

**OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA**

**NEW DELHI**

**Reference No. 1118/25-LC/2020**

**Date: 31/07/2024**

**To,**

**All the Heads of Department in IA&AD**

**Subject: Standard Operating Procedure (SOP) for providing legal assistance and logistics support to retired officials of IA&AD for appearance in Court.**

1. A Government servant while in service discharges many administrative and statutory duties that may at a later date be a subject of scrutiny by courts. In the process, investigating authorities summon documents and also summon the officials as witnesses. Mostly, such summoning is with regard to cases where the Government Official during his service has given sanction for prosecution under Section 197 of the Criminal Procedure Code, 1973, Section 19 of Prevention of Corruption Act, 1988. In the Indian Audit and Accounts Department (IA&AD), summoning can also be with respect to findings in Inspection Reports, Audit Reports etc. based on which the Police and other investigating authorities initiate criminal prosecution.
2. It has been seen that many officers/officials of IA&AD are summoned by the courts in respect of the functions discharged in their official capacity at various places. Sometimes, the field offices request the Courts for exemption from personal appearance with the plea that the officer has superannuated. However, the Courts often do not accept the said plea especially in case of criminal prosecution. This causes inconvenience to retired officers/officials as sometimes they have to travel to other places to appear in the court.
3. The serving officials, while summoned by Courts, may undertake the tour as an official tour and have necessary legal support from the office in which they are working. However, the retired officials may not have the similar kind of support. Hence, it is necessary to provide adequate support to the superannuated officials. The extant provisions on the subject matter are described below.
4. Rule 6 (c) of Fundamental Rules and Supplementary Rules (FRSR) Part-III T.A. provides that "For attending Court in connection with departmental case.- It has been decided that a