

CHAPTER – 3

RECRUITMENT AND TRAINING

- 3.1** Rules regarding recruitment and training of Clerical- Staffs of the Indian Audit & Accounts Department are contained in paragraphs 6.1.1 to 6.3.1 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I supplementary instructions and orders issued from time to time in this regard are set out in the succeeding paragraphs.
- 3.2** It has been observed that on account of defects and / lacuna in the text of appointment orders issued by the various authorities appointing person in Central Government posts certain difficulties and embarrassment have been subsequently experienced by the Government at the time of taking disciplinary action against Government servants. The matter has, therefore, been considered carefully and it has been decided that the following general instructions should be observed by all concerned:
- (i) For every "Gazetted" appointment there should be gazette notification and for every other appointment there should be formal order of the appointment as distinct from an offer of the appointment.
 - (ii) Where under the relevant rules, the appointing authority is specified as "The President" or the "Central Government" the notification or the appointment order should be expressed in the name of the President and signed by an officer empowered to authenticate the President's orders under Article 77(2) of the Constitution.
 - (iii) When the appointing authority is other than the President or the Central Government the notification or the appointment order should expressly state that the appointment is made by the authority and should be signed by the appointing authority or, where this is not practicable by any other officer signing 'for' the appointing authority. In such cases, however, the

Officer signing should ensure that the appointment has been formally approved by the appointing authority and the fact recorded on the file. In no case should the appointment order be issued by an officer higher than the appointing authority. In so far the personnel serving the Indian Audit and Accounts Department are concerned these instructions have been issued after consultation with the Comptroller and Auditor General of India.

(G.I., M.H.A.,OM. No. F/7143157 Estt. (A) dated 24-1-1958, G.E. 11/9/58 dated 27-2-1958)

Eligibility for Appointment to Central Service or Post

3.3 A candidate for appointment in an Audit and Accounts Office must be :-

- (i) a citizen of India, or
- (ii) a subject of Nepal, or
- (iii) a subject of Bhutan, or
- (iv) A Tibetan refugee who came over to Indian before the 1st January 1962, with the intention of permanently settling in India, or
- (v) A person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka and East African countries of Kenya, Uganda, the united Republic or Tanzania (formerly Tanganyika and Zanzibar) Zambia, Malawi, Zaire and Ethiopia with the intention of permanently settling in India.

Provided that a candidate belonging to categories (b), (c) , (d) and (e) shall be a person in whose favour a certificate or eligibility in form 22 appended as annexure has been issued by the Government of India.

(Para 6.2.1 of MSO (Admn) Vol I)

A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the recruiting authority but the offer of appointment may be given only after the necessary eligibility certificate has been issued to him by the Comptroller & Auditor General.

(Para 6.2.1.1 of MSO (Admn) Vol I,)

3.4 Direct recruitment by this office is normally restricted to Group-D cadre. Direct recruitment to the post in Clerk/Typist/ stenographer Grade III and Auditor's grade is made through the Staff Selection Commission. There is no direct recruitment to the post of Senior Auditor

Rosters are maintained by the Administration section, for recruitment to each category of staff wherein the position earmarked for General/Scheduled Caste /Scheduled Tribe /Ex-serviceman and Handicapped candidate are indicated.

3.4.1 Only the following categories of applications should be considered for appointment to Group-D posts:-

- (i) Those sponsored by Employment Exchange;
- (ii) Those who are already working as contingency paid labour in the office concerned provided they are registered with the Employment Exchanges and possess the requisite qualifications prescribed for appointment to Group -D cadre.
- (iii) The unsolicited applications received for the post of Group-D provided the candidates possess the requisite qualification and also have registered with the Employment Exchange.

(Authority: CAG's letter No.4561-NG-III/34/86 Vol I KW-3 dated 30.12.1987).

3.5 The rules regarding recruitment to the various Group 'C' and 'D' post are set out in the following paragraphs:-

3.5.1 In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor General of India hereby make the following rules to amend the Indian Audit & Accounts Department. (Group 'D' post) Recruitment Rules, 1988 namely:-

1. Short title and commencement:-

- . (i) These rules may be called the Indian Audit & Accounts Department (**Group D posts**) Recruitment Rules 1988, (Amendment) Rules 2002.
- (ii) They shall come into force on the date of their publication in the official gazette.

2. Application: - These rules shall apply to the posts specified in column 1 of the schedule annexed to these rules.

3. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

4.Method of recruitment, age limit qualification etc: The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

5. Disqualification: - No person,

- (a) Who has entered into or contracted a marriage with a person having a spouse living or
 - (b) Who having a spouse living, has entered into or contracted a marriage with any person,
- shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

6. Power to relax: - Where the Comptroller & Auditor General of India is of the opinion that it is expedient or necessary so to do, the may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

7. Saving:- Nothing in these rules shall affect reservations, relaxation or age limit and other

concessions required to be provided for the Scheduled Castes, The Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the IA. & A.D.

Schedule

I

1.	Name of the post:	Safai Wala
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'D'(Non-Gazetted)
4	Scale of Pay	Rs. 2550-55-2660-60-3200
5	Whether selection post or non selection post	Not applicable
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Between 18 and 25 years Note: the crucial date of determining the age limit shall be the last date up to which the employment exchange is asked to submit the names.
8	Educational and other qualifications required for direct recruits	Desirable Fifth Standard pass from recognised school
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of	Not applicable.

	promoters.	
10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	By direct recruitment.
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	Not applicable
13	Departmental promotion committee (for confirmation)	<p>i An Audit Officer/Assistant Accountant General in charge of administration.</p> <p>ii Two Audit Officer of which one officer will be from an office other than one in which confirmation are considered.</p> <p>Note: The senior most officer will be chairman.</p>
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

II

1.	Name of the post:	Chowkidar
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'D'(Non-Gazetted)
4	Scale of Pay	Rs. 2550-55-2660-60-3200

5	Whether selection post or non selection post	Not applicable
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Between 18 and 25 years Note: the crucial date of determining the age limit shall be the last date up to which the employment exchange is asked to submit the names.
8	Educational and other qualifications required for direct recruits	Desirable Fifth Standard pass from recognised school
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	Not applicable.
10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	By direct recruitment.
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	Not applicable
13	Departmental promotion committee (for confirmation)	i An Audit Officer/Assistant Accountant General in charge of administration.

		<p>ii Two Audit Officer of which one officer will be from an office other than one in which confirmation are considered.</p> <p>Note: The senior most officer will be chairman.</p>
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

III

1.	Name of the post:	Peon
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'D'(Non-Gazetted)
4	Scale of Pay	Rs. 2550-55-2660-60-3200
5	Whether selection post or non selection post	Not applicable
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Between 18 and 25 years Note: the crucial date of determining the age limit shall be the last date up to which the employment exchange is asked to submit the names.
8	Educational and other qualifications required for direct recruits	<u>Essential</u> Eighth standard passed from a recognised school/Board. <u>Desirable</u>

		<ul style="list-style-type: none"> i. 3 years service as Home Guard or Civil Defence, volunteer and ii Training in Basic and Refresher course in Home Guard or Civil Defence.
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	Not applicable.
10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	<p>Absorption</p> <p>Failing which by direct recruitment</p> <p>Note: After appointment to the post of peons training in Home Guard will be obligatory except in the case of those who are physically handicapped to undergo such training</p>
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	<p><u>Absorption</u></p> <ul style="list-style-type: none"> (a) 25% of the posts from grades of Safaiwala, Farash, Chowkidar and other group 'D' employee (in the organisation in which vacancies arise) in the equivalent scale who have rendered 5 years in any of the grades and possess at least elementary literacy and give proof of ability to read English or Hindi or a regional language. (b) 75% of the posts from the grades of Safaiwala, Farash, Chaokidar and other Group 'D' employees

		((in the organisation in which vacancies arise) in the equivalent scale who possess the qualification prescribed for direct recruitment failing which by direct recruitment. Failing which by direct recruitment
13	Departmental promotion committee (for confirmation)	<p>i An Audit Officer/Assistant Accountant General in charge of administration.</p> <p>ii Two Audit Officer of which one officer will be from an office other than one in which confirmation are considered.</p> <p>Note: The senior most officer will be chairman.</p>
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority:- (i) GSR NO. 662 dated 5.8.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No. 820/N-2/51-88 dated 14.9.1988.

(ii) Amendment vide GSR 49 dated 30.1.2002 received with letter No.333-NGE (App)/46-99 dated 12.4.2002.

3.5.2 In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor General of India hereby makes the following rules to regulate the method of recruitment to the post of Staff car Driver in the Indian Audit & Accounts Department namely:-

1. Short title and commencement:-

- . (i) These rules may be called the Indian Audit & Accounts Department (**Staff Car Driver and Despatch Rider**) Recruitment Rules 1988,
- (ii) They shall come into force on the date of their publication in the official gazette (i.e. 30.7.88).

2. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

3. Method of recruitment, age limit qualification etc: The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

4. Disqualification: - No person,

- (a) Who has entered into or contracted a marriage with a person having a spouse living or
 - (b) Who having a spouse living, has entered into or contracted a marriage with any person,
- shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

5. Initial Constitution: - Notwithstanding anything contained in these rules, in offices of the Accountants General (Audit) formed under the scheme of restructuring of cadres, the Staff Car Driver or Dispatch Rider kept in the waiting list of the corresponding Accounts and Entitlement offices will first be transferred to the corresponding posts in the Audit Office before the vacancies are filled up by any of the methods mentioned herein.

6. Power to relax :- Where the Comptroller & Auditor General of India is of the opinion

that it is expedient or necessary so to do, the may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

7. Saving:- Nothing in these rules shall affect reservations, relaxation or age limit and other concessions required to the provided for the Scheduled Castes, The Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the IA. & A.D.

Schedule

Staff car Driver

1.	Name of the post:	Staff car Driver
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'C'(Non-Gazetted), Non- Ministerial
4	Scale of Pay	Rs. 3050-75-3950-80-4590
5	Whether selection post or non selection post	Not applicable
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Not exceeding 25 years. Note: the crucial date for determining the age limit shall be as advertise or intimated to the employment exchange .
8	Educational and other qualifications required for direct recruits	<u>Essential</u> i. Possession of a valid driving licence for motor cars.

		<ul style="list-style-type: none"> ii Knowledge of motor mechanism (should be able to remove minor defects in the vehicles) iii Experience of driving a motor car for at least three years. iv Should be fully conversant with traffic regulations v Ability to read English and Hindi or regional Language of the area in which the employing organisation is situated; <p><u>Desirable</u></p> <ul style="list-style-type: none"> i A pass in the Eighth standard from a recognised school/Board . ii 3 years service as Home Guard or Civil Defence , volunteer. <p>Note: The qualification regarding experience is relaxable at the descretion of the appointing authority in the case of candidates belonging to the scheduled castes or scheduled tribes if at any stage of selection it is of the opinion that sufficient number of candidates with requisite experience are not likely to be available to fill up the vacancy for them.</p>
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	Not applicable.

10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	Transfer, failing which by transfer on deputation/re-employment failing both by direct recruitment.
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	<p><u>Transfer:</u></p> <p>On the basis of a driving test to assess the competence from amongst regular Despatch Rider and Group 'D' employees in the organisation (in which the posts are to be filled up) who possess valid driving licence for Motor Car.</p> <p>Transfer on deputation/re employment of Ex servicemen:-</p> <p>The Armed Forces personnel due to retire or to be transferred to reserve within a period of one year and having the requisite experience and qualification prescribed in column 8 would be given deputation terms upto the date on which they are due for release from the Armed Forces; thereafter they may be continued on re-employment.</p> <p>(period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/Deptt. of Central Govt. shall ordinarily not exceed three</p>

		years.)
13	Departmental promotion committee (for confirmation)	Group 'C' DPC (for confirmation) consisting of i. Sr. DAG/DAG or an officer of equivalent rank-in-charge of administration group ii. Any other Sr. DAG/DAG (from an officer other than one in which confirmation are considered. iii. An Audit Officer. Note: The senior amongst (i) & (ii) above will be chairman.
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority:- GSR NO. 613 dated 30.7.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, letter vide CAG circular No. 854/N-2/105-87 dated 21.9.1988.

3.5.3 In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor

General of India hereby makes the following rules to regulate the method of recruitment to the posts of Clerks in the field offices of Indian Audit & Accounts Department. namely:-

1. Short title and commencement:-

- . (i) These rules may be called the Indian Audit & Accounts Department **Clerks** Recruitment Rules 1988.
- (ii) They shall come into force on the date of their publication in the official gazette.

2. Application: - These rules shall apply to the posts specified in column 1 of the schedule annexed to these rules.

3. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

4. Method of recruitment, age limit qualification etc: The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

5. Disqualification: - No person,

- (a) Who has entered into or contracted a marriage with a person having a spouse living or
- (b) Who having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

6. Power to relax :- Where the Comptroller & Auditor General of India is of the opinion that it is expedient or necessary so to do, he may, by order and for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or

category of persons.

- 7. Saving:-** Nothing in these rules shall affect reservations, relaxation or age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the IA. & A.D.

Schedule

Clerks in Audit Office.

1.	Name of the post:	Clerks (in Audit Offices.)
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'C'(Non-Gazetted), Non- Ministerial
4	Scale of Pay	Rs. 3050-75-3950-80-4590
5	Whether selection post or non selection post	Non selection
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Between 18 and 27 years Note: the crucial date for determining the age limit shall be as advertise by the authority making recruitment .
8	Educational and other qualifications required for direct recruits	(i) Matriculation or equivalent qualification from a recognised-Board or University. (ii) A typing speed of 30 words per minute in English or 25 words per minute in Hindi.
9	Whether age and educational	Age: -No

	qualification prescribed for direct recruits will apply in the case of promoters.	Educational qualification:- Yes
10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	15% of posts by promotion failing which by direct recruitment and 85% of posts by direct recruitment.
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	<p>Promotion:</p> <p>(a) Five percent from among Group D officers with 5 years regular service in the grade and who possess matriculation or equivalent qualification on seniority basis, subject to rejection of unfit.</p> <p>(b) Ten percent from among matriculate Group 'D' officers qualifying in the limited departmental competitive examination prescribed by the Comptroller and Auditor General of India. Preference will be given to those who qualify in the prescribed type test</p> <p>Note: (I) Unless exempted by Orders issued in this behalf by the Comptroller and Auditor General India ,a clerk who has not qualified in the prescribed test will not be entitled to any increments, confirmation or promotion by seniority or through any departmental</p>

		<p>examination.</p> <p>(2) Vacancies caused by the incumbent being away on deputation or long illness or study leave or under other circumstances for a duration of one year . or more and required to be filled by direct. Recruitment may be filled on deputation from the officials working in other offices of the department or Central Government /Ministries/ Departments holding analogous post on regular basis and possessing the qualifications prescribed in column 8. (The period of deputation including the period of deputation in another ex -cadre post held immediately preceding this appointment in the same or some other organisation! department of the Central Government shall ordinarily not exceed three years.)</p>
13	Departmental promotion committee (for confirmation)	<p>DPC consisting of</p> <ol style="list-style-type: none"> i. Sr. DAG/DAG or an officer of equivalent rank-in-charge of administration group. ii. Another Sr. DAG/DAG or an officer of equivalent rank (from an office other than one in which promotions are considered.) iii. Sr. Audit Officer/ Audit Officer

		Note: The senior amongst (i) & (ii) above shall be the Chairman.
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority:- (i) GSR No. 611 dated 14.7.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No. 851/N-2/568-85 dated 23.9.1988.

(ii) Amendment vide GSR No. 537 dated 14.9.2001 circulated vide CAG letter No. 1211-NGE(App)/44-99 dated 6.11.2001.

3.5.4 In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor General of India hereby makes the following rules to regulate the method of recruitment to the posts of Stenographer Grade III in the field offices of Indian Audit & Accounts Department. namely:-

1. Short title and commencement:-

- (i) These rules may be called the Indian Audit & Accounts Department (Stenographer Grade III) Recruitment Rules 1988.
- (ii) They shall come into force on the date of their publication in the official gazette.

2. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

3.Method of recruitment, age limit qualification etc: The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

5. Disqualification: - No person,

- (a) Who has entered into or contracted a marriage with a person having a spouse living or
 - (b) Who having a spouse living, has entered into or contracted a marriage with any person,
- shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

5. Power to relax: - Where the Comptroller & Auditor General of India is of the opinion that it is expedient or necessary so to do, the may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving:- Nothing in these rules shall affect reservations, relaxation or age limit and other concessions required to the provided for the Scheduled Castes, The Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the IA. & A.D.

Schedule

Stenographer.

1.	Name of the post:	Stenographer Grade III.
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'C'(Non-Gazetted), Non- Ministerial
4	Scale of Pay	Rs. 4000-100-6000

5	Whether selection post or non selection post	Selection
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Between 18 and 25 years Note: the crucial date for determining the age limit shall be as advertised .
8	Educational and other qualifications required for direct recruits	(i) Matriculation or equivalent qualification from a recognised-Board or University. (ii) Minimum speed of 80 per minute in stenography (English or Hindi).
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	Age: -No Educational qualification:- Yes
10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	(i) Twenty percent by promotion, failing which by direct recruitment. (a) Eighty percent by direct recruitment, provided that in the offices of the A.G. (Audit) formed under the scheme of restructuring of cadres the stenographers in the working list kept by corresponding Accounts and Entitlement offices for transfer to Audit office will first be transferred before the vacancies are filled up by direct recruitment.

		<p>Note :- Vacancies caused by the incumbent being away or transfer, on deputation or long illness or study leave or under other circumstances for a duration of one year or more may be filled on transfer on deputation from the officials of other offices of the Department or Central Government Ministries/Departments or local State Government holding analogous posts on regular basis and possessing the qualifications prescribed in column 8 (period of deputation including the period of deputation in another ex-cadre post held immediately preceding appointment under the rule, in the same or some other organisation/Department of the Government of India shall ordinarily not exceed three years.)</p>
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	Promotion of clerks who have qualified in the Limited Departmental Competitive Examination for promotion as stenographers specified by the C & AG of India.
13	Departmental promotion committee (for confirmation)	<p>Group 'C' DPC consisting of</p> <ol style="list-style-type: none"> i. Sr. DAG/DAG or an officer of equivalent rank-in-charge of administration group. ii. Another Sr. DAG/DAG or an

		<p>officer of equivalent rank (from an office other than one in which promotions are considered.)</p> <p>iii. Sr. Audit Officer/ Audit Officer</p> <p>Note: The senior amongst (i) & (ii) above shall be chairman.</p>
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority:- (i) GSR No. 614 dated 14.7.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.785-N. 2/90-84, dated 1-9-88.

(ii) CAG's letter No. 1282/NGE(App)/75-99 dated 8.10.1999.

(iii) GSR No. 234 dated 19.7.1999 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.262-NGE(App)/42-99 dated 21.12.1999.

3.5.5 In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor General of India hereby makes the following rules to regulate the method of recruitment to the posts of Auditor in the field offices of Indian Audit & Accounts Department namely:-

1. Short title and commencement:-

- (i) These rules may be called the Indian Audit & Accounts Department (**Auditor**) Recruitment (Amendment) Rules 2000.
- (ii) They shall come into force on the date of their publication in the official gazette.

2. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

- 3. Method of recruitment, age limit qualification etc:** The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.
- 4. Disqualification:** - No person,
- (a) Who has entered into or contracted a marriage with a person having a spouse living or
- (b) Who having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

- 5. Power to relax :-** Where the Comptroller & Auditor General of India is of the opinion that it is expedient or necessary so to do, the may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.
- 6. Saving:-** Nothing in these rules shall affect reservations, relaxation or age limit and other concessions required to the provided for the Scheduled Castes, the Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the IA. & A.D.

Schedule

Auditor

1.	Name of the post:	Auditor
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'C'(Non-Gazetted), Non- Ministerial

4	Scale of Pay	Rs. 4 500-1 25-7000
5	Whether selection post or non selection post	Non-Selection
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Between 18 and 27 years Note: the crucial date for determining the age limit shall be as advertised by the authority making recruitment..
8	Educational and other qualifications required for direct recruits	Bachelors degrees of recognised university
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	No.
10	Period of probation, in any	Two years
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	50% by promotion failing which by direct recruitment and 50% by direct recruitment.
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	Promotion 40% of posts by promotion of clerks with five years regular service in the grade on seniority basis, subject to rejection of unfit. (b) 10 Percent of posts by promotion from the following officials.

		<p>(i).Clerks on' passing of Part I of Section Officer's Grade Examination.</p> <p>(ii) Graduate Clerks with three years regular service in the grade on passing of the Departmental Examination for Auditors; and</p> <p>(iii) Graduate Group 'D' officials with three years regular service in the grade on passing of the Departmental Examination for Auditors;</p> <p>(The inter-se ranking of those who qualify in the examination will be in the order of their inter-se seniority, those qualifying in an earlier examination ranking enbloc higher than those who qualify in a later examination ; Group 'D' officials will rank enbloc below clerks of the same batch)</p> <p>Note:</p> <p>1. Direct recruits and clerks promoted on seniority basis are required to pass Departmental Examination within such chances as prescribed by the Comptroller & Auditor General of India, failing which the direct recruit shall liable to. be discharged from service and promotees reverted to Clerk's Grade.</p>
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		<p>2. Vacancies caused by the incumbent being away on deputation on or long illness or study leave or under other circumstances for a duration of one year or more and required to be filled by direct recruitment may be filled on deputation basis from-</p> <ul style="list-style-type: none">(a) Accountants or Auditors from other offices of the department or(b) Clerks with 5 years' regular service or clerks who have passed Departmental Examination for Accountant or Auditors from other offices in the Department; or(c) Officials holding analogous posts in other Accounting organisations of the Central Government. <p>(The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation / department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall be not exceeding 56 years as on the closing date of the receipt of the applications)</p> <p>3. If an officer is being considered for promotion on seniority basis under (a) above, all persons senior to him /her shall also be considered notwithstanding that</p>
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		<p>they may not have rendered the requisite qualifying service in the feeder cadre for promotion provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years, whichever is less.</p> <p>4. As the cadre of Auditors and the feeder cadres are not centralised for the whole department, the rules are applicable to such cadre in the various field offices of the department. The requisite years of service prescribed under items (a), (b) (ii) & (b) (iii) above should be in the relevant feeder cadres in the field offices concerned.</p>
13	Departmental promotion committee (for confirmation)	<p>Group 'C' DPC consisting of</p> <ol style="list-style-type: none"> i. Sr. DAG/DAG or an officer of equivalent rank-in-charge of administration group. ii. Another Sr. DAG/DAG or an officer of equivalent rank (from an office other than one in which promotions are considered.) iii. Sr. Audit Officer/ Audit Officer <p>Note: The senior amongst (i) & (ii) above shall be chairman.</p>
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority:- (i) GSR No.. 615 dated 14.7.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.768-N. 2/47-88, dated 26.8.1988

(ii) GSR No. 301 dated 10.4.1990 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.519 NGE 2/90-89 dated 12.11.1990

(iii) GSR No..84 dated 24.2.2000 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.72-NGE(App)/40-99 dated 31.5.2000.

3.6 Filling up of post of Asstt. Caretaker/Caretaker--Group 'C' Ex-cadre posts in I.A. & A.D.

(I) In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor General of India and in suppression of the IA&AD (Group 'C' Ex-cadre posts) in the field offices of Indian Audit & Accounts Department. namely:-

1. Short title and commencement:-

(i) These rules may be called the Indian Audit & Accounts Department (**Group 'C' Ex-cadre posts**) Recruitment Rules 1988.

(ii) They shall come into force on the date of their publication in the official gazette.

2. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

3. Method of recruitment, age limit qualification etc: The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

4. Disqualification: - No person,

(a) Who has entered into or contracted a marriage with a person having a spouse living or

- (b) Who having a spouse living, has entered into or contracted a marriage with any person,
shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

- 5. Power to relax :-** Where the Comptroller & Auditor General of India is of the opinion that it is expedient or necessary so to do, the may, by order and for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons.
- 6. Saving:-** Nothing in these rules shall affect reservations, relaxation or age limit and other concessions required to the provided for the Scheduled Castes, The Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the I. A. & A.D.

(II) As per recommendation made by the Vth Pay Commission in Para 55.37 and 55.38 , President has been please to decide the following norms for the caretaking posts:-

- (a) Group 'D' and Group 'C' staff borne on the regular establishment and deployed on caretaking duties, which is not to be treated as deputation to an ex-cadre post, may be paid a Caretaking Allowance of Rs. 100/- and Rs. 200/- per month respectively as compensation for long hours of work required by them. The number of persons entitled to the allowance should not, however, exceed the existing strength of caretaking personnel in Group 'C' and 'D' in all the applicable scales of pay taken together.
- (b) No other additional remuneration in the form of Deputation (Duty) allowance or Special Pay shall be admissible to the personnel so deployed.
- (c) In establishments which continue to retain separate posts of Caretakers, these posts shall be merged in the general ministerial cadres in the corresponding scales of pay.

In other words, there will be no separate cadre of Caretakers anywhere in the Government.

- (d) Where no persons from the cadre is willing to serve as Caretaker, the post may be allowed to be filled up on loan basis instead of deputation basis from other cadres. For filling up the post on loan basis the employees carrying the same scale of pay as applicable to the post or carrying scale next below with three years of service may be made eligible for appointment. On appointment on loan basis the employee may be allowed the scale of pay attached to the post (viz-post of Caretaker) in addition to Caretaking Allowance.

(Authority: G.I. M.F. Deptt. of Exp. O.M. No. F. No. 7(46)/E. III (A)/98 dated 30.6.1999.)

Schedule

Assistant Caretaker

1.	Name of the post:	Assistant Caretaker
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'C'(Non-Gazetted), Non- Ministerial
4	Scale of Pay	Rs. 3050-75-3950-80-4590
5	Whether selection post or non selection post	Not applicable
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	No.
7	Age limit for direct recruits	Not applicable
8	Educational and other qualifications required for direct recruits	Not applicable
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	Not applicable

10	Period of probation, in any	Not applicable
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	*To be filled up on loan basis from other cadres carrying the same scale of pay as applicable to the post or carrying next below with three years service may be made eligible for appointment.
12	In case of recruitment by promotion/deputation/absorption/grades from which promotion / deputation absorption to be made.	* Not applicable
13	If a departmental promotion committee exists what is its composition.	Not applicable.
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority(i) GSR NO. 661 dated 4.8.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.857-N 2/27-88, dated 28.9.1988

(ii)* G.I. M.F. Deptt. of Exp. O.M. No. F. No. 7(46)/E. III (A)/98 dated 30.6.1999.

3.7 Recruitment Rules for Group 'B' Ex-cadre posts (Non-Gazetted) in I.A. & A.D.

In exercise of the powers conferred by clause (5) of article by clause (5) of article 148 of constitution the president after consultation with the comptroller & Auditor General of India and in suppression of the IA&AD (Group 'C' Ex-cadre posts) Recruitment Rules 1988 published in the Gazette of India in part II section 3, Sub section (i) vide GSR No. 661 dated 4th August 1988, hereby makes the following rules to regulate the method of recruitment to the posts of Welfare Assistant in the field offices of Indian Audit & Accounts Department. namely:-

1. Short title and commencement:-

. (i) These rules may be called the Indian Audit & Accounts Department (**Welfare Assistant**) Recruitment Rules 2002.

(ii) They shall come into force on the date of their publication in the official gazette.

2. No. of posts, classification and scale of pay:-

The number of said posts their classification and the scales of pay attached thereto shall be as specified in column 2 to 4 of the said schedule.

3. Method of recruitment, age limit qualification etc: The method of requirement, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

4. Disqualification: - No person,

(a) Who has entered into or contracted a marriage with a person having a spouse living or

(b) Who having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said posts.

Provided that the Comptroller & Auditor General of India is of the opinion that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing may exempt any person from the operation of this rule.

5. Power to relax :- Where the Comptroller & Auditor General of India is of the opinion that it is expedient or necessary so to do, the may, by order and for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving:- Nothing in these rules shall affect reservations, relaxation or age limit and other concessions required to the provided for the Scheduled Castes, The Scheduled Tribes, OBCs, Ex-Servicemen and other special categories of persons, in accordance with the order issued by the Government of India from time to time in this regard as applicable to persons employed in the I. A. & A.D.

Schedule
Welfare Assistant

1.	Name of the post:	Welfare Assistant
2.	Number of posts	Subject to variation dependent on work load.
3.	Classification	General Central Service Group 'B'(Non-Gazetted), Non- Ministerial
4	Scale of Pay	Rs. 6500-200-10500
5	Whether selection post or non selection post	Not applicable
6	Whether benefit of added years of service admissible under rule 30 of the Central Civil Service (Pension) Rules 1972	Not applicable
7	Age limit for direct recruits	Not applicable
8	Educational and other qualifications required for direct recruits	Not applicable
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promoters.	Not applicable
10	Period of probation, in any	Not applicable
11	Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	Deputation

12	In case of recruitment by promotion/deputation/absorption/grades from which promotion/deputation absorption to be made.	<p>Deputation;</p> <p>Officers of the Central Government-</p> <p>(c) (i) holding analogous posts on regular basis in the parent cadre or Department; or</p> <p>(ii)with three years service in the grade rendered after appointment thereto on a regular basis in the scale of pay of Rs. 5500-9000 or equivalent in the parent cadre or Department: and</p> <p>(b) Possessing three years experience in the field of welfare or community activities. House keeping. Sports and Cultural Activities, personnel Administration including settlement of personal claims etc.</p> <p>(Period of deputation including period of deputation in another-ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not to exceed three (3) years. The maximum age limit for appointment by deputation or absorption shall be not exceeding 56 years as on the closing date of receipt of applications)</p>
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13	If a departmental promotion committee exists what is its composition?	Not applicable.
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

Authority:-(i) GSR No. 661 dated 4.8.1988 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.857-N 2/27-88, dated 28.9.1988

(ii) GSR No. 416 dated 26.9.2002 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No.149/NGE(App)/82-99 dated 26.3.2003

(iii) CAG letter No. 829/NGE(App)/44-2003 dated 8.10.2003.

(iv)GSR No.. 302 dated 18.8.2003 of Govt. of India, Ministry of Finance, Department of Expenditure, circulated vide CAG letter No. 219/NGE(App)/82-99 dated 25.6.2004.

CASUAL LABOUR

3.8 General Terms and Conditions for employment of Casual Labour

The following guidelines in the matter of recruitment of casual workers on daily wage basis have been laid down:-

- (i) Persons on daily wages should not be recruited for work of regular nature.
- (ii) Recruitment of daily wagers may be made only for work which is of casual or seasonal or intermittent nature or for work which is not of full time nature, for which regular posts cannot be created.
- (iii) The work presently being done by regular staff should be re-assessed by the Administrative Departments concerned for output and productivity so that the work being done by the casual workers could be entrusted to the regular employees. The Departments may also review the norms of staff for regular work and take steps to get them revised, if considered necessary.
- (iv) Where the nature of work entrusted to the casual workers and regular employees is

the same, the casual workers may be paid at the rate of 30th of the pay at the minimum of the relevant pay scale *plus* dearness allowance for work of 8 hours a day.

- (v) In cases where the work done by a casual worker is different from the work done by a regular employee, the casual worker may be paid only the minimum wages notified by the State Government /Union Territory Administration, as per the Minimum Wages Act, 1948. However, if a Department is already paying daily wages at a higher rate, the practice could be continued with the approval of its Financial Adviser.
- (vi) The casual workers may be given one paid weekly off after six days continuous work.
- (vii) The payment to the casual workers may be restricted only to the days on which they actually perform duty under the Government with a paid weekly off as mentioned at (VI) above. They will, however, in addition, be paid for a National Holiday, if it falls on a working day for the casual workers.
- (viii) In cases where it is not possible to entrust all the items of work now being handled by the casual workers to the existing regular staff, additional regular posts may be created to the barest minimum necessary, with the concurrence of the Ministry of Finance.
- (ix) Where work of more than one type is to be performed through out the year but each type of work does not justify a separate regular employee, a multifunctional post may be created for handling those items of work with the concurrence of the Ministry of Finance.
- (x) The regularization of the services of the casual workers will continue to be governed by the instructions issued by this Department in this regard. While considering such regularization, a casual worker may be given relaxation in the upper age-limit only if at the time of initial recruitment as a casual worker, he had not crossed the upper age-limit for the relevant post.
- (xi) If a Department wants to make any departure from the above guidelines, it should obtain the prior concurrence of the Ministry of Finance and the Department of

Personnel and Training.

Authority: G.I., Dept. of Per. & Trg., O..M. No. 49014/2/86-Estt. (C), dated the 7th June, 1988 and Min. of Labour, O.M. No. 53202/16/86-W.C. (M.W.), dated the 23rd August, 1988.]

3.8.1 Recruitment of casual labourers only for work of casual or seasonal nature

It has come to notice that in some offices, casual labourers are being engaged for jobs which are to be performed by Group 'D' staff.

2. In this connection, attention is invited to Government of India, Department of Personnel and Training, O.M. No. 49014/2/86-Estt. (c), dated 7-6-1988 (see *81. No. I above*), on the subject of recruitment of casual labourers on daily wage basis. Accordingly, recruitment of daily wages casual labourers may be made under the delegated powers only for work which is of casual or seasonal or intermittent nature, i.e., work which is not of recurring nature and can't be entrusted to Group 'D' employees, e.g., work relating to hot and cold weather arrangements.

3. If there are vacancies in posts of Group 'D' staff as per the sanctioned strength (not proposed strength), steps may be taken to fill up the vacancies. In the interim, the number of casual labourers utilized partly on work which Group 'D' employees will do, if available, should not exceed the number of vacancies in Group 'D' posts. Casual labourers should not in any case be recruited against vacancies justified in the staff proposals.

4. Employment of the same casual labourer beyond 200 days in a year is not permitted.

[C. & A.G., New Delhi, Letter. No. 891-N (APP)/3-94 (NGE Group, Circular No. N/18/94), dated the 9th March, 1994.

3.8.2 Appointment of casual labourers to Group 'D' posts

The appointment of casual labourers to Group 'D' posts, borne on the regular establishment which are required to be filled by direct recruitment, will be made subject to the following conditions:-

- (i) No casual labourer not registered with the Employment Exchange should be

appointed to posts borne on the regular establishment;

- (ii) Casual labourers appointed through Employment Exchange and possessing experience of a minimum of two years' continuous service as casual labour in the office/establishment to which they are so appointed will be eligible for appointment to posts on the regular establishment in the office without any further reference to the Employment Exchange.
- (iii) Casual labourers recruited in an Office/ establishment direct, without reference to the Employment Exchange, should not be considered for appointment to regular establishment unless they (1) get themselves registered with the Employment Exchange, (2) rendered from the date of such registration, a minimum of two years continuous service as casual labour, and (3) are subsequently sponsored by the Employment Exchange in accordance with their position in the register of the Exchange.

2. A Casual labourer may be given the benefit of 2 years' continuous service as Casual labourer if he has put in at least 240 days (206 days in the case of offices observing 5 days week) of service as a Casual labourer (including broken periods of service) during each of the two years of service referred to above.

Authority - G.I. M.F. o.M No.F8(2) Estt. (Spl)/60 dated 24.1.1961; MHA O.M. No.6/52/60 Estt (A) dated 16.2.1961; No.16/10/66 Estt. (D) dated 2.12. 1966 No 14/1/68-Estt.(C) dated 12.2.1969;and D.P. & A.R., O.M. No. 49014/19/84-Estt. (c) dated 26.10.1984.

3.9 APPOINTMENTS AGAINST SPORTS QUOTA

Appointment of meritorious sportspersons to Groups 'C' and 'D' posts in relaxation of the recruitment procedure

3.9.1 Eligibility

- (a) Appointments under these orders can be made of a sportsperson considered

meritorious with reference to the following criteria:-

- (i) Sportspersons who have represented a State or the Country in a National or International Competition in any of the games/sports mentioned in the list at Annexure-'A' .
- (ii) Sportspersons who have represented the University in the Inter University Tournaments conducted by the Inter-University Sports Board in any sports/games shown in the list at Annexure-' A'.
- (iii) Sportspersons who have represented the State Schools Teams in National Sports/Games for Schools conducted by All India School Games Federation in any of the games/sports shown in the list Annexure-' A' .
- (iv) Sportspersons who have been awarded National Awards in Physical Efficiency under the National Physical Efficiency Drive.

(b) No such appointments can be made unless the candidate is, in all respects, eligible for appointment to the post applied for. Educational qualifications or experience should also conform to those prescribed under the Recruitment Rules applicable to the post , except to the extent to which relaxations thereof have been permitted in respect of a class/category of persons to which the applicant belongs.

(C) Categories of sportspersons specified in para I(a) above may be allowed relaxation of upper age-limit up to a maximum of 5 years(10years in the case of SC/ST) for the purpose of appointment to Groups 'C' and 'D' cadres with the approval of the Headquarters office. This concession will be admissible only to those sportspersons who satisfy all other eligibility conditions relating to educational qualifications, etc.

(d) It is not necessary that the sportspersons should qualify in Type Test before appointment as Clerk. But after appointment they should qualify in the Type Test conducted by the Department. Failure to qualify in the prescribed Type Test will result in adverse consequences as laid down in Circular No. 301-NGE II/46/87, dated 1-4- 1987.

3.9.2 Posts to which applicable

(a) Appointment of meritorious sportspersons against direct recruitment vacancies can be made to any post in Group 'C' (other than Section Officer, Divisional Accountant) or Group

'D' which under the Recruitment Rules applicable thereto, is required or permitted to be filled by direct recruitment.

(b) A meritorious sportsperson can be considered for appointment under sub-para. (a) Above notwithstanding the fact that he is already in the service of the Government.

3.9.3 Extent of Recruitment

(a) Appointment of meritorious Sports persons Group 'C' and 'D' posts (appointment against sports quota) in an office having a total sanctioned strength of 1000 and above, should not exceed FIVE in a calendar year in anyone or more cadres in Groups 'C' and 'D.' In the case of other offices, appointments should not exceed two in a calendar year.

NOTE.- In the case of offices having combined cadres, in respect of Groups 'C' and 'D.' posts, the recruitment under these orders can be made by the Cadre Controlling Authority and the maximum number of appointments to be made in a year in anyone or more cadres in Groups 'C' and 'D.' shall be determined with reference to the combined strength of the offices having such combined cadres.

(b) For making appointments of meritorious sportspersons under these orders, the number of vacancies should be reduced to the extent mentioned at (a) above and only the resultant number be notified, by the appointing authorities to the Staff Selection Commission, in cases where direct recruitment to the post has been entrusted to the Commission.

3.9.4 Seniority

Where direct recruitment to a post is through a selection made by the Staff Selection Commission, e.g., Clerks, Auditors, the Sportsperson recruited under these orders should be placed junior to those who have already been recommended by the SSC. The inter se seniority vis-à-vis promotees will be as per 20 point promotion roster. The inter se seniority of sportspersons will be in the order of selection.

3.9.5 Procedure

(a) Applications from eligible candidates may be called for by giving advertisements in the leading Newspapers and Employment News.

(b) An application received by the appointing authority or a higher authority from a sportspersons belonging to any of the categories mentioned above, in response to the press advertisement may be considered by the authority concerned in the light of the evidence which the applicant may furnish of his having represented in any of the competitions-mentioned in the previous paragraphs and subject also to the applicant fulfilling the requisite qualifications relating to education, age, etc., as may be laid down in the rules for the post /service for which he is a candidate. Certificates awarded by the authorities mentioned in Annexure- 'B' should alone be taken into account while considering the eligibility of an applicant in terms of above paragraphs.

(c) These instructions will not, however, affect the orders relating to reservation for Scheduled Castes/Scheduled Tribes, Ex-Servicemen, etc., which may be in force from time to time. In other words, the vacancies filled in accordance with these instructions in a year shall be taken into account while calculating the number of reserved vacancies in the service/post during that year for the purpose of computing the prescribed percentage for reservation.

(d) For the proper assessment of playing capability of the candidate, such eminent/experts in the concerned games from the State Sports Association/National Sports Bodies like NIS, etc., as decided by the Head of the Department should be invited and associated during the field trials. The candidates should, thereafter, be interviewed by a selection committee consisting of-

(i) Group Officer-in-charge of Administration.

(ii) Another Group Officer from an office other than the one in which appointments are considered.

(iii) Welfare Officer

(iv) A representative nominated by the Headquarters Office.

N.B. - The seniormost officer will be Chairman of Selection Committee.

The empanelment should be based on total marks obtained in field trials and interview.

(e) Where the appointing authority is subordinate to a Head of Department, such authority may make a recommendation in this regard to the Head of the Department along with the necessary details for obtaining his concurrence in the proposed appointment of the

candidate. The panel will thus become operative only after the approval of the Head of the Department who will get clearance from Headquarters under Para. 1 (c) wherever necessary before according such approval.

6. In cases where the number of officers is more than one at one station, the date(s) of interview should be mutually agreed upon by the Heads of Departments at that station in consultation with the representative from the Headquarters. No interview may be conducted in the absence of Headquarters representative.

7. Annual report on sports quota appointments for a year should be sent to Headquarters office by 15th of January of succeeding year (Annexure- 'C').

8. Vacancies earmarked for sports quota are required to be filled up during the same calendar year. Any vacancies remaining unfilled for want of eligible candidates during a particular calendar year are not to be carried over to the next calendar year. In order to ensure the appointments of meritorious sportspersons against sports quota, timely action should be taken by Accountants General, etc., concerned. No request for extending the panel for the next year shall be entertained under any circumstances.

Authority: - C. & A.G., letter No. 1019-NGE. III./36-86-Vol. V (Cir. No. NGE/21/1989), dated the 31st March, 1989.

3.9.6 Assessment of Candidate

The maximum marks that may be awarded under each of the following categories will be under:

	Maximum Marks
(a) On the basis of assessment at field trails	30
(b) On the basis of certificates awarded by competent sports authorities in proper form	30
(c) On the basis of performance before the selection Board	20
	Total <u>80</u>

Authority: i) CAG letter No. 1705-N.III/27-89-Vol.III dated 9.7.1990
ii) CAG letter No. 79/NGE.V/8-92 dated 23.2.1993.

ANNEXURE-A

List of Games/Sports which qualify meritorious sportspersons for consideration for
appointment to Group 'C'/D' posts under Central Government

[Gl., Dept. of Per. & Trg., O.M. No. 14034/1/91-Estt. (D), dated the 21st March, 1991.]

1.	Archery	21	Kabaddi
2.	Athletics (including Track and Field events)	22	Karate-DO
3.	Atya-Patya	23	Kayaking and Canoeing
4	Badminton	24	Kho-Kho
5	Ball-Badminton	25	Polo
6	Basketball	26	Powerlifting
7	Billiards and Snooker	27	Rifle Shooting
8	Boxing	28	Roller Skating
9	Bridge	29	Rowing
10	Carrom	30	Softball
11	Chess	31	Squash
12	Cricket	32	Swimming
13	Cycling	33	Table Tennis
14	Equestrian Sports	34	Taekwondo
15	Football	35	Tennikoit
16	Golf	36	Tennis
17	Gymnastics (including Body-Building)	37	Volleyball
18	Handball	38	Weight lifting
19	Hockey	39	Wrestling

20	Judo	40	Yachting
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ANNEXURE-B

List of Authorities

[O.J., Dept. of Per. & A.R., O.M. No. 14015/1178-Estt. (D), dated the 4th August, 1980.]

Sl. No.	Competition	Authority awarding Certificate
1.	International Competition	Secretary of the National Federation of the game concerned
2.	National Competition	Secretary of the National Federation or Secretary of the State Association of the Game concerned
3.	Inter-University Tournaments	Dean of Sports or other Officer in overall charge of sports of the University concerned
4.	National/Sports/Games for Schools	Director or Additional/Joint or Deputy Director in overall charge of sports/ games for Schools in the Directorate of Public Instructions/ Education of the State
5.	Physical Efficiency Drive	Secretary or other officer in overall charge of Physical efficiency in the Ministry of Education and Social Welfare, Government of India.

ANNEXURE-C

Pro forma of the Annual Statement to be filled by each office regarding recruitment of meritorious sportsmen referred to in Para. 7 of the Circular Letter, dated 31st March, 1989

**STATEMENT SHOWING .NUMBER OF SPORTSMEN APPOINTED TO GROUP
'C'AND 'D' POSTS/SERVICES DURING THE YEAR ENDING 31ST DECEMBER,
20.....**

Sl. No.	Name of Office	Number of sportsmen appointed in Group 'C' Posts Total	Number of sportsmen appointed in Group 'D' Posts Total	Total appointments made during the year (Cols. 3+4)	Name of the Game and No. appointed against each	Remarks
1	2	3	4	5	6	7

Categorywise break-up of the sportsmen appointed during the year mentioned in Column 5.

1. Participation in International Competition.
2. Participation in National Competition.
3. Participation in Inter-University Tournaments.
4. Participation in National School Games Competition.

Sr. DAG/DAG(A)

3.10 SCHEME FOR COMPASSIONATE APPOINTMENT

3.10.1 Object

The object of the Scheme is to grant appointment on compassionate grounds to a dependent family member of a Government servant dying in harness or who is retired on medical grounds, thereby leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over the emergency.

*The Parameter for Compassionate appointment of a family member in the case of death of a government servant in harness, the total income of the family from all sources including terminal benefits excluding GPF and including Deposit Link Insurance received by the family member of the deceased government servant should be taken into account for the purpose of determining total terminal benefits. If the resultant computation works out to a figure less than the parameters given below, such case can be considered for compassionate appointment subject to fulfillment of all other conditions. The limits are given below:-

Group 'B'	Rs. Seven lakhs,(Rs.7,00,000/-)
Group 'C'	Rs. Four lakhs & fifty thousand,(Rs.4,50,000/-)
Group 'D'	Rs. Three lakhs,(Rs.3,00,000/-)

(*CAG's letter No. 121-NGE(App)/21-2003Vol.I dated 19.2.2003),. 411-NGE(Disc)/29-2005/Vol.I dated 3.8.2005 & letter No. 09-NGE(Disc)/29-2005/Vol.V dated 9.1.2006.

3.10.2 To whom Applicable

To a dependent family member

(A) Of a Government servant who-

- (a) dies while in service (including death by suicide); or
- (b) is retired on medical grounds under Rule 2 of the CCS (Medical Examination) Rules, 1957 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for Group 'D' Government servants); or

- (c) is retired on medical grounds under Rule 38 of the CCS (pension) Rules, 1972 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for Group 'D' Government servants); or

(B) Of a member of the Armed Forces who-

- (a) dies during service; or
- (b) is killed in action; or
- (c) is medically boarded out and is unfit for Civil employment.

NOTE I.- "Dependent Family Member" means:

- (a) spouse; or
- (b) son (including adopted son); or
- (c) daughter (including adopted daughter); or
- (d) brother or sister in the case of unmarried Government servant or member of the Armed Forces referred to in (A) or (B) of this para,

Who was wholly dependent on the Government servant/member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

NOTE II. - *"Government servant"* for the purpose of these instructions means a Government servant appointed on regular basis and not one working on daily wage or casual or apprentice or *ad hoc* or contract or re-employment basis.

NOTE III: - *Confirmed work-charged staff*" will also be covered by the term 'Government servant' mentioned in Note III above.

NOTE IV: - *"Service"* includes extension in service (but not re-employment) after attaining the normal age of retirement in a Civil post.

NOTE V: - *"Re-employment"* does not include employment of Ex-Servicemen before the normal age of retirement in a Civil post.

3.10.3 Authority Competent to make Compassionate Appointment

- (a) Joint Secretary in-charge of Administration in the Ministry/Department concerned.
- (b) Head of the Department under the Supplementary Rule 2 (10) in the case of Attached and Subordinate Offices.
- (c) Secretary in the Ministry/Department concerned in special types of cases.

3.10.4 Posts to which such appointments can be made

Group 'C' or Group 'D' posts against the direct recruitment quota.

3.10.5 Eligibility

- (a) The family is indigent and deserves immediate assistance for relief from financial destitution; and
- (b) Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

3.10.6 A. Exemptions

Compassionate appointments are exempted from observance of the following requirements:-

- (a) Recruitment procedure, i.e., without the agency of the Staff Selection Commission or the Employment Exchange.
- (b) Clearance from the Surplus Cell of the Department of Personnel Training/Directorate General Employment and Training.
- (c) The ban orders on filling up of posts issued by the Ministry of Finance (Department of Expenditure).

B. Relaxations

- (a) Upper age-limit could be relaxed wherever found to be necessary. The lower age-limits should, however, in no case be relaxed below 18 years of age.

NOTE I- Age eligibility shall be determined with reference to the date of application and not the date of appointment;

NOTE II- Authority competent to take a final decision for making compassionate appointment in a case shall be competent to grant relaxation of upper age-limit also for making such appointment.

- (b) Secretary in the Ministry/Department concerned is competent to relax temporarily educational qualifications as prescribed in the relevant Recruitment Rules in the case of appointment at the lowest level, e.g., Group 'D' or Lower Division Clerk post, in exceptional

Circumstances where the condition of the family is very hard, provided there is no vacancy meant for compassionate appointment in a post for which the dependent family member in question is educationally qualified. Such relaxation will be permitted up to a period of two years beyond which no relaxation of educational qualifications will be admissible and the services of the person concerned, if still unqualified, are liable to be terminated.

NOTE. - In the case of an Attached/Subordinate Office, the Secretary in the concerned Administrative Ministry/Department shall be the competent authority for this purpose.

- (c) In the matter of exemption from the requirement of passing the Typing Test those appointed on compassionate grounds to the post of Lower Division Clerk will be governed by the general orders issued in this regard:-

(i) by the CS Division of the Department of Personnel and Training, if the

post is included in the Central Secretariat Clerical Service; or

(ii) by the Establishment Division of the Department of Personnel and Training, if the post is not included in the Central Secretariat Clerical Service.

(d) Where a widow is appointed on compassionate ground to a Group 'D' post, she will be exempted from the requirement of possessing the educational qualifications prescribed in the relevant rules, provided the duties of the post can be satisfactorily performed by her without possessing such educational qualifications.

3.10.7 Determination/ Availability of Vacancies

(a) Appointment on compassionate grounds should be made only on regular basis and that too only, if regular vacancies meant for that purpose are available.

(b) Compassionate appointments can be made up to a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' or 'D' post. The Appointing Authority may hold back up to 5% of vacancies in the aforesaid categories to be filled by direct recruitment through Staff Selection Commission or otherwise, so as to fill such vacancies by appointment on compassionate grounds. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category, viz., SC/ST/OBC/General depending upon the category to which he belongs. For example, if he belongs to SC category, he will be adjusted against the SC reservation point, if he is ST/OBC he will be adjusted against ST/OBC point and, if he belongs to General category he will be adjusted against the vacancy point meant for General category.

(c) While the ceiling of 5% for making compassionate appointment against regular vacancies should not be circumvented by making appointment of dependent family member of Government servant on casual/daily wage/ *ad hoc*/contract basis against regular vacancies, there is no bar to considering him for such

appointment, if he is eligible as per the normal rules/orders governing such appointments.

(d) The ceiling of 5% of direct recruitment vacancies for making compassionate appointment should not be exceeded by utilizing any other vacancy, e.g., sports quota vacancy.

(e) Employment under the scheme is not confined to the Ministry/Department/Office in which deceased/medically retired Government servant had been working. Such an appointment can be given anywhere under the Government of India depending upon availability of a suitable vacancy meant for the purpose of compassionate appointment.

(f) If sufficient vacancies are not available in any particular office to accommodate the persons in the waiting list for compassionate appointment, it is open to the administrative Ministry/Department/Offices to take up the matter with other Ministry/Department/Offices of the Government of India to provide at an early date appointment on compassionate grounds to those in the waiting list.

3.10.8 Belated requests for Compassionate Appointment

(a) Ministries/Departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Government servant took place long back, say five years or so. While considering such belated requests it should, however, be kept in view that the concept of compassionate appointment is largely related to the need for immediate assistance to the family of the Government servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family had some dependable means of subsistence. Therefore, examination of such cases would call for a great deal of circumspection. The decision to make appointment on compassionate grounds in such cases may,

therefore, be taken only at the level of the Secretary of the Department/Ministry concerned.

- (b) Whether a request for compassionate appointment is belated or not may be decided with reference to the date of death or retirement on medical ground of a Government servant and not the age of the applicant at the time of consideration.

* The maximum time a person's name can be kept under consideration for offering Compassionate Appointment will be three years, subject to the condition that the prescribed committee has reviewed and certified the penurious condition of the applicant at the first and the second year. After three years, if compassionate appointment is not possible to be offered to the Applicant, his case will be finally closed, and will not be considered again.

(*G.I. Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training. O.M. No. 14014/19/2002-Estt(D) dated 5.5.2003 received with CAG's letter No. 419-NGE(App)/21-2003Vol.I dated 11.6.2003)

3.10.9 Widow appointed on compassionate grounds getting remarried

A widow appointed on compassionate grounds will be allowed to continue in service even after remarriage.

3.10. 10 Where there is an earning member-

- (a) In deserving cases even where there is already an earning member in the family, a dependent family member may be considered for compassionate appointment with prior approval of the Secretary of the Department/Ministry concerned who, before approving such appointment, will satisfy himself that grant of compassionate appointment is justified having regard to number of dependants, assets and liabilities left by the Government servant, income of the earning member as also his liabilities including the fact that the earning member is residing with the family of the Government servant and whether he should not be a source of support to other members of the family.

- (b) In cases where any member of the family of the deceased or medically retired Government servant is already in employment and is not supporting the other members of the family of the Government servant, extreme caution has to be observed in ascertaining the economic distress of the members of the family of the Government servant, so that the facility of appointment on compassionate ground is not circumvented and misused by putting forward the ground that the member of the family already employed is not supporting the family.

3.10. 11 Missing Government servant

Cases of missing Government servants are also covered under the scheme for compassionate appointment, subject to the following conditions:-

- (a) A request to grant the benefit of compassionate appointment can be considered only after a lapse of at least 2 years from the date from which the Government servant has been missing, provided that:

- (i) an FIR to this effect has been lodged with the Police,
- (ii) the missing person is not traceable, and
- (iii) the competent authority feels that the case is genuine;

- (b) This benefit will not be applicable to the case of a Government servant:-

- (i) Who had less than two years to retire on the date from which he has been missing; or
- (ii) Who is suspected to have committed fraud, or suspected to have joined any terrorist organization or suspected to have gone abroad.

- (c) Compassionate appointment in the case of a missing Government servant also would not be a matter of right as in the case of others and it will be, subject to fulfillment of all the conditions, including the availability of vacancy, laid down

- for such appointment under j the scheme;
- (d) While considering such a request, the results of the Police investigation should also be taken into account; and
- (e) A decision on any such request for compassionate appointment should be taken only at the level of the Secretary of the Ministry/Department concerned.

3.10. 12. Procedure

- (a) The pro forma as in Annexure may be used by Ministries/Departments/Offices for ascertaining necessary information and processing the cases of compassionate appointment.
- (b) The Welfare Officer in each Ministry/Department/Office should meet the members of the family of the Government servant in question immediately after his death to advise and assist them in getting appointment on compassionate grounds. The applicant should be called in person at the very first stage and advised in person about the requirement and formalities to be completed by him.
- (c) An application for appointment on compassionate grounds should be considered in the light of the instructions issued from time to time by the Department of Personnel and Training (Establishment Division) on the subject by a Committee of Officers consisting of three Officers - one Chairman and two Members - of the rank of Deputy Secretary/Director in the Ministry/Department and Officers of equivalent rank in the case of Attached and Subordinate Offices. The Welfare Officer may also be made one of the Members/Chairman of the Committee depending upon his rank. The Committee may meet during the second week of every month to consider cases received during the previous month. The applicant may also be granted personal hearing by the Committee, if necessary, for better appreciation of the facts of the case.
- (d) Recommendation of the Committee should be placed before the competent authority for a decision. If the competent authority disagrees with the Committee's

recommendation, the case may be referred to the next higher authority for a decision.

3.10.13. Undertaking

A person appointed on compassionate grounds under the scheme should give an undertaking in writing (as in Annexure) that he/she will maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or, are not being maintained properly by him/her, his/her appointment may be terminated forthwith.

*It should be incorporated as one of the additional conditions in the offer of appointment applicable only in the case of appointment on compassionate grounds.

(*O.M. No. 14014/16/99-Estt(D), dated 20.12.1999, G.I. Ministry of Personnel, Public Grievances and Pensions , Department of Personnel & Training.)

3.10.14 Request for change in post/person

When a person has been appointed on compassionate grounds to a particular post, the set of circumstances, which led to such appointment, should be deemed to have ceased to exist. Therefore,-

(a) he/she should strive in his/her career like his/her colleagues for future advancement and any request for appointment to any higher post on considerations of compassion should invariably be rejected.

(b) an appointment made on compassionate grounds cannot be transferred to any other person and any request for the same on considerations of compassion should invariably be rejected.

3.10.15 Seniority

(a) The *inter se* seniority of persons appointed on compassionate grounds may be fixed with reference to their date of appointment. Their interpolation with the direct recruits/promotees may also be made with reference to their dates of appointment without disturbing the *inter se* seniority of direct recruits/promotees.

(b) Date of joining by a person appointed on compassionate grounds shall be treated as the date of his/ her regular appointment.

Authority: G.I. Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training. O.M. No. 14014/6/94-Estt(D) dated 9.10.1998 received with CAG's letter No. 678-N (App)/18-99/Vol.V dated 10.6.1999.

**PROFORMA REGARDING EMPLOYMENT OF DEPENDANTS OF
GOVERNMENT SERVANTS DYING WHILE IN SERVICE/RETIRED ON
INVALID PENSION**

Part- A

I.	(a)	Name of the Government servant (Deceased/retired on medical grounds).	
	(b)	Designation of the Government servant.	
	(c)	Whether it is Group 'D' or not ?	
	(d)	Date of birth of the Government Servant.	
	(e)	Date of death/retirement on medical grounds.	
	(j)	Total length of service rendered.	
	(g)	Whether permanent or temporary?	
	(h)	Whether belonging to SC/ST/OBC?	
II.	(a)	Name of the candidate for appointment.	
	(b)	His/Her relationship with the Government servant.	

	(c) Date of birth.	
	(d) Educational Qualifications.	
	(e) Whether any other dependent family member has been appointed on compassionate grounds?	
III	Particulars of total assets left including Amount of:-	
	(a) Family pension.	
	(b) DCR Gratuity.	
	(c) GPF Balance.	
	(d) Life Insurance Policies (including Postal Life Insurance).	
	(e) Moveable and immoveable properties and annual income earned there from by the family.	
	(f) CGE Insurance amount.	
	(g) Encashment of leave.	
	(h) Any other assets.	
		Total:

IV		Brief particulars of liabilities, if any.	
V		Particulars of all dependent family members the Government servant (if some are employed, their income and whether they are living together or separately)	

Sl.No	Name (s)	Relationship with the Government servant	Age	Address	Employed or not (if employed particulars of employment and emoluments)
1	2	4	4	5	6
1					
2					
3					
4					
5					

DECLARATION/UNDERTAKIANG

1. I hereby declare that the facts given by me above are, to the best of my knowledge, correct. If any of the facts herein mentioned are found to be incorrect or false at a future date, my services may be terminated.

2. I hereby also declare that I shall maintain properly the other family members who

were dependent on the Government servant member of the Armed Forces mentioned against I (a) of Part-A of this form and in case it is proved at any time that the said family members are being neglected or not being properly maintained by me, my appointment may be terminated.

Date:

Signature of the candidate

Name:

Address:

Shri/Smt/Kum _____ is known to me and the facts mentioned by him/her are correct.

Signature of permanent

Government servant

Name:

Address:

I have verified that the facts mentioned about by the candidate are correct .

Signature of the Welfare Officer

Name:

Address:

Part-B

(To be filled in by office in which employment is proposed)

- (a) Name of the candidate for appointment. :
- (b) His/Her relationship with the Government
Servant. :
- (c) Age (date of birth), educational qualifications
and experience, if any. :
- (d) Post for which employment is proposed and
whether it is Group 'C' or 'D'. :
- (e) Whether there is vacancy in that post
within the ceiling of 5% prescribed under
appointment? :
- (f) Whether the post to be filled is included
in the Central Secretariat Clerical Service or
not? :
- (g) Whether the relevant Recruitment Rules
provide for direct recruitment? :
- (h) Whether the candidate fulfils the requirements
of the Recruitment Rules for the post? :
- (i) Apart from waiver of Employment
Exchange/Staff Selection Commission
procedure what other relaxations are to be
given. :

II. Whether the facts mentioned in Part-A
have been verified by the office and if so,
indicate the records? :

III. If the Government servant died/retired on
Medical grounds more than 5 years back, why
the case was not sponsored earlier? :

D. Personal recommendation of the Head
of the Department in the Ministry/
Department/Office. :

(With his signature and office stamp/seal).

3.11 RECRUITMENT OF PHYSICALLY HANDICAPPED PERSONS

3.11.1 Reservation of vacancies for the physically handicapped 'persons in group 'C' and, ' D' posts

In accordance with the instructions contained in Department of Personnel & A.R. O.M.NO.39016/6/77-Estt(C} dt. the 4th Nov. 1977 the reservations for the 'Physically handicapped persons in group' C' and Group 'D' post are available to the extent indicated below:-

Sl.No.	Category of handicapped	% of reservation
1	The Blind	1%
2	The Deaf	1%
3	The orthopaedically handicapped.	1%

2. As already provided in the O.,M. of 4.11.1977 referred to above, inter-se exchange of vacancies is permissible if candidates belonging to the particular category of person are not available or if the nature of vacancies in an office is such that a given category of persons cannot be employed.

3.. If in any year, the vacancies reserved for these categories are not filled, the reservations should be carried over for a period of upto three recruitment years., Any recruitment of the physically handicapped candidates will first be counted against the additional quota brought forward from previous years ,if any, in their chronological order. If' such a candidates are not available for all the vacancies, the older vacancies

carried forward should be filled first and the comparatively later vacancies carried forward should be further carried forward.

4. Nothing in these Rules shall affect reservation, relaxation of age limit and other concessions required to be provided for all special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard

5. Instructions already exist regarding medical examination of physically handicapped persons according to which cases of physically handicapped persons are to be viewed with the utmost sympathy for medical examination. On nomination by the Employment Exchanges physically handicapped persons should not be subject to the usual medical examination on first appointment and the question should be decided on the basis of the reports of the Medical Board attached to the special Employment Exchanges for the physically handicapped.

6. Group 'C' or Group 'D' employee found medically unfit for the post he is holding and from which he is proposed to be discharged or has been discharged may, wherever practicable, be considered for another identical /equivalent post, for which he may be found suitable against direct recruitment quota without insisting on the condition of appointment through the employment exchange/SSC. For this purpose, his previous service under Central Government should be deducted from his actual age and if the resultant age does, not exceed the prescribed-maximum age limit by more than three years, he should be deemed to satisfy the condition of upper age limit for appointment to the post in question under the Central Government.

Authority: O.M. No. 39016/20/80-Estt.(C) dated 30.12.1980 Government of India, Ministry of Home Affairs, Deptt. of personnel & Administrative Reforms New Delhi, received with CAG's letter No. 3691-N3/39-86 dated 18.11.1986.

3.11.2 The Physically handicapped persons are entitled to relaxation of upper age limit upto 10 years (15 years for SC/ST and 13 years of OBC) for appointment to all civil posts/services under the Central Government filled through Open Competitive Examination.

(Authority: O.M. No. 43019/28/86-Estt.(D) dated 01.02.1990 Government of India, Ministry of Personnel, Deptt. of personnel & Training New Delhi, received with CAG's letter No. 375/NGE(APP)/50-99 dated 19.3.1999.)

3.11.3 Reservation of jobs for physically handicapped persons in Group 'C' and 'D' posts – identification of posts suitable for persons with disabilities.

Government of India had set up an Expert Committee to review the identification of jobs for persons with disabilities in terms of Section 32 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995. On the report of the said Committee, Government of India, Ministry of Social Justice & Empowerment has issued Gazette Notification No. 16-25/99-NI-1 dated 31.05.2001 containing list of jobs to be held by persons with disabilities in all the three categories of OH/HH/VH with specified disabilities. In the light of this Gazette Notification, the specified disabilities for each Group 'C' and 'D' posts already identified in the department vide Headquarters' circulars previously issued have been reviewed and changes have been carried out accordingly wherever necessary .

A list of already identified posts with revised disabilities permissible for each post is appended herewith in ANN EXURE-I for taking necessary action. The codes for physical requirements and functional classification have been shown in ANNEXURE-II

(Authority :- CAG's letter No. 227/NGE(APP)/6-2003 dated 20.3.2003.)

ANNEXURE-I

Revised permissible disabilities for already identified posts suitable for persons with disabilities

Sl No.	Post	Physical requirements	Category of disabled suitable for Job as provided in Govt.'s notification dated 31.05.200 J
1.	2	3	4
GROUP 'C'			
1	Auditor	S	OA,OL
2.	Stenographer/	S,W,H,F	O.L, BL,B,LV,
3.	Typist	S, W, H, RW, F, SE	OL, BL, PD, D, B, LV
4.	Audit Clerk	S, W, H, SE	OA, OL, BL
5.	Clerk General	S, W, SE,MW	OL,OA,BL,PD,D,B,LV
GROUP 'D'			
1.	Peon	S,W,SE	OL, OA, PD, LV .
2.	Daftry	S,W,SE	OL, PD, LV
3.	Sr. Peon	S,W,SE	OL, OA, PD, LV

ANNEXURE- II

Codes for physical requirements and functional classification

CODE	No.	PHYSICAL REQUIREMENTS
F	1	Work performed by manipulating (with Fingers)
PP	2	Work performed by pulling & pushing
L	3	Work performed by Lifting
KC	4	Worked performed by Kneeling and Cratching
B	5	Work performed by bending
S	6	Work performed by sitting (on bench or chair)
ST	7	Work performed by standing
W	8	Work performed by walking
SE	9	Work performed by seeing

H	10	Work performed by hearing / speaking
RW	11	Work performed by reading and writing

FUNCTIONAL CLASSIFICATION

CODE	No.	FUNCTIONS
BL	1	both legs affected but not arms
BA	2	both arms affected a. impaired reach b. weakness of grip
BLA	3	both legs and arms affected
OL	4	one leg affected (R or L) a. impaired reach b. weakness of grip c. at axic
OA	5	one arm affected (R or L) a. impaired reach b. weakness of grip c. at axic
BH	6	stiff back and hips (cannot sit or stoop)
MW	7	muscular weakness and limited physical endurance
B	8	the blind
PB	9	partially blind
LV	10	low vision
D	11	the deaf
PD	12	partially deaf

3.12 FAILURE TO QUALIFY TYPE TEST BY CLARKS ADVERSE EFFECTS

- (i) No clerks whether a promotee or otherwise appointed against direct recruitment should be reverted or discharged from service only for failure to qualify in type test.
- (ii) Unless they qualify in the prescribed type test, they would not earn any increments become eligible for confirmation and promotion. They are also not eligible to appear at any Departmental Examination on passing of which promotion is given e.g. Section Officer Grade Examination. Departmental Examination for Auditors etc. Circular No. 1318-N/2/90-85 dated 26.11.1986 is not applicable to these cases.
- (iii) On passing the type test, their increments held over, will be released but arrears prior to passing are not payable as per clarification made in CAG letter No. 338-N.2/11-88 dated 30.3.1989.
- (iv) If any period of probation is prescribed under the existing orders in the post of clerk, their period of probation can not be deemed to have been successfully concluded and provisions or orders in Circular No.1395-N/2/68-84 dated 29.11.1986 in not applicable to these cases.
- (v) In cases where exemption from type test becomes due on account of reaching the prescribed age (45 years at present) or where the exemption is granted by competent authority (Headquarters office at present) based on medical certificate, the above mentioned disabilities due to non-passing of type test will cease to be operative on such exemption.
- (vi) These orders do not apply to clerks appointed purely on adhoc basis by special dispensation without type qualification on the condition that they will qualify in the type test with a year in offices in the North-East, J&K etc. They become regular Clerks only on passing type test and are governed by special orders. (CAG's letter

No.301-N-2/46-87 dated 1.4.1987).

3.12.1 Type test for Clerk

- (i) A Group 'D' officials promoted as Clerks and the Clerks appointed on compassionate ground may be allowed to take typewriting test on computer with the speed prescribed in the Recruitment Rules.

(Authority : CAG letter No. 714-NGE(App)/46-2005 dated 12.12.2005.)

- (ii) A Group 'D' employee promoted to clerks Grade who, requires to clear the type test within two years as per CAG circular letter No. 1290-NGE.III/124-75-(viii) dated 5.6.1976. will be exempted from passing type test on reaching the age of 45 years.

- (iii) A promotee to Clerks grade reverted due to non-passing the type test is eligible for re-promotion on clearing the type test subsequently, if such a reverted person attains the age of 45 years, he will be exempted form passing type test, from such a date and will be considered for re-promotion as Clerk.

(Authority: CAG letter No. 3363-NGE.III/94-78 dated 31.10.1980.)

- (iv) In case of direct recruitment of Clerk made through Staff Selection Commission, if the commission has already granted exemption from type test on the basis of medical certificate granted by a Medical Board, there is no need for seeking subsequent exemption form Headquarters.

(Authority: CAG letter No. 1039-NGE(App)/8-2000 dated 4.10.2000.)

3.13 Relaxation of maximum age limit for Scheduled Castes and Scheduled Tribes candidates.

The maximum age limits prescribed for appointment to a non-gazetted service or post will be increased by five years in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes.

3.14 Relaxation of maximum Age-Limit

The appointing Authority may relax the upper age limit at the time of issue of appointment orders on their own authority in respect of persons who were within the age limit on the crucial date prescribed by the Staff Selection Commission in the notice relating to the examination in which they have qualified.

3.15 Group 'D'/Clerks

In forwarding the applications of departmental candidates (of Group-D seeking recruitment to post of Group-D/Clerks and Clerks to the post of Auditors/Accountants) for appearing at the competitive examinations held by Staff Selection Commission for recruitment to the posts of Clerks and Auditors/Accountants. Accountants General and Head of Departments may relax the upper age limit in accordance with instructions issued by the Government of India for Departmental candidates.

(Authority: Para 6.2.6 of MSO (Admn) Vol I.)

1. The appointing Authority for Group-D posts may relax the upper age limit at the time of appointment on their own authority upto one year in respect of persons whose name are placed in the panel, when they are within the prescribed age limit. All other cases of relaxation of age limit will require the approval of the Comptroller and Auditor General.

(Authority: Para 8.2 of MSO (Admn) Vol I.)

2. It has been decided that formal sanction of the Comptroller & Auditor General of India, would be necessary for relaxation of Upper age limit of an S.O. (on probation) who is offer appointment as Auditor on the termination of his service due to his failure to complete successfully the terms and condition of probation and in such cases the sanction to the relaxation of upper age limit in favour of such candidate can be assumed Likewise, the sanction of the CAG's for relaxation of upper age limit of an Auditor for recruitment as clerk with termination of his service as Auditor in the event of his failing to pass the departmental examination can be assumed.

3. The instruction regarding representation of SC /ST/OBC in services issued by the Government of India have been consolidated in a brochure circulated with the Ministry of

Personnel Public Grievances and Pensions Office Memorandum No. 36037/487-Estt.. (SCT) dated 13.7.1987.

4. The instruction contained in the brochure as amended from time to time and the orders issued by the Comptroller and Auditor General on the Subject should be carefully observed. In the case of direct recruitment to Group 'C' and Group 'D' posts reservations for SC/ST/OBCs should be made in accordance with the post based rosters prescribed vide Appendices to Annexures II, III & IV circulated vide G.I., Dept. of per & Trg., O.M. No. 36012/2/96-Estt.(Res.) dated 2.7.1997.

3.16 Post based- Reservation roster

The Constitution Bench of the Supreme Court. in the case of *R.K. Sabharwal v. State of Punjab* as well as J.C.. *Mallick v. Ministry of Railways* has held that the reservation of jobs for the backward classes SC/ST/OBC should apply to posts and not to vacancies. The court further held that vacancy based rosters can operate only till such time as the representation of persons belonging to the reserved categories, in a cadre, reaches the prescribed percentages of reservation. The after, the rosters cannot operate and vacancies released by retirement, resignation, promotion, etc., of the persons belonging to the general and the reserved categories are to be filled by appointment of persons from the respective category so that the prescribed percentage of reservation is maintained.

2.The Court also held that persons belonging to the reserved categories, who are appointed on the basis of merit-and not on account of reservation are not to be counted towards the quota meant for reservation.

3. With a view to bringing the policy of reservation in line with the law laid down by the Supreme Court, it has been decided that the existing 200-point, 40-point and 120-point vacancy-based rosters shall be replaced by post-based rosters. All Ministries/Departments and concerned authorities are requested to prepare the respective rosters based on the principles elaborated in the Explanatory Notes given in Annexure- I to this OM and illustrated in the Model Rosters annexed to this OM as Annexure II, III and IV. Similarly, the concerned authorities may prepare rosters to replace the existing 100-point rosters in respect of local recruitment to Groups 'C' & 'D' posts on the basis of the same principles.

4. The principles for preparing the rosters elaborated upon in the Explanatory Notes are

briefly recapitulated below;-

- (a) Since reservation for OBCs does not apply in promotions, there shall be separate rosters for direct recruitment and for promotions;
- (b) The number of points in the roster shall be equal to the number of posts in the cadre. In case there is any increase or decrease in the cadre strength in future, the rosters shall be expanded/contracted correspondingly;
- (c) Cadre, for the purpose of a roster, shall mean a particular grade and shall comprise the number of posts to be filled by a particular mode of recruitment in terms of the applicable recruitment rules. Thus, in a cadre of, say, 200 posts, where the recruitment rules prescribe a ratio of 50:50 for direct recruitment and promotion, two rosters-one for direct recruitment and one for promotion (when reservation in promotion applies)-each comprising 100 points shall be drawn upon the lines of the respective model rosters;
- (d) Since reservation does not apply to transfer on deputation/transfer, where the recruitment rules prescribe a percentage of posts to be filled by this method, such posts shall be excluded while preparing the rosters;
- (e) In small cadres of up to 13 posts, the method prescribed for preparation of rosters does not permit reservation to be made for all the three categories. In such cases, the administrative Ministries/Departments may consider grouping of posts in different cadres as prescribed in this Department's O.M. No. 42/21/49-NGS, dated 28/1/1952 and subsequent orders reproduced at pages 70 to 74 of the Brochure on Reservation for Scheduled castes & Scheduled Tribes (Eighth Edition) and prepare common rosters for such groups. In the event it is not possible to resort to such grouping, the enclosed rosters (Appendix. to Annexures- II, III & IV) for cadre strength up to 13 posts may be followed. The principles of operating these rosters are explained in the explanatory notes.

5. At the stage of initial operation of a roster, it will be necessary to adjust the existing appointments in the roster. This will also help in identifying the excesses/ shortages, if any, in the respective categories in the cadre. This may be done starting from the earliest

appointment and making an appropriate remark-"utilized by SC/ST/ OBC/Gen.", as the case may be, against each point in the rosters as explained in the explanatory notes appended to the model rosters. In making these adjustments, appointments of candidates belonging to SCs/STs/OBCs which were made on merit(and not due to reservation) are not to be counted towards reservation so far as direct recruitment is concerned. In other words, they are to be treated as General category appointments.

6. Excess, if any, would be adjusted through future appointments and the existing appointments would not be disturbed.

7. These orders shall take effect from the date of their issue. However, where selections have already been finalized, they need not be disturbed and the necessary adjustments in such cases may be made in future. In other cases, recruitment may be withheld till the revised rosters are brought into operation and recruitment effected in accordance with these instructions.

(Authority: G.I., Dept. of Per.& Trg., O.M. No. 36012/2/96-Estt.(Res.) dated 2.7.1997.)

Annexure

O.M. No. 36012/2/96-Estt. (Res.), dated 2.7.1997

Explanatory Notes-

Principles for making and operating post-based rosters

1. As hitherto, these rosters are only an aid to determine the entitlement of different categories with regard to the quota reserved for them. They are not to determine seniority.
2. The model rosters have been drawn up keeping in mind two fundamental principles- the reservation for the entitled categories is to be kept within the prescribed percentage of reservation and the total reservation should in no case exceed 50 % of the cadre.
3. There should be separate rosters for direct recruitment and for promotions where

reservation in promotion applies.

4. The number of points in each roster shall be equal to the number of posts in a cadre.
5. While cadre is generally to be construed as the number of posts in a particular grade for the purpose of preparation of roster, it shall comprise posts required to be filled by a particular mode of recruitment in terms of the applicable recruitment rules. To illustrate, in a cadre comprising 200 posts, where the recruitment rules prescribe a ratio of 50: 50 for direct recruitment and promotions, the roster for direct recruitment shall have 100-points and that for promotion shall have 100-points-thus making a total of 200.
6. As indicated in the model roster, the method for making a roster is to multiply each post by the prescribed percentages of reservation for the different reserved categories. The point at which the multiple for a community obtains a complete number or oversteps the number is to be reserved for that community--while taking care to evenly space out the different reserved categories. Thus at point No. 15, in the roster at Annexure-II, both OBC and SC get entitled. However, since earlier reserved points has gone to OBC, point No. 15 has been reserve for SC and point No. 16 for OBC.
7. Since reservation does not apply to transfer/transfer on deputation, where rules prescribe a percentage of posts to be filled by this method, the corresponding proportion of posts should be excluded while drawing up the rosters.
8. It would be noted that at the end of the rosters "squeezing" has been don for the reserved categories to reach the number of posts to be reserved for them without violating the 50% limit laid down by the Courts. While drawing up rosters, the cadre controlling authorities should similarly "squeeze" the last points of the roster. Such squeezing may not, however be done where it would violate the rule of 50%.
9. Whenever there is any increase or decrease in the cadre strength, the roster shall be correspondingly expanded or contracted. The same will also apply whenever there is a change in recruitment rules which affects the proportion of posts to be filled by a

particular mode of recruitment.

10. The roster is to be operated on the principle of replacement and not as a "running account" as hitherto. In other words, the points at which reservation for different categories applies are fixed as per the roster and vacancies caused by retirement, etc., of persons occupying those points shall be filled by appointment of persons of the respective categories.
11. While operating the roster, persons belonging to communities for whom reservation has been made, but who were appointed on merit and not owing to reservation, should not be shown against reserved points. They will occupy the unreserved points.
12. In the case of small cadres (up to 13 posts), all posts shall be earmarked on the same pattern as in the model post based rosters. Initial recruitment against these posts shall be by the category for which the post is earmarked. Replacement of incumbents of posts shall be by rotation as shown horizontally against the cadre strength as applicable. While operating the relevant roster, care will have to be taken to ensure that on no occasion the percentage of reserved category candidates exceed 50 %. If such a situation occurs at any time, the relevant reserved point occurring as a result of rotation will be skipped.

3.16.1 Initial Operation

1. At the point of initial operation of the roster, it will be necessary to determine the actual representation of the incumbents belonging to different categories in a cadre vis-a-vis the points earmarked for each category viz., SC/ ST/OBC and General in the roster. This may be done by plotting the appointments made against each point of roster starting with the earliest appointee. Thus, if the earlier appointee in the cadre happens to be a candidate belonging to the Scheduled Castes, against point No.1 of the roster, the remark "Utilized by SC" shall be entered. If the next appointee is a general category candidate, the remark "utilized by general category" shall be made against point No.2 and so on and so forth till all appointments are adjusted in the respective rosters. In making these adjustment, SC/ST/OBC

candidates on merit, in direct recruitment shall be treated as General category candidates.

2. After completing the adjustments as indicated above, a tally should be made to determine the actual percentages of representation of appointees belonging to the different categories in the cadre. If there is an excess representation of any of the reserved categories, or if the total representation of the reserved categories exceeds 50 % , it shall be adjusted in the future recruitment. Vacancies arising from retirement etc., of candidates belonging to such categories shall be filled by appointment of candidates belonging to the categories to which the relevant rosters point against which the excesses occur, belong.

3. Since recruitment is generally vacancy –based, it may happen that the actual number of promotees and direct recruit, in the cadre does not correspond to the number of posts earmarked in the respective reservation roster. For the purpose of calculations of representation of reserved category in a cadre, total of promotees and direct recruits may be taken. Rectification of the representation as per prescribed percentage by the prescribed mode of recruitment at the earliest possible should however be the goal.

3.17 Reservation for Socially and Educationally Backward Classes (OBCs)

3.17.1 Definition- The OBCs for purpose of reservation would comprise of the castes and communities which are commonly mentioned in both the list in Mandal Commission Report and the State Government lists prepared by the Expert Committee on ‘Creamy Layer’

. (Authority: G.I. Dept of per.& Trg., O.M. No.36012/22/93-Estt.(SCT.), dated 8.9.1993.)

(Authority: G.I. Ministry of Social Welfare, Resolution No. 12011/68/93-BCC(C), dated 10.9.1993.)

3.17.2 Certificate- Candidates belonging to OBCs should obtain a certificate in the prescribed form signed by specified authorities, competent to issue Caste Certificate. No other certificate will be accepted.

(Authority: G.I. Dept of per.& Trg., O.M. No.36012/22/93-Estt.(SCT.), dated 15.11.1993. received vide CAG’s letter No. 86-NGE(App)/83-94 dated 2.3.1994.)

3.17.3 Reservations- Twenty seven (27) percent of the posts in civil posts and services filed by direct recruitment reserved for OBCs. No reservation is allowed in promotions.

(Authority: G.I. Dept of per.& Trg., O.M. No.36012/22/93-Estt.(SCT.), dated 8.9.1993. received vide CAG's letter No. 86-NGE(App)/83-94 dated 2.3.1994.)

3.17.4 Relaxations and concessions-

(i) The upper age limit prescribed for direct recruitment shall be relaxed by three years in respect of OBCs candidates.

(Authority: G.I. Dept of per.& Trg., O.M. No.43013/2/95-Estt.(SCT.), dated 7.2.1995.)

(ii) Candidates belonging to OBCs recruited on the basis of merit in an open competition on the same standards prescribed for general candidates shall not be adjusted against the reservation quota of 27%.

(Authority: G.I. Dept of per.& Trg., O.M. No.36012/22/93-Estt.(SCT.), dated 8.9.1993.)

(iii) In order to fulfil the quota earmarked for OBC's the minimum standards can be relaxed in written examination and in interviews in respect of OBC candidates as in the case of SC/ST candidates.

(Authority: G.I. Dept of per.& Trg., O.M. No.43013/2/95-Estt.(SCT.), dated 7.2.1995.)

3.17.5 Liaison Officer- Deputy secretary-in-charge of Administration or an officer of equivalent rank in each Ministry/Department will be appointed as liaison officer separately to look after work relating to matters or reservation of OBCs.

(Authority: G.I. Dept of per.& Trg., O.M. No. 42011/18/96-Estt.(Res.), dated 1.10.1997.)

3.18 Training of Indian Audit & Accounts Services:- The model programme of training for the Indian Audit and Accounts Service probations as given in para 3.5 of the CAG's

MSO(Admn.) Vol. I requires training in the Accountant General's offices. The Accountant General has to make arrangements for training in Revenue Audit (including Income Tax, Central Excise and customs Revenue Audit) by attaching the probationer regular Revenue Audit Parties.

3.18.1 Pre examination training is to be imparted to the SOGE Part I candidates by the O/o the Accountant General (A&E), Jharkhand, Ranchi as per the existing practice.

Preliminary test of intending candidates of SOGE part I will be conducted by this offices.

(Authority: D.O. No. 576/Dir.(Exam)/SOGE-5-2004 dated 17.12.2004)

3.19 Training of Assistant Audit Officer/Section Officer (Audit) for Revenue Audit Examination(Civil Branch):-

It has been decided that at least half the number of lectures (indicated below) and especially those on important topics should be delivered by experienced IAAS or Audit Officers. The remaining lectures may be delivered by Assistant Audit officers or Section Officers (Audit). The group officer should select such persons for giving lectures as have actual audit experience and not mere bookish knowledge. Where IAAS Officers with experience in receipt audit work are available, they should deliver lectures in preference to A.O. or AAO/SO. The training is intended to add to the number of trainees who can do such audit as is productive of audit paragraphs approval not merely to enable staff to gain increments by passing an examination.

Subject	Total	Maximum No. of	Minimum No.
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	No. of lectures	lectures by S.O. (Audit)/AAO.	of Lectures by Audit Officers.
Income Tax, Wealth Tax, Gift Tax and Estate Duty	34	17	17
Central Excise	18	9	9
Customs	18	9	9
State Receipt	18	9	9
Total	88	44	44

In addition , 6 lectures may be arranged to be delivered by the Officers of the Income Tax Department preferably of the level of I.A.C.(Audit) or I.T.O. (Audit).

2. A list of the topics on which lectures may be delivered, indicating those which should preferably be delivered, by AOs are given in the enclosed annexures.

3. The training classes may be held once a year well in advance, so that training can be completed at least one month before the commencement of the examination. The duration of each lecture should be 1 and ½ hours. The number of trainees in any batch should not be less than ten nor more than forty. Where the number of trainees is less than ten, Hqrs' may be approached for approval, as contemplated in Hqrs' Circular No. 3 of 1979 (issued under No. 123 RA. IV/21-75 dated 6.3.1979)

4. The training classes may be held outside office hours and the Section Officers (Audit), Assistant Audit Officers and Audit Officers(or IAAS Officer) selected for delivering lectures and the officers from the Income Tax Department may be paid honorarium at the prescribed rates.

ANNEXURE- I

List of 34 lectures on Income tax and other Direct Taxes

1.*	General structure and legislative background.
2.	Definition of important technical terms like “Previous Years” etc.
3.*	Basis of charge-scope of total income etc.
4	Residence in India and determination of “Status” for assessment purposes.
5.	Income not included in “total” income.
6*	Income from property held for charitable or religious purposes.
7.	Computation of income under the heads: i.) Salaries- questions like “perquisite” profits in lieu of salary etc. ii.) Income deemed to accrue or arear to be received in India and dividend Income(7,8, and 9 of IT act 1961) iii.) Income from house property. iv.) Income from other source.
8*	a) Computation of income under the head –“profits and gains of business or profession” b) Deprecation- 1. Normal 2. Computation of Capital Gains
9*	Investment allowance and Capital Gains, Investment deposit Accounts.
10*	Income of other persons included in assesses total income.
11*	Set off or carry forward of loss/depreciation
12*	Deduction admissible under chapter VIA of Income Tax Act. 1961.
13*	Taxation of income of non-residents tax on dividends royalty, technical services fees in the case of foreign.

14*	Double taxation relief.
15*	Special provisions relating to avoidance of tax(Chapter X)
16*	Restriction on un-absorbed depreciation and unabsorbed investment allowances for limited period in case certain domestic companies .
17*	Determination of tax in certain special cases (Chapter XII)
18	Hindu undivided family-various aspects including assessment after partition of an Hindu Undivided family.
19	Special provisions applicable to firms-assessment, registration, changes in constitution; succession or dissolution.
20	Collection and recovery of tax deduction at sources advance payment of tax.
21	Interest payable by assessee/Government including interest payable on delayed refunds.
22	Assessments: a) Self assessment b) Regular c) Summary assessment d) Rectifications and e) Re-opening of assessments.
23	Refunds set off of refunds against tax remaining payable.
24	Penal provision in the Income Tax Act, 1961 and provisions for appeals and revision of assessments.

25	Various registers maintained by Income Tax officers and their purposes.
26	Audit procedures as detailed in Revenue Audit manual Part I section II.
27	Salient features of companies (profits) sur tax Act.
28*	Salient features of Wealth tax Act.
29	Salient features of Estate Duty tax Act.
30	Salient features of Gift tax Act.
31	Salient features of Interest tax Act.
32*	Important irregularities reported in latest Audit Reports on- a)Income tax Act and b) sur tax Act.
33*	Important irregularities reported in latest Audit Reports on: a)Wealth tax Cases. b)Gift tax Cases. c)Estate Duty Cases. d)Interest tax Act Cases.
34*	Important changes brought about by the latest Finance Act and Income etc (Amendment) Act.

Note Lectures on items marked * to be delivered by AO and in other cases by the AAO.

(Authority: CAG circular No. 19 of 1984, received vide letter No 712-Rec.A. IV/11-(ii)-84/Gr. I. dated 11.7.1984.)

3.20 Revenue Audit Examination for Section Officers (Audit)/Assistant Audit Officers (other than Civil)

The arrangements for training of Section Officers (Audit) and Assistant Audit Officers(other than Civil) in Income Tax(Paper I) of the Revenue Audit Examination would be as under:-

(i) Training will be in the form of concentrated full time course spread over a period of 10 working days, consisting of 25 lectures on the topics listed in Annexure A.

(ii) The training will be arranged by the Accountant General (Audit) /Director of Audit at the stations and centre mentioned in Annexure B. The candidates from subordinate office of Railway, P& T, Defence, Commercial, Food, S & C.D., C.W. &M LAD Branch etc., Audit offices not maintained in Column 5 of Annexure B, may be given training at one of the eight centres indicated in the said Annexure, which is nearest to the headquarters of the candidates from those offices.

(iii) In regard to training of Section Officers(Audit) and Assistant Audit Officers, who are on deputation the instructions contained in Hqrs' circular No. 455-Exam/102-72(iii) dated 7.8.1974 may be followed. In case a Section Officer (Audit)/Assistant Audit Officer is on deputation to a place other than the headquarters of his parent office/subordinate office, he may be given training at any of the nearest Center shown in Annexure B.

(iii) As soon as the intimation about holding of the Revenue Audit Examination for Section Officer (Audit)/Assistant Audit Officer is circulated by Headquarters,' the Heads of Railway, P & T, Defence, Commercial, LAD Branch etc. Audit offices may intimate names of the trainees (including trainees of their subordinate offices and those on deputation) to the Accountant General (Audit), Jharkhand, Ranchi for conducting the training.

(iv) After collecting the information from heads of offices, the Accountant General would decided the dates of training. The training may be arranged in such a way that it is completed at least two months before the commencement of the Revenue Audit Examination for Section Officers (Audit)/Assistant Audit Officers (other than Civil).

(v) If the number of trainees at any centre exceeds sixty, the training may be arranged in two batches.

3.20.1 The following instructions would also apply:-

- (i) The training will be given by an Audit Officer and an Assistant Audit Officer/Section Officer(Audit) as may be nominated by the Accountant General. They will deliver lectures in addition to their normal duties. Since this is a whole time training, the Audit Officer will be in charge of the Training Class.
- (ii) The Audit Officers and Assistant Audit Officers/ Section Officer(Audit), who are deputed to deliver the lectures will be entitled to honorarium at the usual rates.
- (iii) The trainees who have to proceed for this training to a centre at a place other than their headquarters' will be entitled to T.A. as for a journey on tour. The period of training will be treated as duty in all cases.
- (iv) At the end of the training, the Accountant General will inform the heads of offices concerned about the completion of the training of the candidates to enable the latter to certify about the candidates. Eligibility to sit for the examination.

3.20.2 After the completion of training, Accountant General will send the following information to Headquarters:-

- (i) Actual dates of training.
- (ii) Total number of candidates trained, as also office wise break-up of these trainees.
- (iii) Whether any notes were supplied to the trainees.
- (iv) Expenditure, if any, incurred on hire of hall, furniture etc.
- (v) Number of deputationists, who attended the classes, keeping in view the instructions contained in Headquarters' letter No. 455-Exam/102-72(iii) dated 7th August 1974.
- (vi) Numbers of the Audit Officer and an Assistant Audit Officer/Section Officer(Audit), who took the classes.

Annexure 'A'

No. of lectures.	Topics
1	Charge of Income Tax, status, Residence, etc.
1	Previous year.
1	Head of income chargeable to Tax. Exemptions and exclusions in determining total income
1	Computation of salary income.
1	Computation of property income.
1+1	Computation of income under the head "profit and gains of business and profession"
1	Depreciation (i) Normal, (ii) Initial, (iii) Extra Shift. Development rebate/Development allowance(Investment allowance)
1	Taxation of Capital gains.
1	Income from other sources.
1+1	Various rebates, relief's and deductions under the I T Act.
1	Carry forward set off of loss.
1	Submission of returns Assessments-Provisional and Regular , Powers of I.T. authorities in making assessments.
1	Computation of tax including demand of tax
1	Rectification of assessments Re-opening of assessments under certain circumstances.
2	Corporate taxation in all its aspects.
1	Assessment of firms and partners Taxation of firms and co-operative Societies.
1	Deduction of tax at source, collection and adjustment of tax.
1	Advance payment of tax.
1	Refunds

1	Penal provisions under different sections of I. T. Act for failure to observe due dates and for concealment of income.
1	General discussions of I.T. Act including some topics of interest detected by audit Revision and discussion to remove doubts.
1	Audit procedure, detailed in Revenue Audit Manual Part -I Section -II
25	Total

Annexure 'B'

S. No.	Station	Office responsible for arranging classes	Centre	Offices to be covered
(1)	(2)	(3)	(4)	(5)
1	Allahabad	A.G. (Audit) II U.P. Allahabad	A.G. Office	---
2	Bombay	DA (Central) Bombay	D.A.(C) Bombay Office	---
3	Calcutta	DA (Central) Calcutta	D.A.(C) Calcutta Office	---
4	Bangalore	A.G. (Audit) –II Karnataka, Bangalore	A.G. Office	---
5	Hyderabad	A.G.(Audit)-I A.P. Hyderabad	A.G. Office	---
6	New Delhi	DACR New Delhi	DACR Office	---
7	Madras	A.G.(Audit)-II Tamil Nadu, Madras	A.G. Office	----
8	Ranchi	A.G.(Audit) Jharkhand, Ranchi	A.G. Office	1.Joint Director of Audit , Defence

				<p>Services, Eastern Command Patna.</p> <p>2..MAB & Ex officio Director of Commercial Audit, Ranchi</p> <p>3.. Local Audit Department Branch of A.G. (Audit) Jharkhand, Ranchi</p> <p>4. Commercial Audit wing of PAG (Audit), Bihar, Patna.</p>
9.	Shillong	A.G. (Audit) Assam, Meghalaya, Auranachal Pradesh & Mizoram, Shilliong	-----	---

(Authority: CAG circular No. 13 of 1984, received vide letter No 460-Rec.A. IV/31-83/Gr. I dated 26.5.1984.)