

CHAPTER-XIV
CORESPONDENCE AND ROUTINE, RETIREMENT, FILING AND
DESTRUCTION OF LETTERS

14. 1 System of Filing:

The system of filing and arranging papers in various sections of the office is described in the following paragraphs.

The essential features of the system are:-

- i.) Filing papers according to subject and periods of their preservation.
- ii) Filing according to section in the office, i.e. Rev-I&II, WAD, OAD I,II &Central, Commercial, SRA, PA, Report etc.,
- iii) Making of cases under fixed file headings a list of which is maintained in each section of this office.

To take an example suitable file heading, for Admn would be as follows -

- (i) Code reference
- (ii) FR & SR. GFR
- (iii) Powers of sanction and delegation of powers etc.

14.1.1 These file headings will be numbered serially and fixed permanently for each section of the office so that Admn (say) will be the file heading under which all letters etc. dealing with FRSR references, will be filed in strictly chronological order. It very often happens that an important matter comes up for consideration as arising out of an original letter to this office or out of a reply to a reference from the office and there may be whole pages of noting by members of this office. If so, all these relevant papers dealing with the same subject will be bodily taken from file Admn and made into a case. If this is the first important matters arising from this file, the case will be numbered Admn-1, if the second, Admn -2 and so on, and in order to distinguish the cases of one particular year from those of another, the year will shown after the case number i.e.

Admn- 1 of 2004-05

Admn-2 of 2005-06

Each year will have its own consecutive numbers.

14.1.2 Except under the special orders of the Branch Officer one volume only should be opened of each file, a second one being opened only when the first has become unwieldy.

(O.O. No. 1096 dated 9-5-1931)

14.2 Filing system and its procedure

In order to bring uniformity and proper maintenance of files, the procedure laid down in the following paragraph should be followed.

(a) The subject on the file

- (i) Normally a file should contain only one subject.
- (ii) The subject matter should be clearly and boldly written on the cover of the file.
- (iii) A file number should be given which should be recorded in the register of files.
- (iv) In the form of the file cover prescribed or printed there are two columns at the bottom of the cover : (1) previous reference, and (2) later references. All previous references i.e. the previous files dealing with the same subject should be noted on the column under "Previous References" and when the file is closed and a new file is opened, then an entry should be made under the column 'later references' indicating the File No. of the newly opened file.

(b) Arrangement of papers in a file-The file will consist of two parts. viz.

- (i) **Correspondence portion** - where letters, document will be kept.
- (ii) **Note portion**-where the Notes recorded by the office will be kept.

The correspondence portion of the file should be strung together on tags on the right hand side of the file. The note portion of the file should be strung together on the left hand portion of the file.

(c) Number of pages in a file- Normally a file should contain 100 page on the correspondence side after which this should be stitched and closed and marked 'Vol. I' and Vol. II should be opened.

(d) Paging

- (i) As the various views recorded in the notes as well as previous letters on the subject have frequently to be referred to in dealing with cases, it is necessary to indicate, their exact position i.e. the page number in the file. This page numbering is most important in

the proper maintenance of a file. This numbering is to be done in chronological order i.e. the numbering commences with the earliest documents and goes consecutively through the whole series.

(ii) The correspondence i.e. letters etc. should be kept chronologically. The first letter should be kept below and subsequent letter should be placed above it.

(iii) On the note portion, the noting should be chronologically done as in the pages of a book.

(iv) As the Notes and correspondence are to be kept separately the page numbering of the notes and correspondence should be kept separately.

(e) Reference-Referencing to previous correspondence or notes are to be made by stating the page number of correspondence or notes quoted in the letter or notes.

(f) Slips/Flags attached on the Top of a page:- To facilitate quick reference, flags/slips are sometimes attached to a previous letter or the paper under consideration marked as 'PUC' or marked as "DFA" for drafts put up for approval Flags/Slips should be pinned neatly to the upper edge of the page containing the letter or previous correspondence referred to. About half of the slip should protrude beyond the end of the paper where slips are attached. Pins should be inserted horizontally i.e. parallel to the upper edge of the letter or note. Slips should not cover each other when the papers are arranged in a file, but should be distributed along the whole length so that these may be seen easily.

(g) Pinning:- The slips should be pinned in such a manner that the sharp point does not stick out. The sharp point should be pinned in such a manner that the sharp point does not stick out. The sharp point should be placed in between the page and the flag/slip the sharp point of the pin should variably be towards the inner side of the file i.e. towards the folded portion of the file.

(h) Need for accuracy in referencing – Accuracy in referencing is most important. Merely referencing with flags/slips stating on the corner of the notesheet or correspondence as Flag/Slip A or Flag/Slip B leads to considerable difficulties at a latter date when these flags/slips are removed and in the latest correspondence under disposal

marked as Flag/Slip A or Flag B although such reference now relate to pages in the file. The result is that other/all the pages have to be again gone through. Accordingly, if the slips are to be attached, the following notation invariably be given against the previous reference noted in the letter or quoted in the note written by the office as :-

Flag/Slip A

Page 12-C

File No.

Similarly, on the note portion should be written :

Flag/Slip A

Page 10-N

File No.

Note. : The file number should invariably be recorded if reference is made to a letter or note in a separate file placed below the original file on which action is being taken.

(i) Referencing only with flags/slips without referring to the actual page number should be stopped forthwith-Whether a flag/slip is attached or not was stated above, references to the page number of the file/files must invariably be given. In any cases the flags/slips which are attached fall out while on transit from one place to another and as such all the pages have to be searched for taking action.

(j) Scoring out or erasing the slip reference-In order to obviate confusion after disposal of the file or for furniture reference, it is necessary that whenever the papers are filed or when the next P.U.C. is being put up, the previous references to the slips in the file which do not relate to the present letters or notes under reference should be scored out or erased.

(k) Tracing previous corresponding or tracing action taken on original correspondence-As already mentioned above, the above, referencing system will enable us to trace the previous correspondence or notes on the subject. It is, however, also necessary to trace from the original letter received either from the Comptroller and Auditor General or from other offices, the subsequent action taken by this office in

respect of such letters. One should be able to trace from the original letter what action was taken on that letter as quickly as possible. It is therefore, absolutely essential that at the bottom of the page of each original letter, a reference should be given to the page number of the letter in which the disposal has been given. This is clarified as under:-

A letter is received from the Comptroller and Auditor General of India on a particular subject calling for some information from this office. The letter is placed at page 4-C of the file. If the reply is immediately given and our letter is filed and is given page number as page 5-C then at the bottom of page 4-C, the original letter received from the C & AG., the following endorsement should be recorded:-

“Please see reply to the C & AG. (or any other office as the case may be) at page 5-C”.

If however, information is required to be collected from various sections or outside offices if a letter is written after obtaining such and/replies to the C & AG. and our reply is filed at, say, page 35-C of file, then at the bottom of page 4-C of the file, the following endorsement should be recorded :-

"Reply sent to the C & AG. at page 35-C".

Already previous references would have been marked at page 5-C and 35-C from where the original letter can be traced.

However, from the procedure stated above, from the endorsement on page 4-C of the file it will be possible to easily trace out the subsequent action taken by this office on page 5-C or page 35-C.

In this manner, both previous reference and subsequent referenced can be traced easily.

(I) Indexing

Each file should contain separate pages either attached to the inner side of the front cover of the file or as first two or three pages of the Notes in which an index of important letters should be recorded in which an index of important letters should be recorded.

(i) **Ordinary**-In respect of ordinary files, the form of Index given as under :-

Subject I page number of the file.

(ii) **Office Orders:-** The office orders should be indexed in an alphabetical order on the first few pages of the file specially earmarked for this.

Normally, there should be one office order file for one year. If, however, the number of pages in the office order file exceeds 100 pages, then Vol. II should be opened, but a complete index of all the volumes should be kept in each volume of the office order file indicating whether a particular Office Order is in Vol.I or Vol. II or Vol. III. The indexing in all the volumes should be brought up to date once a quarter.

(m) Files to be opened for special cases or for special needs of a section-In case if any deviation from the instructions noted above is necessary to meet particular need of a section , the procedure to be followed in respect of such files should be drawn in consultation with Internal Audit section and the Sectional Office Order should be issued from the I.A..

(n) Stock taking/inventory of the files- The files kept in the section should be physically checked in accordance with O.O. No. IAD/I-51 27, dated the 10th February,1972.

(o) The Group Officers, Branch Officers, Section Officers and Assistants should ensure that the instructions noted above are strictly followed.

Failure to observe the instructions noted in this Office Order will be viewed seriously.

14.2.1 Any correspondence of importance should be made into a separate "case" and these cases should be classified and numbered under the file to which they relate for these purposes each section should keep a separate "case register", one or more pages being allotted to each sanctioned file of that section, and each case, as it is formed, should be given a serial number under the file concerned and its entered in the case register.

14.2.2 All letters issued should bear the file or case number concerned, which will be entered on the draft by the Issuing Section, followed by the despatch number.

14.2.3 Arabic numbers only should be used and the dispatch number should be separated from the file number by a dash, thus :-

Admn-1760

OAD(M) 1761

REVENUE- I-1762

If the letter forms part of a correspondence in a case, the case number will be added. All cases will be subordinate to the same file and will be sub-numbered serially in the "case Register" prescribed. Thus, if the above letters refer to correspondence in case numbers 2, 7 and 11 under file number Admn-, OAD(M) , and RVENUE-I respectively the letters should be numbered as follows-

Admn -2-1760

OAD (M)-I7-1761

REVENUE-I-11-I762

The quotation of the same number in detail in reply by the office addressed at once not only gives Records Deptt. a clue to the section concerned but also gives the latter an indication of what file or case to turn up.

14.2.4 It is essential that all papers should be filed strictly in order of date. Letters received and issued, whether Official or Demi-Official, telegrams and everything else should be filed in chronological order, each page being numbered. All letters issued should bear the name and number of file, so that from the reply the file concerned may at once be traced. The Section Officers should invariably see before giving file order that the file or case number, in which a letter will be filed, is indicated at the top.

(Authority:Reply to the D.I.'s Note No. 41/Inspn/B-s, dated 28-10-54).

14.2.5 The file (or case) number should invariably be clearly marked on all letters received and issued. It will be necessary to refer to the list of files, but with very little experience the number will become familiar.

14.2.6 The formation of separate cases properly paged and arranged is a matter to which Gazetted Officers should direct their special attention. A case should be absolutely

complete in itself. Practically every correspondence with whosoever conducted, which is of sufficient importance to be put up to the Accountant General for orders should form a separate case.

14.2.7 The necessary entries in the Section Officer's Case Register must be made immediately the case is formed.

14.2.8 For the prompt disposal of a case received in a section in which information has to be gathered from statistics prepared by more than one assistant it should be split up so that all the assistants concerned may work at it simultaneously.

14.2.9 A case register should be kept in Form No. Sy-255 in each section of the office by or under the personal supervision of the SOs/AAOs. One or more pages will be allotted to each file according to the list of files for the section concerned and the subject and number of the file will be written at the top of the page or pages concerned as below:-

file no..... Admn-1
Subject..... Code reference (as the case may be).

No new case of files should be opened without the approval of the gazetted officer. The loss of any file should be reported immediately to the Sr. DAG/DAG. and the AG. Each case will be entered in the Register by or under the personal supervision of the SO/AAO. In the remarks column, the date of closing the case i.e. the date when the particular correspondence is finished may be entered. SOs/AAOs will also see that all files and cases are entered in the Register prescribed for the purpose.

The list of files which have been approved by the Accountant General should not be varied except with his approval.

14.2.10. The list of files which have been approved by the Accountant General should not be varied except with his approval.

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complete in itself. Practically every correspondence with whomsoever conducted, which is of sufficient importance to be put up to the Accountant General for orders should form a separate case.

14.2.13 The necessary entries in the Section Officer's Case Register must be made immediately the case is formed.

14.2.14 For the prompt disposal of a case received in a section in which information has to be gathered from statistics prepared by more than one assistant it should be split up so that all the assistants concerned may work at it simultaneously.

14.3 Inward letters:- All inward letter received from the Govt. of India, the comptroller and Auditor General and the State Government will, with the register, be given by the Record & General section to the SO/AAO-in-charge Record & General section who will open it and fill in the other Columns of the Register. After the SO/AAO-in-charge Record and General has checked and initialed the No. of letters, these letters will be circulated to the D.A.Gs /Sr.D.A.Gs and A.G. after which they are sent to the section concerned. Other documents and returns etc., received in this office which does not require to be diarised, are made over to the Sections concerned by Record and General section through Dak Book.

Any sealed letters and any letters marked -"Secret" "Confidential" and any letters addressed to the Accountant General by name should be handed over intact to the Accountant General's Secretary who will submit them to the Accountant General for - opening.

(O.O. No. 1388 (Rec.) dated the 18th August, 1953).

It is the duty of the Gazetted officer and Section Officer of each section when going through the Dak to keep a look-out for any matter contained in a letter that is likely to require special attention, the object being to expedite disposal of urgent business by such personal interest and to ensure that the right kind of action is taken in token of which the Dak Register will be initialed by both the Gazetted Officer and the Section Officer.

On receipt of the papers from the Record& General section, the Section Officer will

see that they appertain to his section If any paper is wrongly marked for his section by the Record& General section,, it should be forthwith returned noting the section to which it should be sent. Record& General section is responsible for marking the proper section on each letter. The Section Officer will mark on each letter, the name of his section together with the file heading and case number to which it relates and note the initials of the Auditor who is to dispose of it. On papers which are not to be entered in the Diary Register he will only note the name of the Auditor to whom they relate. He will then hand over these papers to the Reference Clerk who will at once initial the Transit Register of the Record& General section and diarise the letters. After diarising he will note the Diary number in the reply column of the Outward Diary Register against the number of the particular outward letter to which it is a reply. After diarising, these letters will be placed before an auditor along with the Diary Register. The Auditor will at once receive own letters initialing the Register and then pass it on to the next man who will also do the same till all these letters are distributed. The undiarised papers should be made over through a separate register maintained for the purpose. The half margins etc., should be made over through the number book. Each auditor should immediately after receiving his letters carefully read through them, bring to the notice of the Section Officer any letter which either concerns another auditor in his section or another section of the office, but has been marked to him. The Section Officer if satisfied, will after the marking and indicate the proper person or section and letter will then be made over or transferred accordingly. It is highly objectionable that a letter should be retained by an Auditor or a section for some time and then transferred when it becomes outstanding. Letters requiring immediate action should be disposed of first. Ordinarily all letters should be disposed of within 2 days of receipt by the dealing auditor and submitted to the Section Officer. If the auditor anticipates that there will be any delay in the disposal of a letter he should immediately bring the matter to the notice of his section officer in writing.

The number and date of any outward reference disposing of a letter should be quoted on it If the letter requires only a note in any register or Broadsheet, etc., the particular page or pages of the Register etc. should be quoted on it. After complete action has been taken the letter will be placed before the Section Officer for file order. If for any reason, e.g. pending receipt of the cash account or for some other cause, action cannot be

taken on a particular letter, it should be noted in the "Pending Register" opened for the purpose in which a particular date should be assigned on which action should be taken. On that date, the letter should be taken up and disposed of. These will also be put up before the Section Officer for the order with a remark "noted in the pending register".

Note : The responsibility for the prompt disposal of a letter lies with the section to which it belongs. No delays of other sections can be considered a sufficient excuse unless it can be shown that the section responsible took measures to insist upon a prompt disposal.

(Authority:A.G. orders, dated the 25th January, 1916)

Note 2 : The Sectional Officer is held responsible for the disposal of paper from the time they reach him until they are recorded, his responsibility does not cease if the case is temporarily made over to another section with a requisition. His duty is to keep the case in view of all through, and to bring to notice any undue delay in compliance with requisitions.

A Section Officer, before passing on a letter to another section, must take all action necessary on it in his own section, so that the Section Officer of the last section receiving it will be justified in assuming that it has been completely disposed of in the other section, and that it is not necessary to send it back to the Section which first received it.

This does not mean that each section should issue an independent report or reply to the letter, dealing with its own portion alone, but that it should pass it on to the next section with all its portion of the material necessary for the final disposal attached; ordinarily the last section dealing with the letter will issue the consolidated report, or reply. If in any case, this causes an obviously unfair distribution of work to a section only remotely concerned in the matter, it is in the discretion of Gazetted Officers to direct some other section to dispose of and file it

14.4 Disposal of Inward Reminders of Letter not accepted by any Section

The Section Officer of the Section which receives the letter first from the Record Section should, on the same day, mark it for the second section, if it does not pertain to his section.

The Record Section should send the letter at once to the second so marked which should receive the letters, even if it does not relate to that section and under order of the Branch Officer, pass it on that very day through the Transit Register to the Section concerned, for speedy disposal of the case.

Note.: The above orders will also apply in case of Reminders and Telegrams.

(Authority: O O No.-1153 (OE), dated the 1st June, 1952)

14.4.1 In order to avoid delay in taking action on a letter concerning more than one section of this office, the Section receiving such letter should in future supply Photo copies thereof to other sections immediately it is received in the section and obtain their initials on the original copy. Section officers of the sections receiving a letter of the kind mentioned above should while opening the dak take them out and take necessary action for immediate supply of the copies. These Photo copies should be diarised in the Section concerned and their disposal watched through the weekly letter reports.

14.4.2 It is of utmost importance that the marking of letter and file as " Top Secret " and "Secret" should be done carefully and intelligently in the light of the instructions issued from time to time on this Subject.

(Authority: A.G.'s orders, dated 28.9.1954)

14.4.3 The Section officer should at the time of giving the file order, pass the orders for the opening of a new case, if necessary and it should be entered in the case register under the proper file heading. After the file orders have been signed, the letter will be made over to the Reference clerk who will note in the Diary Register the file and Case number of the letter by which it has been disposed of.

After all this has been done, the letter should be filed in the appropriate file or case may be, chronologically.

Miscellaneous papers should be distributed through a separate Transit Register in which separate pages are set apart for different classes of documents. Their disposal should be watched through this register, the manner in which they are disposed of, should be noted on them, the dates of disposal being entered in the Remarks column. After disposal each class of papers should be filed in a separate file.

All cases which involve "Collision" of any kind censure or complaint should be submitted at once to the Accountant General through Group officers.

Letter received in this office should not be treated as disposed of on issue of interim reply or reference or on issue of incomplete reply. After issue of such a reply they should be noted in the register of pending cases and their disposal watched through that register.

(Authority: O.O.No. 1181, dated 27th June, 1932).

14.5 Outward Letters

Office copies of outward letters are written on the plain paper. The diary number as also the bundle or case number of the letter with reference to which the draft is written should be quoted on it. A brief abstract of the subject should also be given in the space provided for the purpose. The draft should be put up with all necessary papers to the Section Officer/A.A.O., who after examination and approval will submit it to the Gazetted Officer-in-charge. After the draft is passed by the Gazetted Officer, it will be numbered in the Sectional Number Book of outward letters by the dealing auditors, the file heading and the case number should be quoted on the draft before the sectional number, each distinctive number being separated, by a hyphen. The date on which the first reminder is to issue should be noted on the draft in the proper place by the Section Officer. After this the outward number will be quoted on the inward letter, etc., to which it relates and the draft will be typed by the concerned section/wing. After typing the letter alongwith office copy will be sent to the Record & General section for dispatch. Office copy should be returned by Record & General section to the concerned section by the second day (at the latest) after it was sent to the above section. The draft will then be filed in the file or case as indicated in it. The outward letters should be filed in their respective files or cases, as the case may be serially according to their numbers.

The reference clerk is responsible for filing in their proper files, etc. all the outward drafts within 2 days of their receipt from Record & General section. If any draft is returned by the Record Section more than 3 days after it was sent to that section, he will at once bring it to the notice of the Section Officer who, if necessary will take steps to prevent its recurrence.

Note 1: A typed copy of an un-official reference should be compared and put up to the Gazetted Officer for signature. When it is signed it should be numbered in the number book quoting the file and the case number in the same way as in the case of ordinary letters.

NOTE 2:- Section officers and other Auditors must be very careful to see that the letters which have to be accompanied by any enclosures, are made over with the enclosures complete to the Record & General section when sending fair copy for dispatch and the Despatcher put his signature on the office copy of the letter..

14.6 ISSUE OF REMINDERS TO OUTWARD LETTERS

The following instructions should be observed in issuing reminders to outward letters:-

- (i) When an outward letter requires a reply the letter "R" should invariably be placed against the entry relating to the letter in the outward register in the column headed "Whether a reply is Necessary " by the dealing officials at the time of entering the letter in the register.
- (ii) Reminders should be issued on the date noted by the section officer on the draft if a reply has not been received in the meantime.
- (iii) Ordinarily the first reminder should be issued after a fortnight (15 days) from the date of issue of the letter unless the letter are addressed to the State Government or views on intricate matter or statements which have to be prepared in consultation with subordinate authorities are wanted in which case the first reminder may issue after a month. Subsequent reminder should be issued every fortnight. In the case of letters to the Comptroller and Auditor General and the Government of India the first reminder should issue after one and half months from the date of the issue of the letter and subsequent reminders every month.
- (iv) If no reply is received after two reminders, the officer should be addressed in a demi-Official letter by name and the number and date of the new letter noted in the appropriate column in the outward register. If he takes no notice even of this demi-official letter, a letter should be addressed to his immediate superior under the signature of the Accountant General or the Deputy Accountant General. / Sr. Deputy Accountant General.

(v) The dealing auditor/Sr. Auditor is responsible for seeing that reminders are issued on due dates.

(vi) The clerk who prepares the weekly report of letter outstanding should examine the outward letter register and certify either that all reminders due "to be issued have actually issued or that reminders in certain cases (which should be specified) have not issued though the due dates have elapsed.

(vii) The section officer should review a percentage of the pages of the outward register in order to satisfy himself of the accuracy of the certificate to that effect in the weekly report of outstanding letters.

(viii) Before a reminder is issued the dealing clerk should certify that no reply has been received.

(Authority: O.O .No. 1181, dated 27th, June 1932 and A. G.'s order, dated 1.6.1933).

14.7 Queries by Accountant General and Gazetted Officers:

Queries by Accountant General or a Gazetted Officer on any inward letter, etc. must be answered by the Section Officer concerned within three days of receipt of the letter in his department. If a complete reply cannot be given within that time, the letter must nevertheless be put up with an urgent flag to the officer, who ask the question, with an explanation of the cause of delay. The replies should be written on the sheets for routine noting and not on the inward letters themselves under no circumstances should queries by Gazetted Officers be answered on little slips of paper.

14.8 Submission of papers to the Accountant General and other Gazetted Officers-

IA&AS Probationers (A.A.G.) & other Gazetted Officers should not be allowed to put up papers direct to the Accountant General without routing them through the appropriate Deputy Accountant General/Sr. Accountant General.

The clarification is not intended to affect the practice under which the Accountant General, himself is in direct supervisory charge of a Branch, such as the Internal Audit under such an arrangement, there is no objection to a branch officer(AAG

or AO) submitting papers directly to the Accountant General irrespective of his length of service.

(Authority: CAG letter No. 53-Admn-I/664-60 dated 16.1.1962-Dy. TM-Imm-252)

14.9 No remarks should ordinarily be written on the P.U.C. except,

- (1) brief instructions marking the Section of disposal,
- (2) the auditor to whom it is allotted for disposal,
- (3) the No. and date of the letter by which it is disposed. of, and/or
- (4) the file order.

14.10 The Auditor to whom the P.U.C. is allotted for disposal will observe the following instructions:-

- (a) He will place the P.U.C. in the proper case file in serial order, take it at the end of the correspondence portion, give it page number and then turn it upwards keep it just after the notes portion.
- (b) He will enter, in the note sheets, in red ink in a separate line as heading,
 - (i) this office No. and date,
 - (ii) the number and date of the letter under disposal, the designation of the writer, and
 - (iii) brief subject
- (c) In the notes, he will summarize the points for" reference under different heads (a), (b), (c), etc.
- (d) He will then discuss each of these points in separate subparagraphs (a), (b), (c), etc. If there is nothing to discuss he will simply note, "For information" or "For orders" or whatever may be appropriate.

Particular attention should be paid to neatness in the presentation of the note and the handwriting. The handwriting should be clear and easily legible. If it is naturally small the tendency should be corrected. It should be remembered that there is strain upon the eyes in reading manuscripts and other peoples eyes should not be imposed upon in this way. Each line of the note should as nearly as possible, be regular and parallel to the top and bottom.

- (e) In his note, he will leave a two inch margin, quote all references fully and legibly and mark flags, A, B, C, etc. in the margin.
- (f) He will arrange the notes on the left side of the case cover working downwards and the correspondence on the right side similarly working downwards.
- (g) Attach notes and correspondence to the case by tags attached to the left hand top corner of each sheet, taking care not to obscure written matter. Separate tags will be used for notes and correspondence. Pins should not be used.
- (h) He will page notes and correspondence separately in a serial order.
- (i) He will take pains not to reproduce verbatim large sections of the P.U.C. but will simply indicate them by reference.
- (j) He will avoid twining the case cover inside out for convenience of reference. This only tears the cover in half in a very short time and thereby frustrates the purpose of having a cover, viz., to protect the papers.
- (k) He will put up a draft if necessary and in drafting will leave plenty of space between lines to enable modification and additions to be made later.
- (l) He will record his full name with date at the bottom of his note and then submit the case to his Section Officer.

14.11 The Section Officer will observe the above instructions in general in his further noting and the following points besides:-

- (a) As a rule (where possible) he will accept the auditor's summary of the points under reference and will not recapitulate these unless he considers them wrong, or wishes to add to them.
- (b) He will not comment in the margin on the auditor's note but will criticize each paragraph separately in the body of the note sheet keeping (where possible) the same order of discussion, which should only be departed from if the situation requires this.
- (c) He will be at particular pains not to cramp his observations into a small space at the bottom of a note sheet and should put up drafts well spaced between the lines and paragraph both his notes and drafts in logical sequence.

He should remember that his noting should be not only decisive but prompt, while his object should be to clarify obscure points, he should also be able in taking his assistants to task for any omissions, failures or dilatoriness on their part. Like the auditor he will also sign his name in full with date and submit the case to his G.O. in such a form as would permit of its final disposal with the least possible amount of further delay. Vagueness, dilatoriness, indecision, a disinclination to exercise his disciplinary authority over his subordinates, these are qualities unpardonable in a Section Officer who wishes to be well thought of. The Section Officer is primarily responsible for the condition and order of the papers in the Cases dealt with by his section and for the making of the cover of each case.

14.11.1 When the case has reached the Gazetted Officer a greater degree of supervision is required and a firmness and largeness of action, which should be of a quality distinct from and markedly superior to that of any of his sub-ordinates. It is not his business to precise the facts, to flag references, to state the elementary arguments or grounds for a decision but to take a decision, to keep a firm hold of the progress of work in his section, to check and to supplement the deficiencies of his subordinates and finally, if the case requires submission to the Accountant General, to present it in a form that will make for its rapid disposal.

At this stage it will save time and make for clearness if the Gazetted Officer, in the case of un-official references, replies to important letters, etc. will draft the reply for approval and indeed when there is no reason to apprehend its rejection by the Accountant General the reply might be submitted in type, so as, in many cases, to eliminate one of the stages of delay. The Accountant General may differ in regard to the decision to be taken, but it should seldom if ever be necessary for him to redraft a letter or a note written by a Gazetted Officer of any experience.

14.11.2 Whenever a case shows any signs of becoming protracted, the Gazetted Officer should insist on an Index being submitted with it showing its duration and the phases through which it is passing. It should be remembered that the whole object of noting on files is, to get a business done in the shortest possible time and every one should bear it in mind.

14.11.3. When the P.U.C. is disposed of, the No. and date of the draft which issues in reply together with the page No. assigned to it should be noted below the notes portion of the P.D.C. to facilitate tracing of correspondence at a future date.

14.12 Remarks on Letters Prohibited- No remarks should be written on inward letters by

Auditors or Section Officers except such as are required for permanent record thereon, and such papers must not be defaced by notes, or queries from Auditors or Section Officers. The order to put up papers, file, or to make up case or any other short direction may be entered on them under the dated initials of the Section Officer, but other directions to Auditors are not to be written on the original document. Lengthy direction explanations or notes should be written on a separate sheet or note sheet which should be attached to the inward letter. The same rule applies to drafts of outward letters, etc.

14.13 All Drafts (and notes) passed by the AG. Should be shown to and initialed by the Sr. DAG and the B.O. to whom the case relates so that they may see the A.G.'s views and decision.

(O.O. No. 1243 (T.M.) dated 7.1.1953.)

Letters and documents sent to this Office for trans- mission elsewhere should not bear any marks of notes, directions or orders.

14.14 Procedure for obtaining legal advice and arrangements for the defence and prosecution of suits

When a State Accountant General considers it necessary to have a legal opinion on a case arising in his office but concerning State Finance, he should ordinarily ask the Finance Department of the State Government to obtain legal opinion for him. If in any case it seems, for reasons of urgency, that the legal opinion should be taken direct, the Accountant General may do so but should at the same time inform the Finance Department, of what he is doing. This procedure is laid down to make it clear that in all such cases the State Government must bear the cost of the legal opinion.

If the case concerns Central Finances, the Accountant General concerned should ordinarily obtain legal advice through the Administrative Ministry/Department concerned. In urgent cases he may take such action as appears to be necessary but simultaneously inform the Administrative Ministry Department concerned and the Comptroller and Auditor General of the action he has taken.

The Central Government cases in Bombay and Calcutta should be referred to the Ministry of Law, Branch Secretariat at Bombay and Calcutta, who normally make the selection and engage the counsel from the approved panel of Counsels according to the nature and importance of the case and in accordance with the terms and conditions laid down by the Ministry of Law.

(Authority: para 2.36.1, 2.36.1.1, 2.36.1.2 of the M.S.O. (Admn) Vol. I.)

14.15 Replies to references to Government and Comptroller and Auditor General to be submitted with previous papers for Accountant General's perusal

When any reply to a reference to Government or to the Comptroller and Auditor General is received in a section, it should invariably be put up to the Accountant General, whether it already bears his initials or not, together with, the previous papers, for perusal. This is not necessary, however, in the case of merely routine matters, such as sanctions to pensions and other routine charges.

The Comptroller and Auditor General has ordered that the instructions contained in para 2.17.4 Vol. I of the MSO(Admn) under which all letters to the CAG except those of routine nature, should ordinarily issue from the Accounts and Audit office over the signature of the Accountant General should be strictly observed.

(Authority: Vide O.O.No. 972, dated 7th December, 1950 CAG No. 1253 Comptroller 79-50, dated the 16th November 1950. Dy. O.E.G.I.-38-274)

14.16 Report of Important Negotiations with the Local Government relating to Accounts and Audit to the Comptroller & Auditor General -Any important negotiations with the State Government in connection with the accounts and audit, and subsequent development thereto, for which the Civil Accountants General are responsible should be promptly reported to the Comptroller and Auditor General in order to keep him

informed of all matters of moment bearing upon his statutory responsibilities under the articles 149 et seq of the Constitution of India

(Authority: C.C.A.'s No. T -854-Admn.1216-28, dated the 9th August 1928 Dy. T M. 37-1158.)

14.17 Circulation of Letters by Record

Important letters from the State Government and all letters from the Comptroller and Auditor General and the Government of India are put up daily to the Accountant General in the Dak Book for his perusal. All letters of special importance, all letters of personnel or of a controversial character and all letters requiring immediate action are also submitted to the Accountant General in the Dak Book. Should any such letter inadvertently be passed on by the Record & General section to the Section which would be required to deal with it, the Section Officer of the Section concerned should immediately submit it direct to the Accountant General. All letters or documents (except accounts) pertaining to a Section of this office should be sent by the Record & General section in the first instance to the Gazetted Officer in charge for his perusal.

14.17.1 All letters relating to any correspondence in which the Accountant General has himself taken a personal interest should be similarly dealt with before action is taken on it by the Section concerned.

14.17.2 Whenever occasion arises for the Asstt Audit Officer/ Section Officer, Record & General, to send direct to the sections concerned any un-official reminder received in this office which is required to be seen by the Accountant General, he will make a note on the document to the effect that it has not yet been seen by the Accountant General. Section Officer of the Section receiving any such document should submit it to the Accountant General for perusal as soon as received. Any other reminder, letter or document which appears to require to be seen by the Accountant General but has not been seen by him should similarly be submitted to him for perusal as soon as received in the Section.

(Authority: O.O. No. 1016, dated the 24th May 1930.)

14.18 Spare copies received with Inward letters

Spare copies received with Inward letters are retained by the Record General Section and circulated by that Department after having noted on the top of each the Diary number which should be obtained from the section to which the original copy is sent. The names of the Sections to which the spare copies are supplied are indicated on the original letter and it is not necessary for the Section dealing with such letter to circulate them to other sections for note etc.

14.19 Distribution of spare copies of Government of India Notifications, etc.

Spare copies of tile Government of India Notifications and Resolutions should not be sent to all the Sections indiscriminately. These spare copies are treated as letters for disposal and time is wasted over them in sections which are not concerned with them. They also unnecessarily swell the letter statistics of the Sections. The Section Officer, Record & General should therefore, take orders of the Gazetted Officer in charge, Record & General Section, on each occasion as to which of the Sections (including L.A.D.) the spare copies of such documents are to be distributed.

(Authority: O.O.No. 706, dated tile 21st May 1928.)

14.20 Vernacular Words and spelling

Vernacular terms should be avoided as far as possible, but where it is necessary to use them, the system of transliteration authorised by the Government of India in 1870 and generally known as the Hunterian Method should be adopted. The spelling of districts town and places should follow the authorised style.

Note: The term "Vernacular" should not be used in official publications and correspondence. Instead, the actual name of the language should be substituted or if that is inappropriate, some such term as "Modern Indian languages" should be used as may be suitable in each case.

(Authority: Government of India, Home Department, No. 1951 38-Public, dated the 4th February 1939. Dy. T.M. 37-1531.)

14.21 Use of Abbreviations in Drafts

Auditors and Section Officers are not to abbreviate words, designations and names of districts and places in drafts.

14.21.1 At the top of every draft there should be a brief docket of the subject matter of the letter. Drafts should be worded as clearly and as concisely as possible and the relevant instructions should be strictly observed. Each draft should contain clear and complete directions in regard to the names or designations and addresses of the addressees and the number and particulars of the enclosures. The dealing Auditor is responsible for furnishing this information.

Note: In preparing drafts the practice of forwarding copies of voluminous correspondence to other department should be discouraged. The section concerned should make compact and self contained summary of such correspondence stating the case, the decision reached and where necessary the action to be taken by recipients. Even when it is essential to forward actual copies of correspondence, the covering letter on office Memorandum should contain such a summary and indication of the action to be taken, if any.

(Authority: Government of India, Home Department Office Memorandum No. 152/42 Public dated 5th June 1942, received with Auditor General. Memo No. 347/RecJ 1442, dated the 20th June, 1942 Dy. T. M.-37-364.)

14.22 Drafts to be Initialed by SO/AAO

The Section Officer is not required himself to note or draft on every case, but he should satisfy himself that the noting and drafting of his subordinates are accurate and complete. All letters, cases, etc., for orders must pass through the Section Officer of the section, who will initial all notes and drafts by subordinate staff.

14.23 Section Officer's or AAO's responsibility for drafts written by Gazetted Officers.

When the Accountant General or any Gazetted Officer drafts a letter himself, it must be understood that the Section Officer of the department concerned is responsible for the correctness of any facts the Accountant General or Gazetted Officer may state, Just as if the letter was drafted by the section officers himself. Section Officer is also

responsible for bringing to notice any orders of the Government or other authority which Accountant General or the Gazetted Officer may have accidentally overlooked. Any draft, which is altered by the Accountant General should be invariably returned to the section to which it belongs before it is handed over for typing.

14.24 Correct mode of addressing Officers

Officers should not be addressed either on the covers or on letters or other documents as “Mr.” or “A.B.C..... Esqr” in future. The correct mode of address is Shri A.B.C.

14.24.1 When an officer is to be addressed by name, particular care should be taken to use the correct mode of address. The section from which a draft issues will be responsible for seeing that this is correctly done.

(Authority:O.O. No. 1180 (O.E.) dated 14.6.1952)

14.25 Correspondence

Please refer to Para-2.17 (2.17.1 to 2.17.3) of MSO (Admn) Vol I

14.26 Issues of communications

Please refer to Para-2.17.4(a) to Para 2.17.4.2 of MSO (Admn) Vol I

14.27 Correspondence with private and Non-official persons/Bodies

Please refer to Para-2.18 of MSO (Admn) Vol I

14.28 Anonymous and Pseudonymous complaints

No action should be taken on the basis of anonymous or pseudonymous complaints against Government servants.(Para – 2.22 of MSO (Admn) Vol. I.)

14.29 Correspondence regarding interpretation and amendment of rules.

Please refer to Para-2.27 of MSO (Admn) Vol I

14.30 Use of polite language in the communication embodying audit objections.

Please refer to Para-2.28 of MSO (Admn) Vol I

14.31 Supply of information in connection with questions raised in the parliament and State Legislatures

Please refer to Para-2.30 of MSO (Admn) Vol I

14.32 Use of the expression “Group D” instead of “Grade IV Servants” in correspondence regarding Record Keeper, Daftries and Peons

The Government of India have decided that in official correspondence regarding record keeper, Daftries and peons in the Government of India Secretariat and its attached and subordinate office should be used in future instead of the term “Grade IV Servants” the expression “Group D” Government servant . This change in nomenclature is not intended to effect their present position in regard to pay or allowances or pension in any way.

14.33 Signature of letters

All letters and statements referred to in the Proviso to **paragraph 2.17.4 of the Manual of Standing Orders Admn. (Vol. I)** will be signed by the Accountant General, or in his absence, by the Sr. Deputy Accountant General for him except letters of special importance which should still be sent to the Accountant General for signature.

(2) Ordinary letters will be signed by Gazetted Officers under their own designations.

Note: List of papers which may be issued under S.O./A.A.O. signature has been given in Appendix “A”

14.34 Watch over the disposal of letters

(a) In order to keep an effective watch over the disposal of letters following "Inward Diaries" should be maintained separately.

- i) Inward Diary for CAG letters.
- ii) Inward Diary for D.O telegrams Express letters.
- iii) Inward Diary for State Government/Government of India letters.
- iv) Inward Diary for sanctions for which authorities are required to be issued by this office.
- v) Inward Diary for Complaint cases.
- vi) Inward Diary for all other cases.

(b) Weekly letters Report in the sectional Diaries should be maintained in the following form :-

Name of Auditors	opening	letters	Total	Disposal	Balance (Indicating Diary No.)
	Balance	received			

Letters outstanding for

Name of	less than	more than	more than	more than
Auditors (s)	7 days	7 days	15 days	one month

Details of letters outstanding for more than one month :-

Name of Auditor	Name of Auditor	Name of Auditor
Dy. No. Date	Dy. No. Date	Dy. No. Date

Particulars of letters outstanding for more than three months.

Sl. Dy. No	Date of	From	Subject	Remarks	explaining
No. & Date	receipt	Whom received		outstanding an action	taken for disposal.

(Authority: orders of the Accountant General Dated the 24th February 1961 at Page 14 notes in the personal file of Sri P. Shivabugaum Ex-Engineer-file No. GA4-BES-VII-95.)

SO/A.A.O.

AO/Sr.AO

DAG/Sr.DAG

(c) Weekly outstanding letter report should be sent to A. G. Secretariat in the following form :-

Name of Weekly	less than	more than	more than	more than
Weekly Diary	7 days	7 days	15 days	one month
1	2	3	4	5

(d) Details of letters outstanding for more than one month :-

Dy. No.	Date	Whether orders of group Sr. D.A.G./D.A.G. obtained
1	2	3

(e) A close watch is required to be maintained by Branch Officers on the disposal of CAG/DO/Government letters complaint case.

(f) Letter Report should be submitted to Group Sr. DAG/DAG on Ist Monday every month. This should be watched through calendar of Return.

(g) No letters should remain outstanding for more than one month without specific orders of Group Sr. DAG/DAG, who will report to Accountant General on first Monday every month the reasons of keeping letters outstanding for more than one month. In the report he will indicate specific action taken by him for their clearance.

(Authority: O. O. No. T.M. 11-R-211, dated 1/74)

14.35 Weekly letter Report

All sections submit to the Gazetted officer in charge on Monday a report showing arrears of letters official cases received upto the previous Saturday week and not yet disposed of.

Letters remaining outstanding for more than three weeks in the letter report of the Monday preceding date of submission of the Progress Report of a month to Accountant General (i.e., first day of the next month) with brief reasons for delay.

(O.O.1422, dated 12-6-1934)

A brief explanation should be given in regard to each letter undisposed of. The report should be prepared in the diary register below the last entry of the week for which necessary space be left blank.

All weekly periodical arrear letter reports in this office should be prepared in the form indicated in para-14.34 (b).

14.35.1 In order to see whether there has been an undue delay in the disposal of letters received in this office, the diary register should contain information as to the dates on which the letters were received in the Record & General section over and above the dates on which they were received in the section concerned. In preparing the weekly letter report an abstract of the outstanding letters should be made in the register showing the dates on their receipt in office with a brief summary of the subject the name of the auditors and explanation of delay in regard to each letter undisposed of.

14.36 No letter which does not bear "file order" and is not with the reference clerk for record should be omitted from the weekly letter report. On receipt of the diary register with the abstract of outstanding letters the Section Officer should and the Gazetted Officer in charge should thoroughly scrutinize the same with a view to seeing that the outstanding shows therein are correct. The Section Officer should also look through all the entries since the submission of the last abstract and see that (a) no letters, the disposal of which is not entered, have been omitted from the abstract and that (b) the particulars of the disposal are correctly entered. It is not sufficient to write "L.W." The number and date of outward letter containing disposal should in all cases be entered. When there is likelihood of some delay in the disposal of a letter owing to the issues involved, the practice of sending an "ad interim" reply should be strictly followed. In case where the office is not in a position to send an early final reply, it is certainly incumbent on it to keep the officer informed of the reasons for delay and of any developments in the case which make for the same

(O.O No. 336, dated 31-3-1925).

14.37 Section Officers when preparing their weekly reports will make out on note sheets lists of letters transferred more than one week ago to other Section. These lists will be prepared separately for each section of the office. Each separate note sheet will then be sent to the Gazetted Officer in charge of the Section to which the letters shown therein have been transferred who will take an explanation of delay from the receiving section and return the list to the Gazetted Officer in charge of the Section transferring the letters.

(O.O. No. 168, dated 6-7-1923).

In making entries of letters in the diary register not more than one line will be left blank between two letters. The weekly letter report also will be so spread out on the register as to cover as many lines as are absolutely necessary.

(O.O. No, 261, dated 7-4-1924).

14.38 Explanations of undue delay in disposal of letters

All explanations of undue delays in the disposal of letters should be submitted through the Gazetted Officer of the section concerned to the Accountant General. It is not sufficient in such cases to state facts so far as the section only is concerned with the letter. The explanation as put up in most cases leave the Gazetted Officer and the Accountant General to find out for themselves from the date stamps and markings on the letter the course it has been taking.

All such explanation should begin, by stating:-

(i) date of receipt in office:

(ii) dates on which made over to, and returned by, the first section receiving the letter and then by the second section, and so on, and finally by the section offering the explanation and date of disposal etc. by the section.

A clear statement would enable the Accountant General to see at a glance whether the letter was kept too long in any section. Care should be taken to give actual dates. An explanation should also be given by the person dealing with the case if he is responsible for any part of the delay and then the section officer's own explanation if there was any delay on his part. If there has been a delay in any other section it will be open to the Gazetted Officer to call attention to the delay in such section.

14.39 Register of pending cases

A register of pending cases should be maintained in each section in the following form :-

Date	Particular	Short	When	Date	Initial
	of the letter	Subject	to be	of final	of the
	or memo		taken	disposal	
	S.O./AAO				
	kept pending				

14.40 Section Officers and Branch Officers will ensure that provisions of the above paragraphs are followed strictly. Severe notice will be taken on any breaches of the same. The due dates should be noted in the Calendar of Returns.

In order to ensure that adequate and prompt action has been taken on original letters received from the Government of India, the Comptroller and Auditor General of India, and the State Government, such letters should be filed only under the initials of the Branch Officers concerned. In addition all reminders from whomsoever received should be filed only under the initials of the Branch Officers concerned. Branch Officers before doing so, should satisfy themselves that :-

- (a) Whether proper and complete action are necessary on the part of our office, has been taken to dispose of the case; and
- (b) delays in our office are investigated and responsibility fixed.

(O.O. No. 1389 TM, dated 26-8-1953 ad O.O. No. 1749 T.M., dated April, 1955)

14.41 Demi-official Correspondence

All demi-official correspondence will be diarised in the same way as other communications addressed to this office and the action taken on it watched through the biweekly letter reports.

(O.O. No. 341, dated 5-5-1925).

14.41.1 No separate file should be maintained for demi-official letters received and disposed of by each section. They should be filed according to the subject heading in the file to which it actually appertains or if it is of a personal nature in the personal file of the officer concerned.

14.41.2 Draft replies to demi-official letter should be put up on the ordinary paper for official correspondence and after being passed by the Accountant General or the Gazetted Officer who is to sign the demi-official letter form, the passed draft copy being carefully filed by the Section that dealt with the case.

14.41.3 No demi-official letter or telegram received from the Government of India or State Government may be quoted in any official paper of publication without the previous consent of the department from which the letter or telegram emanated. The same Rule applies generally to all demi-official correspondence.

14.42 Un-official References

Un-Official references signed by the Under-Secretaries and Heads of Departments may be disposed of by a Sr. D.A.G., D.A.G./ A.A.G. for the Accountant General in case in which there is absolutely no doubt as to the correctness of the interpretation of a rule or an opinion expressed by this office. In doubtful cases and in very important matters such as the prescribing of new procedure to be followed, altering an existing practice, the proposed reply should be submitted to the Accountant General for approval.

A list of un-official references of routine nature which may be disposed of by a Gazetted Officer in charge of a branch will be found in Appendix B.

Note 1: In replying to un-official references received from Under-Secretaries, Registrars, etc. the reply should always be addressed to Secretary and not to under-Secretary, etc. (A.G's Order, dated 23-11-1951).

Note 2: With regard to the U.O. cases which under the rules in this paragraph are to be submitted to Accountant General, it will save time if the Gazetted Officer incharge puts up his final note in the form of typed reply for Accountant General's signature. It will not probably be often that the note will be recast Of course in cases in which the Gazetted

Officer is not himself quite certain or which from their intrinsic character present special difficulties the ordinary procedure can be followed.

(A.G.'s Order, dated 23-3-1918, filed in case T M. 36-5 of 1917-18).

14.42.1 Any un-official reference in which this office rules that the matter exceeds the powers of the State Government and that the sanction of the Government of India is necessary, should be seen and signed by the Accountant General.

14.42.2 A carbon copy of important un-official notes should be made and kept as the office record with the manuscript notes.

14.42.3 The un-official replies should be dealt with under the new filing system. There is no essential difference between un-official and official correspondence except that un-official correspondence should receive more prompt attention than official correspondence. But un-official correspondence is as important as official correspondence and should be carefully filed and numbered along with official correspondence in the proper file. Inward and outward un-official references should be numbered in the same way as letters. In order that the purpose of the replies to un-official correspondence may be intelligible to anyone taking up any file, it is necessary that the subject matter of the un-official reference should be briefly noted on the first sheet of the un-official notes.

14.42.4 Un-Official files are received by the Record & General Section numbered in a separate series and sent to the section concerned through the un-official Case Register. Ordinarily, they should be disposed of within three days of receipt in the office. A list of outstanding un-official case (prepared by the Record & General Section every Monday morning) should be circulated promptly and must on no account be detained in any section for explanation of any delays therein brought to notice. The Section Officer must furnish definite reason for the delay in each case. It is not sufficient to say that the file has been transferred to another section, or is being circulated, or will be disposed of today.

14.42.5 All un-official references received will be first laid before the Accountant General by the Section Officer, Record twice a day at 11 a.m. and 3. 30 p.m. Very urgent references being placed before him as soon as they are received. The list of outstanding cases should not be prepared on loose sheets of paper but in the register form used for the weekly arrear correspondence report. Replies to references issued from this office and

other communications from Government which require no answer need not be shown in the outstanding list which should reach the Accountant General by 1 p.m. on the Wednesday following the Monday on which it is prepared at the latest.

(O.O. No. 127, dated 9-5-1923)

14.42.6 Requisitions from Courts of law whether in the form of letters or summons requiring appearance of witnesses or production of records should be dealt with on top priority basis whether or not the Court gives sufficient time for such appearance or production of records. On receipt of such summons or requisition from the Court the Record Section should enter it in a special Transit Register and transmit it to the Section concerned straightway. It should be diarised in the Section. The dealing Auditor etc. should not take more than 24 hours to deal with them. At other stages also the cases should not take more than 24 hours. Where the cases require prompt disposal because of the short notices sometime given by the Court, the case should be made over personally by the auditor to the Section Officer and by the Section Officer to the Branch Officer, drawing his attention to the fact that the case relates to a summons or requisition from the Court.

14.43 Procedure for Communicating with Members of Legislatures, etc., or Officials of Communal Organization

The following procedure should be followed as regards the communications received by the Accountant General from Members of Legislatures or officials of communal organizations on matters concerning the work or administration of the Indian Audit Department.

- (a) If a member of the Legislative Assembly or a Member of a Legislative Council, etc., merely asks for information on a point of work or organization, the Accountant General should consider whether the information should be given and reply giving the information if he considers there is no objection.
- (b) If, however, a member of the Legislative Assembly, or a Member of a Legislative Council or an official of a Member or a Legislative Council or an official of a communal organization writes criticizing executive or

administrative arrangements, he should be told by the Accountant General that he is not at liberty to discuss these arrangements as he is responsible for them to the CAG to whom any representation should be sent to the office of the CAG if the point under discussion is of any importance.

(Authority: Dy. Ar. GDO. No. 1060-GB.E.-28-33, dated 16.4.1934, Dy. T.M. 36-5-106)

14.44 Acknowledgements

No office copy should be kept of acknowledgements. It is sufficient to note the number and date of the acknowledgement on the letter.

14.45 Call for copies of papers, etc. from other offices.

No letters or reminders to letters calling for a copy of orders or of letters or other documents from Government, should issue from any section of the office without being first sent to Record & General section for certificate of no-receipt of the document in question. Such requisition should be made under the signature of a Gazetted Officer, who should put a stop to unnecessary references and, if possible, direct his section to search the books of Record for the desired information.

14.45.1 In the case of orders and sanctions expected from Government, Central or State. CAG, the Record & General section may certify as to their receipt or otherwise provided sufficient data are furnished to facilitate the search.

14.45.2 Such certificates of non-receipt should not be accepted by the issuing section without the initials of the Section Officer Record & General section.

1 4.45.3 On receipt of a copy of a Government letter from a District Officer, Section Officers should first satisfy themselves by consulting their audit or their registers that the original letter was not previously received and disposed of before asking the Record & General Section for a certificate of its receipt or otherwise. Record is expected to give certificate of non-receipt or otherwise of letters addressed to this office only when the number is quoted, otherwise the sections concerned must satisfy themselves by consulting the diary registers, etc., kept in Record & General Section.

14.45.4 Letters more than two years old must be searched for by the sections concerned from the books kept by the old Record.

14.45.5 The Section Officer of a section, dispatching such a call, will be held strictly responsible for seeing that this is done, and no excuse will be accepted for non-compliance with this rule.

14.45.6 The Gazetted Officer, who is in charge of the Record & General section should invariably be referred to in all cases in which requisitions are being issued by this office calling for copies of letters, etc., in order that he may have proper enquiry made in the Record Department as to the non-receipt of the required documents. Letters or telegrams calling for copies or other periodical returns registered in the Record Department should be sent up through the Gazetted Officer in charge of the Record Department

Note: Requests for copies of letter, etc. should be sent to the Headquarters offices unofficially.

14.46 Call for papers by Gazetted Officers-When calls for papers and references or queries are made to a section by any officer, the Section Officer will satisfy himself that the call is obeyed at once. He must examine the information or papers before submission to see that nothing is wanting and will report to the officer concerned (through his own Gazetted Officer, if necessary) the reason for any delay if the call cannot be promptly or speedily complied with.

14.47 Communications of notification to another audit office

In case where a notification issued in one Department affects an audit office of another Department. the Audit Officer of the original Department should send a copy of the notification to the audit officer of the second Department, so that the two audit offices will have the same information on which to base their audit.

(CGS No. 588-Audit-823-11, dated 16.9.1912)

14.48 Appeals to Accountant General from decision of countersigning officers

Appeals to Accountant General from decisions of countersigning officers should be received only through the countersigning officer. Should the plea be that the countersigning officer declined to forward the reference to this office, this office must bid the appellant apply to the Executive Officer to whom both are subordinate.

14.49 Custody of Valuables

All registered letters should be opened in the presence of Audit Officer, Record & General, who should immediately take possession of all valuables received and dispose of them in the manner detailed in paragraph 14.49.4 below. Valuable received with unregistered Dak should be made over to him with the forwarding letter for similar action.

14.49.1 Cash or cheques should not ordinarily be accepted in this office in discharge of debts due to Government, or for credit to the Public Accounts unless acceptance is enjoined by specific rule of order. Letter issued from this office demanding payments should distinctly state that payments should be made to this office. If cash or cheques are received, the orders of the Sectional Gazetted Officer should be taken immediately for their disposal. Cash should be made over to the Office Cashier, who will at once enter the amount in the office Cash Book and get the entry attested by the officer in charge of the Cash Branch. Cheques on the other hand should not be made over to the Cashier, nor entered in the office Cash Book but should be treated like other valuables.

14.49.2 The detailed procedure in respect of the receipt, safe custody and subsequent disposal of Cash and other valuables is laid down in the following paragraphs :-

14.49.3 Valuables received in this office generally fall under the following categories:-

- (i) Government Drafts, Cheques, etc., received from other parties for Credit to Government account.
- (ii) Valuables other than those mentioned in (i) above, viz., Government Drafts, Demand Drafts, etc., which are either obtained by this office on requisition from the State Bank of India or received for transmission elsewhere.
- (iii) Cash received through money orders for credit to Government.
- (iv) Mortgage Bonds, etc., executed by the numbers of this office.

The valuables referred to at (i), (ii) above will remain in the custody of the Gazetted Officer of the Section concerned, while those referred to at (iv) above will remain in the custody of the Accountant General. In respect of cash referred to at (iii) above, the money orders will be received and acknowledged by the Gazetted Officer in charge of Record & General Section but the money will be made over to the cashier who will be responsible for its safe custody till it is sent to the Bank for credit to Government account.

14.49.4 The Audit Officer in charge of Record & General Section in whose presence the registered letters are opened should see that all the valuable articles received are forthwith entered in the Register of Valuable by the dealing Auditor. Those valuables which will remain in the custody of Audit Officer under the preceding paragraph, will be retained by him after attesting the entries in the register and making a note in the forwarding letter. Other valuables should be delivered personally by the dealing auditor to the officers concerned, after obtaining their initials in the Register of Valuables and on the covering letters. The covering letters will thereafter be made over to the Section concerned in the usual course where its disposal will be watched through the Sectional Inward Diary Register for the purpose.

14.49.5 If a valuable is required to be sent out for the fair copy of the letter with which it is to be forwarded will be taken by dispatcher to the Gazetted Officer with whom the valuable is kept. The number and date of the letter forwarding the valuables will be entered in the Register of Valuables by the despatcher with dated initial and in the entry thus made will after verification be initialed by the Gazetted officer. The letter with the

enclosure will then be put into the cover and sealed for dispatch by registered post in the Gazetted Officer's presence.

14.49.6 Cheques or Drafts on Government account on receipt by the Gazetted Officer should be crossed by him if they are not already so crossed.

14.49.7 In transmitting a valuable an acknowledgement should invariably be called for and the Section which has dealt with the case is responsible for watching its receipts. On receipt of the acknowledgement it should be entered in the register of Valuables by the dealing Auditor in the presence of the Gazetted Officer and the auditor under their dated initials. The Record & General Section issue fortnightly memos to the sections concerned, in the form given below for noting down the disposal acknowledgment etc. for the valuables received Col. 4 of the form will indicate that it has to be returned to Record & General through the Branch Officer. Record & General section should insist that the initial of the Branch Officer is obtained in Col. 4 by the Section concerned, before returning it to the Record & General section. When an acknowledgement has not been received, it would be necessary to quote the number and date of the reminder issued in the 'remarks' column and this entry should be attested by the Branch Officer.

Section..... Form referred to above.

Outstanding Remarks	Disposal	No. & date of acknowledgement	Initials of		
item			S.O.	B.O.	
1	2	3	4	5	6

(Authority-A.G.'s order dated the 6th January 1960 in file No. IAD-35 of 59-60 and O.O. No. Record 13-5132, dated 8th January, 1960)

14.49.8 If any valuable other than Cash has to be sent to the Bank for credit to Government account, the Section concerned should prepare a challan in duplicate, get it signed by the Gazetted Officer in charge and pass on the same to the Cashier in charge along with the valuable itself which should be duly endorsed by the Gazetted Officer for

payment by transfer credit to the Government account through a separate register maintained for the purpose in the Section. One copy of the challan returned by the Bank will subsequently be made over by the Cashier to the Section concerned after entering the number and date of the Challan in the above register.

14.49.9 The Register of Valuables will be reviewed twice a month by the Account Officer with whom the register is kept, the fact recorded in the register under his dated initials and warning slips issued to the Section concerned in cases of delays.

(Auditor General's letter No. I-Admn./17-40, dated 6-1-1941. Dy. T.M. 37-260-1226).

Note: The Register of valuable should be put up to the Accountant General on the 10th January, April, July and October every year.

(Authority-AG.'s order dated the 6th January 1960 in file No. I.A.D. - 36 of 59-60 and O.O.No. Rec-135132 dated 8 January, 1960)

Register of Valuable (in S.Y. Form 249)

14.49.10 (a) These registers are maintained in accordance with para 14.49.8 of this Manual. The registers should be maintained without fail by the officials and for the purposes noted against each as indicated below. No valuable should be left out of these registers. Section Officer Record should instruct his assistants to make over to the Cashier and Gazetted Officers concerned all valuables, through a register to be maintained for this purpose.

(b) Senior Deputy Accountant General/ Deputy Accountant General will nominate every half year in June and December a Gazetted Officer or experienced Section Officer to check the entries in, these registers relating to the half year ending March and September respectively. The Officer so nominated will, among other things,

(i) see that the receipt and disposal of each of the valuables have been correctly accounted for on correct dates and under proper authority;

(ii) see that the valuables have been kept in proper condition and custody, free from risk of damage or loss;

(iii) verify the physical balance of valuables, in hand;

(iv) see that the procedure laid down in paras 14.49.4 to 14.49.9 of this Manual has been followed; ,

- (v) see that the registers have been kept posted, complete and up-to-date in all respects.
- (vi) The officer checking the registers will record the results of his check in the Register concerned and submit a report to the Accountant General through the Senior Dy. Accountant General/D.A.G. within a month.

Registers of Valuables now maintained

Nature of valuable Maintained	Officers by whom maintained	Register now maintained by	Officer responsible for safe custody
1. Cheques & Demand Draft relating to this office	1. Cashier AO/Sr.AO(Cash) 2. SO/A.A.O. Record & General	1. Cashier 2. SO/A.A.O. Record & General	Same as in Col. 2

Note : It is hardly necessary to emphasize the importance of a surety bond executed by a permanent Government servant in connection with the grant of advance to a temporary Government Servant, which is a valuable legal document and the authorities concerned should be fully aware of the implication involved legal document and the authorities concerned should be fully aware of the implication involved in the loss of such documents. It is imperative that steps for the safe custody of security bond should be taken so that the interests of the Government are fully guarded.

These should be returned to the Government Servant only when the amount of the advance (together with interest thereon, where applicable) is fully repaid.

(Government of India, Ministry of Finance No. F. 36(3)- EV/54, dated 16-8-1954 Dy. O.E. G.I.. 9-177).

14.49.11 It has been ordered by the C & Accountant General (Au) in his letter No. 1809 Admn II/99-58, dated Nil, that the verification of nominations and insurance Policies should invariably be done by Gazetted Officers other than the officer-in-charge of the section to be selected by the Accountant General and insurance Policies should invariably be done by Gazetted Officers other than the officer-in-charge of the Section to be selected by the Accountant General and the verification nominations should be carefully out

annually in three batches; instead of the existing triennial verification, so as to complete in a cycle of three years the verification of all the nomination.

14.49.12 All sections which have to deal with the valuable, should maintain a subsidiary Register of valuable for sectional use for sectional use for watching the receipt, disposal and acknowledgements of the valuables in the form prescribed below. In the absence of acknowledgement from the payee or duplicate challan from the State Bank of India, the disposal of valuables cannot be considered to be completed. The Audit Officers/Assistant Audit Officers/Section Officers are required to ensure that the required entries are made in the register before any challan/forwarding letter is passed by them. The Register should be submitted to the Audit Officer on the 15th and 20th of every month with a list of outstanding cases where acknowledgements etc. have not been received for over a fortnight. The acknowledgements/duplicate challans when received should be got noted by the branch concerned before struck off from the sectional diary as disposal of.

The items should be noted in the Sectional calendar of returns.

Subsidiary register of valuable.

Sl. No.	Date & No. of receipt of the Section	From whom received	No. & Nature of date of valuables covering cheques letter or Bank drafts	Amount	How disposal of with letter No. & date	No. & date of acknowledgement entries or challan	Initial of SO/A.A. O./AO

This register should be closed monthly and submitted to the branch Officer for his review indicating the item in which the credits in Government accounts are still awaited and action taken.

14.50 Procedure for dealing with documents parcel or thing in the custody of the Postal or Telegraph Authorities wanted for the purpose of any investigation, enquiry, trial or other proceeding under the criminal procedure code.

It has been decided by the Government of India that if as a result of information received from a censor, any document, parcel or thing in the custody of Postal or Telegraph authorities is wanted for the purpose of any investigation, enquiry, trial or other proceeding under the Criminal Procedure Code, the procedure outlined in Section 95 of that code should be followed.

Section 95 of the Criminal Procedure Code shows that not only offences under the Indian Penal Code but also offences under any other law are covered.

In the case of the offences contemplated above, the censor will pass the information to the Department concerned and at the same time inform them that the document, parcel or thing in question will be held by the censor until it has been ascertained from the department whether it is proposed to take it the basis of or use it as evidence in a prosecution.

If the reply of the department is in the affirmative, an order under section 95 of the Criminal Procedure Code should be procured from the court and produced to the Postal or Telegraph authorities.

On receipt of information from the Posts and Telegraphs that the above court order has been produced to them, the censor will return the document, parcel or thing to the Postal or Telegraph authorities in order to enable the Postal and Telegraphs authorities to comply with the said order.

(Authority: Government of India, Defence Deptt (Army Branch) No. 393/D.I., dated the 16th January 1942, received with Auditor General's endorsement No. 87-Record 14-42 dated the 13th February 1942, Dy. T.M. 37-1407.)

14.51 Papers and Register not to be removed from the office

In no circumstances should office papers, including vouchers and audit registers, be taken home by Section Officers and Auditors. Gazetted Officers also should not take papers home except in most exceptional cases. If in exceptional cases, it is necessary for Gazetted Officers to take such records home the Accountant Generals' orders should be

taken who will decide whether it is really necessary to give permission for removing such records from office. Ordinarily, permission to the removal of such records will not be given, except in the most exceptional cases where a Branch Officer personally requires some files in connection with an urgent work which he cannot finish in office. In all cases, therefore, it is desirable, that the work should be finished by working extra hours in office itself whenever there is rush of work, instead of taking papers home.

(O.O.No. 1254 (T.M.), dated the 5th February 1953.)

14.52 Hours for compliance of requisitions on Library and Record & General Section

The Record and Library Rooms will be open from 11.30 to 1.30 PM daily, for the purpose of complying with requisitions and no records, books etc., will be issued before or after these hours, however, urgently required unless the requisition is signed by a Gazetted Officer. In order to watch the return of Records, etc., on due dates each Section Officer should examine the counterfoils of requisitions every Friday, and note on them the date of return of the documents to the old Record Section.

14.53 Requisition for Records to another Section

Auditors requiring records from other sections, will give their peons a receipt counter-signed by the Section Officer of the Section concerned, which will be made over to the Auditor in charge of the particular record required. If it be a general record under no particular Auditor's custody, the receipt should be retained by the Section Officer of that section until it is returned.

14.53.1 Should any peon be found in any but his own section looking for a record without being supplied with a receipt, both he and the Auditor who directed him to fetch that particular record will be severely dealt with,

14.53.2 Section Officers of sections are required to bring to notice cases in which this order is infringed.

Note: Letters drawn on requisitions from Record & General Section should not be sent out of the office without the covering letter or docket being, first sent to record for note in the Diary register before dispatch. Section Officers are requested to see that no papers

taken from record are sent out of the office without a certificate on draft, covering letter or docket that has been noted in the Diary Register, otherwise, the person signing the requisition will be held responsible for the record, if the document is afterwards not forthcoming. The remarks "sent in original" will not be taken as a satisfactory explanation for a missing document

14.54 Procedure in Section in cases of Missent Letter

If the Section Officer finds that action cannot be taken on any letter marked for this section, he will return it at once to the Section Officer Record Section, and in order to facilitate correct distribution of the letters, he will at the same time indicate the section, to which he thinks the letter should be made over. If the Section Officer to whose section the letter is remarked thinks that it is wrongly sent to his section he will not return the letter to the Record Department or to the Section Officer who has marked it for his section, with such remarks as "why to "OAD(M)" not "SRA" but he should receive the letter from the Record & General section and then have the matter settle through the Gazetted Officer .

Note 1: The above procedure will apply to the transfer of telegrams also (D.A.G.'s order dated the 27th December, 1952,].

Note 2: Whenever there is a dispute between the sections as to which of them should deal with a case, the Section Officer of the 2nd Section should submit the case to the (Gazetted Officer for orders.

(A.G.'s order dated the 17th July 1926, papers in File T.M. 36-26-27.)

14.54.1 If any document is received unsigned or incomplete in any respect or is not received by this office, the section concerned should take necessary action on it. It is only in case in which a letter or paper has been wrongly delivered to this office, or when a reminder is received to a letter which is not traceable, that the Record Department should at once send the letter or paper to the proper office, or call for a copy of the letter to which attention has been drawn.

14.55 Circulation of letters from one Section to another through Group "D"

If a letter can be returned at once to the Group “D” of the original section who is sent for circulation, that Group “D” should complete the circulation, as his Department is interested in the speedy completion of the circulation. But if the letter is received by any section, i.e., if the Group “D” of the original section is once relieved, the receiving section should send it to the next section which should receive it and relieve the preceding section, and thus the process should be completed. The intermediate section should not be made to undertake a circulation throughout the office.

14.56 Transfer of letters from one section to another

Letters should not be transferred through the Record Department from one Section to another for the purpose of obtaining information or replies to queries. They should be sent through the Sectional Transit Register

. **14.56.1** Instances have come to notice in which letters transferred from one Section to another through the Sectional Transit Registers were eventually found to be missing and responsibility could not be fixed on the Section to which the letters were transferred as the Transit Register was not signed by the party for whom the papers were meant.

14.56.2 In future the dispatching clerk of each section on return of the transit register each day must verify that the papers sent by him have been duly acknowledged by the Sections concerned in the transit book.

The sectional Transit Register may be placed before the Section Officer of the receiving section, who will indicate in the Register name of the Auditor who is to receive the paper and initial the same. The records will be finally received by the Auditor detailed after putting in his full signature.

(Authority: DAG, TAD’s order dated the 12.12.1960 on a case from OAD(C) Dy. No. D.O. No. OAD©-189)

14.57 Inter departmental consultation between Section Officers

When a question is raised in one department which directly or indirectly affects another, Section Officers should exchange views of the subject before the matter is submitted for final orders of the Gazetted Officer.

The interchange of opinion should always, if the matter is an important one or if the information is required for the letter, statement, etc., be made and replied to in writing and initialed by the Section Officers concerned.

14.58 Urgent Slips

All papers of an urgent character that may be put up to a Gazetted Officer or sent from one department to another should have red "urgent" slips attached to them in a conspicuous place. The fact that "urgent" is written in blue pencil or otherwise on a paper cannot be known until the letter is examined and is not, therefore, sufficient to give it precedence over other. New Group "D" should be instructed to keep separate from ordinary files those bearing urgent flags when they bring the files to the officer or the Section Officer.

Whenever any papers have to go in a registered cover or to issue on the day the draft is passed they should be made over to the Section Officer, Record Department, by the section concerned with the appropriate slip attached to them.

14.59 Treatment of confidential correspondence

When confidential papers are sent out of office, they should be placed in double covers, the inner cover being sealed, marked "confidential", and superscripted with the name only of the officer for whom they are intended, the outer cover being addressed by his official designation only and without the addition of his name. The packet or envelope must invariably be registered and acknowledgment requested from the post office when the papers sent by post.

The assistant concerned should hand over such letters in first closed cover sealed and marked "Confidential" personally to the Section Officer Record/Steno/P.A./P.S. in the case of letters passed by the Accountant General (through Transit Register), and the (Section Officer) Record/Steno should be further responsible for the second cover and dispatch, etc.

(Authority: Office Order No. 465, dated the 23rd January 1940)

14.59.1 When letters are received in the office, they are usually opened by the receiver. When he on opening a cover, finds inside another envelop marked "Confidential" and addressed by name to the head of the office, he should be careful not to open it, even if the head of the office is away on tour. The addressee should invariably open the inner cover himself and allow no subordinate to open it.

14.59.2 Confidential papers should not pass through the office in the usual course. Only the Gazetted Officer and one or two trustworthy Auditors (whose names are to be noted) should deal with them. It is left to the discretion of the Gazetted Officer whether Section Officers should be allowed to see them. They should pass from hand to hand and should either be delivered personally or be sent in a sealed cover.

14.59.3 Confidential paper should be classified as follows:-

- (a) Character statements of subordinate officers
- (b) Papers which are confidential only during the pendency of discussion and not after a decision has been arrived at.
- (c) Other confidential papers.

14.59.4 Confidential papers are generally kept by Accountant General and Sr. Deputy Accountant General. Papers under classes (b) and (c) of para. 14.59.3 should entered by the Accountant General's Personal Secretary in a register, Which should show the person or persons to whom these are made over for disposal. The final disposal should also be noted in this register. Papers retained in the section should be kept in a separate file or files in the personal custody of the Section Officer under lock and key for so long as these remain confidential.

14.59.5 When the officer initiating the correspondence considers that there is need for special secrecy, he should always indicate that fact.

14.60 Fair copies of drafts

After examining fair copies of draft and other documents, whether in the Record or other Section, the Reader and the Comparer should legibly initial the following endorsement on the office copies, so that the responsibility of errors in fair copies may be easily located.

Read by:-

Examined by :-

Drafts of letters of a formal or routine character which are required to issue under the signature of the Accountant General should be submitted to him alongwith the fair copies for signature to save time.

All confidential correspondence should be brought to the Gazetted Officer by the confidential Assistant so that the former may be able to check it before issue.

(Authority: A.G.'s orders, dated the 21st June, 1920 on a note sheet filed in T.M. in file 36 of 1920-21)

14.61 Destruction of Records

The records of the office are due for destruction on the expiry of the periods noted against each in Annexure to Chapter XII of the M.S.O. (Admn.) Vol. I. Those that are not mentioned in that annexure are governed by orders contained in Appendix C of this Manual. Records separated for destruction are actually destroyed only after the orders of a responsible Gazetted Officer have been passed in accordance with the executive orders in force from time to time.

(Para is based on the Chapter XII of the M.S .O. (Admn) Vol. I.)

(b) As letter will be filed according to the periods of their preservation, it will not be necessary to mark individual letters as A, B, C, D, or E while giving file orders but when opening new files the year of destruction for each file should be marked on the cover in bold letters. Unless this is done, Record Section should not accept the correspondence files.

(A.G.'s orders, dated the 15th March, 1933.)

(c) The bills for reimbursement of medical charges, which are received in Audit and Accounts offices, should be preserved for a period of six years.

(Authority: Comptroller and Auditor General's circular letter No. 1058-Admn.I/126-55, dated the 27th May 1955,Dy. T.M. 37-299-444.)

14.61.1 The main principle which should guide the destruction of records should be that so long as an objection is outstanding and the accounts have not been completely checked and accepted in audit, they and the 'supporting documents should not be destroyed even though the period of preservation in the relevant rules may have expired.

Where any objection is outstanding, accounts records of all kinds, in connection therewith, should not be destroyed until the whole position has been reviewed by or under the orders of Accountant General and decision is taken as to the earliest period upto which the accounts could safely be destroyed.

(Authority: Letter No. 796-Admn-II/I24-53, dated the 10th June 1953 from the Comptroller and Auditor General of India, Dy. W.M.-4-973.)

14.62 Correctness of addresses

Although changes of addresses are noted by the Despatcher in the Record Department, the Department from which the draft issues is primarily responsible for correctly inserting the address in the drafts.

14.63 Filing of Office Orders

An Office Order, on its receipt in a section, should be diarised in the Inward Diary Register and its disposal watched like any other incoming letter. The Section Officer will be held responsible for ensuring that appropriate action has been taken thereon, where it is necessary that the auditors should know the contents of the O.O., it should be shown to them, and their initials taken thereon before filing. Any other action taken thereon should also be noted on the O.O. itself. After all action has been taken, the O.O. may be filed over the signature of the Section Officer.

An office order file should be maintained in which all office orders should be filed in a chronological order.

New men posted to the sections including persons posted to the section on return from leave, should be encouraged to go through the Sectional files of Office Order.