Relieving Assistant Audit Officer.

Submitted to Branch Officer

Remarks of Branch Officer

Remarks of Group Officer

(To be kept in the custody of respective Group Officer)

Annexure IV
(Referred to in Para No. 2. 61)

**Sectional Register for watching the maintenance of NoteBooks by the AAO/Supvrs./ and
Asstt. Supvrs./Sr. Ars./Ars.**

Designation of posts or particulars of duty	Name	Date of opening or receiving Note Book	Dated initial of the persons named in Col. 2
1	2	3	4

Date of submission to AAO/Supvr. for review	Dated initial of AAO/Supvr.	Dated initial of the BO after review	Dated initial of the Group Officer
5	6	7	8

Annexure V
(Referred to in Para No. 3.25)

**Part I – Cases of complaint relating to personal claims received
through the C&AG of India**

Sl. No.	Sl. No. of the list of Section/Group Control Section	Name of the complainant, his/her designation, and office to which belongs.	No. and date of letter of complaint/CA&'s forwarding letter No. and date
1	2	3	4

Brief particulars of complaint	Position of the case indicating action taken by the Section	No. & date of reference if any, made by the Section	Remarks.
5	6	7	8

Part II – Cases of complaints relating to personal claims addressed to the Director General of Audit/Group Officer received directly by Section with Columns as in Part I.

Part III- Cases of complaints relating to personal claims which have not been settled within six months from the date on which complaint was first lodged with Columns as in Part I.

Annexure VI
(Referred to in Para No. 3.45)

Register for watching the supply of requisitioned documents to outside authorities/Courts

Sl. No.	No. & date of letter requisitioning the documents	Name of the department – no. of vouchers/documents involved	No. of vouchers documents supplied – no. & date of letter forwarding documents
1	2	3	4

In case of any documents could not be supplied	No. and date of letter with which the documents are received back	Remarks	Group Officer	Director General of Audit.
5	6	7	8	9

**Annexure VII
(Referred to in Para 3.47)**

**Part I
(Left hand side of Guard File)
Index**

**Part II
(Left hand side of Guard File)
Orders**

ILLUSTRATIVE BROAD SUBJECTS FOR MAINTAINING GUARD FILES

- (i) **Administration**
 - (a) Entitlements
 - (b) Budget
 - (c) Recruitment
 - (d) Training etc.
- (ii) **Record**
 - (a) Purchase of Electronic Machinery
 - (b) Economy of Expenditure
 - (c) Issue of articles to the officers and staff members
- (iii) **Central Audit**
 - (a) Issue of audit certificates in respect of World Bank Assisted Projects
 - (b) Audit of Finance and Appropriation Accounts
 - (c) Special instructions on relaxation of rules in respect of audit checks
 - (d) Audit under computerized system
 - (e) Audit of initial accounting records
- (iv) **Receipt Audit Wing**
 - (a) Orders of C & A.G. on Administration, Report and Tax matters
 - (b) Government Notifications/orders etc. on tax matters
 - (c) Important decisions of the High Courts and Supreme Court on tax matters
 - (d) Orders of CAG/Government regarding settlement of outstanding objections
- (v) **Inspection Wing**
 - (a) Delegation of powers on financial, technical and administrative matters
 - (b) Drafting of Draft Paras – methods prescribed by C & A.G.
 - (c) Submission of Audit Report to Government for discussion in the PAC
 - Meetings and follow-up actions on PAC's observations.
 - (d) Guidelines on integrated Audit to the Field Parties
 - (e) Orders regarding settlement of outstanding IRs/Paras

(The above list is illustrative and not exhaustive and should be modified according to requirements of work under orders of the BO)

Annexure VIII
(Referred to in Para 5.3.6)

FORM - I

Notice of termination of service issued under rule 5 (1) of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of sub-rule (1) of rule 5 of the Central Civil Services (Temporary Services) Rules, 1965, I hereby give notice to Shri/Smt./Kumari..... (name) that his/her services shall stand terminated with effect from the date of expiry of a period of one month from the date on which this notice is served on or, as the case may be, tendered to him/her.

Station:

Dated: (Signature of the appointing authority)

ACKNOWLEDGEMENT

I hereby acknowledge the receipt on this day of the notice of termination from service.

Place: Signature of the individual,

Dated: (Designation)

FORM - II

Order of termination of service issued under the proviso to sub-rule (1) of rule 5 of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of the proviso to sub-rule (1) of Rule 5 of the Central Civil Services (Temporary Service) , 1965, I hereby terminate forthwith the service of Shri/Smt/Kumari and direct that he/she shall be entitled to claim pay plus allowances for the period of notice at the same rates at which he/she was drawing them immediately before the termination of his/her service, or as the case may be, for the period by which such notice falls short of the month.

Station:

Dated:

(Signature of the appointing authority)

Annexure IX
(Referred to in Para No. 6.3)

**Proforma for submission of the claim(s) to the C&AG seeking ad-hoc sanction
for arrears payments**

Proforma

1. Name of the claimant
2. Nature of the claim
(Detailed history as to how the claim has arisen should be given)
3. Details of the claim
 - (a) Period
 - (b) Rate per month
 - (c) Amount due

Reasons for delay in settlement (the time taken at various levels should be indicated)

Efforts made by the claimant to get the settlement of the claim expedited and with what result.

Whether the non-payment of the claim will affect pension

Whether claims was referred to the Audit Officer concerned for investigation, and if so, with what result

Detail of records, order and/or other corroborative evidence on the basis of which the claim is considered to be indisputably due. *(Relevant extracts duly attested should be enclosed where it is not possible to submit the records in original).*

(Authority: Government of India, Ministry of Finance (Department of Expenditure) OM No. 18 (3)-E.II (A) dated 03.12.59)

Annexure X
(Referred to in Para No. 6.7, 2(V))

**Register to be maintained by the Cashier for the amounts realized from the staff on
account of Co-operative dues**

Date	Opening balance	Receipt	Total
1	2	3	4

Amount deposited to the Co- operative	Balance	Branch Officer	Group Officer	Remarks
5	6	7	8	9

Annexure XI
(Referred to in Para No. 7.15)

Register of Service Books

Service Book No	Name	Designation	Date of birth	Date of entry in Government service	Remarks, if any.
1	2	3	4	5	6

Annexure XII
(Referred to in Para No. 7.17)

MERIT CERTIFICATES – MAINTENANCE OF REGISTER

FORM

1. Name of the employees :
2. Designation :
3. Date of appointment to the present grade :
4. Name of the Section :
5. Date of posting in the Section :
6. Brief description of the duties entrusted to the employee. :

Sl. No.	Period of report	Brief particulars of work commented upon	Signature		
			AAO	BO	Employee
1	2	3	4	5	6

Annexure XIII
(Referred to in Para No. 7.18 (1))

Register of Increments

Nam e	Designatio n	Sectio n or Wing	Present substantiv e pay	Officiatin g	Rate of Annual incremen t	Biennia l
1	2	3	4	5	6	7

Date of last increment or of appointment to the post	Record of suspension punishment since last increment	Non- qualifying service since last increment	Date of present increment	Pay after present increment	Order of sanctioning authority
8	9	10	11	12	13

Annexure XIV
(Referred to in Para No. 7.21)

Declaration Form

I Shri/Smt hereby declare that duty pay was last drawn by me at the rate of ₹.....up to and forand my substantive pay is ₹..... in the scale of ₹..... from.....

I also declare that deductions and recoveries to be made from pay bill are as detailed below:-

Deductions

Provident Fund	₹.....
PLI Premium	₹.....
Income Tax	₹.....

Recoveries

(1)inst. of recovery towards Motor Cycle/Car advances	₹.....PM
(2)installment of House Building Advance	₹.....P.M
(3)installment of GPF Advance	₹.....P.M
(4).....installments of advance of pay	₹.....P.M.
(5).....	
(6).....	

**Signature and designation of the
Government servant**

Annexure XV
(Referred to in Para No. 7.25)

DEED FOR CENTRAL GOVT. EMPLOYEE FOR
CHANGE OF NAME/SURNAME

BY THIS DEED I the undersigned
lately called
 employed
 as

(Former name)

.....

(Designation of the post held at the time by the Govt. servant)

at (Place
 where employed in the Ministry/Department of the Govt. of India)

do hereby:

(1) Wholly renounce, relinquish and abandon on the use of my former name ofand in place thereof do assume from the date thereof the name of..... and so that I may hereafter be called, known and distinguished not by my former name ofbut by my assumed name of.....

(2) For the purpose of evidencing such my determination, declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions, private as well as public and upon all occasions whatsoever use and sign the name of..... as my name in place of and in substitution for my former name of

(3) Expressly authorize and request all persons at all times hereafter to designate and address me by such assumed name of.....

(4) In witness whereof I have here unto subscribed my former and adopted name of and
affixe
 d

my seal this.....day of

Old Signature.....

New signature.....

Signed and delivered by the above
 named.....

Name.....
Designation.....
Official Address.....
(With Rubber stamp)

Witness No. – 2

Signature.....
Name.....
Designation.....
Official Address.....
(With Rubber stamp)

Annexure XVI**(Referred to in Para No.11.20 (2))****Application form****APPLICATION FOR THE GRANT OF AN AWARD FROM THE COMPASSIONATE
FUND OF THE GOVERNMENT OF INDIA****Part I****(To be completed by the applicant)**

1. (a) Name of the deceased

(c) Particulars of family members with their age and occupation (in the case of.....)

Persons gainfully employed, income should also be stated.

(In the case of children receiving education, name of the institution and the classes in which they are studying).

Name	Relationship	Name of Institution	Class	Remarks (Here indicate if in occupation, the date since when, the capacity in and the estab. on which he/she has been employed with the details of pay and allowances drawn in that post
1	2	3	4	5

(c) Whether the widow/daughter/son was given an employment on compassionate grounds and whether she/he is still continuing in that employment (the details of the employment should be shown in the remarks column above).

2. **Assets.**

(a) Exact amount of Life Insurance

(b) Cash and Bank balance (mention exact amount)

(a) Total value of other assets (Moveable and immoveable property) (In case of immoveable property, details should be indicated)

Nature	Area	Location	Value
1	2	3	4

(b) Income earned from the assets:

Note: In case there is no income, the word 'Nil' should be written. In other cases, the income should be mentioned in figures.

2. (a) Nature and address of the applicant:

(b) Relationship to the deceased Government servant:

3. Reasons for assistance from the Compassionate Fund of the Govt. of India

4. If an applicant is being made after the expiry of one year from the death of the deceased Govt. servant mention reasons for delay and also indicate how the widow and children have been subsisting during the period.

5. Name of the Treasury in which payment is desired.

I certify that the information given above is correct.

Place:

Dated:

**Signature or Thumb impression
of the applicant.**

Part II

(To be completed by the applicant in duplicate on separate sheet)
Description Roll of the applicant for an award from the Compassionate Fund

(a) Height :

(b) Age :

(c) Colour :

(d) Personal marks of identification, if any:

Note: If there are no identification marks, the word 'NIL' should be written

(e) Signature or thumb and finger impressions.

Small finger	Ring finger	Middle finger	Index finger	Thumb

Attested by (two or more persons of respectability in the Town, Village or Pargana, where the applicant resides)

Signature

Signature

Name

Name

Occupation and
Address of the
Attester

Occupation and
Address of the
Attester

Part III

(To be completed by Administrative Authority)

1. (a) Date of entry into service of the deceased Govt. servant

(b) Last appointment held by the deceased Govt. servant

(c) Pay and allowances at the time of death

Pay	-
Dearness Allowance	-
House Rent Allowance	-
Conveyance Allowance	-
Any other allowance with details	-

(d) Date of birth

(e) Date of death

2. (a) Total service rendered permanent/quasi-permanent/temporary

Years	Months	Days

(b) Pensionable or non-pensionable

(c) Whether family is eligible for any retirement benefits, if so the following details should be given:

I. Family Pension

- (i) at increased rate - amount ₹.....
- (ii) at ordinary rate - amount ₹.....

II. Balance of PF at the time of death -

- (a) General Provident Fund -
- (b) Contributory Provident Fund -

- Gratuity
- Government Contribution
- Total of Special Contribution, if any
- Remarks of the Superior Officer on the work of the deceased official on the basis of Character Roll (Character rolls of the whole service time to be furnished with the application).
- Death due to honesty/extra honesty in duty
- Recommendations of the Head of the Department, for the amount of grant
- Additional remarks, if any.

Place:
Date:

Signature of the Head of Office