

**MANUAL
OF
GENERAL PROCEDURE**



**OFFICE OF THE ACCOUNTANT GENERAL (A&E),
TAMIL NADU
(PUBLISHED IN 2016)**

PREFACE

This Manual has been prepared in accordance with the provisions contained in Para 2.1. of Chapter II of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume - I. All orders determining and affecting the day-to-day work of the office and general matters of information useful to the staff in their daily work has been incorporated in this Manual as prescribed therein. The last edition of the Manual was revised and updated during the year 1998. Since then, many changes have taken place in the procedures and maintenance of registers/records, owing to issue of amendment to various rules and procedures by GOI / Headquarters. The work environment of this office has also undergone many changes due to computerization of various functions in almost all wings of the office. All these changes and procedures have been appropriately incorporated in this Manual.

Nothing contained in this Manual may be held to supersede any standing rules and orders of the Government of India & the Comptroller & Auditor General with which it may be at variance. In all cases of doubts, reference should be made to the original rules and orders and this manual should not be regarded as possessing any authority superior to that of the original rules and orders. This manual is designed primarily as a local manual with an intention to use it, as a reference book, within this office and should not be quoted as authority, in any correspondence outside this office.

The responsibility of keeping this Manual up to-date rests with the Establishment Section - I. The other sections should also promptly bring it to the notice of Establishment Section - I, any change in Orders or Procedure which are at variance with those incorporated in this Manual. Suggestions for improvement are also welcome.

Date: 18.05.2017

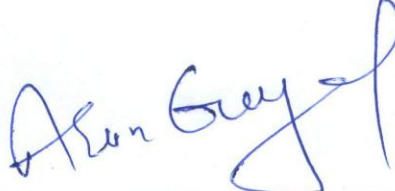

Accountant General (A&E)

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CHAPTER 1

Introductory & Organisational set up of office

1.1. Authority, Scope and Application

1.1.1. This Manual detailing the Office Procedure has been compiled and issued under provisions of Para 2.1. of the Manual of Standing Orders (Administrative) Volume I of the Comptroller and Auditor General of India. The procedure detailed in the Manual of General Procedure, apply to the Office of the Principal Accountant General (A&E), which came into existence on 1st March, 1984, consequent on restructuring of Offices of the State Accountants General.

1.2. Functions & Organizational Set Up Of Office

The Comptroller and Auditor General of India is the Administrative head of the Indian Audit and Accounts Department and is appointed under Article 148 (1) of the Constitution of India. The Office of the Principal Accountant General (A&E) comes under "Civil Accounts and Entitlement Offices" of the Indian Audit and Accounts Department.

1.2.1. Functions of the Principal Accountant General (Accounts & Entitlements)

- Preparation of Monthly Civil Accounts and Annual Appropriation and Finance Accounts (Accounts Compilation)
- Maintenance of Provident Fund Accounts of Tamil Nadu State Government employees and of All India Service Officers of Tamil Nadu cadre GPF Maintenance)
- Authorisation of Salaries of self-drawing officers and AIS Officers except places at Chennai and Madurai. (Gazetted Entitlement Functions)
- Processing and authorising of pensionary benefits of State Government employees, employees of aided non-Government Educational institutions, All India Service officers of Tamil Nadu cadre and judges retiring from the Madras High Court. (Pension Functions)
- Maintenance of accounts of long-term advances granted to State Government Employees
- Controlling the cadre of Divisional Accountants of State Public Works Department
- Inspection of Treasuries & Sub-Treasuries in the State
- Maintenance of Provident Fund Accounts, processing and authorising of pensionary benefits of staff of I.A. & A.D. of this office and other Audit Offices in Chennai
- Attending to certain residuary work of Central Government.

1.2.2. Orgainsational set up of office: The Principal Accountant General(A&E) is the Head of Department. The office is divided into following Groups on functional basis and headed by Senior Deputy Accountant General / Deputy Accountant General also known as 'Group Officer'.

1. Administration
2. Pension
3. Funds
4. Accounts
5. Gazetted Entitlement
6. Branches under the direct control of Principal Accountant General(A&E)

The primary functional unit of this office is a "Section" which includes minimum number of AAO(NS) AAO(Adhoc) / Senior Accountants / Accountants and Clerks which are 100% supervised by Supervisor / Assistant Accounts Officer (The erstwhile section officer post has been merged with the post of Assistant Accounts Officer and re-designated as Assistant Accounts Officer vide HQ Ir.no.697-6 PC/ GE-II/22-2009 dated 27.5.2009. The post of AAO(RT) & AAO(Adhoc) was created by Hqrs vide Letter No.1987-/BRS/Creation/AAO/326-2009 dated 8.7.2009.

Two or more sections are, in turn, placed under the control or charge of an Assistant Accountant General or Senior Accounts Officer/Accounts Officer also known as Branch officer. A number of such Branch officers with the sections under their charge grouped on functional basis under the charge of Group Officers. Another primary functional unit of this office is an "Inspection party" for the conduct of audit of treasury Accounts comprises of one or two Assistant Accounts Officer; one Sr. Accountant/ Accountant with 100% supervision by a Sr. Accounts Officer / Accounts Officer / Assistant Accountant General (Inspecting Officer). They are placed under the charge of Group officer of Accounts Group.

As an exception to this general set up, IAD and O&M section, Book & AAD Sections and their Branch Officers and Secretary to Pr.AG are placed under the direct control of the Pr. AG*.

(*CS No.8 - Vide orders of Principal Accountant General(A&E) dated 05.07.2013)

1.2.3. An Organizational chart showing the different Groups in which the branches / sections in the office fall is given at the end of this Manual.

1.3. Control and Co-ordinating Sections - To control and co-ordinate the work in different sections in a Group, certain sections have been nominated as "Control Sections" and "Coordinating Sections". The following sections control and co-ordinate the work of the group of sections noted against them:

I. Control Sections

Name of the Control section	Sections Contolled
1. Treasury Miscellaneous (TM)	Loans and Advances sections
2. DCM Section	Departmental Compilation sections including Forest and Public Works Compilation sections.
3. Funds Miscellaneous I & II (FM I & II)	Funds Sections, GPF Subscribers Services Cell and Funds Libraries, Funds EDP Section.
4. Pension 30 (PM)	Pension Sections including Pension Contribution sections, Pension Library and Pension EDP Section.
6. IAD Section	Reviews the records of all the sections periodically and communicates the review remarks. Co-ordinates with the Director of Inspection Team which visits this office for Inspection. Vets the KRA/KFA Quarterly Report before it is being forwarded to HQ by TM section.

II. Coordinating Sections

Name of Coordinating Section	Section (S) under Guidance
1. GAD I Section	All Gazetted Entitlement Sections
2. Account Current I section	All Account Current Sections
3. Establishment V Section	All Establishment claims sections except Estt.I Section.
4. PWC II Section	All PWC Sections
5. FC I section	FC II section
6. IT Support Cell	Caters to the IT needs of all groups

1.4. Pay And Accounts Office (IAD)

Pay and Accounts Office (IAD) was formed with effect from 1st October, 1976 under the scheme of Departmentalization of Accounts is part of the Office of the Pr.Accountant General (A&E).

1.4.1. The Pay and Accounts Officer (IAD) caters to the following offices of the Indian Audit and Accounts Department in the City and makes payment to:-

1. Office of the Principal Accountant General (Accounts and Entitlements), 361, Anna Salai, Chennai.18
2. Office of the Principal Accountant General (General & Social Sector Audit),Lekha Pariksha Bhawan, 361, Anna Salai, Chennai.18.
3. Office of the Principal Accountant General (Economic & Revenue Sector Audit), Lekha Pariksha Bhawan,361,Anna Salai, Chennai.18.
4. Office of the Principal Director of Commercial Audit and Member, Audit Board, Chennai-34.
5. Office of the Principal Director of Commercial Audit and Member, Audit Board- IV (Food), Chennai-31.
6. Office of the Principal Director of Audit, Scientific Departments, Shastri Bhavan, Chennai-6.
7. Office of the Director General of Audit (Central), Lekha Pariksha Bhawan, 361,Anna Salai, Chennai.18
8. Office of the Principal Director, Regional Training Institute, 361, Anna Salai, Chennai.18
9. Group 'A' officers of the Office of The Principal Director of Audit, Southern Railway, Park Town, Chennai-3.
10. Group 'A' officers of the Office of The Joint Director of Audit (Post & Telecommunications), Panagal Building, Saidapet, Chennai 600 015.

1.4.2. Main functions of PAO(IAD):

- i. Pre-check of bills. Bills are scrutinized and passed manually and through COMPACT, a software designed, developed and maintained by National Informatics Centre (NIC), New Delhi.
- ii. Finalisation of retirement benefits of the employees and disbursement of pension in respect of the retired employees of Indian Audit and Accounts Department. Makes payment to pensioners of IA&AD drawing pension through PAO(IAD) Counter.
- iii. Maintenance of GPF Accounts of the Subscribers
- iv. Maintenance of Leave Salary Contribution and Pension Contribution of the employees on Foreign Service

- v. Compilation of monthly accounts and annual accounts and forwarding them to Principal Accounts Officer @ New Delhi. Accounts are being uploaded in the e-Lekha website of the Controller General of Accounts.
- vi. Maintenance and uploading in NSDL website of New Pension Scheme accounts of the employees recruited with effect from 01-04-2004,
- vii. Passes bills and disburses claims, covering salaries and other claims, payments to third parties, pension etc., through the following channels of payment.

1.. Cheque	<ul style="list-style-type: none"> • 'A' Cheques will be issued in favour of the employees, third parties, • 'B' Cheques will be issued in favour of Drawing and Disbursing Officers and • 'C' Cheques will be issued in favour of other PAOs of the Central Government
2.e- Payment	Payment of Claims to the employees and third parties will directly be credited to their account by processing the IFS Code and Account Number of the individual obtained the mandates from the claimants in COMPACT and uploading the same in the GePG website As of now, this is done only in respect of 'A' Cheques. "

1.5. Training Cell

Based on the recommendations of the XIX Conference of the Accountants General, a 'Training Cell' was formed with effect from 23-05-1997. The training programmes are oriented towards fulfilling the general and specific training needs of different functional wings of the office. The courses include (a) Introduction of concepts, (b) Courses on fundamentals (c) Refresher courses (d) Discussion types and (e) Coaching for specific examinations and (f) Seminars. As far as computer courses are concerned, adequate weightage is being given to the practical sessions. The training cell plays an active role in imparting knowledge and updation of skills in a systematic manner.

On an average, at least, two training programmes are arranged in a month. The major training programmes and other related activities being carried out by the Training Cell are as detailed below:-

1. Training on value added topics (such as programmes on various functions of different groups of office) and Basic EDP programmes such as Basics of Computers under In-house Training Programme(IHTP) as per the schedule of Annual Training Calendar.
2. Training for Limited Departmental Exam for promotion as Clerks.
3. Training of Clerks for Departmental Confirmation Exam for Clerks and Departmental Examination for Accountants.
4. Training of Divisional Accountants for DA Grade Exam
5. Training on Regional Language(Tamil) for newly recruited Officials including Divisional Accountants who have not studied Tamil upto Matric Level.

6. Selection of participants for courses on Parliamentary processes and procedures at Bureau of Parliamentary Studies and Training(BPST) New Delhi.

7. Training for Data Entry Operator (DEO)/ Console Operator (CO) /Senior Console Operator(SCO) Exam

- (1.Office Order No. Pr.AG(A&E)/Estt.I/Gl.IV/97-98/25 dated 23-05-97 &
2. Office Order No. Estt.I/Gl.IV/97-98/32 dated 06-06-97)

A detailed Training Need Analysis is conducted every year to determine the training requirements of Office for Training programmes under In-house Training Programme and courses at RTI and on the basis of which a Schedule of Annual Training Calendar is prepared in respect of programmes for the ensuing year.

(Hqrs. Circular No.210/In-house trg/35-2012 dated 03-09-2012)

Training cell is also assigned the task of identifying officials for nomination as participants and Faculty for Training programmes at RTI and other approved Training Institutes.

1.6. Treasury Inspection

1.6.1. All the District Treasuries and Pay and Accounts Offices in the State are inspected annually and all the Sub-Treasuries are inspected biennially by the Office of the Principal Accountant General (A&E) from 1st April, 1991. For this purpose, Treasury Inspection Parties (TIP) with one or two Assistant Accounts Officer and one Senior Accountant/Accountant per party were formed, who visit the Treasuries/Sub-Treasuries/PAOs as per approved programme. The TIPs are in turn supervised by a Senior Accounts Officer/Accounts Officer or an Assistant Accountant General as directed by the Principal Accountant General (A&E). The percentage of Supervision of TIPs inspecting District Treasuries/Sub-Treasuries is 100%.

1.6.2. On completion of the inspection, the Treasury Inspection Party prepares a Draft Inspection Report outlining the status of maintenance of initial records of Accounts and Pension and adherence to prescribed rules and regulation by the Treasury/Sub-Treasury/PAO inspected. The Draft Inspection Report on Accounts and Pension received from the TIPs is edited and vetted at TM Section and a complete Inspection Report is sent to the Director/Commissioner of Treasuries & Accounts with copies to the concerned Treasury/Sub-Treasury/PAO. Important points noticed in the Inspection meriting inclusion in the Civil Audit Report is brought to the notice of the Principal Accountant General (G&SSA). Persistent irregularities noticed during the inspection are reported to the State Government, Director/Commissioner of Treasuries & Accounts through "Annual Review on working of Treasuries/Pay & Accounts Offices" for necessary remedial action. A copy of the report is sent to Headquarters.

(1) CAG's letter No.981AI/16483 dated 6/9/84.

(2) GOI/68/O&M/91No.513/O&M/0-91 dated 13/2/91

(3) CAG's Letter No.362-ACI/79-80/K.WI dated 3/5/91

(4) Para20.71.1to 11 of MSO(A&E) Vol.I on Annual Review on Working of Treasuries

1.7. SC/ST Cell

In order to ensure compliance of the orders on reservation issued from time to time, in favour of the Scheduled Caste/Scheduled Tribe & OBC employees and to scrutinise statistical data etc., a SC/ST Cell is functioning in the Office under the control of the Senior Deputy Accountant General/Deputy Accountant General (Administration). In Civil Accounts Offices, the

Sr.DAG/DAG (Admn.) is the nominated Liaison Officer for implementing the orders on reservation. The main function of the SC/ST Cell is to assist the Liaison Officer to discharge his duties effectively.

(CAG's Circular No.1043-N3/13-85 - I dated 10/4/85)

1.8. Legal Cell

1.8.1. A Legal Cell is functioning in the Office under the Administrative control of the Sr.Deputy Accountant General/Deputy Accountant General (Admn.). The Cell deals with cases filed by serving/retired employees of I.A. & A.D. before various Courts/Tribunals and cases filed by serving/retired employees of State Government and others not belonging to I.A. & A.D in respect of their entitlement and claims whenever Pr. AG./CAG of India is cited as respondent/Co-respondent.

1.8.2. Legal Cell represents the office before the Pension Adalat conducted every month by the Tamil Nadu State Legal Services Authority in the capacity of Member of the Follow-up Committee as well as a Respondent, to settle the grievances of the persons who resort to this mechanism as regards to their entitlements.

1.8.3. Legal Cell also deals with the entire work relating to Right to Information Act, 2005, co-ordinates with the Controlling Sections and furnish information/reply to the applicants/appellants under the said Act. The Deputy Accountant General(Administration) is designated as Public Information Officer of this office.

1.8.4. Legal Cell tenders opinion/guidance in respect of pension & GPF proposals and purport papers citing Court Orders received in this office, when referred to Legal Cell by other Sections.

1.8.5. Legal Cell officials regularly apprise the departmental Counsels on subject matters dealt in the affidavits/counter affidavits filed on behalf the Pr.AG(A&E)/C&AG besides attending the proceedings of the Court in important cases.

1.9. Welfare Cell

To look after the Welfare, Recreational, Cultural and Community activities of the staff members of the Office, "Welfare Cell", comprising a Welfare Assistant and a Clerk, is functioning under a full time "Welfare Officer. The Welfare Officer will give personal hearing to individual staff members on their grievances and take steps to secure the help of the administration in redressing their grievances as far as practicable. The Cell also renders assistance to members of the staff who suddenly take ill in the office or who are chronically sick and in need of securing admission to hospitals, nursing homes or other places of medical treatment. Petty and frivolous matters are, however, not to be taken to the notice of the Welfare Officer.

The Welfare Cell looks after the online booking of Quarters requirement of our staff members, organizes the retirement functions and attends to the immediate needs of the family if the Government Servant dies while in service. The day to day affairs of the Departmental Canteen are also being monitored by the Welfare Cell under the supervision of the Welfare Officer.

1.10. IT Support Cell

ITSC was reconstituted vide office order-Estt.I/GI I/2008-2209/144 dated 21.1.2008 to carry out the development and maintenance of software requirements of all branches and IT related purchases under special contingencies. Some of the important tasks entrusted with ITSC are given as under:

- a) Maintenance of server and Networking

- b) Database Administration including backup procedures
- c) Co-ordination of Software Development by outsourcing and co-ordinating with the developer.
- d) Maintenance of software and providing support to EDP wings of all branches of this office including development of new software. Maintenance of Intranet/Internet.
- e) Co-ordinating with NIC in r/o maintenance of website of this office and composite website.
- f) Annual Maintenance contract for IT related hardware and software
- g) Co-ordination with Vendors
- h) Work relating to IT security.
- i) Any IT related work assigned by the Superiors.

1.11. Hindi Cell

1.11.1. For implementation of the provisions of Official Languages Act, 1963 and Official Languages (Use for official purpose of the Union) Rules, 1976, a Hindi Cell is functioning in the Office. The Cell is responsible for ensuring that the obligations devolving on the Office under the said Act and the rules and directions issued from time to time are complied with as promptly as possible.

The following are some of the obligations of Hindi Cell:

- a) Providing Dictionaries and other Hindi literature, training of staff in Hindi under the Hindi Teaching Scheme of the Government of India and facilities for translation, typing and stenography in Hindi;
(CAG's Circular letter No.2463 - TA II/59-75 dated 1/11/1976).
- b) Providing adequate Classroom, Furniture and other basic facilities for conducting Hindi, Hindi Typewriting and Shorthand courses;
(CAG's Circular letter No.1058-O.L.D./209-2006 Dt.21.08.2007)
(Based on Chapter 3 of Manual Bases on Orders Regarding Training in Official Language Hindi-
OM. No. E-12047/126/72-H.L. Dated 19.09.73)
- c) Development, purchase and use of only bilingual computer systems in Ministries/Departments of Central Government and their attached and Subordinate Offices, Undertakings, Nationalised Banks, Corporations, et.
(DOL OM. No.12015/13/2013-OL(TC) dated 30.05.2013)

1.12. Official Languages Implementation Committee

An Official Language Implementation Committee has been set up in this Office in accordance with the instructions issued by the Ministry of Home Affairs, GOI, in their OM No.E.11015/57/72-OL dated.29.12.1972 received with Comptroller and Auditor General's endorsement No.1535-Ta.II/18-73 dated.2.9.1973 and OM NO.E.11013/8/93-OL (XI) dated.6.9.1973 received with Comptroller and Auditor General's endorsement No.2146-TA.II/185-73 dated.26.12.1973.

1.12.1. The functions of the committee are -

- i. To review the implementation of the instructions of the Ministry of Home Affairs, regarding training of employees in Hindi under Hindi Teaching Scheme.

- ii. To ensure that appropriate number of employees are released for undergoing training in Hindi, Hindi typewriting and Hindi Stenography.
- iii. To review the progress in the preparatory measures which this Office is required to take for compliance of provisions of the Official Languages Act, 1963.

1.12.2. The committee will meet on the first/second week of March, June, September and December and a copy of the minutes of these meetings is required to be sent to Comptroller and Auditor General.

(Authority: CAG's letter No..1207-TA.II/57-75 dated.21.7.1975)

1.13. Internal Audit Department (IAD)

1.13.1. The primary object of IAD is to ensure that the different Sections of the Office are observing correctly the audit and accounting procedures prescribed in several codes and manuals as well as instructions issued from time to time by the Comptroller and Auditor General and the Accountant General. The IAD will also review how far the Sections are maintaining the various Registers that have been prescribed and maintained by sections and are submitting the returns on due dates and generally functioning as efficient units of the Office. (Para 563-MSO (T) Vol. I).

1.13.2. The IAD is under the direct charge of the Accountant General and consists of an Internal Audit Officer and Assistant Accounts Officer/Supervisors. This Section should be manned by picking men with sufficient experience in various branches of this office so as to enable the Accountant General to know the conditions of working of different Sections and set matters right by taking prompt remedial measures.

1.13.3. The Deputy C&AG of India has ordered that the staff intended for Internal Test Audit should not be diverted to other sections on any score.

(C&AG Letter No. 808 Inspn/13-84 dt.29.10.1987 File 1-1/87-88).

1.13.4. IAD will test check all the sections including PAO (IAD), in a cycle of one to four years. The IAD will not be burdened with such items of work which should normally be entrusted to the Controlling/Coordinating Sections. In addition, the Accountant General may at his discretion entrust any other items of work as he may consider necessary.

1.13.5. IAD will carry out liaison work between the Director of Inspection and the sections during the former's inspection. Investigation of procedural omissions and irregularities will be brought to notice by the Director of Inspection.

1.13.6. In terms of Hqrs Letter No.832/Inspection/Returns/KW/2011 dated 29.11.2011, IAD should keep a watch on the compliance of the observations of Peer Review Report and keep a record of this. The Director of Inspection parties would also verify the progress of Peer Review observations during the course of their inspections.

1.14. O&M Studies

1.14.1. It comes under the purview of IAD. The following areas ordinarily fall within the scope of the O&M Studies:

1. Simplification of work systems and procedures, studies of work in difference areas of the office.
2. Improvements in audit and accounting systems, methods and procedures to be sent to Headquarters for examination before adoption.
3. Study of specific problem areas selected by the Accountant General
4. Control systems within the Office at different levels.

5. Flow/transmission of records within the Office.
6. Receipt and dispatch systems
7. Records management.
8. Utilisation of accommodation, seating and record keeping arrangements.
9. Standardisation of communications with outsiders, review of local forms in use and standardization thereof.
10. Procedural shortcomings thrown up by the ITA Inspections.
11. In-depth studies of specific branches of the Office, where there has been heavy accumulation of arrears in work
12. Action on the suggestions received from the Director (Audit), O&M Studies of the headquarters Office.

1.14.2. As the problems faced by different Sections/Groups may be identical in several respects, the concerned groups may themselves undertake a 'work-study' and if necessary, obtain the assistance of the Internal Audit Officer. Results of such studies will be sent to Internal Audit Officer for final action. A Report on the studies conducted, results obtained and action taken should be sent to the Director (Audit), O&M Studies, Office of the Comptroller and Auditor General, New Delhi.

1.14.3. CAG has directed that O & M Studies may be left to the discretion of AG/PD and ADAI in-charge may like to review this periodically. The Annual action plan of O & M studies to be conducted by your office is accordingly dispensed-with with effect from 1st April 2001. However, quarterly progress report should continue to be submitted on due dates in the proforma prescribed vide Hqrs.Office Letter No.1121-O&M/4-1 dated 30.12.1983.

(Authority: DO No.189-Audit/O&M/208-2001 dated 19.4.2001 from
DG(Audit), O/o CAG of India)

1.15. IA & AD Benevolent Fund

The fund has been constituted for the benefit of the employees of the IA&AD. It is a voluntary effort actually based on humanitarian consideration for the common good and welfare of the members of the Department.

The objects for which the fund has been set up are as follows: 1. To provide relief from distress or hardship to the employees of the department and to render such financial assistance or relief as may be necessary to the widows and dependents of deceased employees of the Department 2. To provide financial aid during sickness or maternity benefits, in cases of hardship. 3. To carry out other objects of general welfare of the Staff. The fund is financed by subscriptions and donations from its members, voluntary donations from retired employees and other well wishers of the Department. All the Officials serving in IA&AD (including those who are on deputation) are eligible to become members of this fund.

CHAPTER 2

Attendance and Discipline

2.1. Office Hours

2.1.1. The hours of working of the office on all working days will be from 9.15 A.M. to 5.45 P.M. with lunch interval for half an hour from 1.15 P.M. to 1.45 P.M. The Office will remain closed on all Saturdays and Sundays and other declared holidays.

{G.O. Ministry of P.P. G.&P. Department of Personnel and Training
O.M. No. 13/4/85 -JCA dated 21/5/85 and 9.3.87}

2.1.2. Peripatetic parties (Treasury Inspection Parties) will observe the working hours, lunch interval and holidays of the Offices they inspect, subject to the condition that there is no short fall in the total number of working hours.

(CAG's Letter No. 3329-N.3/76-85 dated 18/9/1985)

2.1.3. The duties of Sweepers & Scavengers are outsourced.

2.1.4. The duty hours of Staff car driver shall be from 8.45 A.M. to 6.20 P.M. with half an hour lunch break.

(Rule 25 of Staff car Rules as amended by G.I.MF.

O.M. No. F3(18)E II(A)/86 dated 10/12/86-Amendment No. 67).

2.1.5. Multi Tasking Staff (watch and ward or security staff) shall be on duty in shifts viz., 6.00 A.M. to 2.00 P.M.; 2.00 P.M. to 10 P.M.; 10.00 P.M. to 6.00 A.M. They shall be allowed a weekly "Off" of one day for every six days of work.

2.1.6. Multi Tasking Staff attached to Officers and Sections shall be required to attend office from 8.45 A.M. and stay upto 6.15 P.M.

1. High power committee's letter No.HPC/M/3 dated 29/11/67 and
2. O.O. No. Estt.I/Gl.I/7-228/67-68/531 dated 30/11/67).

2.2. Attendance and Punctuality

2.2.1. Strict punctuality in attendance is expected of all members of the Office. They are expected to be in their places and commence the work at 9.15 A.M. It is the responsibility of the Supervisor/ Asst. Accounts Officers and Branch Officers / Inspecting Officers to ensure that staff members abide by the rules regarding punctuality, conform to Office working hours, scrupulously observe and do not overstay the prescribed lunch interval.

(Estt.I/7-276/75-76/46 dated 21.6.75)

2.2.2. An Attendance Register (Form SY 302) will be maintained in each section/Treasury Inspection Party. Each member of the Section/Treasury Inspection Party should as soon as he/she comes to Office set his/her initials in the appropriate cage in this register. The Supervisor/Asst.Accounts Officer will also set his/her initials in the register at the appropriate cage. He/She will then close the register promptly at 9.25 A.M. and submit it to the Branch Officer after marking a circle in red ink against the names of those who had not come till then. Should the Supervisor/Asst.Accounts Officer himself absent till 9.25 A.M., the Branch Officer will call for the attendance at 9.25 A.M. and mark late attendance against the names of those who had not come till then by a circle in red ink. All late comers will sign the attendance in the Branch Officer's room, in his/her presence, noting the actual time of arrival. The Branch officer will also set his/her initials in the register at the appropriate place, in token of having exercised check over attendance of staff working under him/her. While the rule provides for Asst.Accounts Officer/Supervisor crossing out against the names of the absentees, the Branch Officer has a greater responsibility, viz., to ensure that the crossing is done by the Supervisor/Asst.Accounts Officer

and the attendance register is closed on time. The Group Officer will conduct daily surprise check of attendance of one or two sections under his charge.

(CAG's Letter No. 2825-NG EI/12-73 dated 4/10/74 AG's Orders dated 25/7/80)

In order to ensure greater promptitude on the part of the officials and ensure their presence during office hours, it has been decided to introduce the system of marking attendance at the time of departure of officials in the evening also besides the morning arrival time and also subject the Attendance Register for random check by the Group officers.

(O.O. AG. (A&E)/Estt.I/7-66/84-85/389 dated 2/3/85.)

2.2.3. A question was raised whether in view of the fact that the Supervisor/ Asst. Accounts Officer are empowered to sanction casual leave up to 3 days at a time to staff working under them and to condone late attendance up to two occasions in a month, it is necessary to submit the attendance register to the Branch Officer daily at 9.25 A.M. as mentioned earlier. After careful examination, it was decided that the attendance register should be submitted to Branch Officers at 9.25 A.M. daily.

(CAG's letter No. F. 4/OSD(P)/73 dated 25/8/73)

2.2.4. The Multi Tasking Staff comprise the erstwhile Jamadar, Peons, SG Record Keepers / Record Keepers, Daftries (Filers), Chowkidars, Malis (Gardeners) are placed in the grade pay of Rs.1800/- re-designated as Multi Tasking Staff (Group 'C' Non-gazetted).

Members of Multi Tasking Staff attached to Officers and Sections who are required to attend office on working days at 8.45 A.M. and stay upto half an hour later than the prescribed hour of closing of the office, will mark the attendance either in one of the sections to which they are attached or in the attendance register with Asst.Accounts Officer/Supervisor (OM).

(Vide CAG's Circular No.18-NGE/2010 in

Lr.No.717-NGE(Appe)/25-2010 dated 28.06.2010)

2.2.5. Multi Tasking Staff engaged as Sweepers and Scavengers whose duty hours are from 7 A.M. to 11.30 A.M. and from 2.00 P.M. to 5.30 P.M. should on arrival, mark attendance in the Register with the Care Taker, who will close it at 7.10 A.M. and 2.10 P.M. in the manner indicated above and will submit it to the Accounts Officer/ Sr.Accounts Officer (OM), both in the forenoon and afternoon.

Note: The services of personnel for cleaning of toilets, urinals and mopping of floors have been outsourced.

(Vide CAG's Circular No.38/2012 in No.1020-Staff (App-I)/07-2012 dated 15.10.2012)

2.2.6. Multi Tasking Staff entrusted with the duties of watch and ward/security duties will work on shift basis. The first shift will be from 6.00 A.M. to 2.00 P.M., the second from 2 P.M. to 10 P.M. and the third will be from 10 P.M. to 6.00 A.M. On reporting to duty in each shift, they will mark attendance with the Care Taker who will close the attendance register in the manner indicated earlier and submit it daily to Sr.Accounts Officer/Accounts Officer (OM). The register should be submitted to the Sr.Accounts Officer/ Accounts Officer (OM) through the Supervisor/ Asst. Accounts Officer (OM) in the forenoon at 10.00 A.M. on each working day for the third shift of previous day and the first shift of the day. The register should be submitted at 2.10 P.M. in respect of the second shift of the day.

2.2.7. The staff car driver whose duty commences at 8.45 A.M. shall sign in the attendance register with the Care Taker who will close it in the prescribed manner and submit it to the Sr.Accounts Officer/Accounts Officer (OM) through the Supervisor/Asst. Accounts Officer(OM) at 9.15 A.M.

2.3. Late Attendance

2.3.1. No Government servant should get privileges of a religious or sectarian nature like coming to office late or leaving office early on the ground of his community or religion alone. Previous orders or instructions permitting such concessions should be treated as having lapsed.

(CAG's Letter No. 301/NGE I/211-66 dated 17/2/1967 case R2/S7-68).

2.3.2. Prior permission to attend office late shall not be given in any case. However, late attendance upto an hour on not more than two occasions in a month may be condoned by the competent authority, if he is satisfied that it is due to unavoidable reasons like sudden illness in the family, late running of trains/buses, tyre puncture in two wheelers etc. For late attendance on the third and subsequent occasions in a month and late attendance, the reasons for which are not unavoidable in the opinion of the competent authority, half-a-day casual leave shall be debited to the late comer's casual leave account (for each such late attendance)

(GOI. MHA OM 60/17/64 Estt.(A) dated 4.8.65)

2.3.3. (a) In the case of a member, who having exhausted his/her casual leave for that year, attends office late, then late attendance upto one hour on two occasions in a month may be condoned, if the competent authority is satisfied that it is due to unavoidable reasons. Where such late attendance cannot be condoned due to its being the third occasion in a month or other conditions not satisfied, suitable disciplinary action will be taken against him/her.

(GOI MHA OM No.60/17/64 Estt.(A) dated 4.8.65)

(b) If an Official has no casual leave to his/her credit, comes late without sufficient justification and the administrative authority is not prepared to condone the late coming but does not at the same time propose to take disciplinary action, it may inform the official concerned that he/she will be treated as unauthorised absence for the day on which he/she has come late and leave it to the official himself, either to face the consequences of such unauthorised absence or to apply for E.L. or any other kind of leave due and admissible for that day as he/she may choose. If he/she applies for E.L. or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

(GOI MHA (Dep.Per & Administrative Reforms) O.M. NO. 28034/3/82 -Estt.(A) dated 5/3/82) - copy communicated in CAG's Letter No. 1053-NGE - 1/62-78 dated 30.3.1982)

2.3.4. Persistent or habitual late attendance is highly objectionable and will amount to lack of devotion to duty, attracting the provision of Rule 3(1)(ii) of the Central Civil Services (Conduct) Rules 1964. Accordingly, if the Government servant attends office late frequently and if forfeiture of half a day's casual leave does not ensure punctual attendance by him, suitable disciplinary action shall be taken, in addition to forfeiture of half-a-day's casual leave on each such occasion of late attendance.

(CAG's Letter No. 2078 NGEI/12-73 dated 7-7-75 readwith OM dated 4/8/65).

2.3.5. Late attendance upto two days in a month may be condoned by the Supervisor/Asst. Accounts Officer/Branch Officer or Group Officer as the case may be subject to the prescribed conditions satisfied.

2.3.6. A separate account for late attendance need not be kept in the attendance register. However, late attendance for which half-a-day's casual leave has been forfeited and that which has been condoned shall be distinctly indicated in the attendance register, so that the limit of two occasions in a month for condonation of late attendance could be scrupulously applied.

Half a day's casual leave forfeited for late attendance should be distinctly indicated in Casual Leave account also.

(O.O. Estt.I/GI.I/7-275/67-68/79 dated 4/5/67)

2.3.7. Whenever an official is transferred from one section to another, the number of occasions of late attendance condoned till then during the month of such transfer, shall be communicated immediately along with particulars of Casual Leave/Restricted Holiday availed of, to the section to which he/she is transferred. There should be no delay in communicating this.

2.3.8. Applications for condonation of late attendance should be submitted immediately, on the same day, to the authority competent to condone. The competent authority also should pass orders immediately either condoning or forfeiting half a day's casual leave. As condonation of late attendance is limited to two occasions in a month, and as Casual leave upto 8 days in a Calendar year is admissible, any delay in regularisation of late attendance on a particular occasion, may result in incorrect regularisation of late attendance or grant of casual leave on subsequent occasions.

(O.O. Estt.I/7-276/67-68/79 dated 4/5/67 2.Lr. No. 12/9/94-JCA dated 14.1.98 of GOI/Min. of Per, PG & Pensions, circulated in Con.cell/I/97-98/285 dated 9.3.98- (for 8 days of C.L.)

2.3.9. A report of late attendance for each month should be submitted to the Branch Officer on the 5th of the following month to enable him/her to consider taking action against habitual late comers. For this purpose, the column on the right hand side of the attendance register should be filled in and initials of the Branch Officer obtained at the end thereof.

2.4. Absence during Office Hours

2.4.1. No member of the office should leave his seat/section during office hours without valid reason. Supervisors/Asst.Accounts Officers/Branch Officers are responsible for ensuring that the staff in the sections are present at all times during office hours and do not waste working hours by unauthorised absence from sections.

2.4.2. Whenever any member of the office has to leave office during office hours (except during lunch recess) for bonafide official purposes, he/she will be issued a permit slip in the form given below by the Branch Officer concerned. The permit slip will be made out in duplicate and signed by the Branch Officer. The original will be given to the Official and the duplicate retained by the Branch Officer. The member while leaving the office will surrender the permit slip to the watch and ward on duty at the gate. He will simultaneously make an entry in the register kept at the gate indicating his name, designation, section and "time out". He will complete this entry by noting the "time in" when he gets back to office after finishing his official duty outside.

Permit Slip

Sl. No.

dated:

Please permit Shri/Smt./Kum..... of.....section to go out of office today at A.M./P.M. to enable him/her to go over to..... for the purpose of Probable period of absenceHrs..... Mts.

BRANCH OFFICER

(O.O. Corrp.I/R.6-82/76-77/1106 dated 8/2/77)

2.4.3. Permission to leave office early shall not be granted. If a member desires to go in the afternoon, half a day's casual leave may be sanctioned to him/her, if he/she has casual leave at his/her credit.

Departing from the office, in the afternoon early before the time for closing of office, should be treated like late attendance and half a day's casual leave should be debited to the casual leave account of such person for each such early departure.

(GOI. Cabinet Secretariat OM. No. 28034/10/7 (Estt.(A) dated 27/8/75.

O.O. No. Estt.I/7-276/75-76/102 dated 22/9/75)

2.5. Absence without Leave

2.5.1. Except under extraordinary and compelling circumstances, no member of the office should stay away from duty without prior sanction to leave. Staying away from duty without proper sanction to leave is fraught with the risk of such absence being treated as unauthorised in addition to institution of disciplinary proceedings.

2.5.2. In this connection, extracts from provisions of FR 17A, are reproduced below for information of members:-

A period of unauthorised absence:

(i) in the case of an individual employee remaining absent unauthorisedly or deserting the post, and

(ii) in the case of a number of employees as a result of acting in combination or in concerted manner as during a "strike" without any authority from or valid reason to the satisfaction of the competent authority, shall be deemed to cause an interruption or break in service of the employee(s) unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi permanency, eligibility for departmental examination etc."

Explanation: For purposes of this rule "strike" includes a general, token sympathetic or any similar strike and also a participation in bundh or in similar activities.

Even in cases where a number of Government servants acting in combination or in a concerted manner absent themselves from duty for a part of the day only their absence in the above circumstances will be treated as unauthorised for the whole day on the lines indicated above.

(GOI. Cabinet Secretariat O.M. No. 27/6/71 (Estt.(B) dated 1/11/71)

2.6. Public Holidays:

2.6.1. (a) **Holidays to be observed:-** The total number of Public holidays to be observed (apart from Saturdays and Sundays and other declared holidays) will be 17 holidays in a Calendar year. This will include eleven compulsory holidays.

(b) **Fixed Holidays -** Of these 17 holidays, following 14 holidays occasions will be compulsorily observed in all Central Government offices throughout India:-

1	Republic Day
2	Independence Day
3	Mahatma Gandhi's Birthday
4	Buddha Purnima
5	Christmas Day
6	Diwali
7	Dusshera(Vijaya Dasami)
8	Good Friday
9	Guru Nanak's Birthday
10	Idu'l Fitr
11	IDu'l Zuha(Bakrid)
12	Mahavir Jayanthi
13	Muharram
14	Prophet Mohammaed's Birthday

(c) **Remaining three holidays:** The Employees' Co-ordination Committee in the State Capital shall decide the three holidays, if necessary, in consultation with other Co-ordination Committees functioning in the same state, get prior approval of the Ministry of Personnel and

Training and then notify the same. The list so notified will apply uniformly to all the Central Government Offices in the state and any change thereafter can be made only with the prior approval of the Ministry.

The holidays should be decided on the basis of local importance of the occasions and in consultation with the staff representatives, out of the following festive occasions.

1. An additional day for Dussehra
2. Holi
3. Janmashtami
4. Ram Navami
5. Maha Shivaratri
6. Ganesh Chaturthi / Vinayak Chaturthi
7. Makarasankranti
8. Rath Yatra
9. Onam
10. Pongal
11. Sripanchami/ Basanta Panchami
12. Vishu / Vaisaki/ Vaisakhadi /Bahag Bishu/ Masadi/ Ugadi/ Chaitra Sukladi/ Cheti Chand / Gudi Padava/ 1st Navratra/ Nauraj/ Chhath Pooja /Karva Chouth.

(Order(1), Appendix-III and OMs dated 28.12.1998 and 6.6.2014)

(d) After choosing the three optional holidays from the list shown above for computing 17 closed holidays, the remaining eight occasions will be included in the list of Restricted holidays, together with other occasions of local importance.

The list of holidays to be observed in a Calendar year is drawn up by the Central Government Employees' Welfare coordination Committee, Chennai.

2.6.2. In addition to the seventeen closed holidays, each employee will be permitted to avail himself of any two holidays to be chosen by him from the list of **Restricted Holidays** which will also be declared every year by the Central Government Employees' Coordination committee, Chennai (Vide Para 3.2.1 also)

(GOI. MHA., D.P. & A.R. OM.No. 9/37/82-JCA, dated 11th November,1982;

No.12/20/87-JCA, dated the 19th May, 1988 and No.12/8/91/JCA dated 11/10/91)

2.6.3. Change of holidays : (a) Normally not permissible:- The dates of various occasions for holidays etc., are fixed on the basis of the findings of astronomical computation made by the Professional official agency of the Central Government, i.e., Positional Astronomical Centre, which also makes extensive consultations with various acknowledged Authorities, operating in the field, before tendering advice to the Government, and once such dates of occasions are decided, no change can be allowed.

(GOI./MHA., D.P & A.R. O.M. No. 12/32/84-JCA, dated 13/3/1985)

(b) When permissible:- (i) Muslim holidays:- However, the Central Government Employees' Welfare Co-ordination Committee is authorised to change the dates of holidays, if necessary, based on the decision of the concerned State Governments/Union Territories in respect of Idu'l Fitr, Idu'l Zuha, Muharram and Id-e-Milad. And in cases where such change of dates of the above occasions has to be notified at a very short notice, the Offices of the Central government may take action, based on an announcement made through TV/AIR/Newspaper, without waiting for a formal order, about the change.

(ii) Diwali (Deepavali):- In certain States the practice is to celebrate the occasion a day in advance, i.e., on "Narakachaturdasi Day". In view of this there is no objection if holiday on account of Deepavali is observed as Narakachaturdasi Day (in place of Deepavali Day) for the Central Government Offices in a State if in that State that day alone is declared as a Compulsory holiday for Diwali for the Offices of the State government.

(GOI. Dept. of Per. & Trg., O.M.No.12/1/92-JCA dated 27/7/1992,Paras 4, 4.1. and 5).

2.6.4. As a mark of respect and paying homage, holiday will be declared only in the case of death of the President or Prime Minister in harness.

(GOI. Min. of Home Affairs., O.M.No. 3/2/97-Public, dated 21/11/97)

2.6.5. Closing of Office on Polling Day

2.6.5.1. Heads of offices in places outside Delhi are given discretion to close their offices on the polling day and to grant permission to staff drafted for election duty, in accordance with the principles set out below, at the time of general elections or bye elections to Lok Sabha or a State Assembly.

2.6.5.2 (1) General Elections

At a General election, whether to Lok Sabha or to a State Assembly, a large proportion of Government officials are put on election duty. A local holiday is also usually declared by State Government on the date(s) of polling in a particular area/constituency. When such a holiday is declared, the Central Government offices in that area/constituency may also be closed on the polling day in accordance with the practice adopted by the State Government.

2.6.5.2 (2) Bye Elections

(i) **Lok Sabha:** Bye elections are usually held on Saturdays but in a constituency which has a large Christian population, or in other extra-ordinary circumstances, polling is sometimes fixed on a week day. In that event, the State Government also declare a local holiday in that particular area on the polling day. Central Government offices in that area may also follow the practice adopted by the State Government and close the offices on that day.

(ii) **State Assemblies:** It would be sufficient if the Central Government employees who may be placed on election duty are permitted to absent themselves from office on the polling day(s) and all other employees are given facility to exercise their franchise either by way of coming late to Office or by being allowed to leave Office early or a short absence on that day, subject to the exigencies of the service. (Refer Para 3.5.12 also).

(GOI. Dept. of Per.&Trg. O.M. No. 12/4/86 -JCA dated 9/3/87)

2.6.5.3. Permission to staff drafted for election duty

Heads of Central Government offices located in places outside Delhi should at their discretion permit the staff drafted on election duty to remain away from their normal duties on the polling day as also on the days required for performing journeys which they may have to undertake in order to perform such election duty.

(Govt. of India; Ministry of Home Affairs O.M. No. 27/13/66 Pub.I dated 13/12/66 forwarded in CAG's endt. No. 2692 NGE II/32-66 dated 24/12/66 filed in R2/1966-67).

2.6.6.1 As a result of the agreement reached in the National Council set up under the scheme of Joint Consultative Machinery, it has been decided by Government of India that Multi Tasking Staff (entrusted with the duties similar to those of Chowkidars and sweepers) should be allowed a minimum of 12 (twelve) public holidays (including three National Holidays) in a Calendar year. In this office, these orders have been made applicable to Multi Tasking Staff (watch and ward staff) only. For the purpose of availing of the nine holidays other than the three national holidays, the Multi Tasking Staff (chowkidar) should apply to the competent authority at least a week in advance and the authority will grant permission, subject to exigencies of service. Where however, the permission is not granted, the employee may choose another holiday from the list of Public holidays applicable to the Office (see para 3.1.5.)

(GOI. Min. of PPG & P. Dept of Personnel & Trg. O.M. No.49019/2/86 - Estt.(c) dated 17/12/90 forwarded in Hqrs. Letter No. 22 Audit I/11-90/111 - 91(2) dated 21/1/91).

2.6.6.2. Multi Tasking Staff (Watch and Ward) may be required to work on the three national holidays also. When they do so, they will be paid overtime allowance in addition to the weekly "Off". In cases where the weekly "Off" coincides with a national holiday, the holiday shall be deemed to have been availed and the weekly "Off" allowed separately.

(AG's Orders dated 13/9/79)

2.7 Compensatory Holiday

2.7.1. The staff who are required to perform duty during Saturdays, Sundays or weekly or fortnightly "Off" days, public holidays for the full prescribed hours of work should as a rule be granted compensatory leave in lieu of the duty performed. In cases where an employee is required to work for half-a-day or less two such half-a-days should be reckoned as one full day of duty for the purpose of grant of compensatory leave. Where necessary, half a day's compensatory leave may also be given.

2.7.2. Cash compensation in the form of overtime allowance for duty on such days may be granted only in very exceptional circumstances, where the Head of the Department is satisfied and certifies that it is not possible to grant compensatory leave.

2.7.3. Sanction of Principal Accountant General(A&E) should be obtained for compensatory leave under 2.7.1. and cash compensation under 2.7.2. Compensatory leave thus sanctioned can be availed of within one month of its becoming due, with the prior permission of the authority competent to sanction casual leave. An account shall be kept of such compensatory leave sanctioned/availed of by noting the particulars as below, in a separate folio in the C.L. account or a separate sheet of paper attached to attendance register.

Reference of sanction of Pr. A.G. (date of orders, page No. and file No.)

Name of official	Date of work	Date of sanction of Pr. A.G.	Date on which availed of

2.7.4. The accumulation of Compensatory leave will not be subject to any limit but it shall be allowed to be availed of by the Government servant concerned within one month of its becoming due. The condition may, however, be relaxed by the Pr. Accountant-General as head of the department in exceptional circumstances, if he is satisfied that a serious dislocation of current work would be caused if it is granted to all staff within one month. Compensatory leave may be granted at a time to the extent available, without any limit.

{(1) G.I. M.F. OM No. 15011/2/EII(B)/76 dated 8/5/78) and (2).G.I. M.F. No. 15011/2/EII/B/76 dated 11/8/76 as amended by O.M. No. 15012/3//86 - Estt. (Allowances) dated 19/3/91}.

2.7.5. If on a working day, the office is closed after the prescribed opening time but before the prescribed closing time for special reasons such as death of the President or Prime Minister in harness, it shall be treated as a holiday only from the time the orders for closing the office reach the office. If an official is required to work full office hours on such a day, he shall be allowed compensatory leave for full day if the office has been closed at or before 1.30 P.M. and half-a-day if the office has been closed after 1.30 P.M.

2.8. Security Measures

2.8.1. Identity Card

2.8.1.1. In order to ensure that no unauthorised person secures entry into the office building, members of this Office have been provided with laminated identity cards with their photographs. This will help them even outside the office to enable easy identification.

2.8.1.2. Security staff will challenge any person whose identity they are not sure about. Staff members should show their identity cards so that they are not unnecessarily hindered. Failure to produce identity cards can result in their entry into the Office building being barred.

Any staff member, who does not have the identity card with him will go to the Receptionist, identify himself and take an entry pass.

2.8.1.3. If an official loses his/her Identity Card, he/she should file FIR in the concerned Police Station. He/She should get an acknowledgement or a Non-traceable certificate and submit the same immediately to OM II Section, explaining the circumstances leading to the loss of identity card. Duplicate cards will be issued on collection of a fine of Rs.50/- .

2.8.1.4. The identity card should be surrendered to OM II section on retirement or resignation.

(Orders of Sr.DAG (Admn.) in the Note of OM II/II/97-98 dated 22/1/98).

2.8.2. Entry into Office

2.8.2.1. As a measure of security, no person will be allowed to enter office premises between 8 P.M. and 8 A.M. on any day. Exceptions will, however, be made for maintenance staff (gardeners) whose duty hours commence at 7 A.M., Multi-Tasking Staff (Watch and Ward staff), officers charged with the duty of surprise inspection, staff allowed to attend office in different shift duties in EDP Section and such of the members of office who are specially authorised for specific purposes by the Senior Deputy Accountant General (Admn.). Entry at other hours will be restricted and regulated as specified in subsequent paragraphs.

2.8.2.2. Entry by members of office on working day: Members of the office entering the building between 8 A.M. and 9.15 A.M. must produce their identity cards when called upon to do so by the MTS (Watch and Ward staff) or by the Private Security Staff at the entrance to the building.

The office gates will be closed at 9.15 A.M. and it will be necessary for all members entering office thereafter to produce their identity cards or otherwise prove their identity and record their names, designation and section legibly in block letters, indicating the time of arrival in the register kept at the gate for this purpose. They should also sign in the register after recording these particulars.

(O.O.corrop.I/R 6-82/76-77/1106 dated 8/2/77 and Welfare cell OO 128 dated 9/6/77).

2.8.2.3. Entry by members of Office on holidays: Members of the office who intend to work in the office on holidays should obtain the permission of the Branch Officer concerned on the previous day itself, indicating the nature of work, hours of work etc. The permission, when granted, should be communicated, in writing, to the Caretaker, indicating clearly the name and designation of the person permitted to attend office on the holiday, rooms/sections to be kept open. (These instructions will not apply to Branch Officers and Group Officers).

Members of staff entering office on holidays on official business should sign in the register kept at the gate, noting therein, legibly, the name, designation, section and "time- in". This entry should be closed by the members by noting down the "time-out", while leaving the office. the register should be closed by the Caretaker at the end of the day and submitted to the Sr.Accounts Officer/ Accounts Officer (OM) the next working day.

(O.O. No. Corrp.I/R6-77/77-78/1542 dated 22/2/78).

2.8.2.4. Admission to outsiders on working days:- No outsider will be allowed to enter the office on a working day, except on business and the permission of the Receptionist. The Multi-Tasking Staff (Watch and Ward)/Security at the gate will direct every visitor to the Receptionist who will ascertain from the visitor the purpose of his visit. After satisfying himself of "bona fides" of the purpose and visit, the Receptionist will issue a temporary pass in the prescribed form to the visitor, request him to meet first the Branch Officer of the Section concerned and

give him proper directions. He will also request the visitor to surrender the pass to him, while leaving the office and ensure that this is done.

However, this procedure will not apply to the persons who visit this office for settlement of Provident Fund and Pension cases. They will be directed by the Receptionist to contact the subscribers' Service Cell and Pension Enquiry Cell respectively.

(1. F.M. Circular dated 3/2/98 based on the orders of Pr.Accountant General dated 19/1/98 regarding Subscribers' Service Cell and 2. Head quarter's General Circular No. 110-TA.11/83 Communicated in (Letter No. 1864 -TA 11/154-82 dated 4/1/94 regarding Pension Enquiry Section).

2.8.2.5. A register of temporary passes will be maintained by the receptionist with particulars of each pass entered in it serially. The entries in this register should be tallied at the close of the day with the passes surrendered in order to ensure that all outsiders who were permitted to enter the office have left the premises. Cases of non-surrender should be reported to the Sr.Accounts Officer/Accounts Officer (OM) for necessary action. This register should be submitted to Sr.Accounts Officer/Accounts Officer (OM) every Monday and to the Senior Deputy Accountant General (Admn.) on the first day of each month.

Visitors desiring to meet the members of the office for non-official purposes should not be supplied with passes for entry into office. If necessary, they may be retained at the Reception counter, and the staff member sent for to meet the visitor at or near the Reception counter.

2.8.2.6. Admission of outsiders on holidays:- Outsiders will not be allowed to enter office on holidays.

If periodical or occasional repairs to the building are required to be carried out by C.P.W.D/others on holidays, prior permission of the Sr. Accounts Officer/ Accounts Officer (OM) should be obtained and communicated to the caretaker, to permit persons into office for that purpose.

In case of functions organised by Recreation club or any other body, prior permission of Pr.AG should be obtained and communicated to the Sr.AO(OM). Persons organising the function should produce their copy of permission to the Caretaker for purposes of identification.

(O.O.Corrp.I/R6-77/77-78/1542 dated 22/2/78).

2.8.3. Taking Office records/articles outside Office: As a measure of enforcement of security arrangements, no person will be permitted to take office records or any other article belonging to office outside the office premises. However, in exceptional cases, where it becomes essential for any member to take documents/ records etc., outside the office it may be done on the strength of a gate pass, in the form given below, made out by the Supervisor/ Asst.Accounts Officer concerned and duly signed by the Branch Officer concerned. This gate pass will be made out in duplicate, the original will be given to the member who has been permitted to take the records out, while the duplicate will be retained by the Branch Officer. The Original should be shown to the security staff at the main entrance of the building and must be surrendered to the Branch Officer, when the documents taken out are brought back, with a certificate by the Supervisor/ Asst.Accounts Officer, regarding the safe return of the documents. The Branch officer will then file both the original and duplicate safely and hand them over to his successor when transferred.

(O.O. No.Corrp.I/R6-82/76-77/1106 dated 8-2-77).

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL, CHENNAI

Sl.No.

Chennai-18.

Dated

GATE PASS

Shri/Smt/Kum.....is permitted to take the following records out of the office to.

- 1.
- 2.
- 3.
- 4.
- 5.

Signature of the member permitted
Section

Branch Officer

2.8.4. Locking of Safes

Multi Tasking Staff should not be allowed to operate keys of safes when locking them. The Officers responsible for the locking of important locks should, as far as possible, do the locking themselves and where this is not possible, they should at least monitor when the locks are put, locked and sealed. The duplicate keys of all safes should be in the custody of Sr.Accounts Officer/ Accounts Officer (OM).

2.9. Cleanliness

2.9.1. Maintenance of proper working conditions and neat and tidy environment have a direct bearing on efficiency and output. Members of the office are, therefore, expected to co-operate with the administration in keeping the office building and the entire premises neat and clean.

2.9.2. Members should keep their seats neat and tidy. Files, registers and other records should not be kept on the floor or allowed to lie in heaps. They should be kept neatly stacked in the side racks or cupboards provided for the purpose. All old files, registers and records not required for current work should be transmitted to old records section promptly. All important records and documents should be kept under lock when the day's work is over.

2.9.3. Waste paper should not be strewn on the floor; but should be put in the wastepaper basket provided.

2.9.4. Multi Tasking Staff attached to officers and sections are personally responsible for the cleanliness of the rooms and sections concerned. Those attached to the Officers should close and secure the windows of the rooms of the Officers every evening after the office closes. They should also dust the table, chairs, bookshelves etc., in the room and keep the windows open every morning, before the Office commences. They should switch off the fans and lights in the Section after the last member of the section leaves at the close of the office, and in the officers' room after the officer leaves.

2.10. Office Decorum

2.10.1. Noise distracts attention and is not conducive to efficient transaction of business. Members are, therefore, expected to desist from making noise in the sections, indulging in idle gossip and avoid conversing across the table.

2.10.2. Smoking anywhere inside the office building is strictly prohibited.

2.10.3. Demonstrations, raising of slogans or other disorderly conduct is not permitted within the office premises and disciplinary action will be taken against those found indulging in such action within the office premises. No meetings shall be held within the office premises without specific written and prior permission of the Pr. Accountant General. Members participating in/addressing such unauthorised meetings will render themselves liable to disciplinary action. The term "office premises" includes office compound also.

(Clarifications of GOI. on Rule 3 (1) and 7 of C.C.S. (Conduct) Rules, 1964.

O.O. No.Estt.I/Gl.I/7-64/69-70/306 dated 20/8/69).

2.10.4. Multi Tasking Staff of all Groups and such of those Group "C" employees who are issued uniforms should be wearing proper and clean uniforms while on duty. Failure to turn out in proper uniforms is a breach of discipline for which strict disciplinary action will be taken against them.

The Group Officers, Branch Officers and Supervisor/Asst.Accounts Officers should ensure that the Multi Tasking Staff attached to them/sections turn out in proper and clean uniforms and should report to the Sr.Accounts Officer/Accounts Officer (OM) names of defaulters for necessary action.

(1) Govt. of India O.M. No. 23/9/70 JCA dated 4/12/71, (2) O.O. No. Corrp.I/Misc./77-78/534 dated 27/10/77 and (3) O.O. No. Corrp./Gl.III/78-79/258 dated 28/2/79.

2.11. Extra Curricular Activities

2.11.1. Prior permission of the administrative authority should be obtained by Government servants before they join any educational institution on courses of study for University Degree or foreign language classes conducted by Indo-foreign cultural Organisations even outside office hours, as the joining of educational institutions involves advance commitment about attendance at specific hours and absence from duty during periods of examinations. Where it is noticed that the government servant has been neglecting his duties for the sake of his studies, permission may be withdrawn at any moment without assigning any reason and without prejudice to any departmental action being taken where mere withdrawal of permission is considered not adequate.

(M.H.A. O.M. No. 130/54/Ests.(A) dated 28/2/55 and

M.H.A. O.M. No.25/40/65 (Est.(A) dated 18/5/66).

2.11.2. It has been decided by the Government of India, that ordinarily, there should be no objection to Central Government servants enrolling themselves in officially sponsored auxiliary force organisations such as Home Guards, National Volunteer corps, Prantiya Raksha Dal, etc., provided that the authority in charge of the Department or Officer considers that this can be done without detriment to their Official duties. The grant of permission to join such forces will be subject to the conditions that:-

(i) the period of training and duty as Home Guard etc., will be treated as special Casual Leave and the persons concerned are permitted to receive in addition to their pay, such emoluments as the provincial Governments may offer and (ii) the Government of India will not be responsible for any risks, injuries, damages or other consequences arising out of or during the course of employment in the Home Guard etc., organisation.

(GOI. MHA. O.M. 25/1/49 Est. dated 10/1/49)

Similarly, Central Government servants may be permitted to join as volunteers in Civil Defence Service. However, Government servants holding key posts and who can not be released during an emergency need not be permitted to join the service. The period of training

will normally be outside office hours. If, in an emergency, a Government servant enrolled as a member of the Civil Defence Service is required under Civil Defence Rules, 1968, or Civil Defence Acts, 1968, to perform any duties and functions including training or participation in an exercise or rehearsal during office hours, the period of absence may be treated as special casual leave. They may also be permitted to receive in addition to their civil pay, such allowances, as may be prescribed for them from time to time, under Civil Defence Regulations, 1968.

(GOI. MHA. OM.No.2/7/68 DGCD(CD) dated 29/10/78. and
GOI.MHA.OM. No. 47/7/63-Est.(A) dated 23/5/63).

2.12. Reports on work and conduct

2.12.1. Annual Performance Appraisal Reports on the work and conduct of the members of the office are maintained in Confidential Cell in respect of Clerks/ Data Entry Operators/ Accountants / Sr.Accountants/ PAs/ Stenos/ JT. The same is maintained in DAG (Admn.) Secretariat for Assistant Accounts Officers / Supervisor and in Pr.AG (Secretariat) for Accounts Officers / Sr.Accounts Officers. Fitness for confirmation, declaration of probation, promotion etc, will be judged by these reports. A copy of Annual Performance Appraisal Report is communicated to the person concerned. If he has any representation to make against it, he should do so within 15 days from the date of receipt of such communication.

2.12.2. Supervisors / Assistant Accounts Officers shall bring to the notice of the Pr.AG, immediately, through the Branch Officer and Group Officer concerned, for necessary action, any disorderly conduct, irregular habit, insubordination or indiscipline of any kind on the part of any member of their sections.

[Confidential Reports replaced by Annual Performance Appraisal Reports vide
H.Qrs. Circular No.04 NGE/2010 No.151-NGE(Disc.)/42-2007 dated 08.03.2010]

CHAPTER 3
Leave

3.1. Casual Leave

3.1.1. All applications for Casual Leave, except in cases where the necessity for leave cannot possibly be foreseen, be submitted so as to reach the Supervisor/ Asst.Accounts Officer or the Gazetted Officer concerned, at least two clear days before the leave is required.

3.1.2. The maximum amount of Casual Leave that can be availed of by members of the office is Eight days in a Calendar Year.

This entitlement of 8 days CL in a Calendar year is subject to the condition that not more than 5 days may be allowed at one time. However, Head of Office may waive this condition in individual cases under exceptional circumstances, justifying relaxation in this regard.

(GOI/Min.of Per., P.G. and Pensions; Dept. of Per. and Trg.

No. 12/9/94 - JCA dated 14/1/98 communicated in Con.Cell/I/97-98/285 dated 9/03/98 and
Min. of P&PG No.28016/5/98-Estt(A) dated 15.6.98).

The power to sanction C.L. to different categories of staff vests as mentioned below:-

Category of staff	Sanction of Leave	Authority to sanction Leave
(1)	(2)	(3)
1.Clerk/ Accountant /Senior Accountant/ DEO/Other Group 'B' Non-Gazetted (including EDP Posts) and Group 'C' Staff **	(i)Upto 3 days at a time	By the Supervisor/ AAO
	(ii) in excess of 3 days and upto5 days at time.	By the AO/Sr.AO concerned
	(iii) in excess of 5 days at a time*	By the Gr. Officer concerned or Pr.AG if under direct charge.
2.Supervisor/ Asst.Accts.Officer/ AAO(NS)	(i) Upto 5 days at a time	By the Sr.A.O/A.O. concerned.
	(ii) In excess of 5 days*	Group Officer concerned or Pr.AG if under direct charge.
3. Sr.Accts. Officer/ Accounts Officer	Any amount of C.L.	By the Gr.Officer concerned or Pr.AG if under direct charge.

* Read with Para 3.1.2. above

**Officials placed in Pay Band-2 with Grade Pay Rs.4200/- earlier classified as Group 'C' henceforth classified as Group 'B' (non-gazetted) and officials placed in Pay Band-1 with Grade Pay of Rs.1800/- earlier classified as Group 'D', now classified as Group 'C'.

CAG's Circular
No.20/AC(N)
Sectt/Misc./12-
2009(Vol.II) in
No.515/AC(N)Sectt/M
isc./12-2009(Vol.II)
dt.06.06.2012

(CAG's Circular No.20/AC(N) Sectt/Misc./12-2009(Vol.II) in
No.515/AC(N)Sectt/Misc./12-2009(Vol.II) dt.06.06.2012)

Note:- Public Holidays, , Restricted holidays falling before or after or within a period of Casual leave will not be treated as part of the spell of Casual leave.

(CAG'S 1927. NGEI/20-60 dated 22/9/60 and 2450-NGEI/20-60 Pt.IV dated 2/12/60).

3.1.3. Half a day's casual leave may also be granted to members of the Office. A person who takes half a day's Casual Leave for the forenoon session will be required to attend office at 1.00 P.M. A person who takes half a day's casual leave for the afternoon session will be allowed to leave office at 1.30 P.M.

As an exception to the general rule, an official may be permitted to combine half a day's Casual Leave with regular leave and holidays, if any, prefixed thereto, if his absence on the next working date was due to sickness or other compelling grounds.

Those who have already got their regular leave sanctioned in advance, should not be allowed to combine half a day's casual leave with the regular leave.

(1. G.O.I. O.M. No. 60/17/64 Ests.(A) dated 4/8/65, 2. G.O.I. O.M. No. 60/45/65 Ests. (A) dated 4/2/66 and 3. G.O.I. Min. of H.A. Letter No. 5848 (Ests.(A)/66 dated 24/10/66.)

3.1.4. In regard to persons who join service in the middle of the year, the authority competent to grant leave will have discretion to grant either the full period of 8 days or only a proportion thereof, after taking account of the circumstances of the case.

(1.GOI. Min. of Pr.P.Gr.&P.(Dept. of P & Trg.) OM. No. 49019/2/86 Estt (c) dated 17/12/90- C.S. No.12) and 2. GOI/Dept. of Per. & Trg. O.M. no. 28016/3/98-Estt. (A) dated 15/6/98).

3.2. Restricted Holiday

3.2.1. In addition to the 8 days of Casual Leave in a Calendar year, each employee is permitted to avail himself of two holidays in a Calendar year chosen by him from out of the list of "Restricted Holidays" declared each year.

3.2.2. Supervisors/Asst.Accounts Officers and Sr.Accounts Officers/Accounts Officers may allow staff working under them to avail themselves of the "Restricted Holiday"; Group Officers may permit the Sr.Accounts Officer/Accounts Officer under their charge to avail Restricted Holiday.

3.2.3. Members of the office desiring to avail of a restricted holiday should obtain prior permission of the authority competent to permit them. Such permission will normally be granted except when the presence of the individual employee is absolutely necessary in the exigencies of office work.

3.2.4. If any employee is required, in public interest, to attend office on a day which he wanted to avail himself off as "Restricted Holiday", it would not amount to calling him to duty on a closed holiday as entitling him to overtime allowance. He may, be given facilities to absent himself on any other restricted holiday admissible to him.

3.3. Permission to Leave Headquarters

3.3.1. The authorities competent to sanction Casual Leave may also grant the staff to leave headquarters during Casual Leave and/or holidays. Address during such absence from headquarters should invariably to be left with the office.

(CAG's 1958-NGE 1280-59 dated 15/9/59)

3.3.2. Members of the office residing away from head quarters and coming to headquarters from their residences located at outstations should obtain permission of the Head of Office (Senior Deputy Accountant General (Admn.) or Deputy Accountant General (Admn.) as the case may be before leaving the stations of residences during casual leave and or/holidays. Address during such absence from their stations of residence should invariably be left with the office.

3.3.3. During regular leave also address should be left with office; but formal permission to leave headquarters or station of residence is not necessary.

(CAG's 2493/NGEI/280-59 dated 21/11/59)

3.4. Account for CL/RH

3.4.1. An account should be maintained in each section, in the form given at the end of this chapter for the Casual Leave and restricted holiday availed of by each member of the section during the Calendar Year. As soon as the Casual Leave or Restricted holiday is sanctioned and soon after the official returns to duty, entry should be made in the casual leave/Restricted holiday account of the individual, of the dates/days on which the official was on Casual Leave/Restricted Holiday, allotting for each day one block or square in the account.

(1) These entries should be attested with dated initials by the Supervisor/ Asst.Accounts Officer concerned, except in the case of such entries relating to the Supervisor/Asst.Accounts Officer himself, which will be attested, with dated initials by the Branch Officer concerned. After attestation of entries in the account, the sanctioned application should be filed separately for record and reference.

Note (1): The Casual Leave/Restricted Holiday in respect of all AAO(Non-Supervisory) and AAO(Adhoc), are to be sanctioned by the concerned Branch Officers [with the recommendation of the AAO(Supervisory) or Supervisor of the concerned Section] and the relevant entries in the CL/RH entries have to be attested by the Branch Officer concerned.

[Vide orders of Pr.Accountant General(A&E) dated 04.07.2014]

(2). Entry relating to half a day's Casual Leave should be made, dividing diagonally or vertically, the block or square in the account.

(3). The progressive total of the Casual Leave and Restricted Holiday availed of by each official as per this account should be tallied with the figures in the appropriate columns in the attendance register, while closing the attendance register on the 5th of each month.

3.4.2. The account for Casual Leave and Restricted Holiday availed of by Sr.Accounts Officer/Accounts Officer is maintained by the PAs/Stenographers to the respective group officers. Entries in the account will be attested by the Group officer.

(Circular No. Estt.I/7-374/153 dated 23/5/73)

3.4.3. To avoid disfigurement, entry may not be made in the Casual Leave account on first report of absence - the entry may be made on return to duty, of the absence and after the entire spell of leave is sanctioned.

3.4.4. In the event of transfer of a member of a section to another section, the total number of days of Casual Leave and Restricted Holiday availed of by that member upto the date of such transfer should be communicated immediately to the section to which transferred, where it shall be noted in the Casual Leave account of the individual under proper attestation by the Supervisor/ Asst.Accounts Officer.

3.4.5. The Casual Leave/Restricted Holiday account of all Multi Tasking Staff Staff Car Driver shall be maintained by the Supervisor/ Asst.Accounts Officer (OM) section.

3.5. Special Casual Leave

3.5.1. General Principles

3.5.1.1. Special casual leave is sanctioned to Government servants for certain specified purposes or on specified occasions subject to certain conditions and limits as dealt with in subsequent paragraphs.

3.5.1.2. General principles governing the grant of such special casual leave are contained in Sec.(V)(2) of the Administrative instructions in Appendix 3 to F.R. & S.R. Vol.III.

3.5.1.3. The special casual leave is sanctioned by the Heads of the Department as defined in Supplementary Rule 2(10) i.e., the Pr.Accountant General (A&E).

3.5.2. Special Casual Leave for Territorial Army

3.5.2.1. It has been decided by Government of India, that the periods spent in camp by civil Government servants permitted to join Territorial Army, not exceeding 14 days and which can be combined with regular leave, where necessary, should not be set off against ordinary Casual Leave of the employees concerned but should, in all cases, be treated as Special Casual Leave.

3.5.2.2. It has also been decided that periods spent by Civil Government servants who have joined the Territorial Army, in attending a course of instruction, which will vary according to the nature of the course, but will not exceed three months in duration in any one case should also be treated as duty in the same way as Government servants would be treated when embodied for supporting or supplementing regular force. Special Casual Leave will be granted (i) for the period spent on Interview/Medical Examination at the time of actual recruitment/Commissioning in the Urban Unit of Territorial Army to the extent not covered by ordinary C.L. due. The period spent in Transit both ways begin processing/coming back to/from training in Territorial Army/Defence Reserve/ Auxiliary Air Force.

(G.I. M.H.A. O.M. No. 36/15/64-Ests.(B) dated 15th June, 1965 -
CAG's Endt. No.1421-NGE/216-65 dated 1/7/1965).

3.5.2.3. In connection with the sending of personnel to attend courses of instruction, the following points should be noted.

- (i) It would be purely voluntary, for the government servant concerned to attend a course or not;
- (ii) The prior permission of the Head of the Office would be necessary before an individual gives his assent to proceed on a course and it would be quite open to the Head of the Office concerned to refuse such permission if he considers this necessary in the exigencies of service. Ordinarily such a permission should be granted.

(GOI/MHA. Memo No.25/12/51 Est.dated 1/8/51)

3.5.2.4. In view of the fact that--

- (i) Special Casual Leave for the purpose of joining Territorial Army has been granted as a special case.
- (ii) the period of absence is expected to be of long duration; and
- (iii) there is likelihood of Government servant being compelled due to reasons beyond their control to exceed the maximum limit upto which Special Casual Leave can be granted under these orders. It has been decided, as a very special case, that the Government servants may be permitted to combine Special Casual Leave either with regular leave or with Casual Leave. But combination of both regular leave and Casual Leave with Special Casual Leave is not permissible.

(GOI./ MHA. 07.46/1/58 Ests.A dated 17/12/58 and 48/8/67 Ests.(A) dated 22/7/67).

3.5.3. Special Casual Leave for Service Association activities

3.5.3.1. Special Casual Leave may be granted upto a maximum of 20 days in a Calendar year to the office bearers of recognised service Associations for participation in the activities of the Association. The grant of such special Casual Leave is, subject to exigencies of public service.

3.5.3.2. Special Casual Leave upto 10 days in a Calendar year would be admissible to outstation delegates/members of Executive Committee of a recognised All India Association/Federation to attend meetings;

3.5.3.3. Special Casual Leave upto 5 days in Calendar year would be admissible to local delegates and local members of executive committees of all recognised Association/ Unions/ Federations for attending meetings of the Associations/ Unions/Federations;

3.5.3.4. Those who would be availing Special Casual Leave in their capacity as office bearers under Para3.5.3.1 above will not be entitled to avail Special Casual Leave separately in their capacity as delegate/executive committee members under Paras 3.5.3.2 and 3.5.3.3. above.

(GOI. MHA Memo No.27/3/69 (Ests(B) dated 8/4/69)

3.5.3.5. In cases where a Union/ Association/Federation follows a year other than a Calendar Year, for the purpose of its annual elections, the entitlement of Special Casual Leave should be regulated in terms of the year actually followed by such Union/ Association/Federation in place of Calendar year.

3.5.3.6. In case of Office bearers etc., coming into office during the course of a year, in casual vacancies, the competent authority may at his discretion, grant Special Casual Leave upto the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

(GOI. Cabinet Secretariat (Dept. of Personnel) Memo 8/13/72 JCA dated 4/9/72)

3.5.3.7. Sundays and other Gazetted holidays should not be counted as Special Casual Leave for the purpose of limits prescribed.

(CAG's letter No.2319/NGE/19-66(II) dated 25/10/76)

3.5.3.8. It has been clarified that Special Casual Leave will be available to local delegates and local members of the executive committees of all recognised Unions etc., for attending only the meetings of the Association/Unions/Federations and not for attending the meetings of the Executive Committees.

3.5.3.9. Special Casual Leave is admissible to office bearers only. The office bearers would be those who are specially defined or mentioned in the approved constitutions, bye-laws/Rules of the Associations/Unions, which have been accorded "Defacto" recognition by the Comptroller and Auditor General of India.

(CAG's circular No. 477-NGE II/10-71 dated 25/2/72)

3.5.3.10. An Accountant/Sr.Accountant outside the executive committee elected by the General Body to audit the accounts of the Association is not to be treated as an office bearer and no Special Casual Leave is admissible to him for compiling/auditing the accounts of the Association.

(CAG's 1924 NGE I/102-78 dated 11/6/80)

3.5.3.11. Staff side members of the Departmental Council (JCM) may be allowed one day's special Casual Leave for each meeting of the Departmental Council in addition to one day's duty period, on the day preceding the day of each meeting of the Departmental Council, for consultations.

(GOI. Cabinet Secretariat (Dept. of Personnel) Memo No. 8/6/70-JCA dated 30/10/70 and GOI MHA 8/1778 JCA dated 5/6/79).

3.5.3.12. Special Casual Leave is admissible to the Leader of Staff side of JCM and a Secretary from the Staff Side at above Departmental Joint Council level upto a maximum of 10 days in a year for preparing Staff Side cases.

3.5.3.13. Special Casual Leave granted for the purposes of work connected with JCM councils should not be debited to the annual Special Casual Leave entitlement for association activities. This is in addition to the Special Casual Leave allowed for participation in the activities of the Association/Unions.

(GOI/ MHA Memo 27/3/69 Ests(B) dated 8/4/69)

3.5.3.14. The facility of 20 days Special Casual Leave is available for office bearers of all recognised associations (All India or otherwise)

Each such Association should have been separately accorded recognition as a full fledged association for all purposes. A local association should not be confused with a "Branch" or "Unit" of a recognised association.

(GOI. Cabinet Secretariat (Dept.of Personnel) letter No. 8/1/71 - JCA dated 12/10/71)

3.5.3.15. Special Casual Leave in terms of Ministry of Home Affairs O.M.No.27/3/69 Ests.(B) dated 8/4/69 has to be applied for and got sanctioned in advance i.e. the Special Casual Leave cannot be claimed as a matter of right and it is open to the competent authority to refuse the Special Casual Leave if it is satisfied that the leave is not for taking part in the activities of the recognised Associations. The term "activities of the association" can not be construed, for the purposes of the aforesaid O.M., as including abstention from duty for participation in a hunger strike.

3.5.3.16. The above clarification will equally apply to cases where Special Casual Leave has been asked for, for observing "Dharna" during office hours.

(CAG's letter No. 622/54-PP/73/I dated 7/7/1973)

3.5.3.17. Casual Leave, in case Special Casual Leave has been exhausted, has also to be applied for in advance and granted before it could be availed of and it is open to the competent authority to satisfy itself that the leave asked for is for genuine purpose of casual nature.

3.5.3.18. It has been clarified that it is left to the sanctioning authority to satisfy himself on the genuineness of the grounds on which special casual leave has been applied for by the office bearers of the associations.

(CAG's letter No. 80 NGEII/40-70(71-72) dated 20/1/73)

3.5.4. Special Casual Leave for Sports

3.5.4.1. In view of the important part played by sports in the National life of the country and in order that Government servants who have acquired proficiency in sports and are invited to participate in sporting events, tournaments, and matches of national or international importance held in India or abroad, may not be placed at a disadvantageous position by such participation, the Government of India have decided that such Government servants may be granted on duty/special casual leave to the extent indicated in 3.5.4.2 and subject to the conditions specified in 3.5.4.3.

3.5.4.2. On Duty: The Government of India, after due consideration of the question of granting some incentives/facilities to such of the Government servants, who are selected for participating in sporting events of National/Inter-National importance, have decided to treat such period of the actual days on which they participate in such events as also the time spent in travelling to and from such tournaments/meets as Duty. Further, if any pre-participation Coaching Camp is held in connection with the above mentioned events and the Government servant is required to attend the same, this period may also be treated as on Duty. The Central Government servants participating in sports events of National/International importance within India may be allowed to travel by first class by train and in the case of events outside India by economy class by air.

(GOI/Min. of Per. & Trg, A.R, P.G. and Pensions/Dept. of Per. & Trg.

O.M. No.6/1/85-Estt. (Pay-I) dated 16/7/85)

3.5.4.3. Special Casual Leave not exceeding 30 days in any one Calendar Year may be granted to a Central Government servant for:-

- (a) Coaching/Administration of teams participating in sporting events of National/International importance.
- (b) Attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes.
- (c) Attending coaching or Training camps of the National Institute of Sports, Patiala.
- (d) Attending coaching camps in sports organised by National Sports Federation/sports Boards recognised by All India Council of Sports
- (e) Participating in Mountaineering /Trekking expeditions

Note:- The quantum of Special casual leave for a period not exceeding 30 days in a Calendar year allowed for items (b) to (e) above will cover also their attending the pre-selection trails /camps connected with sports events of National/International importance.

3.5.4.4. The grant of Special Casual leave may be allowed only:-

(i) if the Government servant is selected for participation as member of a team by any National Sports Federation/Association recognised by the All India Council of Sports and approved by the Ministry of Education.

(ii) in respect of events of National importance when sporting event in which participation takes place is held on an interstate, inter-zonal or inter-circle basis, and the Government servant concerned takes part in the event in a team, as a duly nominated representative on behalf of the State, zone or circle as the case may be.

3.5.4.5. This concession is not to be allowed for participation either in a National or International sporting event in which such participation of the Government servant concerned takes place in his personal capacity and not in a representative capacity. Further, it has been observed that in some cases of rejection of proposals from National Sports Federation for participation of sports/teams/sport persons in International sporting events by Government, the tendency of the National Sports Federations is to send the sport team/sports persons for participation in the game, which is totally a violation of Government instructions by the National Sports Federations. In such cases, any facilities or financial assistance should be extended to such of those Government employees whose participation has been approved by the Union Department of Youth affairs and sports and no facility like grant of Special leave or any financial assistance should be given to them, treating their visit abroad as visits in their individual capacity.

(1. GOI/MHA/OM.NO. 46/7/50 ESTS. dt. 5.4.54-case 7-64/53/54, (2) GOI/MHA letter No. 46/7/59 Ests.(A) dated 1/6/60 and (3) GOI/MHA/ Letter No. 46/7/59 Ests.(A) dated 4/6/60.)

(Further amended and clarified in GOI/Min. of Per. & Trg, A.R., DOPT O.M. No. 6/1/85-Ests. (Pay-I) dated 16/7/85 and GOI/Min. of Human Resources Development (Dept.of youth Affairs &Sports O.M. No. F. 1-1/89-SP.IV communicated in CAG's Lr. No. 787 Audit I/101-85/III-89(120) dated 18/10/89.)

3.5.4.6. A list of National Sports Federations, Associations recognised by the All India Council of Sports and approved by the Ministry of Education is given under. As advised by the Ministries of Education and Home Affairs, these Federations/Associations can be consulted to determine whether any event is of National or International importance.

(CAG's letter No. 1881-NGE I/34-68 dated 12/8/68)

1. Indian Hockey Federation
2. Board of Control of Cricket in India
3. All India Women's Hockey Association
4. Swimming Federation of India
5. Amateur Athletic Federation
6. All India Football Federation

7. Volleyball Federation of India
8. Badminton Association of India
9. Wrestling Federation of India
10. All India Lawn Tennis Association
11. Table Tennis Federation of India
12. Basketball Federation of India
13. Kabadi Federation of India
14. Indian Weight Lifting Federation
15. Gymnastic Federation of India
16. Indian Polo Association
17. Indian Golf Union
18. Indian Amateur Boxing Federation
19. Squash Rackets Association of India
20. All India Chess Federation
21. Ball Badminton Association of India
22. Cycling Federation of India
23. Billiards Association and Control
24. Indian style Wrestling Association of India
25. All India Bridge Federation
26. National Rifle Association of India
27. Yatching Association of India
28. Aero Club of India Limited
29. Cycle Polo Federation of India
30. Judo Federation of India
31. Kho-Kho Federation of India

List of Special Sports Organisations Recognised By the All India Council of Sports

1. Indian Olympic Association
2. Services Sports Control Board
3. Schools Games Federation of India
4. Railway Sports Control Board
5. Inter University Sports
6. P & T Sports Control Board
7. All India Police Sports Control Board & Central Secretariat Sports Control Board

3.5.4.7(a) Managers/Coaches etc.: Managers/Coaches/Masseurs/Doctors as may be approved or required by the federations under rules to administer/ Coach/manage the team's participation in sports events of National/International importance may be treated as an integral part of the teams and these officials may also be allowed the same facilities as are available to sports persons for such participation except that the question of grant of rewards. Para 3.5.4.2 may be referred for the facilities extended to sports persons who participate in sports events of National/International importance. However, the technical officials concerned with the administration of the tournament will not be treated as part of the teams but will be given the facilities of availing of Special Casual leave as is admissible in the case of persons covered in para (iii) to (vii) of O.M. dated 16/7/85 of Dept. of Personnel and Training, vide Para 3.5.4.3 (a) to (e) also.

(b) Events recognized by the International Sports Bodies:- for the purpose of availing the facilities mentioned in O.M. dated 16/7/85, the events recognized by the International Sports

Bodies in the concerned disciplines and in which participation has been with the prior approval of the Government (Dept. of Youth Affairs and Sports) may be treated as sporting events of International importance.

(c) Further, the tournaments conducted by the Central Civil Services Sports Board are also recognized as events of National importance for the purposes of availing benefits contained in O.M. dated 16/7/85 of dept. of Personnel and Training.

(G.I. Dept. of Per. & terg. O.M. No. 6/1/85 -Est. (Pay I), dated 16/7/85 read with even No. dated 7th November, 1988 and also 8th June, 1989)

3.5.4.8. The period of absence from duty of Central Government employees' for **participation in Mountaineering/Trekking expeditions** may be regulated by the grant of Special Casual Leave not exceeding 30 days in One Calendar year, subject to the following conditions:-

- (a) that the expedition has the approval of the Indian Mountaineering Foundation/Indian Mountaineering Federation or is organized by Youth Hostels Association of India
- (b) that there will be no change in the overall limit of 30 days of Special Casual Leave for an individual Government servant for one Calendar year for participating in sporting events of National or International importance.
- (c) that the period of absence in excess of 30 days shall be treated as regular leave of the kind of leave admissible under the Leave Rules applicable to the Government servant concerned. For this purpose, Central Government servants may be permitted, as a special case, to combine Special Casual Leave with regular leave.

(GOI/MHA/ (AR, PG&P: DOPT No. 28016/2/84-Est.(A) dated 11th April, 1985 and GOI/Min. of Per., Public Grievances and Pensions(DOPT No. 28016/ 3/ 89 (Ests.(A) dated 25/10/89.)

3.5.4.9. The concession of special casual leave upto 30 days in a Calendar year is extended to Government servants who participate in cultural activities like Dance, Drama, music, poetic symposium etc. of an All India or Inter state character organised by the Central Secretariat Sports Control Board, or on its behalf. Such special casual leave will not be admissible for practice, or for participation in cultural activities organised locally.

(GOI/MHA OM NO. 27/3/68 Est.(B) dated 28/6/69)

3.5.4.10. As an extension of the abovesaid benefits, the Government servants, who participate in dancing and singing competitions organised at Regional, National and International level may also be granted special casual leave not exceeding 15 days in any Calendar year. However, special casual leave will not be admissible for practice in connection with such cultural activities.

(GOI/Min. of Personnel, PG and Pensions; Dept. of Per. and Trg.
O.M. No. 28016/1/87 -Estt.(A) dated 9/9/87)

3.5.4.11. Central government servants participating in the Inter Ministry or Inter Department tournaments held in or outside Delhi may be granted special casual leave not exceeding 10 days in any one Calendar year subject to the following conditions:

- (a) The concession will be available only for those sporting events which have been duly recognised by Government and which will normally be limited to tournament etc., sponsored only by the Central Secretariat Sports Control Board set up by the Secretariat Staff Welfare and Amenities Committee and other recognised Sports/Recreation Clubs of Government employees.
- (b) Only those Government employees who have been sponsored by such Sports Recreation Boards/Clubs set up under the general control of the Secretariat Staff Welfare and

Amenities Committee or other organised sports/Recreation Clubs of Government employees and specially permitted by their offices to participate in such events will be entitled to such special casual leave.

The period of absence in excess of 10 days should be treated as regular leave of the kind admissible under the relevant leave rules applicable to the persons concerned.

(GOI/MHA/OM. No. 46/20/54/Est.(A) dated 16/6/58 received with
CAG's Endt. No. 1573 A/168-58 dated 25/7/58).

3.5.4.12. Besides the Inter-Ministerial and inter-departmental sporting meets and tournaments, special casual leave will be available to the Physically disabled Central government employees who are sponsored to participate in Sports meets/tournaments organized by different State Governments subject to overall limit of 10 days in a Calendar year.

(GOI/Min. of Personnel. PG and Pensions; Dept.of Per. & Trg. O.M. No. 28016/6/83 dated 13/8/83).

3.5.4.13. Special casual leave for sports may be combined with either ordinary casual leave or regular leave but combination of both casual and regular leave with special casual leave is not permissible.

3.5.4.14. Sundays and other holidays can be prefixed or suffixed to such Special casual leave; but cannot be allowed to be sandwiched. Sundays and holidays intervening the period of Special casual leave and these days are not excluded from the total limit. In a case, where special casual leave is combined with regular leave the Sundays/Public Holidays thus intervening the two kinds of leave will have to be counted as special casual leave if it is due; otherwise as regular leave if Special casual leave is not due.

(CAG's letter No. 132-Audit II/380-60 dated 30/1/61 /899 Audit/67 dated 1/8/67 and
No.1361-NGE I/19-66 II dated 30/5/68)

3.5.4.15.. It has been decided in consultation with the Ministry of Home Affairs and Finance that the concession of special casual leave not exceeding 10 days in any one Calendar year, may be extended to the persons serving in the Indian Audit and Accounts Department, who are required to participate in tournaments organised by the Department.

(CAG'S letter No., 2496-NGEI/20-60 Pt II dt.9/12/60)

3.5.4.16. It has also been decided in consultation with Ministry of Home Affairs (Dept. of Personnel and Administrative Reforms) that the concession of Special Casual leave, subject to conditions mentioned in O.M. no 46/7/50 Estt. dated 5/4/54 incorporated in Government of India, Decision No. 3 under SR.85 of FR&SRs (Vol.I) may be extended to such of the employees working in Audit Department, who are required to participate in All India Audit Tournaments conducted on Zonal, Inter-zonal level as well as in other sporting events of national/International importance, provided the maximum leave admissible for participating in sporting event on all account does not exceed the period of 30 days in a Calendar year. Refer Para 3.5.4.2. regarding participation of Government servants in sporting events of National/International importance.

(CAG's Letter No. 2150 -NGEI/102-78 dated 22/6/81 filed in 7-51A/81-85 - E I/G.I.I.)

3.5.4.17. Special casual leave is not admissible for participation in tournaments conducted by outside Agencies etc., District Cricket Associations etc., and other local Agencies.

(CAG's letter No. 3014-NGEI/13/66 dated 17/11/66 filed in 7-51/60-67)

3.5.4.18. Government employees who are selected or sponsored for giving commentaries over the All India Radio/Doordarshan in National/International Meets by any National Sports Federation/ Association recognised by the All India Council of Sports and approved by the

Ministry of Education are also eligible for special casual leave subject to a maximum of 30 days in any one Calendar year.

(GOI/Min. of Home Affairs Lr. No. 28016/2/79-Est(A) dated 28/11/79 communicated in CAG's letter No.191-NGEI/102-78 dated 5/2/80 filed in Estt.I/7-276/79-81)

3.5.4.19. Special casual leave for purpose of sports can be granted to an individual government servant upto a maximum of 30 days only in any one Calendar year, even if the Government servant participates during the course of the year in all sporting events like events of international importance, events of national importance, inter-Ministerial, inter-departmental tournaments, mountaineering expeditions, partakes in cultural activities, attends coaching camps and training courses and serves as a Coach Manager of a team participating in an international or national event. Thus the overall limit for special casual leave for sports is 30 days in a Calendar year.

(GOI Memo 27/3/70 Ests.(B) Cabinet Secretariat-Dept. of Personnel date 14/6/71).

3.5.5. Special Casual Leave for Ex-servicemen - Special Casual Leave for a maximum period of 15 days in a Calendar year, including transit time both ways may be granted on the basis of the medical discharge certificate-

- (i) to ex-servicemen boarded out of service and re-employed as civilians, for appearing before the Medical Resurvey Board for reassessment of their disability position; and
- (ii) to disabled ex-servicemen who have been provided with artificial limbs as a result of injuries sustained in operations and re-employed in civil capacity when they report to artificial limb centre and stay in hospital in connection with the replacement of their limbs or treatment.

(GOI. Ministry of Defence Memo 11(57)85D (Civ.II) dated 10/10/1966 and No. 11(5)/72/3399/D dated 11/4/72 and GOI. Cabinet Secretariat - Department of Personnel and Administrative Reforms O.M.No. 28016/12/75 Ests(B) dated 4/5/1976.)

3.5.6. Special Casual Leave for St. John's Ambulance work - Central Government servants who have enrolled themselves as members of St.John Ambulance Brigade while performing duties in connection with the activities of the St. John Ambulance Association during office hours will be entitled for the special casual leave not exceeding 7 days per annum.

(G.I. Dept. of Per.& Trg. O.M. No. 21011/2/88 -Est.(A) dated the 21st March, 1988).

3.5.7. Special Casual Leave for Hindi Parishad work - Government servants may be granted special casual leave to the extent indicated below for work connected with the various meetings etc., of the Kendriya Sachivalaya Hindi Parishad.

(a) In connection with the general body meetings and prize distribution functions of the Parishad, an office bearer of the Parishad may be granted special casual leave upto a limit of 5 days in a year including the time taken on journey subject to the condition that the special casual leave will be confined to the days on which the meetings/ceremonies are held and the time actually taken or journeys.

(b) for participation in the meetings of the Central Committee at Delhi, an office bearer travelling from an outstation may be granted special casual leave upto a limit of 5 days depending on the distance of his place of duty from Delhi.

(c) Office bearers working in the Central Secretariat at Delhi and going to different places for attending to the activities of the Parishad other than those mentioned in (a) and (b) above, may be granted special casual leave upto a limit of 20 days in a year for the outward and

return journeys subject to the condition that (i) the special casual leave will be restricted to the time actually spent on journey, and (ii) for reckoning the 20 days limit special casual leave taken in terms of (a) and (b) above will be taken into account.

Total limit of special casual leave that can be granted to an individual during any one year, for any or for all the purposes mentioned in (a) (b) and (c) above taken together, is not to exceed 20 days.

(C.S. D.P. & A.R. O.M. No.28016/2/76-Est.(B) dated the 29th June,1976)

3.5.8. Special Casual Leave for Lok Sahayak Sena - Central Government servants, who having joined the Lok Sahayak Sena, have won certificates of Merit and who are required to participate in the Republic Day Parade held annually in Delhi may be granted special casual leave as follows:-

- (i) for a period not exceeding 14 days required for stay in Delhi in connection with participation in the Republic Day Parade Plus
- (ii) for the minimum period required for their journey from their Headquarters to Delhi and back.

(GOI. MHA O.M. No. 46/5/58-Ests.(A)-1 No. 20/6/58 forwarded in CAG's Endt. No. 1427-A/261-58 dated 7/7/58 Estt.Case 7-59-60)

3.5.9. Special Casual Leave for Family Planning

3.5.9.1. A Government servant, who undergoes sterilization operation under the "Family Planning Scheme" may be granted Special Casual Leave as follows:-

3.5.9.2. In the case of Male Employees: Male Government employees who undergo vasectomy operation may be granted special casual leave not exceeding five working days. Sundays and closed holidays intervening should be ignored while calculating the period of Special Casual Leave. If an employee undergoes operation for the second time due to failure of the first operation, special casual leave not exceeding five days may be granted again on production of a medical certificate to that effect.

3.5.9.3. In the case of Female Employees:- Female Government employees who undergo tubectomy operations, whether puerperal or non-puerperal (including Laproscopic method or Salpingotomy operation after Medical Termination of Pregnancy (M.T.P.) may be granted special Casual Leave not exceeding 10 days. In the case of female Central Government employees who undergo tubectomy operation for the second time on account of failure of the first operation, special casual leave not exceeding 10 days may be granted again on production of medical certificate from the prescribed medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.

3.5.9.4(i) Female Central Government employees who have insertion - re-insertion of the intra-uterine contraceptive devices may be granted special casual leave on the day of I.U.C.D. insertion/re-insertion.

3.5.9.4(ii) Female Central Government employees who undergo salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave not exceeding 14 days. However, female Government servants who undergo Salpingectomy operation along with medical termination of pregnancy and avail the facility of maternity leave for six weeks under rule 43 will NOT be entitled to additional 10 days of special casual leave.

(G.O.I. Dept. of Per.&Trg., O.M. No. 28016/1/91-(Ests)(A) dated the 13th May, 1992& GOI,Dept.of Per.& Trg.,O.M.No.28016/02/2007-Estt(A)dated 4th January 2008.)

3.5.9.5. Male Employees whose wives undergo Tubectomy Operation:-

(a) Male Government employees whose wives undergo (i) either puerperal or non-puerperal tubectomy operation for the first time or for the second time due to failure of the first operation (under Family Welfare Programme) may be granted special casual leave for 3 days subject to the production of a medical certificate stating that their wives have undergone tubectomy operation for the second time due to the failure of the first operation. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

(b) Male Central Government employees whose wives undergo tubectomy/salpingectomy operation after medical termination of pregnancy (M.T.P.) may be granted special casual leave upto 3 days subject to the production of a medical certificate stating that their wives have undergone tubectomy/ salpingectomy operation after Medical Termination of Pregnancy. It shall not be necessary in either case to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

(c) Special Casual leave has to follow the date of operation: The grant of special casual leave to male Government servant whose wife undergoes tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, the special casual leave will necessarily have to follow the date of operation and there cannot be any gap between the date of operation and the date of commencement of special casual leave.

(G.I., D.P. & A.R., O.M. No. 3518/82-Est.(A), dated the 13th October, 1982)

3.5.9.6. Special Casual Leave to Women Employees when their husbands undergo Vasectomy Operation:

Female Central Government employees whose husbands undergo vasectomy Operation will be entitled for one day Special Casual leave, on the day of the operation, to enable them to attend on their husbands.

(G.I. Dept. of Per. & Trg., O.M. No. 28016/1/88-Est.(A) dated the 2nd June, 1988)

3.5.9.7. A Government employee may be allowed additional special casual leave to cover the period for which he or she is hospitalised owing to the development of any post operational complications, subject to the production of a certificate from the concerned hospital authorities/an authorised medical attendant. In addition, the benefit of additional special casual leave may also be extended to the extent of seven days in cases of vasectomy operation and fourteen days in case of tubectomy operation to such Government servants who after sterilisation operation do not remain hospitalised, but at the same time, are not found fit to go to work, subject to the production of a medical certificate from the appropriate authority in the concerned hospital/an authorised Medical Attendant.

3.5.9.7(1) The above provisions have been revised as under:-

- a. Post Sterilisation Complications Non-Hospitalization - In this case, the existing benefit of additional casual leave extended to the extent of seven days in cases of Vasectomy operation and fourteen days in cases of Tubectomy operations has been disallowed. Instead, Commuted leave to be granted, if necessary, as complications requiring hospitalization are of minor nature, which do not call for additional special casual leave.
- b. There will no change for grant of special casual leave in the case of Hospitalization.

(GOI, Dept. of Per. & Trg. OM No. 28016/02/2007-Estt(A) dated 4th January 2008)

3.5.9.8. Admissible For Sterilization Operation By Laproscopic Method Also: Special Casual leave is also admissible to such of the Male and Female Central Government employees who undergo sterilization operation by laproscopic method.

3.5.9.9. A Government servant who is (i) unmarried or who has less than two children or (ii) who desire recanalisation for substantial reasons, e.g., a person who lost all male children/female children after vasectomy/tubectomy operations performed earlier and who undergoes recanalisation operation, may be granted special casual leave upto a period of 21 days or actual period of hospitalisation as certified by the authorised Medical Attendant, whichever is less. In addition, special casual leave can also be granted for the actual period spent on journey performed for undergoing this operation.

The grant of special casual leave for recanalisation operation, which can be suffixed as well as prefixed to regular leave or Casual leave, (without any commitment to the reimbursement of medical expenses) is subject to the following conditions:-

(i) the operation should have been performed in hospital /medical college/Institute where facilities for recanalisation are available. If the operation is performed in a private hospital, it should be one nominated by the State Government/Union Territory/ Administration for performing recanalisation operations.

(ii) the request for grant of special casual leave is supported by a medical certificate from the doctor who performed the operation to the effect that hospitalisation of the Govt. servant for the period stipulated therein was essential for the operation and post operation recovery.

3.5.9.10. Special casual leave connected with sterilisation/recanalisation under family Welfare Programme may be suffixed as well as prefixed to regular leave or casual leave. However, special casual leave should not be allowed to be prefixed both to regular leave and casual leave. Special casual leave should either be prefixed to regular or to casual leave and not both. Similarly, Special Casual Leave may be suffixed either to regular leave or to casual leave and not both. The intervening holidays and/or Sundays may be prefixed/suffixed to regular leave as the case may be.

(G.I. D.P. & A.R., O.M. No 28016/3/78-Estt.(A) dated 6/8/79 of GOI/Min. of Home Affairs, Dept. of Per.& Admn. Reforms, communicated in CAG's Lr. No.6798-A/F..122/1-79 dated 25/09/79 filed in case 7-222/79-80, (2.) GI. D.P.&A.R., O.M. No. 28016/1/80-Estt.)A) dated 30/4/81 communicated in CAG's Lr.No.381-A/35-80/1-81(38) dated 13/5/81.and (3). G.O. D.P.& A.R. O.M. No. 28016/5/83-Estt.(A) dated the 25th January, 1984).

3.5.10. Special casual Leave for blood donation - A Government servant who donates blood to a recognised blood bank on a working day should be granted Special Casual Leave for that day.

(GOI/MHA O.M. No. 46-11-56 Ests(A) dated 8/10/56 forwarded in CAG's Endt. No.1894-NGEI-208/56 dated 23/10/56 and GOI/MHA/OM. No. 46/11/56-Ests(A) dated 30/1/59).

3.5.11. Special Casual Leave for work connected with Co-operative Societies

3.5.11.1: Members, delegates of members and managing committee members and Office bearers of Co-operative Societies (formed exclusively with Central Government employees) who are posted outside the Headquarters of the societies, may be granted special casual leave upto a maximum period of ten days in a Calendar year plus the minimum period required for the journeys to attend the meetings of Co-operative Societies.

The benefit of Special casual leave has been extended to those Government servants who are Members, Office bearers etc., of Such Co-operative Societies and who are posted at the Same place as Headquarters of Co-operative Societies, subject to the following conditions:-

(i) Special casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the

afternoon, as the case may be, then special casual leave may be granted for half-a-day only to cover the actual period of absence.

(ii) The Government servant concerned should furnish a certificate from the co-operative society concerned to the effect that he actually attended the meeting, indicating the time and duration of the meeting.

(iii) The grant of special casual leave under this OM would be subject to all other conditions laid down in the Ministry of Home Affairs, O.M. No.46/22/63-Est.(A), dated the 14th January,1964.

3.5.11.2: Members of Co-operative Societies whose bye-laws provide for attending annual general meetings/Special general meetings through delegates of members will not be eligible for special casual leave and in such cases only the elected delegates will be eligible for the special casual leave. However, if members are required to participate in any meeting outside the headquarters of the Society, for the purpose of electing their delegates, they may be granted Special Casual Leave.

3.5.11.3: Special casual leave, under these orders will be allowed to be combined with ordinary casual leave only and not with regular leave. Sundays/Holidays intervening the period of Special casual leave will not be ignored, but will form part of special casual leave.

(GOI/MHA/O.M. No.46/22/63-Ests.(A) dt.14/1/64 forwarded in CAG's Endt. No. 163-Audit/365-63 dt. 30/1/ 64-Ests. Case 7-291 /63-64 and G.I. M.H.A. D.P. & A.R.,
O.M. No.28016/6/84-Est.(A) dt.10th June, 1984).

3.5.12. Special Casual Leave for casting vote in Elections

3.5.12.1. Special casual leave for casting vote in General Election to Lok Sabha/State Assembly:- Central Government employees who happen to be residing, and enrolled as a voter, in a particular place/constituency (where election is to be held) but employed in any office located at some other place, will be granted special casual leave, if their office does not happen to be closed on that particular day, to enable them to exercise their franchise.

3.5.12.2. Bye-elections to Lok-Sabha/State Assemblies:-

(Same as in Para 3.5.12.1. above)

3.5.12.3. Panchayat/Corporation/Municipalities or other local bodies:- Central Government employees who are bona fide voters and desire to exercise their franchise should, however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.

(GOI./Dept of Per.&Trg. O.M. No. 12/4/86-JCM dated 9/3/87)

3.5.12.4. Biennial elections to State Legislative Councils from Graduates/ Teachers Constituencies:- All Central Government employees who are University Graduates and are bona fide voters in the election to the Legislative Councils from Graduates and Teachers Constituencies will be allowed Special Casual leave on the day of poll to enable them to exercise their right of franchise in such elections.

(G.I. Dept. of Per.&Trg., O.M. No. 12/7/94-JCA, dated the 16th May, 1994)

3.5.13. Special casual leave for absence due to "BUNDH" Curfew, failure of transport, "natural calamities" etc.

In Govt. of India, Ministry of Home Affairs (Department of Personnel and Administrative Reforms) O.M. No. 27/6/71 Ests.(B) dated 1/11/1971, all heads of departments were authorised

to grant special casual leave, with the concurrence of the Ministry or department administratively concerned, to employees who stay at places far from Headquarters, as a result of which they have to commute a long distance to their office and due to dislocation of traffic arising out of natural calamities, bundh etc., they are not able to undertake the journey and report for duty. In view of the genuine difficulty felt in exercising of powers by Heads of Departments with the prior concurrence of Ministry/Department, it has been decided that:-

- (a) Special casual leave wherever admissible under the provisions in this regard may be granted by the Heads of Departments;
- (b) All such cases where special casual leave has been granted should be reported to Ministry/Comptroller and Auditor-General of India as the case may be.

(GOI./MHA. (DP & AR) OM. No. 28016/1/79-Ests.(A) dated 28/5/79)

3.5.13.1: It has been further revised as - If the absence was due to failure of transport facilities, the special casual leave may be granted if the Government servants had to come from a distance of more than 3 miles (5 kms.) to their places of duty.

If the absence was due to picketing or disturbances or curfew, the special casual leave may be granted without insisting on the condition that the distance between the place of duty and residence of the Government servant should be more than 3 miles (5 Kms).

Special casual leave in these cases may be granted by the Head of the Department

(GOI, DP&T OM No. 3011/(S)/87-Estt(B), dated the 16th Feb., 1987)

3.5.14. Miscellaneous:-

3.5.14.1: Special casual leave of one day will be admissible for Central Government employees for appearing at a stenographer proficiency test conducted by Subordinate Service Commission. For this purpose, government servants can combine Special Casual Leave with ordinary casual leave (but not with regular leave). The power of granting Special Casual leave under these orders will be exercised by the Head of the Department/Office.

(GOI/MHA/Dept. of Personnel and AR O.M. No.F28016/80-Ests.(A) dated 23/12/80)

3.5.14.2. Special Casual leave may be granted to the Central Government employees for Training and duty as members of Officially sponsored auxiliary Police Organizations, such as Home Guards, National Volunteer Corps, etc.

3.5.15 Special Casual Leave to differently abled Central Government Employees

3.5.15.1(a) Subject to exigencies of work, Special Casual Leave for not more than 10 days in a calendar year may be granted to differently-abled Central Government Servants, with disabilities as defined in the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 for participating in the Conference/Seminars/Training/Workshop related to Disability and Development related programmes organized at National and State level agencies to be specified by the Ministry of Social Justice and Empowerment.

(GOI, Ministry of Personnel, Public Grievances & Pensions (Department of Personnel & Training) OM No.28016/02/2007-Estt(A) dated 14.11.2007)

3.5.15.1(b): Special Casual Leave under this category may be allowed for participation in conferences/workshops/seminars/trainings organised by the following:-

- i. Central Government and State /UT Governments;
- ii. Central and State/UT Government Institution/Agencies;
- iii. International Agencies like UN, World Bank etc.;

- iv. Universities & Educational Institutions setup Central/State Government, recognized as predominant centres for education on rehabilitation of persons with disabilities and
- v. Recognised institutes for persons with disabilities under Chapter X (Sections 50 to 55) and Chapter XI (Section 56) of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation), 1995.
(GOI, Dept. of Per. & Trg OM No.28016/02/2007 Estt(A) dated 20th March 2008)

3.5.15.2. Central Government employees with disabilities as defined in the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 may be granted Special Casual Leave for 4 (four) days as additional benefit in a calendar year for specific requirements relating to the disability of the official.

(GOI, Ministry of Personnel, Public Grievances & Pensions (Department of Personnel & Training) OM No.25011/1/2008-Estt(A) dated 19.11.2008)

3.5.16. Combination of Casual / Regular Leave with Special Casual Leave -

Combination of Casual Leave or Regular Leave (i.e. EL/HPL etc.) with Special Casual Leave permissible, but combination of both Casual Leave and Regular Leave with Special Casual Leave is not permitted. (Also Refer 3.5.4.13)

3.5.17. LTC during Special Casual Leave

LTC can be availed during Special Casual Leave - Rule 7(2) LTC Rules.

3.6. Kinds of Regular Leave

3.6.1. Earned Leave: According to Rule 26 of CCS Leave Rules, the leave account of every Government servant shall be credited with Earned leave, in advance, in two instalments of 15 days each on the first day of January and July of every year at the rate of $2\frac{1}{2}$ days per completed calendar month of service which he is likely to render in a half year of the calendar year. There shall be a reduction by $\frac{1}{10}$ th of EOL/dies non to be made out of the credit afforded during the following year and to the extent of such credit only. The leave at the credit of a Government servant at the close of the previous half year shall be carried forward to the next half-year, subject to the condition that the leave so carried forward to the next half year, plus the credit for the half-year do not exceed the maximum limit 300 days including the number of days for which encashment has been allowed along with Leave Travel Concession while in service.

A Government servant may be permitted to encash earned leave up to 10 days at the time of availing of Leave Travel Concession while in service subject to the conditions laid down under Rule 38 -A of CCS Leave Rules.

3.6.2: According to Rule 29 of CCS Leave Rule, the **half pay leave** account of every Government servant shall be credited with half pay leave in advance, in two instalments of ten days each on the first day of January and July of every calendar year at the rate of $\frac{5}{3}$ days for each completed calendar month of service which he is likely to render in the half-year of the calendar year. While affording credit of half pay leave, fraction of a day shall be rounded off to the nearest day. Leave under this rule may be granted on medical certificate or private affairs.

3.6.3: According to Rule 30 of CCS Leave Rules, **Commutated leave** not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government servant subject to the conditions stipulated thereunder.

3.6.4: According to Rule 31 of CCS Leave Rules **Leave not due** may be granted to a Government servant limited to a maximum of 360 days during the entire service on medical certificate subject to the conditions laid thereunder.

3.6.5: Extraordinary leave may be granted to a Government servant in special circumstances – (a) when no other leave is admissible; (b) when other leave is admissible, but the Government servant applies in writing for the grant of extraordinary leave. The various conditions for grant of Extraordinary leave have laid down in Rule 32 of CCS Leave Rules.

3.7. Special Kinds of Leave:

3.7.1. Maternity Leave - According to Rule 43 of CCS Leave Rules, a female Government servant with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of 180 days from the date of its commencement. Maternity leave can be combined with leave of any other kind and shall not be debited against the leave account. The various circumstances under which maternity leave may be sanctioned is contained in sub-rule (2) to (5) and GOI decisions given thereunder.

3.7.2. Child Care Leave: According to sub-rule (6) of Rule 43 of CCS Leave Rules, Women employees having minor children, up to eighteen years of age, may be granted Child Care Leave by an authority competent to grant leave, for a maximum period of two year (i.e.730 days) during their entire service for taking care of up to two children, whether for rearing or look after any of their needs like examination, sickness etc. It may be availed of in more than one spell and not debited against the other leave account of the Government servant. Child Care Leave may also be allowed for the third year as leave not due (without production of medical certificate). It may be combined with leave of the kind due and admissible. The clarifications contained below this rule may be referred to for other conditions as well as for maintenance of Child Care Leave Account.

3.7.2.1. It has now been decided in consultation with Department of Expenditure to delete the condition that CCL can be availed only if the employee concerned has no Earned Leave at her credit, subject to the following conditions -

(i) Child Care Leave may not be granted in more than 3 spells irrespective of the number of days or times CCL has been availed earlier.

(ii) Child Care Leave should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of CCL to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.

(Authority GOI/DOPT/OM No.13018/1/2010-Estt.(Leave) dated 7.9.2010 & 30.12.2010)

3.7.2.2. The requirement of minimum period of 15 days CCL (initially allowed for a minimum period of 15 days) with effect from 5.6.2014 has been removed.

(GOI/DOPT/OM No.13018/6/2013-Estt(L) dated 5.6.2014)

3.7.3. Paternity Leave: According to Rule 43-A of CCS Leave Rules, a male Government servant with less than two surviving children, may be granted Paternity Leave by an authority competent to grant leave for a period of 15 days, during the confinement of his wife for childbirth i.e., up to 15 days before, or up to six months from the date of delivery of the child. The sub-rule (2) to (5) may be referred to for other conditions of grant of such leave.

3.7.4. Other Special Kinds of Leave - The conditions and admissibility of all other special kinds of leave is contained in CCS Leave Rules.

3.8. Procedure for sanction of Regular Leave

3.8.1. Applications for regular leave should, as far as possible, be submitted to the Supervisor/Asst.Accounts Officer, well in advance (similarly the Supervisor/Asst.Accounts Officer will submit their applications for leave well in advance, to the Branch Officer concerned). If the leave applied is for a period upto 30 days and if no substitute is required, the Supervisor/Asst.Accounts Officer will forward the application to Claims Branch for reporting eligibility to the leave applied for. On receipt back of the application from Claims Branch with eligibility report, the Supervisor/Asst.Accounts Officer will submit it to the Branch Officer concerned, with his recommendations indicating clearly the state of work and extent of arrears in the seat of the applicant. The Branch Officer may then sanction the leave applied for.

3.8.2. The Branch Officers have been empowered to sanction regular leave with pay and allowances upto 30 days to Group 'B' (Non-Gazetted) and Group "C" officials working under them subject to the condition that no substitute is asked for.

3.8.3. While reporting eligibility to leave, the Claims Branch indicates in the application, the leave at credit on that date, as required under rules. This information may be made by the Sections for sanctioning subsequent spells of leave without referring them to Claims Branch. This would reduce the work all round.

3.8.4. If the leave asked for is for a period in excess of 30 days and/or a substitute is required, the Supervisor/Asst.Accounts Officer will submit the application to the Branch Officer with his recommendations indicating clearly the extent of arrears, and state of work in the seat of the applicant. The Branch Officer may then forward the application to Claims Branch for sanction of leave and posting a substitute.

3.8.5. In sanctioning leave or in recommending leave to Claims Branch, the Branch Officer is expected to exercise his discretion with due regard both to the requirements of the Office and to the reasonable interests of the members of staff.

3.8.6. The applicant should avail of leave only after it is sanctioned and he is actually relieved. He should hand over the work in his seat to his successor and in urgent cases to another Accountant/Sr.Accountant/AAO(NS) nominated by the Branch Officer pending arrival of a substitute. He should give in writing the stage of work in his seat in regard to correspondence, accounting procedure filing etc., and this report should be submitted to the Branch Officer or Group Officer for his information. (See paras 11.11.2.1. to 11.11.2.4. also)

3.8.7. No member of the Office should absent himself from duty, on the assumption that the leave applied for will be sanctioned as a matter of course. If he does so, it will be at his own risk.

3.8.8. Absence from duty without sanction to leave may be necessitated by serious illness or accident or an unforeseen event. In such cases, leave when applied for, may be sanctioned if it is proved to the satisfaction of the sanctioning Authority that the absence from duty was necessitated by sudden and serious illness, accident or the occurrence of some unforeseen event. The official should, however, attend office at the earliest possible date, and hand over charge. Staff members are informed that staying away from duty without proper sanction to leave is fraught with the risk of such absence being treated as "unauthorised" in addition to the institution of disciplinary proceedings against him.

3.8.9. Except for special reasons, no extension of leave will be allowed and members are advised to ask for as possible all the leave they require, in the first instance itself. When extension of leave is inevitable, it should be applied for atleast a week before the expiry of the leave already granted.

3.9. Procedure for sanction of Child Care Leave -

(a) While sanctioning CCL, Group officers / Branch officers may ensure that the reasons cited by the officials are genuine. Necessary supporting documents may also be obtained from the officials applying for CCL.

(b) CCL can be sanctioned for a maximum period of 30 days on each occasion (after obtaining the eligibility from the Claims branch) for three such occasions by the BOs concerned.

a. All requests for sanction of CCL exceeding 30 days should be forwarded to Establishment I section atleast 15 days in advance alongwith supporting documents. However, the BOs have to make their own internal arrangements during the absence of the concerned officials and no substitutes will be posted in their place.

b. It has been decided to adopt a uniform procedure of maintaining a minimum gap of two months between two spells of CCL granted to eligible women employees.

(Circular No.Pr.AG(A&E)/Estt.I/Gl.I/2011-12/137 dated 14.11.2011 issued

vide orders of Pr.AG(A&E) dated 18.10.2011).

3.10. General Conditions of Leave:

3.10.1. Leave cannot be claimed as of right. When the exigencies of public service so require discretion to refuse or revoke leave is reserved to the authority empowered to grant it.

3.10.2. No Official shall remain absent from duty without prior permission. Leave should as a rule be applied for and got sanctioned before it is availed of. Any member of the Office who absents himself/herself from duty without sanction of leave does so at his/her own risk. An Official cannot assume that leave to cover the period of absence will be sanctioned as a matter of course and therefore should be extra careful in remaining absent without proper authority unless there is justifiable ground. If any Official remains absent from duty in anticipation of sanction of leave it must be clearly understood that the Official is liable to be treated as absent from duty without leave and the case of the Official will be dealt with according to the CCS (Conduct) Rules.

3.10.3. In cases where absence from duty in anticipation of formal permission or grant of leave is necessitated by serious illness or accident, the authority competent to sanction leave may grant such leave as is admissible on receipt of formal application and subject to production of necessary evidence, certificates, etc.

3.10.4. Production of a medical certificate does not automatically ensure sanction of leave applied for. The attention of the Officials is invited to Note-1 under SR.229.

3.10.5. Officials going on leave should duly hand over their charge to the reliever and if not possible, to the Section Officer/ Assistant accounts Officer/Supervisor in charge of the Section.

3.10.6. Some persons apply for leave frequently. As leave has to be granted to Officials who are really in need of it, cases of persons going on leave frequently will be viewed with displeasure. Leave will be granted only in deserving cases.

3.10.7. The Branch Officer/Accounts Officer should issue recall memos in the appropriate form as mentioned in para 3.10.9 and also call for the explanation of those Officials who without prior permission remain absent from duty before sending requisition for posting of substitutes in their places.

3.10.8. Recall from leave before the expiry of the period of leave may be made with the approval of the Deputy Accountant General in charge of the group and such recall to duty are treated as compulsory in all cases.

3.10.9. Procedure to be followed in cases where an Official stays away from duty - If an Official in a Section absents himself from duty without obtaining prior sanction, the Branch Officer in charge of the Section may recommend the case for sanction of leave only when he is satisfied

that there are genuine grounds for such unauthorised absence. In all other cases including cases where leave application has been submitted and leave is availed of in anticipation of sanction the Branch Officer should first call for the explanation of the Official in the specimen form shown below. Such explanation memos may be addressed to the residential address or if it is not indicated by the Official it may be assumed that this has been done deliberately and further action after a period of 7 days from the date of issue of the memo under C.C.S.(Conduct) Rules may taken.

MEMO I
RECALL MEMO

With reference to his/her leave application dated.....Sri/Smt.....is hereby informed that the leave applied for by him/her has been refused in the exigencies of public service. Sri/Smt.....is directed to report back to duty immediately on receipt of memo. Failing which the period of his/her absence will be treated as unauthorised absence entailing loss of pay under provision FR 17 thereby resulting in break in service.

Leave sanctioning authority

Sri/Smt.....
.....

MEMO II

Sri/Smt..... Section Officer/Accountant./Clerk/Group 'D' of Section has stayed away from the Section with effect from.....without applying for leave/getting it sanctioned as required under Para.....of Manual of Establishment Section. His attention is invited to the provision contained in para..... of Manual of Establishment Section detailing the procedure to be followed in such cases. He is directed to explain within a week from the date of receipt of this memo the reasons for his unauthorised absence. If no reply is received within a week he is liable for further action under C.C.S (Conduct) Rules, 1964.

3.10.10. Applications for leave should be made in form S.R I prescribed for the purpose, through the Assistant Accounts Officer/Supervisor concerned. The leave address or the address at which the applicant proposes to stay during the period of leave applied for should also be noted in the leave application order to enable the Office to communicate with him by the quickest possible means in case it is proposed to recall him during leave. Note: No formal permission to leave Head quarters or stations of residence is necessary during regular leave. But address should be left with Office.

(Authority: CAG's letters No.1958-NGE.I/280-59 dated.15.9.1959 and
2493-NGE.I/280-59 dated.21.11.1959)

3.10.11. Sanction of leave to visit abroad - The duly filled in Leave application along with the proforma for issuing NOC to visit abroad has to be submitted by a Government servant to Estt.I well in advance for the purpose of grant of permission and sanction of leave by the Heads of Department. (Also Refer Para 11.2.3).

FORM OF CASUAL LEAVE / RESTRICTED HOLIDAY ACCOUNT
 (Referred to in Para 3.4.1)
CASUAL LEAVE AND RESTRICTED HOLIDAYS ACCOUNT FOR
THE YEAR.....

Ministry / Department
 Section/Branch.....

Name	Casual Leave Taken (Dates)								Restricted Holidays		Remarks
	1	2	3	4	5	6	7	8			

N.B: Half-a-day's Casual leave should be recorded by drawing a diagonal line across the block.

CHAPTER 4 Conduct Rules

4.1. Introductory

4.1.1. All members of the office are expected to be conversant with "The Central Civil services (Conduct) Rules, 1964. Some important provisions in the Rules are given in the following paragraphs.

4.2. General

4.2.1. Rule 3 of Central Civil Services(Conduct) Rules, 1964 has been amended vide G.S.R. No.845(E) dated 27th November,2014 to incorporate the expected standards of the civil services and provide for accountability of civil servants to ensure good governance and better delivery of services to citizen. GOI, Min. of Personnel, PG and Pension, New Delhi.

Consequent to the above amendment, the sub-rule(1) of Rule 3 of Central Civil Services (Conduct) Rules, 1964 now reads as follows:

Every Government servant shall at all times –

- (i) maintain absolute integrity;
- (ii) maintain devotion to duty;
- (iii) do nothing which is unbecoming of a Government servant;
- (iv) commit himself to and uphold the supremacy of the Constitution and democratic values;
- (v) defend and uphold the sovereignty and integrity of India, the security of the State, public order, decency and morality;
- (vi) maintain high ethical standards and honesty;
- (vii) maintain political neutrality;
- (viii) promote the principles of merit, fairness and impartiality in the discharge of duties;
- (ix) maintain accountability and transparency;
- (x) maintain responsiveness to the public, particularly to the weaker section;
- (xi) maintain courtesy and good behavior with the public;
- (xii) take decisions solely in public interest and use or cause to use public resources efficiently, effectively and economically;
- (xiii) declare any private interests relating to his public duties and take steps to resolve any conflicts in a way that protects the public interest;
- (xiv) not place himself under any financial or other obligations to any individual or organization which may influence him in the performance of his official duties;
- (xv) not misuse his position as civil servant and not take decisions in order to derive financial or material benefits for himself, his family or his friends;
- (xvi) make choices, take decisions and make recommendations on merit alone;
- (xvii) act with fairness and impartiality and not discriminate against anyone, particularly the poor and the under-privileged sections of society;
- (xviii) refrain from doing anything which is or may be contrary to any law, rules, regulations and established practices;
- (xix) maintain discipline in the discharge of his duties and be liable to implement the lawful orders duly communicated to him;
- (xx) maintain confidentiality in the performance of his official duties as required by any laws for the time being in force, particularly with regard to information, disclosure

of which may prejudicially affect the sovereignty and integrity of India, the security of the State, strategic, scientific or economic interests of the state, friendly relation with foreign countries or lead to incitement of an offence or illegal or unlawful gain to any person;

- (xxi) perform and discharge his duties with highest degree of professionalism and dedication to the best of his abilities.

(Authority: GOI, DOPT OM F.No.11013/6/2014-Estt.A dated 10th December 2014)

4.2.2. Promptness And Courtesy: Further Rule 3A strictly envisages that a Government servant, in the performance of his official duties, shall act in a courteous manner and in his official dealing with the public or otherwise shall not adopt dilatory tactics or willfully cause delays in disposal of the work assigned to him.

4.2.3. Observance of Government's Policies: Regarding observance of Government policies, Rule 3B emphasizes that every Government servant shall, at all times act in accordance with the Government's policies regarding age of marriage, preservation of environment, protection of wildlife and cultural heritage and also to observe the Government's policies regarding prevention of crime against women

(GOI/Dept.of Per.& Trg. Notification No.11013/4/93-/Estt.(A) dated 12th July, 1995).

4.2.4. Prevention and Prohibition of Sexual Harassment of Working Women: According to Rule 3-C (1) & (2) of CCS Conduct Rules, 1964, no Government servant shall indulge in any act of sexual harassment of any women at any work place. Every Government servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.

"Sexual harassment" includes any one or more of the acts or behaviour (whether directly or by implication) as explained in (a) and (b) of Explanation 1 of the said rule.

"Work Place" includes places as explained in Explanation -1(c) of Rule 3C of CCS Conduct Rules, 1964.

The committee constituted for this purpose under this Rule shall enquire into complaints of sexual harassments in accordance with the provisions of Section 4 of the SHWW(PPR) Act and will have the powers to recommend appropriate action to be taken in favour of the aggrieved woman. The committee may also recommend action to be taken against the person who has made a complaint, if the committee arrives at the conclusion that the allegation is malicious or the aggrieved woman or the person making the complaint has made the complaint knowing it to be false or has produced any forged or misleading document.

(GOI, DOPT OM No.11013/2/2014 Estt(A.III dated 27th November 2014).

A government servant is expected to maintain a responsible and decent standard of conduct in his private life and not to bring discredit to his service by his misdemeanors. In cases where a Government servant is reported to have acted in a manner unbecoming of a Government servant as, for instance, by neglect of his wife and family, departmental action can be taken against him on that score without invoking any of the Conduct Rules. It has been held that neglect by a Government servant of his wife and family in a manner unbecoming of a Government servant may be regarded as good and sufficient reason to justify action being taken against him under Rule 11 of the Central Civil Services (Classification, control and Appeal) Rules.

(GOI/M.H.A./ O.M. No. 25/16/59-Ests.(A) dated the 1st September, 1959 of

G.I.D. No.12 Under Rule 3 of CCS (Conduct) Rules, 1964.)

4.2.5. According to rule 22 of CCS (Conduct) Rules, 1964, a Government servant shall strictly abide by any law relating to **intoxicating drinks or drugs** in force in any area in which he may

happen to be for the time being and shall not be under the influence of any intoxicating drink or drug during the course of his duty and shall take due care that the performance of his duties at any time is not affected in any way by the influence of such drink or drug.

He shall also refrain from consuming any intoxicating drink or drug in public place and from appearing in a public place in a state of intoxication. Violation of any of these provisions would constitute a good and sufficient reason for taking disciplinary action against the Government servant.

(Rule 22 of Conduct Rules and C.S. DoPT - OM No. 11013/17/75-Ests.(A) dated 28/11/75)

4.2.6. The government servants should maintain **proper decorum during the lunch break** and all the extra-curricular activities like playing indoor games such as game of cards etc, should always be confined to the recreation rooms or places approved for such purposes. In this context, it should also be noted that half-an-hour lunch break must be scrupulously observed both by the sub-ordinate as well as supervisory staff and periodic surprise checks should also be made to ensure that this limit is not exceeded by any one.

(G.I.D. 22 under Rule 3 - GOI/MHA/Dept. of Per. & Trg. OM.No. 11013/20/83-Ests.(A) dated the 21st November,1983)

4.3. Marriage

4.3.1.1. Rule 21 of the Central Civil Services (Conduct) Rules, 1964 enjoins that no Government servant shall enter into or contract a marriage with a person having a spouse living and no Government servant, having a spouse living, shall enter into or contract a marriage with any person.

4.3.1.2. The Government may, however, permit a Government servant to enter into contract or contract any such marriage if it is satisfied that such a marriage is permissible under the personal law applicable to such Government servant and the other party to the marriage and there are other grounds for doing so .

4.3.1.3. A Government servant who marries or has married a person other than that of Indian Nationality shall forthwith intimate the fact to the Government.

4.3.1.4. With the coming into force of the Dowry prohibition Act, 1961, "Dowry" ceases to be regarded as a "customary gift" and giving or taking or abetting the giving or taking of dowry, or demanding any dowry directly or indirectly from the parents or guardians of a bride or bridegroom as the case may be, are offences punishable under the provisions of the Act. Government servants, therefore, should not give or take, or abet the giving or taking of dowry. They should not also demand dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be.

4.3.1.5. Any violation of the provisions of the Act would constitute a good and sufficient reason for instituting disciplinary proceedings against the Government servant in addition to such legal action as may be taken in accordance with the provisions of Act.

4.3.1.6. Presents in the form of cash, ornaments, clothes or other articles made at the time of marriage by one party to the marriage to the other party to the marriage shall not be deemed to be dowry for this purpose, unless they are made as considerations for the marriage.

(Rule 13A of CCS (Conduct) Rules, 1964 and GOI/MHA/
OM No.25/37/65-Estt.(A) dated 30/08/1965)

4.4. Taking Part in Elections:

4.4.1. According to Rule 5(4) and 5(4)(1) of the Central Civil Services (Conduct) Rules 1964, a Government servant should not canvass or otherwise interfere or use his influence in connection with or take part in any election to a legislature or local authority. There is, however,

no bar against a Government servant who is qualified to vote in such election, exercising his right to vote, provided that, if by doing so, he does not give any indication of the manner in which he proposes to vote or has voted. Further, a Government servant shall not be deemed to have contravened the provisions of this sub-rule by reason only that he assists in the conduct of an election in the due performance of a duty imposed on him by or under any law for the time being in force.

4.4.2. The Rule clearly prohibits Government servant from proposing or seconding a candidate for election or acting as a polling agent, as such action would constitute "taking part in election".
(GOI/MHA Memo.No.25/59/52-Ests.(A) dated 30/6/55)

4.5. Taking Part in Politics

4.5.1.1. In accordance with Rule 5(1) of Conduct Rules, no Government servant shall be a member of or otherwise associated with any political party or any organisation which takes part in the politics. He shall not also take part in, subscribe in aid of or assist in any manner, any political movement or activity.

4.5.1.2. Rule 5 (2) further specifies that it shall be the duty of every Government servant to endeavour to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any manner, any movement or activity which is, or lends directly or indirectly to be, subversive of government. When he fails in his endeavour, he shall make a report to that effect to Government. Where a Government servant is unable to prevent a member of his family from taking part in, or subscribing in aid of, or assisting in any other manner, any such movement or activity, he shall make a report to that effect to the Government.

4.5.1.3. Whether or not the aims and activities of an Organization are political is a question of fact which has to be decided on the merits of each case. Similarly whether or not the conduct of any particular nature amounts to participation in a political movement, is a question of fact to be decided on merits and in the circumstances of each particular case. The decision of the Government thereon shall be final

4.5.1.4. The responsibility for Government servants conduct rests squarely on his shoulders and a plea of ignorance or misconception as to Government's attitude would not be tenable.

4.5.1.5. The question whether attendance by Government servants at public meetings organised by political parties would amount to participation in political movement has been clarified as below:-

- (i) Attendance at meetings organised by political parties would always be contrary to Rule 5 of the Government servants Conduct Rules unless all the following conditions are satisfied:-
 - (a) that the meeting is public and not in any sense a private or restricted meeting.
 - (b) that the meeting is not held contrary to any prohibitory order or without permission, where permission is needed, and
 - (c) that the Government servant does not himself speak at, or take active part or prominent part in organising or conducting the meeting.
- (ii) Even if all the said conditions are satisfied while occasional attendance at such meetings may not be construed as participation in a political movement, frequent or regular attendance by the Government servant, at meetings of any particular party is bound to create the impression that he is the sympathiser of the aims and objectives of that party and that in his official capacity he may favour or support the members of that particular party, conduct which gives cause for such an impression may be construed as assisting a political movement.

4.5.1.6. Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objectives and activities of different political parties and to equip themselves to exercise intelligently, their civic rights, eg., the right to vote at election to legislature or local self Government institutions.

(GOI/MHA.O.M. No.25/44/49/ Ests.(A) dated 17/9/49), (GOI/MHA. O.M. No. 25/4/49 Ests., dated 10/10/49) and (GOI/CS. (Dept. of Per.) O.M. No. 25/4/73-Ests.(A), dated 17/02/1973).

4.5.2.1. No Government servant shall join or continue to be member of an association, the objectives of which are prejudicial to the interests of the Sovereignty and integrity of India, or public order or morality.

(Rule 6 of Conduct Rules,1964)

4.5.2.2. In cases of doubt whether participation in the activities of association or Organization involved/would involve infringement of the provisions of Conduct Rules, the members of the Office should inform the Sr.Accounts Officer/Accounts Officer (Administration)/Senior Deputy Accountant General /Deputy Accountant General (Administration).

4.5.3.1. Under Rule 7 of the Conduct Rules 1964, no Government servant shall -

(a) engage himself or participate in any demonstration which is prejudicial to the interests of the Sovereignty and Integrity of India, the security of the State, friendly relations with foreign States, public order, decency, or morality of which involves contempt of Court, defamation or incitement to an Office. (or)

(b) Resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Government servant.

4.5.3.2. It has been clarified that "strike" means refusal to work or stoppage or slowing down of work by a group of employees acting in combination and includes,

- (i) mass abstention from work without permission (which is wrongly described as mass Casual leave).
- (ii) Refusal to work overtime where such overtime is necessary in the public interest.
- (iii) Resort to practices or conduct which is likely to result in or results in substantial retardation or cessation of work. They include "go-slow", "sit down" "Pen down", "stay in" "token", sympathetic or any other form of strike, as also absence from work for participation in a Bundh or any similar movements.

The activities enumerated above are only illustrative and not exhaustive. Government servants who resort to action of the above kind render themselves liable for disciplinary action.

(GOI/MHA OM. No. 25/23/66- Ests.(A) dated 9/12/66)

4.5.3.3. Instances have come to the notice of Government of India, in which employees of certain Central Government Offices staged what is called "Gherao" involving forcible confinement of public servants within office premises by surrounding their places of duty and have held demonstration/meetings both within office premises during office hours and also outside the office premises outside office hours, tending to forcible confinement of public servants within office premises. Such demonstrations/activities are prejudicial to public order and also involve criminal offences like wrongful restrain, wrongful confinement, criminal trespass or indictment to commit offences. They are also subversive of discipline and harmful to public interest, and participation in them by Government servant amounts to conduct wholly unbecoming of Government servant and would constitute good and sufficient reason within the meaning of Rule 11 of the Central Civil Services (Classification Control and Appeal) Rules, 1965. Serious view will be taken of such acts of lawlessness and insubordination on the part of public servants.

(GOI/MHA.OM. No.25(S)/11/67/Ests.(A) dated 13/4/1967)

4.6. Collection of Funds / Subscriptions

4.6.1. Rule 12 of Conduct Rules lays down that no Government servant shall except with the previous sanction of prescribed authority, ask for or accept contributions to or otherwise associate himself with the raising of any funds or other collections in cash or in kind in pursuance of any object whatsoever.

Exception: Flag Day collections.

4.6.2. The members of a Union can collect subscriptions among themselves for welfare activities of the Union. So long as their appeal is confined to members no permission is necessary. If any approach to the public is made, whether directly or indirectly, permission should be obtained. Where a matter affecting the general interests of the members of the Union is in dispute and the rules of the union permit spending its fund over such matter, its members are free to collect funds for that special purpose from amongst their members.

(MHA. OM. No.24/20/55-Ests.(B) dated 10/8/55)

4.7. Communication or Connection with Press or Other Media

4.7.1.1. According to Rule 8 of Conduct Rules, no government servant shall, except with the previous sanction of Government, own wholly or part, or conduct or participate in the editing or management of any newspaper or periodical publication or electronic media.

4.7.1.2. However, this rule will not apply in case a Government servant, in the bona fide discharge of his Official duties, publishes a book or participate in a public media. Further, a Government servant publishing a book or participating in a public media shall at all times make it clear that the view expressed by him are his own and not that of the Government.

(G.I. Dept. of Per. & Trg., Notification No. 11013/4/93-Estt.(A) dated 12/07/95)

4.7.2. According to Rule 9 of Conduct Rules, no Government servant shall in any Radio broadcast, telecast through any electronic media or in any document published in his own name or anonymously, pseudonymously or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion -

- (i) which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government.
- (ii) which is capable of embarrassing the relations between the Central Government and any State Government or the Government of any foreign State.

Exception:- Statement made/views expressed in official capacity or in due performance of duties assigned.

(Rule 9 of Conduct Rules as substituted by G.I. Dept. of Per. & Trg.
Notification No.11013/4/93-Estt.(A) dated 12th July, '95).

4.7.3.1. Every Government servant, shall, in performance of his duties in good faith, communicate information to a person in accordance with the Right to Information Act, 2005(22 of 2005) and the Rules made there under:

According to Rule 11 of CCS Conduct Rules, 1964 which lays down that no Government servant shall, except in accordance with any general or special order of Government or in the performance in good faith, of the duties assigned to him, communicate directly or indirectly, any official document or any part thereof, or classified information to any Government servant or any other person to whom he is not authorised to communicate such document or classified information.

(GOI, DOPT, Notification No.11013/7/2005-Ests.(A) dated 18th October 2005)

4.7.3.2. Retention of any documents or information by a Government servant in his personal custody for use in furtherance of his personal interest, for instance in making representations to

authorities concerned is objectionable and constitutes an offence under Section 5 of the Official Secrets Act, 1923.

4.7.3.3. Quotation by a Government (in his representation to the Head of Office, or Head of Department or President, etc.) of or from, any letter, circular or Office Memorandum or from the notes on any file, to which he is not authorised to have access, or which he is not authorised to keep in his personal custody, shall amount to unauthorised communication of information, and will render the Government servant liable for prosecution for breach of Section 5 of the Official Secrets Act, 1923 and for departmental action for contravening the provisions of Conduct Rules.

Only Ministers, Secretaries and other officers specially authorised by the Minister are permitted to meet the representatives of the press and give information.

(MHA. OM. No. 25/54/58-Ests. dated 12/4/54;

MHA.OM. No. 25/9/67-Ests.(A) dated 4/7/67).

4.8. Political Influence / Outside Influence in Service Matters

4.8.1. Rule 20 of the CCS (Conduct) Rules, 1964 strictly prohibits the Government servant from bringing or attempting to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government. Accordingly, members of the Office are forbidden from approaching members of parliament/Legislature/prominent persons/politicians etc., to further their interests in respect of matters pertaining to their service.

(GOI. Dept. of Per.& Trg. OM. No.11013/6/90-Ests.(A) dated 30/03/1990)

4.8.2. Some employees are under the misapprehension that their grievances would receive sympathetic consideration only if they are taken up through members of Parliament/Legislature or other high dignitaries. Such a course of action apart from resulting in infringement of Rule 20, constitutes breach of Rule 11 also, as it usually entails disclosure to non-official persons, of information, which Government servant has come into possession in the course of his official duties, and the employee therefore, renders himself liable for disciplinary action.

4.9. Receiving / Accepting Gifts

4.9.1. Rule 14 of the Central Civil Services (Conduct) Rules, 1964 prohibits Government servants from receiving any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour or in the honour of any other Government servant.

Exceptions to this rule, however, are (i) a farewell entertainment of a substantially private and informal nature held in honour of a Government servant or any other Government servant on the occasion of his retirement or transfer or any person who has recently quitted the service of any government, (ii) acceptance of simple and inexpensive entertainments arranged by public bodies or institutions. While gifts of trifling value (as defined in the sub-rule (1) to (5) of Rule 13 of Conduct Rules) can be presented and accepted on such occasions, it is hardly healthy or desirable to allow the practice of accepting gifts from staff.

It has, therefore, been decided that no Government servant should be given permission to accept gifts of more than trifling value at the time of his transfer. There is, however, no objection to his accepting gifts at the time of his retirement from the members of staff, subject to prior permission of the Government, wherever necessary.

(1. Rule 14 of CCS (Conduct) Rules, 1964., (2). GOI/MHA. OM.No. 25/40/58-Ests.(A) dated 24/07/58 and (3). GOI/MHA. OM. No. 25/22/62-Ests.(A) dated 12/11/62 Rule 13)

4.9.2. Exercise of pressure or influence of any sort on any Government servant to induce him to subscribe towards any farewell entertainment even if it is of substantially private or informal character and collection of subscriptions from Group B(Gazetted) or Group C employees under any circumstances for the entertainment of any Government servant not belonging to Group B(Non-Gazetted) or Group C is forbidden.

(Note under Rule 14)

4.10. Private Trade or Employment

4.10.1.1. Rule 15(1) of the Conduct Rules lays down that no Government servant shall, except with the previous sanction of the Government:

- (a) engage directly or indirectly in any trade or business, or
- (b) negotiate for, or undertake any other employment, or
- (c) hold an elective office, or canvass for a candidate or candidates for an elective office, in any body, whether incorporated or not, or
- (d) canvass in support of any business of insurance agency, commission agency, etc., owned or managed by any member of his family, or
- (e) take part in the discharge of his official duties, in the registration, promotion or management of any bank or other company registered or required to be registered, under the Companies Act, 1956 (1 of 1956) or any other law for the time being in force, or of any co-operative society for commercial purposes, or
- (f) participate in or associate himself in any manner in the making of:-
 - (i) a sponsored media (Radio or television) programme or
 - (ii) a media programme commissioned by Government media but produced by a private agency; or
 - (iii) a privately produced media programme including video magazine.

However, no previous sanction shall be necessary in case where a Government servant participates in a programme produced or commissioned by Government media, in his official capacity.

(1. Rule 15 as amended and substituted in GOI./Dept.of Per. & Trg. No. 11013/16/85-Ests.(A) dated 10/9/86 and 2. GOI./Dept. of Per. & Trg. Notification No.11013/4/93 Ests.(A) 16/8/96).

4.10.1.2. On a broad principle, a Government servant may without the previous sanction of the Government:-

- (a) undertake honorary work of a social or charitable nature, or
- (b) undertake occasional work of literary, artistic or scientific character, or
- (c) participate in Sports activities as an amateur, or
- (d) take part in the registration, promotion or management (not involving the holding of an elective office) of a literary, scientific or charitable society or of a club or similar organisation, the aims or objects of which relate to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act, 1860 (21 of 1860), or any other law for the time being in force, or
- (e) take part in the registration, promotion or management (not involving the holding of elective office) of a co-operative society substantially for the benefit of Government servants, registered under the Co-operative Societies Act, 1912 (2 of 1912) or any other law for the time being in force.

However, the Government servant shall discontinue taking part in such activities, if so directed by the Government. Further, in a case falling under clause (d) or clause (e) above, his official duty shall not suffer and he shall, within a period of one month of his taking part in such activity, report to the Government giving details of the nature of his participation.

- (1. Rule 15 (2) of CCS (Conduct) Rules 1964 with provisions (i) and (ii) thereunder and
(2). GOI/Dept. of Per.& Trg Notification No. 11013/16/85-Ests.(A) dated 10/9/86)

4.10.1.3 Every Government servant shall report to the Government if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

(Rule 15 (3) of CCS Conduct Rules, 1964).

4.10.1.4. Unless otherwise provided by general or special orders of the Government, no Government servant may accept any fee for any work done by him for any private or public body or any private person without the sanction of the prescribed authority.

(Rule 15 (4) of CCs (Conduct) Rules, 1964)

4.10.1.5. Acceptance by Government servants, of regular part time employment in other Government, quasi government or private Institutions is contrary to the principle embodied in Rule 15 of the Central Civil Services (Conduct) Rules, 1964, even if such employment is outside office hours. If he does part time work outside office hours in addition to his full working hours in his Office, he may not get sufficient time for rest and recreation and will therefore, be unable to give undivided attention to his official duties. Thus, while a Government servant may be permitted under SR 11 to undertake work of casual or occasional character, no permission can be granted for regular part time work, even if it be outside office hours.

(GOI/MHA. OM. No.25/42/58-Est.(A) dated 16/10/58)

4.10.1.6 Regarding the association of Central Government servants with Socio-religious bodies, the objectives of which are claimed to be at social reforms and religious awakening etc., it should be borne in their minds that no previous sanction is required for a central Government servant to undertake such honorary work of a social or charitable nature; but, he should discontinue taking part in such activities, if so directed by the Government. As regards the participation in purely religious activities, the Government servants are free to profess and follow any religion in their private lives; but, at the same time, they should so conduct themselves in public as to leave no room for any impression to arise that they do not subscribe to the secular philosophy of the state.

(G.I.D. 5 under Rule 15 of CCS (Conduct) Rules, 1964 communicated in
GOI./ MHA/ Dept. of Per. & Trg. OM.No. 11013/5/88-Estt.(A) dated 11/07/88).

4.10.1.7. As regards to the conditions for the grant of permission to hold elective office, it is clarified that holding an elective office in a body or society would generally involve exercise of some administrative responsibilities in that Organisation. So, subject to the administrative authority satisfying itself that this will not interfere in any manner with the discharge of official duties by the Government servant concerned, the question of permitting Government servants to hold elective office in a body or society covered under Rule 15 (1)(c) and 15 (2)(d) will be considered.

(G.I.D. No.15 as communicated in GOI./DoPT O.M. No. 35014/6/92-Estt.(A) date 10/06/1993).

4.10.1.8. For the grant of prior sanction for contesting/canvassing in elections to sports bodies, the following principles shall be followed:-

- (i) No government servant should be allowed to hold elective office in any sports association/Federation for a term of more than 4 years, or for one term, whichever is less.
- (ii) While seeking office (for which prior permission of Government should be obtained) or supporting the candidature of any person for election to sports bodies, a Government servant should not indulge in conduct unbecoming of a Government servant.

- (iii) A Government servant must refrain from raising of funds or other collections from official as well as non-official sources for the promotion of sports at any level.
- (iv) Prior permission from the Government of India must be obtained for any travels abroad in connection with the work or other activities of any sports Federation/ Association. While seeking such clearance, the officer must indicate the source of funding for the foreign trip including travel, hospitality and other expenses and when permitted to go, he must do so by availing of leave due and admissible to him.

(GID No.16 under Rule 15 of CCS (Conduct) Rules,1964 as communicated in
GOI/Dept. of Per.& Trg.O.M. No.F. 11013/9/93-Estt.(A) dated 22/04/1994)

4.10.2.1. The Government of India have had under consideration the question of grant of permission to Government servants to practice medicine on a purely charitable basis during their spare time. Since such practice of medicine by unqualified and untrained persons will be harmful to the community, it has been decided that permission to undertake practice in any system of medicine should not be granted unless they hold recognised qualifications. Only persons holding recognised qualifications in any system of medicine and registered under the relevant law in force in the State or Union Territory concerned should be allowed to undertake such practice. Heads of Departments (i.e. the Pr. Accountant-General) may grant the required permission provided that the practice is undertaken during spare time, on a purely charitable basis and without detriment to the official duties of the Government servant concerned.

(MHA./OM.No. 25/4/64-Ests.(A) dated 29/02/64)

4.10.2.2. There is provision for registration of practitioners in Homeopathy on qualifications as well as on experience basis. In view of this, a Government servant, who has registered as a practitioner in Homeopathic system of medicine under the relevant law of the state concerned may be granted permission to practice, even though he does not possess recognised qualifications, subject to the condition that the practice is done during spare time, on charitable basis and without detriment to official duties.

(GOI/C.S. Dept. of Per. O.M. No.11013/3/77-Estt.(A) dated 22/03/1977)

4.10.2.3. Government servant is also permitted to enroll himself as an advocate, but he should not engage himself in the legal profession either independently or otherwise so long as he continues in Government service.

(G.I.D. No.12 under Rule 15 of CCS (Conduct) Rules,1964 as communicated in
GOI/Dept. of Per.& AR., U.O. No. D.207/74-Ests.(A) dated 15/01/1974)

4.10.2.4. Participation of Government servants in any competition/social event organised by private companies/organisations with an intention to promote their business interests should be covered by proper prior sanction of the Government and any violation in this regard will be construed as violation of the provisions of Rule 15 of the Conduct Rules. However, if it is established that such participation is only to uphold the spirit of the competitiveness amongst the participants and not the promotion of the business interests of the private companies/organisations holding such events, then, no previous sanction of the Government is necessary.

(G.I.D. No.14 under Rule 15 of CCS(Conduct) Rules, 1964 as communicated in
GOI./Dept. of Per.& Trg. OM.No.11013/2/89-Est.(A) dated 28/03/1989)

4.10.3. Rule 15A of CCS (Conduct) Rules, 1964 specifies that no Government servant shall sub-let, lease or otherwise allow occupation by any other person of Government accommodation which has been allotted to him.

Further, the Rule lays down that a Government servant shall, after the cancellation of his allotment of Government accommodation vacate the same within the time limit prescribed by the allotting authority.

(G.I. Dept. of Per. & Trg. Notification No. 11013/4/92-Estt.(A) dated 16/08/96).

4.11. Investments / Lending / Borrowings / Insolvency

4.11.1.1. Rule 16(1) of the Central Civil Services (Conduct) Rules, 1964 forbids Government servants from speculating in any Stock, share or other Investment. However, this Sub-rule will not apply in cases of occasional investments made through stock brokers or other persons duly authorised and licensed or who have obtained a certificate of registration under the relevant law.

Under Rule 16(2) of CCS (Conduct) Rules 1964, no Government servant shall make or permit any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in the discharge of his official duties. For this purpose, any purchase of shares out of the quotas reserved for Directors of Companies or their friends and associates shall be deemed to be an investment which is likely to embarrass the Government servant. In this connection, it shall be borne in mind that the decision of Government shall be final in deciding as to the nature of any transaction falling under the categories referred to under sub-rule (1) and (2) under Rule 16.

Rule 16(4) of CCS (Conduct) Rules 1964 further says that no Government servant shall, except in the ordinary course of business with a bank or public limited company, either himself or through any member of his family or any other person acting on his behalf:

- (a) lend, borrow or deposit money, as a principal or an agent, to, or from or with, any person or firm or private limited company within the local limits of his authority or with whom he is likely to have official dealings or otherwise place himself under any pecuniary obligation to such person or firm or private limited company and;
- (b) lend money to any person at interest or in a manner whereby return in money or kind is charged or paid.

(Rule 16(1) and(2) as substituted in GOI/DOPT Notification No. 11013/4/ 93-Estt.(A) dated 16/08/96).

4.11.1.2. Purely temporary loans of small amounts, free of interest, can be taken by Government servants from personal friends and relatives even if they reside within the local limits of his authority. No sanction of the Government will be necessary in such cases. However, if the amount is large, previous sanction of the Government will be necessary.

(GOI/Min. of W.H.&S. Circular No.A.V.(2)/7, dated 26/10/64)

4.11.1.3. The question whether it would be proper for a Government servant to stand surety for loans taken from private sources by their superiors has been examined and the following decision has been taken:

Where a Government servant stands surety for loans taken by his official superiors or their friends or relatives, it might create an impression that official pressure has been exerted for this purpose. Apart from this the superior officer will be putting himself under obligation to the subordinate and such a situation is not conducive to efficient office management and maintenance of discipline. All officers are, therefore, be advised not to approach their subordinates for standing surety for loans taken from private sources either by them, or by their relatives or friends.

(G.I./MHA. O.M. No.25/5/65-Ests.(A) dated 25/5/1966)

4.11.1.4. It is not the intention of Government of India that Government servants should be prevented from standing surety for members of the same or different establishments for loans obtained from co-operative credit societies.

4.11.2.1. Rule 17 of CCS (Conduct) Rules 1964, requires every Government servant to manage his private affairs as to avoid habitual indebtedness or insolvency. It also requires the Government servant against whom any legal proceedings has been instituted for the recovery of any debt due from him or for adjudging him as an insolvent, to report to Government forthwith, the full facts of the legal proceedings. Such a report should be submitted by the Government servant to his immediate superior who will forward it to the authority competent to remove or dismiss the Government servant from service, who will decide upon the question of taking disciplinary action against the official concerned, if he considers that:

- (i) the official's efficiency has been adversely affected by his indebtedness and that
- (ii) the official can no longer be entrusted with any important or responsible public duties.

No formal permission to file an insolvency petition in a court of law is necessary.

(GOI./MHA. OM. No. 25/40/55-Ests.(A) dated 22/2/56)

CAG's Endt. No.3761 NGE II/235-55(1) dated 22/09/56)

4.12. Filing Returns on Movable, Immovable and Valuable property

4.12.1. On First Appointment: Rule 18(1) of CCS (Conduct) Rules 1964, requires that every Government servant shall, on his first appointment to any service or post, submit a return of his Assets and Liabilities in the form prescribed in Appendix I of this Manual, giving the full particulars regarding:-

- (a) the immovable property inherited by him, or owned or acquired by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person;
- (b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired or held by him;
- (c) other movable property inherited by him or similarly owned, acquired or held by him; and
- (d) debts and other liabilities incurred by him directly or indirectly.

The expression "movable property" also includes the following:-

- a) jewellery, insurance policies, the annual premia of which exceeds two months basic pay of the Government servant, shares, securities and debentures;
- b) all loans, whether secured or not, advanced or taken by the Government servant;
- c) motor cars, motor cycles, horses or any other means of conveyance; and
- d) refrigerators, radios and television sets.

However, a Government servant already belonging to a service or holding a post is appointed to any other civil service or post need not submit a fresh return under this clause.

Note: In all returns, the values of items of movable property worth less than Rs.10,000/- may be added and shown as a lump sum. The value of articles of daily use such as clothes, utensils, crockery, books, etc., need not be included in such return.

(G.I.,C.S. (Dept. of Per.) Notification No. 11013/19/75 Ests.(A) dated 6/07/76)

4.12.2. Annual Return: In terms of provisions contained in Rule 18(1)(ii) the CCS (Conduct) Rules 1964, every Government servant belonging to any service or holding any post belonging to Group 'A' and Group 'B' shall submit an annual in such forms as may be prescribed by the Government in this regard giving the full particulars regarding the immovable property

inherited by him or owned or acquired by him or held by him on lease or mortgage either in his own name or in the name of any members of his family or in the name of any other person.

Further, the Government has notified the Public Servants (Furnishing of Information and Annual Return of Assets and Liabilities and the limits for exemption of Assets in Filing Returns) Rules, 2014 under the Lokpal and Lokayuktas Act 2013, on 14.7.2014. As per the said Act and the Rules thereunder, every public servant shall file declarations, information or return, as the case may be regarding his assets and liabilities as on 31st day of March every year, to the competent authority, on or before the 31st day of July of that year. It is applicable to all Central Government servants belonging to Group A, B and C (erstwhile Group D). Formal amendment to the CCS Conduct Rules 1964 will be made in due course.

Failure on the part of a Government servant to comply with this requirement can form good and sufficient reason for instituting disciplinary proceedings against him.

(Authority: GOI, DOPT, OM No.11013/3/2014-Estt(A) dated 23rd July 2014)

4.12.3. That every such return shall be handled as secret document and the provisions of Rule 11 of the CCS Conduct Rules, 1964, shall, as far as may be, apply thereto.

(GI, C.S(Dept.of Per), Order No.25/7/65-Ests(A) dated 6th January, 1973)

4.13. Acquisition / Disposal of Property

4.13.1. In terms of Rule 18(2) of the CCS (Conduct) Rules 1964, no member of the office shall, acquire, or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family, except with the prior knowledge of the Pr.Accountant-General (A&E), in the case of Group "B" Gazetted Officers and that of Senior Deputy Accountant-General (Admn.) in case of Group "B" (Non-Gazetted) and Group "C" staff. If however, the transaction is otherwise than through a regular or reputed dealer or with a person with whom the staff member concerned has official dealings, the previous sanction of the Pr.Accountant-General (A&E)/ Senior Deputy Accountant-General (Admn.) shall be obtained.

(G.I. Dept. of Per. & Trg., Notification No. 11013/11/85 Estt.(A) dated 07/03/1986).

4.13.2. Similarly, where the staff member enters into any transaction in respect of a movable property either in his own name or in the name of a member of his family, he shall, within one month from the date of such transaction, report the same to the Pr.Accountant-General (A&E), if he be a Group "B" Gazetted Officer and if the value of such property exceeds two months basic pay of the Government servant and to the Senior Deputy Accountant-General (Admn.) if he be a Group "B" (Non-Gazetted) and Group "C" official and the value of the property exceeds two months basic pay of the Government servant. If however, the transaction is with a person having official dealings with him, previous sanction of the (Pr.Accountant-General (A&E) / Senior Deputy Accountant-General (Admn.) shall be obtained.

(1. G.I.C.S. (Dept. of Per.) Notification No.25/15/72-Ests.(A) dated 16/07/1973 and

2. G.I., Dept. of Per. & Trg., Notification No. 11013/4/93-Estt.(A) dated 16/08/1996).

4.14. The Government or the prescribed authority may, at any time, by general or special order, require a Government servant to furnish, within a period specified in the order, a full and complete statement of such movable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which, or the source from which, property was acquired.

CHAPTER 5

Receipt and Distribution of DAK in Office

5.1. Receipt of DAK -

5.1.1. Sources of Receipt - The DAK is centrally received in Tapal Receiving Section (TRS) also known as Central Registry of OM Branch. The DAK items that are received in the TRS can be broadly classified into the following:

1. Dak Received in the form of letters
2. Parcel containing Service Registers
3. Valuables such as Demand Draft, Cheque etc.
4. Monthly Accounts sent by District Treasuries / PAOs
5. Monthly Accounts sent by Public Works/Forest Divisions
6. Vouchers and Schedules

All these DAK are received in the following manner:

1. Ordinary Posts
2. Registered Posts /Parcels
3. By Speed Posts / Parcels
4. Insured Letter / Parcels
5. By courier
6. By Messenger
7. By TRS Counter
8. Local Tapals received by the watch and ward out of office hours
9. Registered letters addressed to Officers by name are delivered by the postman direct to the respective officers or their personal staff such as Steno. P.A. etc.

5.1.2. When received

1. Inward Dak by ordinary post is received in one delivery only between 11 A.M. to 1 P.M. except on Mondays when it is received twice by around 10 A.M. (tapals received at the Post office on Saturdays) and at usual time of 1 P.M.
2. Dak by registered post / Registered Parcel, (which includes Insured parcels) are received in the same pattern as mentioned above for Ordinary letters.
3. Speed Post letters will be delivered to the Tapal Receiving Section by the Post Office staff immediately on their receipt at the Post Office. Letters through Courier Services will also be received at the Tapal Receiving Section in the same fashion.
4. All kinds of DAK carry by messengers are received through TRS counter during office hours.

5.1.3. How DAK received and acknowledged -

- a) Ordinary tapals are received in postal bags, delivered by the postman at the Tapal Receiving Section.
- b) Registered / Courier Service and Speed Post tapals are delivered by the postman / persons engaged by Courier services etc., at the TRS along with postal challans in duplicate. One of the members of the TRS should check the covers with the postal challans, acknowledges in one copy of the challan and returns it to postman retaining the other copy for file.
- c) All tapals received during office hours through TRS counter will be acknowledged by the staff in-charge of the counter.
- d) Local tapals received out of office hours shall be acknowledged by the watch and ward on duty and hand over them over to the "TRS" at 10 A.M.,

- e) Similarly, letters addressed to the Pr.Accountant General (A&E) by name received on holidays, will be acknowledged by the watch and ward on duty and handed over to the care taker. The caretaker will arrange to take it to the notice of Pr.A.G.(A&E) immediately, letters addressed by name.

5.2. Opening of Covers:

5.2.1. Covers to be examined before opening:- The covers received through all channels shall be examined immediately on receipt before opening to segregate:

- i. those from the office of the Comptroller and Auditor General of India, as is evident from the dispatcher seal on the envelope.
- ii. those addressed to Pr.Accountant General (A&E) by name;
- iii. those addressed to Officers by name; and
- iv. those sealed and marked "confidential" or "Secret".

5.2.2. Covers from Headquarters Office:- The covers from the Office of the Comptroller and Auditor General of India shall not be opened in TRS but shall be handed over to Secretary to Pr.Accountant General (A&E) section immediately, where they will be opened and submitted to the Pr.Accountant General (A&E) in a closed folder for perusal. After perusal by the Pr.Accountant General, letters other than those marked Confidential/Secret only will be circulated among Group Officers at the Dak stage. The Dak/letters so circulated will be returned by the Group Officer within fifteen to thirty minutes. After circulation the papers shall immediately be diarised in the respective diaries maintained at the Secretariat and distributed to the Group/Branch concerned without any further delay, in any case not later than the day of receipt.

(Orders of Pr.A.G.dated 19/3/95 issued in C.S.No.15)

5.2.3. Covers addressed to Pr.Accountant General (A&E) - Covers addressed to the Pr.Accountant General (A&E) by name shall not be opened in TRS but shall be handed over to the Pr.A.G's Secretariat. These covers/packets will be opened by the Secretary to the Principal Accountant General in the presence of Principal Accountant General. The Principal Accountant General after retaining the letters to be dealt with personally by him passes on the rest to Secretary.

(Pr.AG's orders dated 19/3/95 issued in C.S. No.15)

5.2.4. Covers addressed to Officers by name - Covers addressed to Officers by name (except Registered post) shall not be opened but shall be sent to the respective officers personally. (Registered letters addressed to officers by name are delivered by the post man direct to the respective officers or their personal staff such as PA, Stenographer etc.)

5.2.5. Covers marked "Confidential" or "Secret" and Sealed - If the outer cover itself contains the name of the Officer or bears indication to the section to which it is to be delivered they shall not be opened but shall be delivered the same day to Secretary to AG..

If the outer cover is addressed merely as "The Pr. Accountant General (A&E) and is not sealed, though marked "Confidential" or "Secret" it may be opened and sealed cover inside taken out. It shall then be delivered without opening to the Officer or section addressed in the sealed inner cover. In all other cases, the sealed inner cover/covers shall be delivered, without opening, to the Secretary to the Pr.Accountant General (A&E).

5.2.6. Covers to be opened the same day - All covers other than those sent to Secretary to Pr. Accountant General (A&E) etc., without being opened (Vide para 5.2.2. to 5.2.5) received in a day, should be opened before the close of the day and there should be no covers left for next working day.

5.2.7. Examination of opened covers - While opening covers and emptying it of its contents, care should be taken to see that nothing is left out within the cover. The official in charge of TRS should conduct surprise test checks of empty covers.

5.3. Management of DAK Received in the form of Letters -

All Letters received by means of Ordinary post, Registered / Speed post, Courier service, TRS Counter etc. shall be opened immediately on their receipt by the staff attached to TRS.

5.3.1. Stamping: Soon after opening of the covers as prescribed in preceding paragraphs every inward dak, should be affixed with the date-stamp. Date stamping of all inward dak received in a day should be done the same day and should on no account be carried over to next working day

(Para 2 (i) of O.O. IAD/8.Misc/66-67/45 dated 27/8/1966)

5.3.2. Government of India Dak - Soon after the affixing of date stamp, the Government of India dak are segregated and sent to Secretary to Pr. Accountant General (A&E) for submission to the Pr.Accountant General for perusal. This segregation of Government of India dak may be done even before opening the covers, if possible, so that those covers may be opened separately and dak sent to Pr.AG immediately.

5.3.3. Marking - Soon after affixing the date stamp, the dak shall be marked section wise to which they relate. The DAK items are checked to see if any letters / papers are accidentally left out, as the papers relating to different individuals / subject matter are clubbed (and appear to be a single item of correspondence) and sent. The section to which a paper relates may be decided either with reference to the previous correspondence quoted in the current dak, or with reference to the distribution of work among sections. Section thus decided should be indicated on the right-hand top corner of the dak in red ink, in bold letters.

5.3.3.1. Marking to be done with care - Marking of letters should be done with great care and attention, so as to reduce mis-marking to the barest minimum.

(Para 1 of O.O. Corrp.II/1-2/67-70/646 dated 25/1/71)

5.3.3.2. Distribution List - To facilitate proper marking at every stage, a list of detailed distribution of work section-wise has been prepared and supplied to the Marking units of TRS. Copies of the distribution list have been supplied to Group Officers, Branch Officers and Supervisors/Asst. Accounts Officer as well. T.M. section should maintain a Master list of distribution of work among sections and is responsible for keeping the list upto date. It is the responsibility of sections to intimate changes in distributions to T.M. section promptly and T.M. Section should in turn notify the change to marking units, GOs, BOs and Supervisor / Asst.Accounts Officer, after correcting its own Master list.

(Para 5 (v) of O.O. IAD/3-Misc./66-67/45 dated 27/8/66.

Para 15 of O.O. Corrp. II./1-2/67-70/646 dated 25/1/71)

5.3.3.3. Missing enclosures - Enclosures to letters are usually indicated at the left hand bottom corner of the letters as "Encl:.....". While marking letters, it should be examined whether in such case the items indicated as enclosed have all been received. If there be any omission, the fact of non-receipt of any of or all the enclosures shall be indicated by the marking unit, on the right hand top corner below the section marking, so that the sections might call for enclosures immediately on receipt. If however, the enclosures are stated to have been sent in a separate cover, the marking unit should look for item and link them to the letter in question

5.3.4. Sorting: These marked letters shall be sorted Group-wise / section-wise with the help of caging shelves provided for this purpose and kept ready for diarizing.

(Para 1.02 Corrp. II/2-67-70/646 dated 21/1/71)

5.3.5. Diarising: Centralised Computerised Diarising of DAK through “TRS Module” at TRS section has been introduced vide orders of AG(A&E) dated 28.1.2008 communicated in office order No.266 - Estt-I/Genl-I/2007-08/202 dated 28.1.2008.

5.3.6. About TRS Module - The office intranet module “AGS INTRANET” has a menu functions divided into the respective groups. Under the Admin Group, the menu item ‘TRS’ needs to be selected for regular data entry at the TRS section, Receipt, disposal and dispatch of papers by the sections.

5.3.6.1. The TRS Module shall be utilized for performing the following tasks.

- The ‘TRS’ Menu is utilized by TRS section to carry out the work relating to receipt and distribution of Dak to sections.
- ‘Purport and Despatch’ for Section is used by users such as AAO/Actts of sections. (User Procedures are detailed in Chapter 6 of MGP)
- ‘Purport and Despatch’ is used by Officers which contains mostly the Reports.
- The next Menu Option is the ‘PAG DAK’ which is used to diarise papers (CAG Dak and other dak items addressed by name to AG) at the AG’s secretariat.
- The ‘RTI ACT’ menu option is used by the Legal Cell, handling papers pertaining to the RTI Act.
- The Option ‘Medical’ is defunct now as it does not pertain to correspondence.

5.3.6.2. Login into TRS Module: Users of TRS section should use the TRS Menu option for login purposes. They should have a valid login ID and a password for login into TRS Menu and this can be obtained from the ITSC. The login screen for the TRS section accepts the User Id and after verification the user is prompted to enter the password. On authentication the user is taken to the main menu of the correspondence module.

The menu Option ‘TRS’ needs to be selected by the TRS user which takes the user to the house-keeping applications screen. The main menu in the TRS Module consists of 1. Transactions 2. Tools 3.Reports 4. Quit.

5.3.6.3. Transactions Menu: This menu option is used for capturing data relating to the correspondence papers received at the section. This screen has the following Sub-menu options

Data Entry of Dak Items

Accounts - Ordinary Dak

Accounts - Special Dak

Admn - Ordinary Dak

Admn - Special Dak

GAD-Special Dak

GAD-Ordinary Dak

GPF-Special Dak

GPF -Ordinary Dak

PFW papers

TA papers

5.3.6.3.1. Data Entry of DAK Items: DAK are received by the TRS section as described in Paragraph 5.1.1. All papers received through postal dept as ordinary post is treated as ordinary dak. Any item which is received with a reference number such as courier no, speed post no. regd no etc are treated as Special dak including service books, parcels, etc. Any item that is

received through messengers is also treated as special dak as an acknowledgement is given to them.

Prior to diarising the correspondence papers the dak items are opened and the dak is marked section wise of all the groups manually as described in Para 5.2. An exception being GAD dak items, where the section and the units are marked automatically by the TRS module itself

5.3.6.3.2. Users should use the options available under this sub-menus for capture of details regarding the DAK. With a view to make it user friendly and speed up the data capture process the data entry screen is optimised to be used for ordinary and special dak items under each group. All Items of DAK (received in the form of Ordinary letters, Registered Letters, Registered Parcels, Speed post, Courier Mail and Messengers) should be diarised by using this option. Whereas all DAK relating to Pension Group including Service Registers received by Post and Messengers should be diarised through Pension Module only. To access the Pension Module, users are assigned a different short-cut in the desktop which again permits only the authorized users to operate the screen. Likewise, all DAK relating to GAD Branch should be diarised through GAD Module. Hence the Menu options 'GAD-Spl' and GAD-Ordn' under TRS Module are now defunct.

5.3.6.4. Tools Menu of TRS Module: The Tools Menu mentioned in Paragraph 5.3.8.2 has the following sub menu options - Supervisor, Data verification, Corrections, Enquiry-diarised dak, daily records, PFW_view, Monthly statistics, Valuable statistics.

- 1) The option "Supervisor" can be used only by the TRS-in-charge to control overall data entry, change the passwords of the users and edit the details of the users and modify any details in the papers diarised.
- 2) The option 'Data Verificaion' is used by the users to verify the items diarised in its natural order.
- 3) The option 'Corrections' is used to make data entry corrections by the users.
- 4) The option 'Enquiry - Diarised Dak' - The enquiry screen may be used to query details of particulars of the DAK relating to the current year or the previous years. The current year details are stored in the table relating to current year and the details of the previous years are stored in another table. The details can be queried using any parameters such as name, purport number, date of correspondence, subject matter, section wise, etc
- 5) The option 'Daily Records' sub menu item is used to view all the papers diarised at TRS, in the date wise order.
- 6) The option 'PFW View' menu option permits to view all the PFW/TA papers diarised in the section in the date wise order.
- 7) The option 'Monthly Statistics' option enables to view the category wise dak items diarised in TRS.
- 8) The option 'Valuables Statistics' shows the list of Cheques and DDs received in the section-wise order. These items are normally diarised to PAO, FM, AC, PC, and GAD section along with the cover, forwarding letter and the valuables.

5.3.6.5. Reports Menu of TRS Module: The Tools Menu mentioned in Paragraph 5.3.8.2 has the following sub menu options viz., Updation, Daily Progress, Day Book, Regular Reports, corrections, List of Valuables, and Day book - User-wise.

- 1) Updation menu option is used to update the group code based on the section codes.
- 2) The Daily progress shows the user-wise no. of dak items captured for any day.
- 3) The Day book shows all the dak items capture during a day in the TRS number-wise order.

- 4) The Regular reports option is used to print the Dak Status Form, PFW/TA status forms.
- 5) The Corrections option is used to print the dak status forms for the dak items where some corrections have been carried out.
- 6) The List of Valuables option is used to print the list of valuables dak items section wise.
- 7) Day Book – User-wise report generates the list of Dak items captured user-wise.

5.3.7. Data Capturing through TRS Module:

The User should use the Transactions Menu of TRS Module as mentioned in Paragraph 5.3.6.3 for Data Capturing. The User should capture the first entry as the type of DAK from a list of values. The dak type refers to the manner in which a particular dak item has been received by TRS and also the type of dak item, viz., by Ordinary Post, Courier, Messenger, Registered, Speed Post, Ordinary Post with enclosures or without enclosures, with valuables etc.

This is followed by the capture of particulars of Dak items. (i) In respect of Ordinary Dak the letter no. letter date, senders particulars/DDO particulars, subject matter in brief, group to which it belongs and the section concerned dealing with the paper. (ii) In respect of Special Dak all items such as the Registered / Speed post number, the Registered / Speed post date, etc (only in respect of Special Dak) followed by the letter no. letter date, senders particulars/DDO particulars, subject matter in brief, group to which it belongs and the section concerned dealing with the paper. The mandatory fields are letter no. letter date, senders name, group, category and section. All other fields are non-mandatory. Clicking on the 'Next Letter' / 'Same Cover' button will save the entries and generate a unique TRS No. which is displayed in the field 'DAK No', and will refresh the screen for the next entry after prompting the user to note the DAK No. on the Purport Paper. The same procedure is adopted for all other data capture screens which are group wise. The fields wherever required are supported by list of values (Treasury list, Section list, DDO list, Group list, Subject list, Suffix List etc.) to minimise the data entry work and to improve the data accuracy.

5.3.7.1. Letters, orders and communications received from Government of India received back from Secretary to Pr.Accountant General (A&E) section after perusal by Pr.Accountant (A&E) shall be diarised in the Dak System indicating the section to which it is to be delivered and they are delivered to the sections concerned on the same day treating them as "Urgent" or "Immediate"

5.3.8. At the end of the day, users should generate and take section wise print out of DAK Status Form by using "Regular reports option" of Reports Menu as mentioned Paragraph 5.3.8.5. The same is verified with the dak items and bundled section wise making use of the caging facilities for its distribution to the sections concerned in the next day. The same procedure is to be adopted to all the DAK diarised through Pension & GAD Module.

5.3.9. Data Capturing in Pension Module: Correspondence relating to Pension Group shall be segregated and diarised through the modules provided in the Pension diarizing software. The Name of Govt. Servant, Sender Details & address, Letter No and date, Subject, Type of Paper (URG/ BHS/ CVP/ GPO/ ORD/TGM/ GOI/ GOT/ COM), PPO No (if provided), Dept (if provided) shall be captured during diarizing of correspondence. At the end of the day, a covering list for papers diarised shall be printed and the papers have to be sent to the respective Branch Officers who acknowledge and send the papers to the respective section

5.3.10. Distribution of DAK: The processes of opening, stamping, marking, diarizing and sorting should be so arranged and carried out with such speed and expedition that all Dak received in a day, undergo all these processes and be ready for transmission to sections in the next day.

All DAK relating to Pension Group and Accounts Group shall be delivered to concerned Branch Officers of the sections along with the DAK status form. DAK relating to all other sections including GAD branch should be sent directly to concerned sections along with the DAK status form.

5.3.11. Letters Received under RTI Act: Covers addressed to CPIO by name are delivered by the postman direct to the officers or their personal staff such as Stenographer, P.A. etc. Letters received under RTI Act in TRS shall be transmitted to DAG (Admn.) twice daily at 11.30 am / 3.30 pm through a Transit Register and acknowledgment obtained.

5.3.12. Letters relating to Legal matters: Letters, Legal Notices including Contempt of court etc. shall be sent immediately to Legal Cell through a Transit Register and acknowledgement obtained.(diarizing in system or not)

5.3.13. Letters with Valuable (Cheques and Drafts) - Letters received with valuables such as cheques and drafts are captured in the DAK system in a similar manner as mentioned ibid (Refer Para 5.3.9) and sent to the sections concerned viz., TM, FM, AC, PAO (Bills I), GAD, PC sections through Transit Register after noting Dak Numbers and acknowledgement obtained from the concerned staff.

5.3.14. U.O. References:- U.O. references, as and when received shall be handed over to the Secretary to Pr.A.G / section concerned without routing through the TRS.

5.3.15. Special Seal Authorisation:- Whenever payments authorised by one Pr,Accountant General are to be made in another audit circle, authorisations are issued under Special Seal, by the Pr.Accountant General authorising payment to the Pr.Accountant General in whose jurisdiction the payment is to be made. This will be transmitted to Pension 29 section after diarizing like any other letter.

5.3.16. Orders and communications from Government of India

Letters, orders and communications of Government of India if any, received back from Secretary to Pr.Accountant General after perusal by Pr.Accountant (A&E) are diarised in the Dak System as mentioned in Para 5.3.9 indicating the section to which it is to be delivered. They are delivered to the sections concerned on the same day treating them as "Urgent" or "Immediate".

5.3.17. Complaints:

All representations/ Complaints forwarded by the Chief Minister's Cell related to GPF are diarised and sent to concerned sections and those in respect of Pension are handed over to Pension 31 Section.

5.3.18. Other letters etc.

Letters, references etc., received from all other offices / sources (i.e. letters etc., other than those mentioned in Para 5.1.1) are not to be diarised in TRS.

5.4. Management of DAK received in the form of Registered Parcels containing Service Registers

5.4.1. The Registered / Speed post parcels containing Service Registers after scrutiny of covers (before opening) shall be distributed among the Registered dak units to carry out the following work. (Also refer Paragraph 5.3.3 to 5.3.9.

1. Opening of Parcels: The packets, parcels and covers shall be opened one by one and emptied of their contents.
2. Stamping: Soon after opening of the covers, every letter should be affixed with the date-stamp. Date stamping of all inward dak received in a day should be done the same day and should on no account be carried over to next working day.
3. Marking: In the letters, Docket Nos. of the concerned Registered Post/Parcel shall be noted at the right hand top corner of such letters. In the letters, then relevant Group/Sections viz. Pension, Pension Contribution, GAD shall be marked by these units.
4. The Covers and letters shall be handed over for Diarising at TRS by the Data Entry Operators through "TRS Module" .

5.4.2. Diarising / Data Capturing - These cases shall be diarised through Pension Diarising Module.

1. At the time of Data capturing, the data such as GPF No., Name, Date of birth, Date of Retirement, Department, District, Forwarding Office, Residential Address, Mobile No., Letter No and Letter Date, RP/Speed post No and Date of receipt in this office, Date of diarizing, Section to which allocated, Unit to which allotted and Type of Case (AR/RTD/VR /INV/ COM/ FP/ DAR/ SPL/ PA) etc. should be captured in the system. Section allocation is done by the system based on allocation provided by the Pension Controlling Section. This is a double check of the marking done by the TRS staff. At present, allocation is based on department. The system also does a round robin equal distribution of cases among the various units of the section.

After diarizing is completed, an unique Application No consist of 8 digits is generated through system for the case. This number should be noted in the covering letter of the cases by the Diarising unit.

2. **Diarising - Combined Application Form:** If application for pensionary benefits and final withdrawal of GPF are received in the Combined Application Form, these cases shall be diarised through "Module for diarizing Combined Application Form". This module is meant to diarise an application for Pension and an application for GPF simultaneously and store the data in the GPF database as well as the Pension database. In this module, along with application number for Pension, an application number for GPF is also simultaneously generated. The Service Book and Pension proposal with one copy of application shall be sent to the respective Pension Section. One copy of the combined application with enclosures related to GPF shall be detached and sent to the respective GPF section.
3. **Diarising - Single Application Form** - Revision and other miscellaneous cases and original cases not covered by GPF are received in single application form which contains only application of pensionary benefits. Such cases shall be diarised through this module which is not linked with the GPF database.

5.4.3. At the end of the day, Lists of Diarised cases - category-wise shall be printed. The cases shall be distributed to the sections concerned along with 2 copies of the Dak Lists as detailed below. One copy of the List is retained in the section and the other copy is meant for acknowledgement purpose which should be returned to TRS section the next day.

1. **List of original cases (Retirement and Family Pension)** - Service Books and proposals relating to this list shall be sent to P18 and P19 which have the responsibility of capturing additional details provided by the Department before the cases are sent to the related sections.

2. **List of all other cases taken section-wise** - Service Books and proposals relating to this list are bundled section-wise and sent to the respective section along with the covering list.
3. **List of original cases relating to self drawing officers** - Cases relating to self drawing officers shall be captured separately through the same modules. The cases shall be marked as related to GAD in the system. They shall be bundled separately and sent to GAD 4 section.
4. **List of original cases diarised in the Combined Application Form** - Combined Application form is usually received in 2 copies. One copy of the form along with enclosures required for GPF shall be sent to Funds EDP as per the list. GPF Final Withdrawal cases received separately shall also be transmitted to Funds EDP /Funds Library after capturing the required details as mentioned *ibid*.

5.5. Corrections - The mis-marked Dak and all other corrections of the Diarised Dak can be effected by selecting "Corrections" options of Tools Menu by the TRS user as mentioned in Paragraph 5.3.6.4.

5.6. Returned Dak

5.6.1. When DAK is returned to TRS: The following is the procedure to be adopted by the sections for handling papers which do not pertain to the section but which have been sent by TRS to the section concerned:

- Ordinarily, no paper shall be returned to TRS at any cost.
- If the paper does not relate to particular section and pertains to the same group then the papers have to be sent to the correct section by the section which received it in the first place after making necessary entries in the TRS Module.
- If the correct section within the group is not known then such papers shall be sent to the controlling sections for retransmission to the correct section. The controlling sections shall identify the correct group / section and send the papers to that group/section after making a note of such corrections. Once a week, the controlling sections shall give a list of such transfers to the TRS to update the database.
- As a special case the pension cases relating to Self Drawing Officers if any sent inadvertently to the pension section may be returned immediately to the TRS for onward transmission to GAD section.
- As soon as the Pension proposals / SRs cases are received in sections, the AAO(Supervisory) or in the absence of AAO(S), the staff in the section should acknowledge the cases and check whether they actually relate to their section. If not, the same should immediately be returned to the TRS section i.e., within a week to the TRS section. The cases not relating to their section returned to TRS section after one week of receipt in the section will not be entertained or taken back by TRS.

(Vide Office Order No.4 issued vide Estt. GL I/09-10/2/Dt: 08.04.2009 &
Pension Group BO No.38 dated 11.9.2015)

5.6.2. Action in TRS: The Dak returned to TRS section shall be verified with the transfer entries made by the sections returning the Dak in TRS system. Each returned dak shall then be carefully gone through

- (i) With the help of the indication, if any, given by the Branch Officer / Section on the Dak itself regarding the group/section to which it may most probably relate
- (ii) With reference to the distribution of work among sections and
- (iii) After consulting the control sections, if possible and necessary,

These dak shall be re-marked in the TRS Module by using the change options available under Tools --> Corrections --> current year --> Change sections menu. No Dak should be re-dairised at any cost. The originally allotted number should be continued with even if any correction is made in the paper.

5.7. Other Inwards

5.7.1. Unsigned and incomplete letters etc:- If any document is received unsigned or incomplete in any respect, the TRS shall not institute any correspondence with the office concerned. The paper will be marked in the normal course to the section to which it relates. The section should take action to get the document authenticated or completed. However, the position in regard to a miscarried / missent letter is different. Such letters shall be despatched by the TRS itself to proper addressee.

5.7.2. Court summons:- Notices / Summons in respect of any writ petition or original application or Suit or other court case served in this Office by the Hon. High Court /CAT /Tamil Nadu Administrative Tribunal or any consumer court are generally received initially in Legal Cell section for ensuring prompt and necessary action.

5.8. Transmission of Tapals to Office of the AG (GSS&A, CRA), Office of the Director General (Central):- Ordinary tapals bearing AG (GSS&A, CRA), Office of the Director General (Central) office address but delivered in our office, including Government Orders, will be neatly arranged in a bundle and handed over to their representative daily. As regards the Registered tapals, which are known to relate to Audit Offices, only on opening the covers, will be diarised, given docket No. and then transmitted through the Transit Registers and their acknowledgement obtained.

5.9. Monthly Accounts received from District Treasuries / PAOs -

Main Accounts and Sub Accounts from all District Treasuries, PAOs and PAO New Delhi are received in TRS. The main accounts are handed over to Book Section immediately through Transit register and Sub Accounts are sent to AC, DC and LA Sections after making an entry in the transit register.

5.10. Monthly Accounts received from Public Works/Forest Divisions

Monthly Accounts in respect of Public Work Divisions and Forest Divisions received during the period from 18 to till last working days of the month are diarised in the system and sent to respective sections then and there, after making an entry of the purport numbers in a separate register.

5.11. DAK Related Reports

The User of TRS section shall view Queries relating to Diarised DAK by using options available under Tools Menu of TRS module as mentioned in Paragraph 5.3.8.4. Similarly, DAK reports such as Daily progress, DAK items captured for any day, Printing of DAK Status Form, DAK items captured user-wise/section-wise, DAK Distribution, Returned DAK Details etc. by using Reports Menu option as mentioned in Paragraph 5.3.6.5.

5.12. Vouchers and Schedules

Vouchers Receiving Section (VRS): To effectively watch the receipt of Treasury Accounts, the lists of payments and the vouchers from the Treasuries in time, verification of the receipt of all

these documents is centralized in one section, viz. Voucher Receiving Section which is attached to OM branch. All these documents are sent to this office by the Treasury Officers through special messengers. The VRS section will acknowledge receipt of the bundles containing these documents and deliver them immediately to the D.C. Sections through a transit register.

Schedules received from Pay and Accounts Offices situated in City and Madurai are also received in VRS and sent to sections concerned through a separate transit register

CHAPTER 6

Receipt, Registry and Disposal of DAK in Sections

6.1. Receipt and Registry in Sections

6.1.1. Sources of Receipt:

Letters, communications and other inward DAK received in a Section will be from one or more of the following sources:-

Source	Nature of Type of correspondence
(i) Secretary to the Pr.AG / Sr.PA to Pr.AG/P.A. to DAG(Admn)	(a) All kinds of communications from CAG of India
	(b) D.O. letters received by Pr. A.G.
	(c) Letters addressed to Pr.AG by name.
	(d) Secret and confidential references.
	(e) Complaints addressed to Pr.A.G. by name.
	(f) Emails of Headquarters downloaded from the system installed in Pr.AG(A&E)'s Secretariat
	(g) Fax messages on the fax installed in Pr.AG's Secretariat received by the PA to Pr.AG (Vide para 2.26 of MSO.(Admn) Volume I)
(ii) Stenographers to Group Officers	(a) D.O. letters addressed to Group Officers and Treasury Inspections Reports addressed to DAG(A/Cs).
	(b) Other letters received by the Group Officer.
(iii) Branch Officer	(a) D.O. letters and other letters addressed to B.O. by name.
(iv) Tapal Receiving Section (TRS)	(a) Letters, Memoranda etc., from Govt. of Tamil Nadu.
	(b) Letters and other Communications from Departmental Officers and sources not mentioned already.
(v) Other Sections	(a) Inter-Sectional memos.
	(b) Letters wrongly received in one section transferred to correct section.
	(c) Letters receiving attention in more than one section transferred from one section after action to another section for further action.
	(d) Copy of letter etc., requiring simultaneous action in more than one Section, furnished by the section which received first to other sections.
	(e) Letters etc., received in one section sent to another in the course of disposal for remarks, advice, etc.,

6.1.2. TRS-Purport-Despatch Module: Consequent upon the issue of office order No.266 - Estt-I/Genl-I/2007-08/202 dated 28.1.2008 vide orders of AG(A&E) dt.28.1.2008, communicating the new procedure of managing DAK in the sections as a result of the Centralised diarizing by using computer at the TRS section, Sections should carry out all the work relating to Receipt & Registry of DAK through the system 'TRS-Purport-Despatch Module'.

In Pension Group, the work relating to the Receipt, Registry and Disposal of Correspondence / Cases should be handled through the system i.e., Pension Module especially

designed for that purpose. Similarly, FW cases of Funds Group should be handled through the 'FW Module'.

6.1.3. General Procedure to be observed in sections

6.1.3.1. Dak to be seen first by Branch Officer:- All inward dak arising from sources (i) (ii) and (iii) indicated in the earlier Paragraph No.6.1.1 should be received in Sections only after they have been seen by the Branch Officer concerned. However, from source (iv), i.e., letters received at the Tapal Receiving Section, only ordinary letters will be sent direct to the Branch Officer and all Registered letters and M.G. Dak will be sent from Tapal Receiving Section direct to Sections concerned along with the Dak Status Form. Likewise, letters etc., from other sections of the office (Source v) may be received in sections. In both the above cases, i.e., source (iv) and (v), where letters have been directly received by the sections and which of the letters / references are of most important nature, they will be placed for the perusal of the Branch Officer for information before actually taking action in the section. Letters from other sections, if they have been marked by the Branch Officer of that section for the other Branch Officer, will also be received by the Branch Officer concerned direct.

(O.O. No. Corr.II/Dak/87-88/7 dated 4/8/97)

The Branch Officer will, after going through each inward dak set his initials with date on the right hand top corner of the letter etc., and send them to sections concerned. He will also mark letters requiring urgent action as "Urgent", "Early" etc.,

He should also set his dated initials (with hour of receipt of dak) in the space provided in the "Dak Status Form" received from "Tapal Receiving Section". He should also, wherever possible, indicate the correct section in the case of letters wrongly marked by Tapal Receiving Section.

6.1.3.2. Examination of Dak by Supervisor / Asst.Accounts Officer:- On receipt of the "Dak" of all five sources, the Supervisor / Asst.Accounts Officer will go through each and every one of it to see whether it relates to his section and if so mark, "immediate" on the letter/correspondence, if it is to be disposed of in one or two days and "urgent", if it is to be disposed of in 3 to 6 days. He should also mark the unit to which the letter relates over his dated initials on the right hand side top corner of the letter. The fact of Receipt of the Dak should be acknowledged in the TRS System as well as in the Dak Status Form indicating the received / not received Dak. The AAO should affix his/ her initial and return the status form to the TRS section immediately.

Notices or Summons in respect of any Writ petition or Original Application or Suit or other Court case served on this office by the Hon. High Court/Central Administrative Tribunal/Tamil Nadu Administrative Tribunal or any Consumer Court are generally received initially in Legal Cell Section, for ensuring prompt and necessary action. However, if any such notice is first received in the Dak in any Pension or Funds Section, the concerned Supervisor / Asst.Accounts Officer should immediately handover the said notice/communication to Legal Cell.

6.1.3.3. Papers not relating to the Section received from "Tapal Receiving Section" : While going through the Dak and Dak Status Form, if the Supervisor / Asst.Accounts Officer finds any letter not pertaining to his section, he should not reject it outright. He should examine whether the letter relates to any other section in the same group or does not relate to that group at all and follow the procedure given as under-

- Ordinarily, no paper shall be returned to TRS at any cost.

- If the paper does not relate to particular section and pertains to the same group then the papers have to be sent to the correct section by the section which received it in the first place after making necessary entries in the TRS Module.
- If the correct section within the group is not known then such papers shall be sent to the controlling sections for retransmission to the correct section. The controlling sections shall identify the correct group / section and send the papers to that group/section after making a note of such corrections. Otherwise, returned the Dak to TRS section. Once a week, the controlling sections shall give a list of such transfers to the TRS to update the database.
- As a special case the pension cases relating to Self Drawing Officers if any sent inadvertently to the pension section may be returned immediately to the TRS for onward transmission to GAD section.
- As soon as the Pension proposals / SRs cases are received in sections, the AAO(Supervisory) or in the absence of AAO(S), the staff in the section should acknowledge the cases and check whether they actually relate to their section. If not, the same should immediately be returned to the TRS section i.e., within a week to the TRS section. The cases not relating to their section returned to TRS section after one week of receipt in the section will not be entertained or taken back by TRS.

(Vide Office Order No.4 issued vide Estt. GL I/09-10/2/Dt: 08.04.2009 & Pension Group BO No.38 dated 11.9.2015)

6.1.4. Receipt, Registry & Disposal of Papers in sections using TRS Purport - Despatch Module (Other than Pension Group)

6.1.4.1. Receipt & Registry: When the Dak / Papers received from TRS section along with Dak Status Form, AAO of the section should-

- a) Verify the papers whether the papers actually relates to the section or has to be transferred to some other section within the group or outside the group. Acknowledge the Dak that relates to the section which is received from TRS and other Sections in the TRS system by exercising the option 'Action-Purport-Section Receipt-' available in the Purport-Desptach Module.

If the papers relates to the section then the unit numbers shall be marked on the first page of the paper as well as the nature of paper, whether it is immediate or urgent on the paper

- b) Mark the unit numbers in the TRS system by exercising the option 'Action-Purport-Section Receipt-Received-Unit' available in the Purport-Desptach Module. Papers are then handed over to the respective units.
- c) Papers not relating to section: The papers relating to some other sections within the group shall be transferred to the respective section in the TRS system 'Action - Purport - Transfer out - Name of the section' available in the Purport-Despatch module. Papers relating to other Groups / branches shall also be marked in the system. These facts are noted on the papers and then handed over physically to the section / Tapal Receiving Section as the case may be.
- d) Acknowledge manually the fact of Receipt of the Dak in the Dak Status Form duly indicating the 'Received / Not received Dak'. He should affix his/her initial and return the status form to the TRS section immediately.
- e) Diarise Dak which are received directly at the section which have not been diarised at the TRS section

6.1.4.2. Disposal: When the marked dak distributed among the units, the Sr.Accountant / Accountant in-charge of the units should -

- a) Acknowledge the papers marked by AAO in the system and take necessary action for the papers received by him.
- b) After taking action on the papers, the concerned unit will record the disposal on the papers and get the attestation of AAO. Wherever necessary, the papers shall be submitted to the Branch officer along with the Drafts, if any, for approval. The disposal shall be entered in the system by the concerned unit under the options available for the purpose. The correctness of the disposal should be authenticated by the AAO in the system.
- c) After approval of the draft by the Branch Officers, Despatch entries shall be made in the system. Despatch number is generated in the system itself. This dispatch number shall be noted on the Outward correspondence as well as on the concerned purport papers by the respective units.
- d) Arrange to send the outward correspondence shall be sent to the despatch section physically. The papers are then filed by the respective units.
- e) Despatch: The despatch section receives the draft and acknowledge in the system itself. The Despatch details of the dak sent from his/her unit and whether the same has been acknowledged at the despatch section shall be ascertained through the system .

6.1.4.3 . Reports: The purport paper closings are made by the section at the end of the month for the papers received for the period from 21st of the previous month to the 20th of that month.

The pending paper position can be viewed by AAO at any time by exercising the option 'Report - Monthly Report - Purport - Section Report - Pending papers available under TRS module.

6.1.5. Receipt, Registry & Disposal of FW cases in Funds Group

1. On receipt of FW applications from Tapal Receiving Section, the EDP section shall take the print outs of status report and review report for each application.
2. Along with the status and review report, these applications shall be sent to Funds Library for segregation.
3. After segregation, the FW applications shall be sent to concerned GPF sections along with status and review reports. From December 2015 onwards, supply of ledger cards for finalization of FW cases has been dispensed with for all suffixes after completion of review of ledger cards carried out as per Headquarters instructions.
4. The receipt of applications shall be acknowledged by the section. Section head will distribute the cases to all units based on the units marked in system on round robin method.
5. The concerned unit shall open a case in which the application should be placed together with status report and review report.
6. They shall scrutinize the application and particulars of the subscriber like his/her designation, DDO, Sub treasury and Treasury, Residual balances to be authorised later etc. are noted in the data sheet which is prepared by the units in place of check memorandum. All details of missing credits/debits traced, adjustments to be made, hand posting of debits/credits if any to be made should also be noted in the data sheet and submitted to the AAO. Once admitted, they should be submitted to the Branch Officer for approval.

7. On receiving the case back from the Branch Officer after approval, all entries/adjustments required shall be incorporated in the system "FW Module" and agreement of final amount to be authorised is made in the system. A printout of the details of the amount agreed in the system (output sheet) is taken and submitted to the Branch Officer through the AAO. The Branch Officer verifies and reviews the correctness and approves the final amount in the system before printing of authorisation.
8. The approved cases should be enlisted in a separate transit register and sent to Funds EDP. EDP staff shall take printout of authorisation in triplicate in the pre-printed computer form and the intimation letter to the subscriber and return the cases to the section along with authorization.
9. The concerned unit will verify the correctness of the printouts of authorisation submit the same to the Branch Officer through section head for approval.
10. After authentication of authorisation by the Branch Officer, authorisations shall be sent for despatch through on-line dispatch. All authorisations for the final payments from Provident Fund should be sent by Registered Post. To facilitate the work of the despatcher, the words "Registered Post" should be printed at the top of each authorisation.

6.1.6. Receipt, Registry and Disposal of Correspondence in Pension Group:

6.1.6.1. Receipt & Registry: Every Day the diarised papers (Diarised through Pension Module) with section-wise Dak slips should be handed over to the respective Branch officer as mentioned in Paragraph 5.3.9. The letters shall be seen by the Branch officers and directions for disposal of important letters will be given by Branch officers to AAOs. The papers shall be sent to sections concerned. The AAO (Supervisory) should mark the papers to the respective units with reference to the PPO No. or any other reference and record it in the system. General correspondence shall be marked to the units by round-robin method wherever it cannot be identified with a particular unit.

(Authority: Orders of PrAG dated 21.1.2014 /
Branch order No.36 dated 23.1.2014 of Pension Group)

6.1.6.2. Disposal

After taking action on the correspondence, the concerned unit should record the disposal manually in the Dak and get the attestation of AAO. Thereafter, the disposal shall be entered in the Pension Module system by the concerned unit. The correctness of the disposal should be authenticated by the AAO in the system. Branch officers are expected to closely monitor the Dak disposal system and keep pendency to the minimum with valid reason.

(Authority: Orders of PrAG dated 21.1.2014 communicated in
Branch order No.36 dated 23.1.2014 of Pension Group)

6.1.7. Receipt, Registry & Disposal of cases in Pension Group - When a pension proposal is received with Service Book, it is treated as a Pension case.

6.1.7.1. Receipt & Registry: On receipt of cases with types AR, RTD including VR, Compulsory Rtd, Invalid and FP from TRS section as mentioned in Paragraph 5.4.3, the Data Entry Sections (Pension 18 & 19 sections) shall capture full details of the case. A print out of the data captured shall be taken and enclosed with the Proposals. The cases along with the printout shall be sent to the concerned sections on the next day.

(Authority: Orders of PrAG dated 27.3.2015 /
Branch order No.5 dated 20.4.2015 of Pension Group)

6.1.7.2. While Capturing full details of the case, necessary checks like the availability of original Medical Certificate, Death Certificate, Legal Heir certificate and other valid documents will be done by Data Entry Sections themselves.

If any such document is not available in the proposals, the cases shall be returned by Data Entry Section as ADK without sending the cases to Pension sections. Such cases shall be checked by an AAO(Supervisory) attached to Data Entry Section and after approval by BO(for Data Entry sections) shall be sent directly to Despatch section for dispatch.

6.1.7.3. Disposal

The Service Books with pension proposals are received in Pension Sections and distributed to the various units as per the system allocation. On receipt of cases, the Sr.Accountants / AAO(NS) should ensure the correctness of details entered by Data Entry Section and verify the qualifying service and pay fixation with reference to service Book and if found correct, shall forward the case to AAO(Supervisory) through workflow environment within the time limit prescribed for processing of a case. If any of the data captured is found incorrect, the same can be corrected by the Sr.Accountants / AAO(NS) while verification. Finally, the case details sent to the Branch officer for approval who in turn approves the case and gives print requisition to Pension EDP through the system. Authorisations shall be printed centrally in Pension EDP and sent back to the sections for verification and the signature of Branch officer. The authorizations duly signed by Branch officer along with enclosures shall be sent to Pension online despatch section. The case shall be taken as cleared in the system when both authorizations and Service Book are dispatched.

6.2. Time limit for disposal

6.2.1. General: The Accountants/ Sr.Accountants/ AAO(NS) should invariably put up letters to the Supervisor / Asst. Accounts Officer, with disposal, within a week from the date of its receipt in the Office (not in the section) as evidenced by the date stamp. The Supervisor/ Asst.Accounts Officer should submit them quickly to the Branch Officer, wherever necessary. As a working rule, all D.O. letters and such other important references from Government should be disposed of within a week of their receipt in the Office, all CAG's letters should be disposed within 10 days of their receipt in the Office, all references from Government of India or Government of Tamil Nadu should be disposed of within a fortnight of their receipt in the Office.

6.2.1.1. Time limit for disposal of cases in Pension, Funds and GAD Group (as per KRA Reporting) are given as under -

Pension Group

- i. Processing of Original Pension (OP) & Family Pension cases shall be processed and authorization orders issued within one month.
- ii. Pensioner Grievances - Highly desirable that no complaint remains pending for more than one month.

Funds Group

1. Final withdrawal/Final payment cases shall be cleared within one month
2. Final reply to all complaints relating to final withdrawal cases shall be made within two months.
3. Final reply to all correspondence relating to incompleteness in GPF accounts including RB cases shall be made within 3 months.

GAD Branch

1. Pay fixation cases and issue of Pay Slips shall be disposed of within one month.

2. The verification of qualifying service and last pay particulars of Pension cases (Original Pension/Family Pension/ Revision of pension) of Self Drawing Officers and All India Service Officers shall be completed and transmitted to pension wing within one month from the date of their receipt.
3. Complaint cases - It is highly desirable that no complaint remains pending for more than one month.

6.2.2. Remarks on Dak by Gazetted Officer

Remarks shall not, as a rule, be recorded on letters and other documents, except by a Gazetted Officer, not below the rank of Sr.Accounts Officer/ Accounts Officer. This does not however, prohibit writing record orders or "noted" for Gazetted Officers (not below the rank of Accounts Officer) remarks. No remarks may be recorded even by Gazetted Officer on letters etc., required to be returned or forwarded to other offices in original (such as U.O. references). Such letters should not be defaced or made ugly by any marking; excepting the date stamp of the Office, the dated initials of the Gazetted Officers.

6.2.3. Queries to be answered at once

Queries and remarks by the Pr.Accountant General or other Gazetted Officers on any inward dak, should be answered or attended to by the Supervisor / Asst.Accounts Officer concerned, immediately on its receipt in section. If however, the query/remark cannot be attended to or a complete reply cannot be given immediately, then a note should be put up explaining the difficulty in attending to/answering the remark / query immediately, indicating therein, the probable date by which it will be answered / attended to.

6.2.4. Transfer of Dak received in one section to another section

The procedure described in Paragraph 6.1.3.3 should be adopted in transfer of Dak received in one section to another section except in the case of those requiring action in more than one section as indicated in succeeding paragraph.

6.2.5. Papers requiring action in more than one section

An inward letter, the disposal of which involves action in more than one section will be received in the section which has to deal with it primarily. It shall be dealt with in that section in accordance with following instructions:-

- (a) Papers requiring urgent action simultaneously in more than one section; Copies shall be taken and communicated to other sections for action.
- (b) Papers requiring action in different sections in sequence:-
 - (i) If there are no papers on the subject in the section, the papers will be transferred to the next section for further action after obtaining acknowledgement in the purport Register / Transit Register. The fact that action has been taken will be indicated on the paper and if necessary a reply to the departmental officer will also be sent.
 - (ii) If there are previous papers in the section, the paper will be transferred to the next section after action and obtaining acknowledgement in the purport register / transit register. The receipt back of the paper from that section after completion of action will be watched through the Register. The paper will not therefore be treated as finally disposed of until it is received back from the other section after action..
- (c) References received from CAG, Government of India / State Government, requiring reply: These references will be retained in the Section which received them originally. Reply should be issued in a consolidated form from this section. Hence, copies or extracts of the reference will be taken and communicated to concerned sections with a request to furnish information or to take action and intimate the fact. Receipt back of these copies/extracts shall be watched and a consolidated single reply shall be sent.

(d) References, in the disposal of which others Sections are to be consulted: A note discussing the issue shall be prepared and the specific points on which the advice of other section(s) is required shall be clearly spelt out in the note. Usually, such consultations are made with or advice sought for from control section, AAD, Book, IAD etc. The paper with office note will then be sent to those sections for recording their views/advice in the note and returning them to the section which originated the note. In the section which receives the paper with note for advice, it will be treated as an "inward dak", purported accordingly in the TRS system and disposed of.

6.2.6. Transfer of Papers not relating to the section:

The procedure prescribed in Paragraph 6.1.3.3 should be adopted in case of papers not relating to the section after making necessary entries in the TRS system. The paper should be transferred to the section concerned through the Multi Tasking Staff attached to the section. Every evening the Supervisor / Asst.Accounts Officer should review the work of the Multi Tasking Staff attached to the section, in this respect, to see that all papers required to be transferred have actually been transferred under proper acknowledgement. Before transferring the paper / dak, he should ensure that transfer is proposed to the correct section (in cases of doubt he should consult control section) so that the paper is not tossed from section to section unnecessarily.

6.2.7. Acknowledgement of communications from Headquarters

Most of the communications from CAG's Office contain instructions that their receipt should be acknowledged. In all such cases, the acknowledgement will be issued over the signature of the Pr.A.G., if communication is a D.O. letter addressed by name and over the signature of the Secretary to Pr.A.G. in other cases.

(A.G.'s order at P. 61 of case 2-1/1977 of A.G.'s Secretariat.)

6.3. Disposal of U.O.References

6.3.1. Disposal to be at Supervisor's / A.A.O.'s level

All U.O. references received from the office of the Comptroller and Auditor General of India, Govt. of India and Govt. of Tamil Nadu should be dealt with, with utmost care and expedition, and at the Supervisor/ Asst.Accounts Officer level only.

6.3.2. U.O. letters from CAG

In order to have an effective control over the disposal of U.O. references from CAG's Office, they will be diarised in the Pr.A.G.'s Secretariat, in a separate register and delivered to the control sections concerned (not to sections) for disposal. The control section should collect the requisite details from the section/sections concerned and submit the draft reply to Sr.DAG/Pr.AG. The Supervisor/ Asst.Accounts Officer of the control section should ensure that the U.O. reference is disposed of within a week of its receipt and should intimate the particulars of disposal to Pr. A.G.'s Secretariat immediately, to enable them to note it in their register. The U.O. purport register in Pr. A.G.'s Secretariat section will be closed and submitted to Pr. A.G. every alternate day. If in the process of disposal, the Supervisor/ Asst.Accounts Officer of the Control section anticipates any delay, then he should bring it to the notice of the Pr.A.G. in a note explaining the reasons therefor.

(Estt.I./Gl./3-2/67-68/80 dated 4/7/67)

6.3.3. U.O. references from others

Supervisors/Asst.Accounts Officers should ensure that U.O. references are disposed of promptly and that they are not retained in the office beyond one week. If however, it is felt that it cannot be disposed of within a week and some delay is anticipated, then orders of the Branch Officer should be obtained, for sending an interim reply. Supervisors/Asst.Accounts Officer will be held personally responsible for any undue delay in disposal of U.O. references.

6.3.4. Noting should be avoided in disposal of U.O. reference:-

As far as possible, the draft reply to the U.O. should be put up along with the notes to cut short the disposal time. Only if the case is so complicated as to necessitate detailed discussion before arriving at a final decision, should a note be put up first and orders taken before the draft letter communicating the decision is submitted for approval.

Writing up of long notes for disposal of U.O. references is, at any rate not desirable and should therefore be avoided.

6.3.5. Copies of U.O. notes etc., to be kept

Since U.O. Notes when disposed of, are returned in original along with the back papers, it is absolutely necessary that (a) relevant extracts of the case or file or a gist of the entire case referred to (b) a copy of U.O. reference received and (c) a copy of our reply are kept in the file of this office for future reference.

6.4. Demi-Official Letters

6.4.1. Disposal to be seen by officer concerned

Disposal of Demi Official letters addressed to the Group Officers / Pr.A.G. should invariably be shown to the Group Officer/Pr. A.G. and the reply should issue or the papers filed only after the disposal is seen and approved by the Group Officer/Pr. A.G. The Branch Officer should mark such letters as "immediate" and the Supervisor/Asst. Accounts Officer should watch their disposal through Common Purport Register / TRS Module.

6.5. Complaints

6.5.1. Disposal watched in Secretariat

Letters of complaint addressed to the Pr. Accountant General (by name) are received in Pr. A.G.'s Secretariat, where they are diarised in a separate register/PAG DAK option of TRS Module to watch their disposal. This diary should be closed every week and submitted to the Pr. Accountant General with an analysis of the complaints remaining undisposed for a fortnight or more.

6.5.2. Disposal to be seen by the Pr.Accountant General

Complaints, when received from Pr. A.G.'s Secretariat should be marked by the Branch Officer concerned as "immediate" and the Supervisor/Asst.Accounts Officer should watch its disposal through complaints purport register. When finally disposed, particulars of disposal should be communicated to Secretary to Pr.A.G. for noting in their diary. The disposal should invariably be submitted to the Pr. Accountant General and the papers should be filed or reply issued only after the disposal has been seen and approved by the Pr. Accountant General.

Maintenance of Complaints register by LA Sections for Long Term Advances is dispensed with since the Government of Tamil Nadu has de-linked the system of 'No Due Certificate from the Office of the Accountant General(A&E)' in respect of Long Term Advances for the purpose of issue of pensionary benefits.

(CS No.5 dt.29.12.2009-Vide orders of AG in File No.TM/VI/09-10 dt.12.06.2009)

6.5.3. Complaints on work in Office:-

Prompt attention should be paid to complaints expressing dissatisfaction with the work in the office. Disposal for such letters of complaints should initiate at Supervisor / Asst.Accounts Officer level. Notes submitted should contain a clear and candid statement of the circumstances which has given rise to room for the complaint.

6.5.4. Interim reply:-

If any delay is anticipated in the disposal of the complaint, an interim reply stating that the complaint letter has been received and is receiving attention, should be sent to the complainant.

After final disposal, a reply indicating the points settled should invariably be sent to the complainant. The word "complaints" for this para, include complaints on (i) missing credits in Provident Fund accounts, (ii) delay in payment of final withdrawal of Provident Fund, settlement of pension cases, authorisation of gratuity and (iii) non-receipt of pay slip, leave salary authorisation etc.,

6.5.5. Complaints etc., forwarded by Chief Minister's Cell/Governor's Secretariat:-

Representations, complaints etc., forwarded by the Chief Minister's cell/Governor's Secretariat should be dealt with on top priority basis. On their receipt, Tapal Receiving Section will diarise them separately but these letters will be treated like Demi-Official letters and marked by Tapal Receiving Section to the Branch Officer concerned who will have to ensure that action thereon is taken as expeditiously as possible. In every case, the action taken must be shown to the Group Officer, after which a formal reply should be sent to the Chief Minister's cell/Governor's Secretariat indicating action taken. If any delay is anticipated on account of Correspondence with other departments etc., an interim reply must be sent. Copies of letters issued to other departments/individuals should not be endorsed to Chief Minister's Cell/Governor's Secretariat.

(AG's Orders dated 24/2/81 in Corresp. Sn. File AG I/R7/Corr.II/DAK circulated in
O.O. T.M. I/V/14-118/ 80-81/217 dated 5/3/81)

6.6. Secret and Confidential Documents

6.6.1. Departmental Security Instructions

Instructions regarding grading, treatment, custody and despatch of Secret and confidential documents are contained in the pamphlet titled "Departmental Security Instructions", copies of which have been furnished to all Supervisors/Asst.Accounts Officers and other Gazetted Officers.

6.6.2. Dos' and Don'ts - Staff are expected to be conversant with these instructions and observe them scrupulously.

- (a) Do read all Security orders and Instructions
- (b) Do ensure that **Secret** matter is adequately safeguarded at all times and that all accountable classified documents are entered in a register which is regularly checked
- (c) Do ensure that knowledge of classified matter is confined to individuals who are duty bound to know it.
- (d) Don't go about blind, if everyone is on the look out for breaches of security, security is assured.
- (e) Don't hesitate to have the identity of an unknown visitor established before you pass on any classified information to him.
- (f) Don't leave your room with secret papers lying on your desk. Lock them even if you leave your room for a short while.
- (g) Don't take the official documents home. If you have to, don't forget that the burden of their security is your personal responsibility.
- (h) Don't keep useless secret papers. Destroy all drafts, rough notes, spare copies and other old secret papers as soon as they are no longer wanted.
- (i) Don't sign receipts for secret papers without careful scrutiny.
- (j) Don't give secret papers loose to peons to carry around the office, close them in boxes first.
- (k) Don't forget your keys or lose them. Security depends on the safe custody of the keys.
- (l) Don't encourage rumours, on the contrary suppress these firmly.
- (m) Don't discuss secret subjects on the phone which is a public service, not a secret service.

- (n) Don't talk about your work either in office except where you should, or at home. Avoid the temptation to talk big about the secrets you are dealing with people, it will not impress anyone who counts but on the contrary, it might land you in trouble.
- (o) Don't write official secrets in your private letters. Remember the Official Secrets Act.
- (p) Don't keep secret papers unless you must
- (q) Don't make notes on secret subject in your diary. If you must, destroy the notes as soon as possible.

(Appendix 18 of P & T Manual / Vol.II)

6.6.3. Opening of Secret and Confidential covers

The covers/packets addressed to the Pr.Accountant General by name including those marked confidential/Secret will be opened by the Secretary to the Pr.Accountant General in the presence of Pr.Accountant General. The Pr.Accountant General after retaining the letters to be dealt with personally by him pass on the rest to the Secretary.

(Principal A.G.'s orders dated 19/3/95 communicated in C.S. No. 15)

The Secretary will then diarise them in a separate purport Register / in TRS Module and pass them on to the Supervisors / Asst.Accounts Officers of the sections concerned for necessary action.

6.6.4. Fair copying of approved drafts

The approved draft of a confidential communication should be put in a closed cover or box and made over personally to the official who dealt with the case, to the stenographer to the Branch Officer/Group Officer or the P.A. to Pr.A.G. for typing out fair copy(ies). The signed fair copies should similarly be put in a closed cover/box and collected back personally by the official concerned, from the Stenographer/P.A. to Pr.Accountant General for despatch.

6.6.5. Despatch of fair copies of confidential communication

Classified documents when sent by post must invariably be enclosed in double covers. The inner cover should be sealed and addressed by name to the officer for whom it is intended, with scrutiny marking and the number and particulars of the enclosures noted thereon. The inner cover should be sealed in the section dealing with the paper and handed over to the despatching section. The outer cover should bear the official designation of the addressee and the frank of the despatching office. The secret and confidential letters should invariably be sent by Registered post with acknowledgement due. A "top secret" document should be despatched by Insured Post only. Despatch section should not accept any inner cover handed over to them if the inner cover is not in accordance with above instructions. Classified documents to be despatched to the India Missions and Posts abroad should not be sent by post because these involves the risk of their falling into unauthorised hands and being tampered with. They should be sent to the Ministry of External Affairs for onward transmission by diplomatic bag.

6.6.6. Movement of classified papers

The following further instructions on movement of classified papers are issued for strict observance:

- (i) The movement of all classified papers/files between the main office and the outside buildings (if any) should be either in locked boxes or in sealed covers/packets addressed by name to the person, who is to receive them.
- (ii) Classified files/papers must move from the originating Supervisor/Asst.Accounts Officer to the receiving Supervisor/Asst.Accounts Officer either in locked boxes or in sealed covers, unless these are handed over personally to the person dealing with the subject to the addressee. On no account should classified papers move within the Main office in closed pads.

Note:- Movement of classified papers between Sr.DAG and Pr.A.G. will also
Subject to the above except that papers will be taken by the Steno/PA and
handover to their counterpart.

- (iii) Movement of classified material among Pr.A.G.(A&E), Pr.A.G.(G&SSA), Pr.A.G.(E&RSA) and Pr.Director.(Commercial Audit) should be either in sealed covers or in locked boxes. Otherwise, they should be taken personally by the Secretary/Personal Assistant and handed over to their counterparts under proper acknowledgement.
- (iv) All the outgoing and incoming files containing classified papers should be entered in a transit register. This register, should be closed every Wednesday and a list of files pending with each officer for more than a week should be prepared and put up to the officer and the availability of the files/papers got confirmed.
- (v) All the shorthand note books of the stenographers attached to the Group Officers/Pr.Accountant General are to be treated as confidential records and destroyed in the presence of Sr.A.O./A.O.(OM) as soon as they are fully used up.
- (vi) In respect of secret papers, all drafts, rough work, carbon papers, stencils etc., which are no longer required after the fair copy has been prepared must invariably be destroyed by the Officer dealing with them as soon as he signs the fair copy of the letter, note etc. A note to this effect, that the destruction has been done, should be recorded on the office copy in each case.
- (vii) The officers in charge of confidential / vigilance cells should ensure at the end of each day or when there is no one in the sections that all the classified materials are kept in locked almirahs and not kept open on the tables.
(AG's Orders dated 29/5/80 in File AG I/O&M circulated in
O.O. Estt.I/3-2/80-81/235 dated 30/4/80)

6.7. Questions in Parliament / Legislature and Information to MLA/MP.

6.7.1. Supply of information to Government of India Departments/Ministries in connection with questions raised in Parliament:-

Replies to letters received from Ministries/departments of Government of India asking for particulars/information to answer questions raised in Parliament, should be furnished to Government of India only through the C&AG. A copy of the communication from Government of India calling for the information, together with the proposed reply in triplicate should be sent to the Assistant Comptroller and Auditor General (Personnel) by name. However, in cases of urgency, when Government of India desire that the information may be sent to them directly, the same may be done, but in such cases a copy of the question together with a copy of the reply should be endorsed to CAG simultaneously.

(CAG's letter No. 2533-Tech.Admn.II/335 dated 5/10/68)

6.7.2. Supply of information to State Government

Information called for by the State Government for replying to a question raised in the State legislature or (ii) for supplying it to the Central Government for replying to a parliamentary question, need not be routed through the Comptroller and Auditor General of India unless the matter pertains to administration etc., of the Indian Audit and Accounts Departments.

(CAG's Letter No. 2066-BRs/81-63 dated 7/11/63 filed in Estt. I case 7-72/60-64)

6.7.3. Supply of information on P.F. and Other Accounts

Whenever a situation arises, warranting any branch of our office, to answer to any of the queries raised in the State Assembly with regard to the maintenance of Government's accounts, the head of that branch is duty bound to give any such information sought for by the State Government in respect of their Accounts maintained by this Office. Headquarters need not be consulted unless the matter is so important that it might affect the working of the department, such as, when the answers to questions commit our office to a new course of action, or involve in more expenditure etc.

Questions on the actual working of our department may not, however, validly be raised in a State Legislature. In such cases, the field office may point out the correct position to State Government, so that they can take that stand before their legislature. If the State Government, however, insist on supplying the data, remarks or information, CAG may have to be consulted by that field office before further correspondence with the State Government.

(1. Section 12 of CAG's (Duties Powers and Conditions of Services) Act, 1971 and (2) CAG's Letter No. 442/TAII/68-79 dated 3/4/74 addressed to A.G. U.P. I, Allahabad abridged and produced).

6.7.4. Which section to deal with Assembly/Parliament question

Letters from State Government/Central Government calling for information to answer questions raised in State Assembly/Parliament should be dealt with in Establishment/Administration section if the matter relates to administration etc, of I.A. & A.D and in the respective control sections if the matter is a technical one.

(Para 1.4. of M.S.O. (Admn.)/Vol.I)

6.7.5. Supply of Information to Members of Parliament /Legislature

When references are received from Members of Parliament/Legislative assembly, seeking information on matters connected with maintenance of accounts etc., (forming the nature of technical matters), they may be informed that such enquiries should properly be addressed to the CAG's Office and as such the enquiry in question is being referred to CAG, on receipt of whose reply, a final answer would be given. The case should then be referred to CAG's office with full facts.

However, references received from members of Parliament/Legislatures on matters other than maintenance of accounts etc., (non-technical) like complaints about delay in the issue of Pension/GPF authorisation etc., can be disposed of locally by the Pr.Accountant General.

(CAG's Confl. Lr No. 2597/TAI/591-65 dated 24/8/64 filed in T.M. Case 15-148/65-66)

6.7.6. Information to private parties

Requests received directly from private parties in foreign countries for supply of information and technical assistance should not be entertained and in any case no reply should be sent till a clearance is obtained from Government of India.

(GOI. Min. of Commerce and Industry Lr. No. S.I (SA)/28/61 dated 17/8/62 & TM Case 11-2/60-62)

6.8. Office Notes

6.8.1. When prepared

An office note is prepared to analyse or discuss, for obtaining orders or directions of appropriate authority like

- (a) issues arising in the course of maintenance of various accounting records and in the discharge of day to day work
- (b) issues posted by departmental officers for advice or/ any ruling.
- (c) issues involving interpretation of rules arising in the process of disposal of inward dak.

6.8.2. Language and presentation of Notes

An office Note should be written on "Note sheets" meant for this purpose or on plain white sheets leaving one-third margin. It should be written neatly and legibly and in ink leaving adequate space between two lines. An Office Note should be written in courteous and temperate language and should be in third person. It should be brief, clear, business-like and proper. While referring to the running summary of facts, repetition of the facts should be avoided. Relevant extracts of a rule or instruction should be placed on the file accompanying the note and attention towards the same should be drawn in the note, rather than reproducing the relevant provisions in the Note.

Use of high sounding and archaic words and phrases should be avoided. As far as possible, use of Latin words and phrases also should be avoided.

The facts, views, arguments etc., proposed to be incorporated in the note should be marshalled and arranged into paragraphs which should be numbered. The arrangement should be such that there is cogency and continuity and the note does not look like a "patch work".

The note should have a definite conclusion. The specific points on which approval/orders are sought should be clearly indicated at the end of the note.

6.8.3. P.U.C. not to be reproduced

The officer(s) to whom a note on an inward correspondence, say a letter or an order of Government is submitted for remarks/orders, will certainly go through the note. It is therefore unnecessary to reproduce "verbatim" in the note the contents of the P.U.C. If however, the paper under consideration is a bit long and complex, then a precis of its contents may be given in the note.

6.8.4. Remarks and verification by next higher official

The Supervisor/Asst.Accounts Officer who deals with the note initiated by an Accountant/Sr.Accountant/Supervisor/Asst.Accounts Officer should check the facts in the note and correct it when necessary. It would suffice if such correction, modification etc., are incorporated in the relevant places in the note put up by the Accountant/ Sr.Accountant/Supervisor/Asst.Accounts Officer and a separate note need not be written by the Supervisor/Asst.Accounts Officer/Branch Officer. If however, it becomes necessary to the Supervisor/Asst.Accounts Officer to have a separate note, then it must bear a relation to be a continuation of the note put up to him by the Accountant/Sr.Accountant and should not be independent of it. Though at times, it may be necessary for the Supervisor/Asst.Accounts Officer to put up a comprehensive note, this should not be resorted to always.

6.9. Drafts

6.9.1. Drafts to be prepared for communication to be issued

Government correspondence is generally in the following forms:-

- (1) Ordinary letters
- (2) Demi-official letters (D.O)
- (3) Un-official letters (U.O)
- (4) Memorandum (Memo) and
- (5) Circular letters.

A letter is the form used for all formal communications with Government, other offices within and outside Indian Audit and Accounts Department and members of public. It is composed of the following parts:- (a) letter heading bearing the name of the Office, (b) number, place and date of communication (c) Name and/or designation of the addressee, (e) salutation, (f) subject and reference,(g) main text of the letter (h) signature and designation of the sender.

The letters should begin with the salutation "Sir" and terminate with the subscription "Yours faithfully" followed by signature and designation of the person signing the letter.

A Demi-official letter is used for an exchange or communication of opinion or information without the formality or procedure or when it is desired that the matter should receive personal attention of the official addressed or when it is intended to bring to the personal notice of the officer or case on which action has been delayed and official reminders have failed to elicit a reply.

An unofficial reference is made in two different ways, viz., by sending the file itself with a note to the other office or by sending only self-contained note to the other office. This form is used for obtaining the views, clarifications, comments etc., of any other office/authority in a matter. No salutation or complementary closing words are used in this form.

A Memorandum is used for conveying information or instructions to sub-ordinate officials and authorities. This is written in third person and also does not contain salutation or subscription, but only the signature and designation of the officer below the text. The name and/or designation of the addressee is noted below the signature on the left side, if it is intended for a sub-ordinate official and at the top as in the case of letter, if intended for a sub-ordinate authority.

A circular letter is used to convey any decision, information, instructions or orders to or call for information from a number of offices/officers. The form is similar to that of an ordinary letter except that the addressee is indicated collectively here as "All Collectors", "All Treasury Officers". Such letters are generally got roneoed as more number of copies would be needed.

Specimens of these forms are given at the end of this chapter. Whenever a communication is to be issued in any one of these forms, a draft of the communication should first be made out in that form and approval of the authority competent/authorised to issue the communication obtained on the draft. The communications should then be fair copied and signature of the Authority who approved the draft or any other officer authorised by him should be obtained in the fair copy and the fair copy despatched. The draft serves as office copy of the communications issued. Drafts however, are not prepared for communications intended to be issued in original and required to be received back with replies of the addressee, example half margin, objection statement, ADK.

6.9.2. Instructions for preparing drafts

A draft of a letter, D.O. letter, memo etc should first conform to anyone of the conventional forms of the communication. It should be written in ink neatly and legibly. Sufficient space should be left between lines for corrections, additions and alterations, if necessary, by the higher authorities through whom it passes. The author or the person who initiates the draft should be clear in what he wants to convey through that communication. He should marshal the ideas and matters to be conveyed and arrange them into convenient paragraphs in the draft. Each paragraph in the draft should be numbered serially. It should be complete, brief, clear and true to facts.

Complete in that it is sufficiently intelligible in itself without reference to any other document.

Brief in that its reading occupies very little time.

Clear in that it is free from any ambiguity and true to facts in that the facts and figures if any in the draft are accurate and correct.

6.9.3. Language of draft

The language employed should be temperate, polite and inoffensive. It should be couched in simple language. Use of complex and unduly long sentences should, as far as possible, be avoided.

6.9.4. Use of abbreviations

Use of abbreviations, other than those commonly used and understood, in drafts is forbidden.

6.9.5. References to Rules and Orders

Wherever necessary and possible, reference should be quoted in the draft to relevant rules, orders, Codal provisions etc. In doing so, care should be taken to quote in the communications meant for offices outside I.A. & A.D. only such rules, orders, codal provisions etc., which the Office addressed is expected to follow or observe. In other words, the draft of a communication meant for offices outside I.A. & A.D should bear no reference to provisions of any of the Codes and Manuals intended for used in I.A. & A.D. only.

6.9.6. Enclosures

If any document(s)/record(s) copy(ies) of correspondence etc., is/are to be sent to the office addressed along with the communication proposed to be issued, a specific mention of it should be made in the body of the draft communication. In addition, at the foot of the draft, should be indicated the number and brief description of such record(s)/document(s)/correspondence proposed to be enclosed as below:-

- Enclosure 1. (Number)
 2. (Number)
 3. (Number)

If copies of enclosures referred to in the draft are available and have not therefore, to be typed, the fact should be clearly stated in the margin of the draft for guidance of the typist.

6.9.7. Despatch instructions

If the communication is to be despatched other than by ordinary post, then instructions to that effect should be indicated on the right hand top corner of the Draft like "under certificate of posting / By Registered Post / By Registered Post with acknowledgement due / By Speed Post / By Special messenger etc. The same may be entered in TRS-Despatch Modlue while making despatch entries by the section.

6.9.8. Presentation to be neat

The draft should be neat and presentable. Indiscriminate scribbling on the margins, writings, erasures should be avoided. If any part of the draft is to be revised extensively, it should be rewritten neatly in the margin or in the next blank page. If a draft undergoes complete revision either at Supervisor's/Asst.Accounts Officer's level or at Branch Officer's level, or if the corrections made at these levels are so numerous as to render it shabby, then a neat copy of the draft as revised/corrected should be made out for submission to Branch Officer/Group Officer / Pr.A.G.

Note:- For important letters issued, a neatly typed copy should invariably be kept on file along with the approved draft.

6.9.9. Drafts to bear the initials/signature

The author of the draft or the official who initiates the draft should after completing the draft in accordance with instructions in the foregoing paragraphs, set his initials with date at the bottom on the left hand side of the draft, before submitting it to his immediate supervisor. That officer should, after going through the draft and satisfied of its contents and correctness, set his initials with date at the bottom on the left hand side (unless he himself is to approve the draft) before submitting it to next superior officer. In all cases of drafts submitted to Group Officers /

Pr.A.G., the initiator of the draft and the officials through whom it is passed should sign their names in full with date. Name should be written in block letters beneath the signature where signature is not legible.

6.9.10. Letters to Government

While drafting letters to the State Government, particular care should be taken to see that they are written in such a way that they are in the nature of an advisory capacity and specific requests for certain action which Pr.A.G. (A&E) is entitled to make.

6.9.11. Correspondence with Government of India Offices, CAG's Office and other Audit Offices/ Accounts Offices:-

With a view to implement the progressive use of Hindi as Official language in offices of Government of India, Official languages Act, 1963 has been framed up. The said Act with the amendments made upto 1967 and 1987, describes various Rules and provisions for the progressive use of Hindi as Official language in the Offices of Government of India.

As per section 3 and 4 (a) of the Official Language Rules, 1976 (as amended in 1987) the communications in Hindi shall be in such proportion (in percentage) as the Central Government may, having regard to the number of persons having working knowledge of Hindi in such Offices, the facilities for sending communications in Hindi and matters incidental thereto, determine from time to time. A copy of the Annual Programme will be communicated by Hindi Cell to all control sections, for making arrangements to endorse a copy of such of the letters to be sent to Offices situated in Region "A", "B" and "C", to Hindi Cell for translation in Hindi and see that quantum fixed up in the Annual Programme has been kept up. An indication to the effect that "Hindi version follows" should also be made in the draft. Hindi cell will translate and fair copy the communication and send it back to the Section concerned. The Officer who signed the English version should sign this Hindi version also but in Hindi. Then the communication will be despatched.

Note:-

Region "A":	Bihar, Haryana, Himachal Pradesh, Madhya Pradesh, Rajasthan, Uttar Pradesh and the Union Territories of Delhi, Andaman and Nicobar.
Region "B":	States of Gujarat, Maharashtra and Punjab and the Union territories of Chandigarh
Region "C":	Other than those included in "A" and "B".

6.9.12. Correspondence with CAG not to be mentioned

No letter issued by this Office to outside offices etc., or to individuals, should contain any reference to any correspondence between this office and the Office of the Comptroller and Auditor General of India, or to the fact that the contents thereof have the concurrence or approval of the Headquarters.

6.9.13. Drafts to be seen in more than one Section

When a draft prepared by a section for submission to the Pr.Accountant General for approval is to be seen in more than one sections, then the draft should be seen by the Branch Officers of those sections also - remarks and observations, if any, by the sections and Branch Officers on such drafts should be recorded on separate sheets of paper and not on the draft itself. After circulation among the sections concerned, the draft will be received back in the originating

section, which will submit the draft to Pr.A.G. after carrying out modification, if any, necessitated by the remarks/observation of other sections.

6.9.14. To verify corrections and completeness before issue

As soon as drafts approved by Pr.A.G./Group Officer/Branch Officer is received in the Section, the Supervisor/Asst.Accounts Officer, should verify that modification, if any, made therein are in order, that the draft is complete in all respects particularly in regard to enclosures. The draft shall then be made over to the Accountant/Sr.Accountant concerned for further action.

6.9.15. Notes and drafts approved by Pr.A.G. to be seen by Group Officer/Branch Officer, Supervisor / Asst. Accounts Officer for facts

Whenever drafts and Notes are passed with or without changes, by the Pr.Accountant General or whenever such notes and drafts are dictated by the Pr.A.G., they should be seen and initialled by the Group Officer, the Branch Officer and the Supervisor/Asst.Accounts Officer concerned, in token of having verified the correctness of facts mentioned therein. Any misstatement of fact, should immediately be brought to the notice of Pr.A.G. This procedure will, incidentally, enable these officers to remain in touch with the movement/progress of the case. Same procedure should be followed for in respect of cases passed by Group Officer as well.

6.10. Submission of Cases with Notes / Drafts:-

6.10.1. Arrangement

Whenever an "Office Note": or a draft of a communication is initiated by an Accountant /Sr.Accountant /AAO(RT) /AAO(Adhoc) and is to be submitted to the Supervisor/Asst.Accounts Officer or initiated by the Supervisor/Asst.Accounts Officer and is to be submitted to the Branch Officer, for consideration and approval/orders, the following procedure should be observed:

- (a) If the note/and or draft is/are submitted for the disposal of inward correspondence, letter(s), Government orders etc., then the inward dak, the note and/or draft should be tagged together in such a way that the Note remains at the top of the draft, the draft below and the inward dak next below.
- (b) All the files/cases containing the back papers on the subject and referred to in the draft and/or note should then be placed beneath these papers in string. All these should be tied up in a file board with a flap and submitted after referencing as below:-

6.10.2. Referencing

To the draft should be attached by a pin, a slip (called flag) with the marking "DFA" (Draft for approval) - To the inward communication, shall be attached a flag with the marking "PUC" (Paper under consideration). If more than one inward communication be involved in the disposal, the main communication shall be marked PUC I, others PUC II, PUC III and so on. To the back papers referred to in the PUC, DFA and Note contained in the files/cases should be attached slips with different alphabets. The flags should be attached covering the entire width of the file/cases in such a way that all the flags are visible. All the back papers mentioned or referred to in the PUC DFA and the note should then be identified (referenced) by noting, in the margin of the PUC/DFA/Note, in pencil, the alphabet of the flag attached to that particular back paper in the file/case. Since all flags will be removed after disposal of the PUC, they are not permanent identification for the back papers. So, as a permanent reference, the page number and case number/file number of the back paper should also be noted in pencil below the alphabet of the flag. The referencing of a back paper referred to in a Note/DFA/PUC would therefore appear as below:-

Flag (A)	Flag (B)	Flag (C)
Page 12/File 16	Page 10/Case 2-11	Page 18/Case 1-10
2014-15	2013-14	2012-13

While referencing the Rules and other Codal provisions mentioned in the Note/DFA/PUC, the page number, the name of the Rule/Code/Manual, the year and number of Edition, should be indicated, in pencil, in the margin in addition to the alphabet of the flag attached.

6.10.3. Labelling

Disposal demanding immediate attention should be labelled "immediate" or "Urgent".

6.11. Communications which should issue over the signature of / specific approval of the Pr.Accountant General/Group Officer

6.11.1. Communications with Government

Communications of the following nature addressed to Governments (Union or State) should not be issued except with the previous approval of the Pr.Accountant General or orders of his senior deputies.

- (a) Letters having a bearing on important aspect or accounting.
- (b) Letters challenging decisions/orders.
- (c) Letters authorising the validity of any sanctions otherwise than for merely technical defects and
- (d) Letters containing proposals for writing off or waiving of recovery of overpayments.

Fair copies of such communications should ordinarily be signed either by the Pr.Accountant General himself or by his Senior Deputies. In the alternative, the letter should bear clear indication that it is being issued under the Direction of Pr.A.G.

(Para 2.17.4(a) and 2.17.4.1. of MSO (Admn/Vol. Edition)

6.11.2. Communications with Headquarters:-

Letters and communications to Comptroller and Auditor General of India other than on routine matters should be issued over the signature of the Pr.Accountant General or with his full knowledge and concurrence and in the latter case this fact should invariably be indicated on the letter itself.

(Para 2.17.4.2. of MSO (Admn)/Vol I- 91 Edition)

6.11.3. Certification of statements and figures of reports etc., by CAG under constitution:-

Whenever CAG is required under Constitutional provisions to certify any figures or statement or present any report, based on the figures/statement/Report furnished by the local Pr.Accountant General, the Pr.Accountant General should himself sign such statements etc.,

(1.CAG's letter No. 1253/Comp./79-50 dated 16/11/50. 2. Note under Para 2.17.4(a) to 2.17.4.2. of MSO (Admn) VolI - 91 Edition)

6.11.4. Pr.A.G. to be kept informed of the important cases

All questions involving interpretations of Rules and all cases of references from Government regarding interpretation of Rules, proposed amendment to Rules and procedures should invariably be shown to the Pr.Accountant General with all relevant papers and proposed replies to Government. Such replies should issue only after they are seen by the Pr.Accountant General.

In all matters, Gazetted officers are expected to exercise their discretion as to which papers and cases should be submitted to the Pr.Accountant General and in regard to keeping the Pr.A.G. informed of the important cases dealt within the office.

(A.G.'s Orders in Circular No. AG.I/Sec./164 dated 8/6/78)

6.11.5. Letters issued in the absence of the Pr.A.G

Communications addressed to the Comptroller and Auditor General of India and other communications which should issue over the signature of the Pr.Accountant General, when issued during the absence of the Pr.A.G. from Headquarters, being on tour or otherwise may be issued by one of the Senior Deputy Accountant General signing the letter as "For Pr.Accountant General" indicating thereunder his official designation as well. Such letters should, however, clearly indicate the fact of the Pr.A.G. being on tour or absent otherwise and that the case should be shown to him on his return to Headquarters. If however, the draft communication has already been approved by the Pr.A.G. and only the fair copy is signed by some other Senior Officer, the fact that the communication has the approval of the Pr.A.G. should be clearly indicated in the fair copy.

(Para 2.17.4 (b) of MSO (Admn)-Voll- 91 Edition)

No communication should be signed by an officer as "For Pr. Accountant General" unless the draft thereof has been approved by the Pr.A.G. or would be submitted for his approval.

6.11.6. No opinion should be expressed in the communications issuing over the signatures of Gazetted Officers, other than the Pr.A.G, nor should matters of a controversial nature or those relating to procedural questions be disposed of by them. In all such cases, the draft should be put up for orders of the Pr.A.G., who will sign the fair copies.

6.11.7. When an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any senior officer is likely to be subsequently impunged, the draft of the objection should be approved by the Pr.A.G. or by a Senior Officer in supervisory charge.

(Para 2.28.1. of MSO (Admn)/Vol.I/91 Edition)

6.11.8. Circular letter containing instructions (****) intended for all Treasury Officers or other departmental Officers should be issued over the signature of or with the specific approval of the Pr. Accountant General or Group Officer concerned.

6.12. Letters which may be signed by Branch Officers

6.12.1. Letters relating to sections and subjects under the direct supervision of a Branch Officer are issued over the signature and designation of the Branch Officer, though they are stamped as emanating from the Pr.Accountant General and issued in letter heads bearing the inscription "Office of the Pr.Accountant General (A&E), Tamil Nadu".

(Para 2.17.4. (c) of MSO (Admn)/Vol.I/91 Edition)

6.12.2. Communications of the following type may be approved by and issued over the signature of the Branch Officers:

- (1) Letters acknowledging receipt of documents etc. (other than card acknowledgements)
- (2) Letters giving more facts and figures but not containing any expression of opinion.
- (3) Objection statements in printed form.
- (4) Routine Statements.

6.12.3. All routine pension cases including anticipatory pension irrespective of the amount involved may be passed by the Gazetted officers in charge of Pension sections. But, cases, involving doubtful issues or an interpretation of Rules should be submitted to the Pr.A.G. for orders.

6.12.4. Reports such as those on application for commutation of Pension etc., which give no opinion as to the interpretation of Rules etc., may be approved and issued over the signature of the Branch Officer concerned.

6.13. Communications which may go over the signature of Supervisors/Assistant Accounts Officers

6.13.1. The Supervisors/ Asst.Accounts Officers have been authorised to approve and issue over their signature the communications, specified in the **Appendix II**. They will sign the fair copies as "For Sr.Accounts Officer/ Accounts Officer/For Assistant Accountant General".

6.13.2. Routine acknowledgements and reminders (except to Head quarters) may be signed by Supervisor/ Asst.Accounts Officer under their own designations.

(CAG's Letter No. 4/0SD/P/73 dated 6/3/73)

6.14. Transmission of urgent messages by Email /Fax/ Speed Post

6.14.1. A Fax machine has been installed in the office in PAG's Secretariat room to transmit the most urgent and important messages, which cannot be sent through Speed post within or outside India as well to receive the messages intended for our office. The messages intended for transmission can be sent only with the approval of the head of the Department. Whenever a fax message is received, Photostat copy of the message should be taken immediately for record as the original impression will be lost in course of time.

(Para 2.26.2 of MSO (Admn)/Vol.I/91 Edition)

Similarly, Computer system with internet facilities has also been installed in PAG's Secretariat Room to receive and send e-mail to Headquarters. The most urgent messages / Returns to Headquarters can be sent through Email wherever necessary with the approval of the Group officers concerned.

6.15. Half-Margin, Objection Statements and other standard forms

6.15.1 Half-Margins

Certain forms have been designed and standardised to suit the needs of "Accounting" office and reduce clerical and scriptory work. Half-Margin and Objection Statements are two such forms. Half-Margins, as its very name indicates, is a rectangular form divided into two halves by a vertical line in the middle. On the left hand side is printed a standard form of letter requiring the addressee to furnish the particulars/information noted there under.

The right hand side is left blank and is intended for reply by the addressee. The addressee is expected to return the form in original with reply and instructions to this effect, i.e., "To be returned within a fortnight of its receipt" are printed on the top of the form. This form should be dealt with in the same manner as the Objection Statement (Form No. MSO A&E 93) and should be used to call for particulars/information from departmental officers needed in the course of verification of Treasury accounts/vouchers/List of Payments etc and disposal of letters too. They should never be used to communicate decision, orders, etc.

(Para 20.31 of MSO (A&E)/Vol.I and Note thereunder)

6.15.2. Objection Statement

Objection Statements are also standardised forms, with a standard form of letter printed on one side and columns to note the particulars of objection on the other. Whenever the Treasury Officer is to be addressed for ordering the recoveries or in respect of objections for the removal of which he is directly responsible, intimation to that effect, together with important treasury irregularities and directions or enquiries arising out of account should be sent to him through the Objection Statements(Form MSO (A&E) No.93). The Sr.Accountant/Accountant should have before him, at the time he deals with the accounts or vouchers, the requisite Objection Statement and should write it up, as each point requiring notice becomes evident during the course of his scrutiny of the accounts.

This form is also intended to be returned with reply in original and instructions to this effect "To be returned within a fortnight of its receipt" printed on the top of the form.

(Para 20.31 of MSO (A&E)/Vol.I)

6.15.3. Similarly printed forms (adk) are to be used in Pension sections for returning pension cases to Departmental Officers, with remarks.

6.15.4. Half-Margins and Objection Statements etc., received back from departmental officers with replies should for all purposes, be treated as inward dak, diarised in purport registers / TRS system, and disposal watched.

6.16. Interim Reply - Whenever delay due to any reason, anticipated in sending a reply to a letter received in this office, an interim reply stating that the matter is receiving attention and that a final reply would be sent in due course, should be issued to the person or office from whom the letter has been received.

6.17. Inter-Sectional Memos - Inter-Sectional Memos are communications between two sections, addressed by one Supervisor/Asst.Accounts Officer to another or by one Branch Officer to another. They should receive as much importance as other correspondence. They should therefore, be treated as inward dak and diarised in the purport registers and disposal watched.

6.18. Fair Copying of Letters

6.18.1. The following arrangement shall be followed in the fair copying of approved draft letters etc.

1)	I	D.O. Letters	Should be typed by the Stenographer attached to the Branch Officer.
	II	Confidential letters	
	III.	Letters marked for issue the same day.	
	IV.	Important letters addressed to Central and State Governments approved by the Branch Officer.	
2)	I	D.O. Letters	Should be typed by the Stenographer attached to the Group Officer
	II	Confidential letters	
	III	Important letters addressed to Central and State Governments.	
	IV	Letters addressed to CAG.	
	V	Letters marked for issue the same day approved by Group Officer.	
3)	I	All D.O. letters and confidential letters approved by Principal Accountant General	Should be typed by the Stenographer attached to the Principal Accountant General
4)		Other Letters	Typed by the DEOs (out-sourced.) attached to each group.

Stenographers/PAs of Branch Officers/Group Officers, should while typing out fair copies of drafts type out their enclosures as well. They should also type their initials at the left hand bottom corner of the fair copy.

(O.O. Corres.I/Gl./76-77/1058 dated 29/1/77).

6.18.2. Communications which should be fair copied and compared in sections:

The following are some of the outward communications which should be fair copied in manuscript and compared in sections themselves unless the Branch Officer, in any particular case, require that they should be typed.

- (a) Half-Margins, Objection Statements.
- (b) Statements attached to letters other than those addressed to Government of India / Tamil Nadu or the CAG.
- (c) Extracts from Treasury Inspection Reports intended to be sent to Officers other than Government.

6.18.3. Before half-margins, , Objection Statements and communications which are fair copied and compared in the section, are delivered to the despatch section for despatch, the Accountant/Sr.Accountant concerned should ensure that the communication has been signed or authenticated , and that enclosures have been attached and noted.

6.19. Despatch (Other than Pension Group)

6.19.1. Despatch Numbers

Approved drafts, communications despatched in original like Half-margins, Objection Statements etc., and other communications fair copied in manuscript in the section or fair copied by the Stenographers, should be entered in the TRS-Despatch Module after ensuring that they are complete in all respects. (Despatch Procedure prescribed in Paragraphs 7.2.5 and 7.2.5.1 may be strictly observed). A Despatch number unique to the office is generated along with the unit serial number and Date of dispatch etc.. This has to be recorded on the draft and other communications with the prefixes before transmitting to Despatch section, as illustrated below:-

T.M / Unit I/3-170/2015-16/19800 dated

IAD / Unit IV/2-45/92015-16/23155 dated.....

(Section/Unit/File or Case No./Year/Despatch Number/Date.)

6.19.2. Date of Despatch

All letters that issue from the Office should bear the actual date of despatch. The details of the outward correspondence which are ready for Despatch should be captured in the Despatch entry screen of TRS Module by the section. A number unique to the office is generated along with the unit serial number and Date of despatch. The section should enter this date in the fair copy of the letter and also on the office copy before transmitting the fair copy to Despatch section physically. The Despatch date generated in the system is treated as the actual date of dispatch.

6.19.3. Transmission to despatch

Delivery of other communications to the Despatch section should be done in convenient batches before 12.15 P.M. Fair copies of other communications should be delivered to Despatch section, the same day of their approval/signature and should not be allowed to accumulate.

6.19.4. Noting of correct address

The name (where the communication is to be sent by name; as a D.O. or otherwise) and the correct and complete designation of the officer addressed, Name of the Office and its correct and complete postal address with PIN code should invariably be entered in full and legibly, in TRS-Despatch system and in fair copies of all communications sent to despatch section physically (Refer the Despatch procedure prescribed in Paragraph 7.2.5.1), so that the communication sent to correct address. Similarly, on the drafts also these particulars should be noted so that the Typist may type the address correctly and in full. This will prevent

miscarriage of letters. Branch Officers should ensure that correct postal address is recorded on all drafts and letters, while passing/approving the drafts etc.

6.19.5. Out to-day Drafts

Drafts of communications marked by the Branch Officer/Group Officer as "out to-day" in the margin, should be fair copied (Typed) and despatched the same day. These drafts will be typed by the stenographers of Branch Officers/Group Officers (Vide Para 6.19.1.) The person who submitted the draft should compare the fair copy and arrange to obtain the signature of the Branch Officer/Group Officer on the fair copy. After making necessary entries in TRS module, he should then handover the fair copy to despatch section which will receive such drafts upto 6 P.M. on all working days, and subsequently watch their acknowledgement in the system. .

Note: If the Branch Officer/Group Officer feels that he would not be in a position to sign the fair copy, then he should make arrangements for that with another Branch Officer/Group Officer.

6.19.6. Transmission of papers in Original

All correspondence addressed to this office, with the exception of (a) those which are marked for onward transmission to other offices (b) those required to be returned in original with reply (like U.O. notes) and (c) those missent and wrongly received in our office, are intended for retention in our records and their return in original is strictly forbidden. Neither inability to deal with the communication nor action on our part to get some other office deal with the paper can serve as a reason for returning or transmitting in original any letter or communication received in this office. As such transmission in original may result in unnecessary correspondence at a later date, the Supervisors / Asst.Accounts Officers should ensure that no inward communication (with the exception mentioned below) is transmitted out of this Office in original. Even in cases where the communication is intended for onward transmission or required to be returned in original with reply (like U.O. Note) copies of the communication and our reply should be kept on record for future reference.

6.19.7. Despatch of Authorisations in Pension Group

A module has been provided for despatch of authorizations and simultaneous clearance of case. On receipt of printed and signed authorizations with enclosures, staff of Pension Group attached to Pension Despatch section should record the date of despatch in the system based on application number and hand over the authorizations to the Despatch staff of Admin Group. All authorizations received in the afternoon session shall be dispatched on the next day. At the end of the day, a treasury wise list of despatches for the next day shall be generated and RP No for each treasury also to be generated by the system. The despatch staff should tally the physical authorizations with the list, one copy of which shall be retained in Despatch Section and the other copy sent to the post office alongwith the authorizations. Department copy of DCRG shall also be sent by Speed/Registered Post and a list of such authorizations is also generated.

6.19.8. Despatch of Service Books in Pension group:

A module has been provided for despatch of Service Books. Service Books are received with Admissibility Report or with a return letter (ADK). The date of despatch should be recorded in the system based on application number. The type of despatch ie with Admissibility Report or Return Letter and in case of return, the reason for return also to be recorded in the system.

Data relating to registered post despatch for the day to Treasuries (authorizations) and Departments (Service Books) is provided to Despatch Section. A set of bar code numbers is provided at regular intervals by the Post Office and the bar code is assigned to each item of despatch by Despatch Section.

6.20. Record orders on Papers

6.20.1. Authority competent to give order: No inward dak should be treated as finally disposed of and filed, without a "record order "either by the Supervisor/ /Asst.Accounts Officer or by the Branch Officer.

- (i) Orders whether routine or otherwise, Letters and Memoranda from State Government.
- (ii) Letters, Memorandum etc., from Government of India, communications from CAG.
- (iii) Confidential letters and
- (iv) D.O. letters, should be treated as finally disposed off and filed, only when the record order is given by Branch Officer. In all other cases, record order (file order) should be given by the Supervisor / Asst.Accounts Officer.

6.20.2. Form of record order

For purposes of obtaining record order on our inward communication finally disposed of, the particulars of action taken such as the contents of communication having been noted in some records for information which can be used to in the disposal of certain other inward papers, instructions contained therein having been examined and communicated to all concerned for observance; the orders contained therein have been examined and accepted; further correspondence having been instituted with appropriate officials (No. and date of outward communication should be indicated) etc., should be noted on the face of the communication itself, at the bottom or where some blank space is available. It should also be clearly indicated that (a) apart from the action already taken and noted, no further action remain to be taken (b) Action on the correspondence thus being complete in all respects, it is proposed to file it in file No./Case No.....

With these notings the communication will be submitted to Supervisor / Asst.Accounts Officer/ Branch Officer, who after satisfying himself of the correctness and adequacy of the action taken, as noted on the communication itself, approve the proposals to file it in the file/case indicated and order accordingly by recording "Yes" over his dated initials.

6.21. Communication of Disposals to Pr.AG's Secretariat

6.21.1. Disposal of the following is watched by the Secretary to Principal Accountant General

- (i) Letters, U.O. references etc., from CAG.
- (ii) D.O. letters addressed to Pr.A.G. and letters addressed to Pr.A.G. by name.
- (iii) Complaints.
- (iv) Secret and Confidential correspondence and
- (v) Remarks/Queries made by Pr.A.G. on letters, drafts, files, Sectional Notes etc.

For this purpose, separate diaries are maintained by the Secretariat.

These should be attended to by the sections concerned the same day they are received in sections and after disposal, the facts of disposal should be intimated to Secretariat for noting in the diaries maintained by them. The intimation should indicate the action taken in brief; the number and date of outward reference, if any, issued and to whom issued, the number of file/case in which filed with date of filing.

The intimation should be in the following form:

Secretariat Diary No. and date of purporting	Sectional Diary No. ref. received in. (No. brief and date from whom	Particulars of communication issued (No. and date/to whom	Action Ref.to taken and date of filing if any	Disposal outward file/ case No.
-------------------------------------------------------	------------------------------------------------------------------------------	--------------------------------------------------------------------	-----------------------------------------------------	---------------------------------------

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The report/intimation mentioned above will be sent to the Principal Accountant General's Secretariat by the P.A.s to the Group Officers once a week in the case of urgent letters and letters received from Headquarters and once a fortnight in the case of ordinary letters so that their disposal within a reasonable period/the date specified by the Pr.Accountant General could be ensured. The receipt of the report on the disposal of letters will be watched closely at the Pr. Accountant General's Secretariat and a report submitted to the Principal Accountant General every first and fourth Monday in a month.

(Pr. A.G.'s Orders dated 19/3/95 issued in C.S.No.15 and AG's Orders communicated in AG.I/sectt./298 dated 19/7/77 and AG.I/Sectt./ 2-1/566 dated 4/11/78 and Circular No. Sr.DAG(A) 251 dated 6/11/78)

6.22. Filing of Correspondence

6.22.1. Files

Inward communications, finally disposed of on which record order have been obtained, office notes, if any, submitted in connection with their disposal, office copies of outward communications issued in connection with their disposal, and office copies of other outward communications should be tagged together in chronological order and put in the file covers.

6.22.2. File Covers

File covers of standard size, with printed provision on the outer for noting subject/case/file No., Year, Volume etc in Devanagari and English are supplied to sections and Treasury Inspection Parties by the

Stationery Branch. A Model of the printed outer of a file cover is given below:-



File No:.....

**Office of the Principal Accountant General(A&E)
Tamil Nadu, 361, Anna Salai, Chennai - 600018.**

Subject

Previous References

Later References

References to earlier/later files/cases on the subject should invariably be indicated for each file/case in the space provided.

The front or the outer should contain these particulars in this form in manuscript of plain file covers or hinged files are used.

6.22.3. Objectives of a Good Filing System

The objectives of a good filing system for filing and submission of papers are as follows:-

- (i) Retention of all papers on a subject in one file for ready reference for use and disposal.

- (ii) Segregation of papers of transitory interest from those having a permanent value and periodically destroy the former at short intervals and
- (iii) Maintenance of continuous history of papers in the file to show at a glance the issues dealt with and orders thereon.

In order to achieve these objectives in the matter of maintaining and submitting the files, the following procedural instructions have been framed for strict observance by all concerned.

6.22.4. Case System as a Rule

6.22.4.1. Case system implies handling of every paper (inward and outward) in files opened for various topics. This case system should be followed very strictly except for the very routine correspondence like (a) Casual Leave Applications which eventually entered in the Casual Leave register and (b) forwarding of papers, intersectional memos on routine office matters, etc., which need be watched only through Transit Register.

6.22.4.2. Barring those minor exceptions, every letter received or despatched from a section should, as a general rule, be handled as a case and kept in one or other files opened in the section. A file should be opened only after an entry in the Case Register which will serve as a permanent record and index - to all files in the section.

6.22.4.3. Case Register

A detailed format of Case Register with instructions for its effective maintenance has been mentioned in Para 7.2.7. of Chapter 7 of this Manual for strict observance and effective maintenance of Case register.

6.22.4.4. File Operations

Care should be taken to ensure that different files are not opened on the same subject leading to misfiling of papers and consequent irregularities like varying kinds of action and orders on the same subject.

6.22.4.5. New files should be opened for each financial year unless there are files dealing with general orders opened in earlier years which can continue to handle papers to be received and disposed in the new financial year also. Additional volumes of the same file may be opened if one volume becomes bulky. This volume number in Roman numerical may be added at the end of the file number on the cover, e.g., GED I/96-97/Volume II and appropriate entries should also be made in the Remarks column of the Case Register. The references to earlier and later volumes as also other files on closely related matters should be given on the outside of the file cover, for the guidance of staff handling the file.

6.22.4.6. Typical file headings to be opened in different groups of sections have been indicated in the **Appendix III**. They are, however, only representative and new file headings may be opened with the specific approval of the Branch Officers.

6.22.4.7. A file should be closed as soon as the papers contained therein have ceased to become relevant. The last column in the Case Register may be used for recording movement of the files (for important files only), segregation or merger with other files, transfer to records, destruction, etc. In other words, the entries in the Case Register will give a full history of the file. The case Register will be a permanent record of the Section.

6.22.4.8. The files should not contain original documents like vouchers, stamped receipts, detailed contingent bills, etc. Even if these are received through a letter action should be taken to keep these original documents alongwith similar original documents and suitable indication given in the file about the place where such original documents received under the letter are kept.

6.22.4.9. Whenever a letter is despatched from a file, the despatch number and date will be added to the file number at the end and given the number of despatched letter. Office order serial number may also be added at the end, if the issue from the file is an Official Order.

6.22.4.10. A file on general subject of continuing interest should not contain papers of temporary interest like unapproved drafts, duplicate and additional copies of letters, spare copies of notes, rough work, etc. Such papers should be kept separately in "**Keep With File**" bearing the same number and destroyed after about a year. This would ensure that the main file is not clubbed with unimportant papers.

6.22.4.11. Period of Preservation of Files - A file is generally kept for one year, but those files which are dealing with general subjects like amendments to codes, Orders of pension, Pay fixation, etc., may be continued to be used for more than a year with additional volumes, if the first file becomes bulky and difficult to handle.

6.22.4.12. At the beginning of every financial year, all the files from section should be reviewed and action taken to:

- Close all files which ceased to have relevance or useful papers fit for further pursuance.
- Send to old Records closed files which are fit for permanent preservation.
- Destroy closed files beyond the period of preservation which will be one year for "Keep with Files" and two years for other files which are not fit for permanent preservation.

6.22.4.13. Contents of Files In a case, two sets of papers will be kept inside tagged to the either side of the file cover as below:-

(a) Correspondence portion: All the letters received or issued will be kept in the right hand side arrange one on top of the other in the order of chronology of Receipt/Issues. All pages should be numbered, both sides, if necessary, serially as 1C, 2C, 3C, etc. The last receipt will, therefore be a paper with the highest number, kept on top of the papers on the right hand side, when the file is opened.

(b) Notes Portion:- All the notings relating to papers in the file should be tagged together and kept on the left hand side. These pages would be numbered serially as 1N, 2N, 3N, etc. The first few entries on page 1N will be about the Section, the file number and the subject.

6.22.4.14. Any note to be given with reference to a letter on the correspondence portion will be recorded only on the Note portion for obtaining orders of the Supervisory Officers. the aim is to ensure that a quick glance through the Note portion gives a broad idea of the case and progress relating to the subject dealt with in the file.

6.22.4.15. The simplest disposals are either the filing of a letter received without action or a simple draft reply to put up and approved. If a letter is to be filed without any action, such a disposal will be put up on a letter (P.U.C.)itself by submission of the file to be appropriate Officer for orders.

6.22.4.16. If simple draft reply is to go this disposal will also be put up on the P.U.C. itself, alongwith the draft reply, in the file. The draft for approval will be placed in the file immediately above the P.U.C. and given a page number. After the draft is approved for issue, a copy of the title letter issued will also be placed on the file after assigning a page number.

6.22.4.17. If more detailed consideration is required on a paper, notings as usual may be recorded continuously at different levels in the Note side of the file. Based on final orders, letters could be issued following the procedure described above.

6.22.4.18. Some Do's and Don'ts regarding Opening, Maintenance and Custody of Cases/Files in a section are given as under:

Do's/Don'ts

1. All papers/reports should be submitted without exception only in the files duly opened. Submission otherwise runs the risk of misplacement or loss of the papers and their non availability at a future date.
2. Always go through the entries in the Case Register when opening a new file. Only when all of the files opened earlier cannot accommodate satisfactorily, the paper under consideration, a new file should be opened following the procedure laid down:
 - Every effort should be made to limit the number of files in the section by keeping the subject matter of the file as comprehensive as possible. However, it is also necessary that the same file does not deal with two or more widely different issues which by themselves are important enough to be dealt with individually.
 - Always ensure adequate blank note sheets in the note portion while the file is submitted to the Supervisory officer. Leaving just a small space for the Pr.Accountant General/Deputy Accountant General to sign the note, without giving the facility for passing longer orders should be avoided.
 - Always keep a typed office-copy in the file in addition to the manuscript office-copy. Otherwise, the file will not indicate the contents of a letter actually dispatched.
3. Do not retain in the main file unapproved drafts, spare copies of letters, notes etc., which unnecessarily increase the bulk. Instead retain them in the "Keep with file".
4. Do not place routine letters received from or issued to individuals on a subject in a file dealing with general orders and issues on the same subject. Instead open separate files for such routine letters. This would prevent unnecessary burdening of the main file. However, if the letter from an individual eventually leads to a general reference to the Government seeking clarification, the letter from the individual should be considered important for retention in the main file itself.
5. Do not leave papers un-numbered in the file.
6. After attaching flags for location of papers, the references to such papers in the Notes portion and correspondence should not be limited to the flag only. The page number should also be added so that at a later date the paper can be located easily.

6.22.4.19. Maintenance of Guard Files

All control sections should maintain classified "Guard Files" containing copies of important orders (Viz., circulars received from Headquarters, important orders of Government of India/Government of Tamil Nadu as well as consequential local orders thereon), as required in Para 24.2.1.1. of MSO (ADMN.)- Volume I. It will also be useful to keep along with each such order, brief notes showing the original file in which the order was handled, action taken, etc., This would facilitate tracing of the relevant file, if necessary.

(O.O. OM.No. 1 of 1990 dated 23/1/90)

6.23. Report on Missing Records/Papers

6.23.1. While papers or records are found to be missing, the Supervisor / Asst.Accounts Officer concerned should report the fact in writing to the Branch Officer immediately. This should be done as soon as the loss comes to his notice; this does not, however relieve the individual who lost the record/who is responsible for its maintenance and custody from the responsibility for the loss/safe custody.

6.24. Valuables

6.24.1. Disposal of valuables

6.24.1.1. After having been diarised in the manner prescribed in Para 5.3.13, the valuables (Cheques and drafts) are transmitted by the TRS (Tapal Receiving Section) to the concerned sections as shown under -

- (i) Pay and Accounts Office (Audit) - if it relates to a staff member of the Office of I.A.& A.D in city mentioned in Chapter 1.
- (ii) F.M. section - if it relates to the General Provident Fund of State Government Officials, and such of those of AIS/IFS state cadre.
- (iii) Pension Contribution Section:- If it relates to the pension contribution and Leave salary contribution.
- (iv) T.M. Section:- If it relates to the recovery of HBA, MCA,FA, Education Advance, House Rent, Health Fund, SBF, FBF, GIS & PLI, Marriage advance.
- (v) A.C.I.Section:- If it relates to the transactions of Ministries (PAOs) with State Government and also valuables in respect of Railways, Defence and P&T.

Note:- Items (ii) to (iv) above, relate to the recovery of amounts from such of the State Government Officials deputed on Foreign Service.

6.24.1.2. The Sections (Account Current / Pension Contribution III / FM II and T.M. Section) receiving the valuables should arrange to diarise the same in a register in Form SY 249 and take further action to prepare the covering slips with the detailed classification for onward transmission to the Reserve Bank of India. The acknowledgements to the senders should also be issued immediately.

6.24.1.3. The endorsement on Cheques "received payment by transfer credit to the account of the union Government/Government of Tamil Nadu" will be made on the reverse of the cheques and signed by the Officer in charge of the Sections before sending the same to the Reserve Bank of India for clearance. Till despatch, the valuables will be under the safe custody of the Supervisors/ Asst.Accounts Officers.

6.24.1.4. A close watch has to be maintained by the sections concerned regarding the receipt of intimations of realisation of the cheques / drafts despatched to the Reserve Bank of India, and on receipt, these have to be noted in the relevant column of Register of valuables.

6.24.1.5. The Section concerned will close the Register of valuables on the 5th and 20th of every month and the same will be submitted to the Group Officer every quarter on the 5th July, October, January and April and to the Pr.Accountant General once a year on the 5th of April. In the fortnightly closing, the valuables not sent to RBI will be shown as outstanding under Section A and valuables for which intimation of realisation not received listed in Section B. Action taken in regard to both will also be indicated briefly. When the registers are submitted quarterly to the Group Officer, the Branch Officer will record a certificate of physical verification of valuables as at the end of June, September, December and March.

6.24.1.6. The valuables are to be given top priority. The Sections concerned should ensure that the cheques and drafts received in this office are despatched to the Reserve Bank of India for clearance as early as possible and at any rate before 7 days of receipt in this office.

6.24.1.7. The valuables received in Pay and Accounts Office (Audit) will be in the custody of Supervisor/ Asst.Accounts Officer concerned and they will be remitted in the State Bank of India, Thousand Lights Branch.

(A.G. (A&E)/T.M.II/VAL./90-91/3 dated 18/4/91)

FORMS OF COMMUNICATIONS
(As referred in Para 6.9.1.)

(A) Letter (With Endorsement)

* Office of The Principal Accountant General(A&E), Tamil Nadu
Chennai - 18.

Dated:

No.

From **

.....
.....

To

.....
.....

Sir,

Subject:

*** With reference to your Letter No.....

dated..... I am to state that /state as follows / inform that
..... etc. etc.

Yours faithfully,

ABC 1/(Sd) (2)
Sr.Accounts Officer/ Accounts Officer /Sr.DAG etc.

ABC (2)
Sr.Accounts Officer/ Accounts Officer /

Sr.DAG etc.

No.

Copy forwarded for information to
.....

.....

* If the original communication is typed on a printed form, bearing the name of the originating office and the endorsement on a plain paper, the name of the issuing office should be typed on the endorsement at the appropriate place.

** Not necessary in the case of letters addressed to foreign countries

*** Other alternative forms of the introductory phrases commonly used are:-

1. In reply to your letter No..... dated.....
2. In continuation of my letter (of this office letter) No..... dated
3. With reference to the corresponding resting with (or ending with) you / this office letter No. Dated
4. In compliance with the request contained in your letter No..... dated
5. In modification (or supersession) of the orders (or instructions) contained in this office letter No..... dated
6. I am directed to acknowledge the receipt of your letter No. dated.....
7. I am directed to request
8. On copies intended for those in endorsements

=====

(B) MEMORANDUM
OFFICE OF THE PR.ACCOUNTANT GENERAL(A&E), TAMIL NADU
CHENNAI 18.

No.

Dated

MEMORANDUM

SUBJECT:

Attention is invited to this Office Memorandum
No..... dated

Instances have come to the notice of this office in which the procedure outlined in Rule
..... of the Civil Services (Classification, Control and Appeal) Rules
has not been strictly followed. It is therefore requested that in future.....
.....

(.....)

Sr.Deputy Accountant General /
Sr.Accounts Officer/ Accounts Officer etc.

To

Shri

.....

(C) DEMI - OFFICIAL LETTER

..... (Name)

D.O.No.

.....(Designation)

OFFICE OF THE PR.ACCOUNTANT
GENERAL (A&E), TAMILNADU,
CHENNAI 18

Dated the

Dear Shri / My Dear

Will you please refer to your D.O.Letter No..... dated
regarding I enclose herewith a copy of the draft relating to
..... . I shall be grateful if you kindly go through it and let me have your
comments as soon as possible. It is proposed to convene an inter-departmental meeting early
next month to finalise the Rules.

Yours Sincerely,
(.....)

Shri

.....

(D) UN-OFFICIAL REFERENCE

OFFICE OF THE PR.ACCOUNTANT GENERAL(A&E), TAMIL NADU, CHENNAI 18.

SUBJECT:

The present rules regulating the issue of identity cards provide inter alia that

- 2. A question has now arisen whether
- 3. This office will be grateful for the Headquarters advice on the issue raised in Para 2 above.

(.....)
Pr.Accountant General(A&E)

Tel.No.....

The C & AG of India, New Delhi

Pr.Accountant General(A&E), Tamil Nadu, U.O. No..... dated

E. OFFICE ORDER / BRANCH ORDER / CIRCULAR
OFFICE OF THE PR.ACCOUNTANT GENERAL(A&E), TAMIL NADU
CHENNAI 18.

O.O.No. /20.. 20

B.O.No. /20...20

Circular No..... /20...20

No./(Section) /File No..... /Desp.No.....

Date:.....

Sub:

(Matter)

Signature

Sr.Accounts Officer / Accounts Officer /
Sr.Deputy Accountant General etc.

To
All Sections,
All Branch Officers,
All Group Officers,
Notice Board
All Treasury Inspection Parties.

=====

CHAPTER 7
Registers, Reports and Returns

7.1. General

7.1.1. Registers, reports and returns common to all sections and required to be maintained in / submitted by all sections, are dealt with in this Chapter. Registers, reports and returns pertaining to particular sections or groups of sections are dealt with in the manuals of respective groups of sections.

7.2. Registers

7.2.1. Duty Register: A register should be maintained in each section to show the distribution of work among AAO(NS)/Sr.Accountants / Accountants / Clerk in the Section. Separate sets of folios should be allotted to indicate sanctioned strength from time to time, Supervisors / Assistant Accounts Officers / Branch Officers who held charge from time to time and particulars of work and incumbency of each unit in the section from time to time. The first page of the register shall contain an "index" as below:

Index	
Particulars	Page No.
1. Sanctioned Strength	Pages from .....to.....
2. Supervisor/ Assistant Accounts Officer in charge	Pages from .....to.....
3. Branch Officers in charge	Pages from .....to.....
4. Particulars of work and incumbency of	
Unit I	Pages from .....to.....
Unit II	Pages from .....to.....
Unit III	Pages from .....to.....
Unit IV	Pages from .....to.....
Unit V etc.	Pages from to..... etc.,

The folios allotted for indicating sanctioned strength of the section shall have the following columns:-

Post	Sanctioned strength				
	Number of Posts (Regular)			Casual posts	
	Permanent	Temporary	Total	Number	Period
1. Supervisor/ Asst.Accts.Officer					
2. AAO(NS) Sr.Accountants/ Accountants					
3. Clerks					
4. MTS					

The Strength indicated in these columns will be written up afresh whenever there is a change, indicating the date of effect of revised strength.

The folios allotted for recording details of Supervisor/Assistant Accounts Officer/Branch Officer who held charge, shall have the following columns.

Name of: Supervisor / Asst.Accounts Officer / Branch Officer	Period of Charge	
	From	To

Particulars will be filled in these columns whenever there is change of Supervisor / Assistant Accounts Officer / Branch Officer.

The folios allotted for Units in the section shall contain the following columns.

Unit			No.		Signature of the Accountant / Sr. Accountant / AAO(RT) / AAO(Adhoc)
Particulars of work allotted to the Unit	Reference to orders of distribution or allotment of work	Name of the Accountant / Sr. Accountant / AAO(RT) / AAO(Adhoc)	Period		
			From	to	
(1)	(2)	(3)	(4)	(5)	(6)

Whenever there is a change in allocation of work, column (1) shall be written up afresh or suitably altered indicating reference to orders for revised allocation in column (2). Whenever there is a change in the incumbency, suitable entries should be made in column 3, 4, 5 and 6.

The number of pages in the register as well as the number of folios allotted for each unit should be such that the register may run for over a decade.

Supervisor/Assistant Account Officer is personally responsible for the proper maintenance of the Register.

The register should be closed and submitted to the Branch Officer on the 10th of April, July, October and January each year.

7.2.2. Purport Registers (Refer Paras 7.2.2.7 & 7.2.2.8 for management of dak through system)

7.2.2.1. Purport registers shall be maintained in the form given below in each section to have a chronological record of all inward correspondence and to have effective watch over their ultimate disposal.

Form of Purport Register

Diary of Register of official and unofficial Receipts

(As prescribed in the book of "Vocabulary" of Civil Standard Forms -with classification"-- 1987 EDITION.

(Form No. SY. 318A)

Date	Diary No	No. and Date	No. of enclosures	From whom received	Brief subject	Dated initials of the Recipient	Recorded as no reply is necessary	Reply sent (quote No. and date of outward	Indicate "H" "E" and "B" letter	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

--	--	--	--	--	--	--	--	--	--	--

Note: ("H", "E" and "B" in Column 10 denotes the following:-
"H" if the letter is in Hindi;"E" if the letter is in English and "B" if the letter is in bilingual).

There shall be in each section:

(i) a "common Purport Register" for the section as a whole, and (ii) one " Unit Purport Register" each for each of the Accountant/Sr.Accountant in the Section.

(iii) a complaint purport register for the section as a whole mainly in entitlement sections

(iv) a circular purport Register for section as a whole.

(v) Telegram Register - Deleted. [The Telegraph service dispensed with by BSNL]

In the common purport register shall be diarised all references received from the Comptroller and Auditor General of India; all communications received from the Government of India; Government of Tamil Nadu or any other State Government; all Confidential communications; all U.O. references; all Demi-Official letters; In the "Unit purport Register "shall be diarised , (all letters) and inward dak relating to particular unit, (other than those required to be diarised in the common purport register . In the Complaint purport register shall be diarised complaints (as detailed later) and in the circular purport register all Office orders, Branch orders and circulars etc.

Maintenance of a separate register for Telegrams has been deleted as the Telegraph service dispensed with by BSNL

While diarising letters etc., columns 1 to 6 of the purport register should be filled in by the diarising clerk of the section and the Accountant/Sr.Accountant/AAO(RT)/AAO(Adhoc) receiving it should acknowledge with dated initials in column 7.

In order to ensure that all letters etc., received in the section on a day are diarised on the same day without any delay and no letter or dak is omitted to be diarised, a reconciliation in the following manner should be effected at the close of each day. This should be done in separate sheets of paper which should be filed with the "dak slip" of the day. Letters wrongly marked to a section but relating to another section in the same group or other groups shall not figure in this reconciliation statement as such letters are returned to correspondence section immediately.

Daily Reconciliation Statement

Section:		Date:	
Received		Distributed	
Through Dak slip	(A)	Diarised in	
Through Registered Dak sheets	(B)	Unit I Purport Repr	(P)
Through Index Dak sheets	(C)	Unit II Purport Repr	(Q)
D.O. letters received by Group Officer and transmitted to section	(D)	Unit III Purposrt Repr.	(R)
C.A.G. letters/G.O.I. Dak received through Secretary to A.G	(E)	Common Purport Repr	(S)
Letters etc., received from other sections	(F)	Circular Ppt. Repr.	(T)
Any other Receipt	(G)	Complaints Ppt.Repr	.(U)
Total(A+B+C+D+E+F+G)		Total (P+Q+R+S+T+U)	

The two "totals" should agree. This reconciliation memo should be prepared by the clerk of the section and checked and initialled by Supervisor/\ Assistant Accounts Officer at the close of each working day.

7.2.2.2. When disposal on a reference is complete in all respects and record order (file order) has been obtained as required in para 6.21.1. Columns 8,9,10 and 11 of the purport register should be filled in respect of that letter, by the disposer. The register shall then be put up to the Supervisor/ Assistant Accounts Officer, who, after verifying the correctness of the entries made, set his initials by the side of the "Diary number" in Column 1 in token of having satisfied himself of the fact that action has been completed in all respects in regard to that reference. every "Unit purport Register" and "Common Purport Register" should be closed every week on Mondays(on the next working day if a Monday happens to be a holiday) and submitted to the Branch Officer indicating the position of pendency in respect of letters etc. diarised in that register upto the end of the second preceding week. The closing shall be in the following form.

Closed to the end of.....

Balance brought forward from previous week's closing	(A)
Add receipts during the week	(B)
Total	(A+B)
Less: Number disposed of	(C)
Closing Balance	(A+B-C)

Details for the closing balance should be given in the following form:

Sl.No	Dairy No.	Date of receipt	From whom recd.	Subject	Reasons for delay in disposal	Remarks

The column "date of receipt" should show the date of receipt of the reference in the office as well as in the section, one below the other. If the interval between these two dates is not reasonable, and if the letter had been received late in the section, the fact may be indicated in the "Remarks" column and/or under "Reasons for delay" and the matter taken up separately. To facilitate this information being furnished in the closing, the dates of receipt in the Office and in the section of each letter should be indicated in column 1 of the purport register while diarising it in the register.

7.2.2.3. The closing balance should include all references/letters on which action is not complete in all respects. References for which replies already approved by the supervisory Officers, but not issued; references/letters for which replies are in the process of despatch like Circulars under issue to various sections; letters/references relating to other sections not actually transferred to those section and acknowledgements obtained are not to be treated as references/letters on which action is complete in all respects. Such cases, should, therefore, be included in the closing balance and the closing balance should reflect correctly all the outstanding references on which action (including fair copying, despatching, roneoing, transfer to other sections etc.,) has not been completed in all respects. This fact shall be indicated in columns 6/7 "Reasons for delay/Remarks" while furnishing details for closing balance as indicated in the previous paragraph and the number of such letters indicated within brackets* by the side of the closing balance as below:

Balance brought forward from previous week's closing	10
Add: Receipts during the week	50
TOTAL	60
Less: Number disposed of	30
Closing Balance	30 (8)*

The Supervisor/Assistant Accounts Officer should ensure that no letter/reference on which action is not complete in all respects is omitted to be included in the closing balance and or shown in the "Details for Closing balance". For this purpose, he shall verify whether he has set initials by the side of the diary number in column 1 of the Register in respect of all cases which do not stand included in the closing balance and do not figure in the outstanding list.

The Supervisor/Assistant Accounts Officer shall furnish in each closing of the purport register the following three certificates:-

1. Certified that necessary file order has been given on all letters finally disposed, that the file or case number has been noted against the entries of these letters in the Purport Register.
2. Certified further that all letters entered in the Purport Register upto the last week but one and finally disposed of have been filed or cased, as the case may be, and that all cases formed have been entered in the Register of cases then and there.
3. * Certified that papers not relating to the section wrongly received and purported upto last week but one, and not shown as outstanding have been transferred to concerned section under proper acknowledgment.

(*O.O./IAD/3-Misc./66-67/45 dated 27/8/66).

7.2.2.4. When a reference is issued calling for additional information/ particulars/ documents to facilitate disposal of a letter/G.O. or any communication then the Correspondence should not be considered as having been disposed of and hence should figure in the list of pending references in the weekly closing of the purport register. If however, any delay is anticipated in the receipt of particulars/information/documents called for, the case may, under the orders of the Branch Officer be transferred to Register of Pending cases, removing it from the list of outstandings in weekly closing of purport register. Similarly if action on any reference is possible or would be complete only after verification/check of a document due in this office at a later date, the case may be transferred, under orders of the Branch Officer, to the Register of Pending cases, deleting it from the list of outstanding in the weekly closing of purport register.

7.2.2.5. In the complaint purport register (maintained mainly in sections in entitlement group) shall be diarised complaints from Chief Minister's complaints cell, Governor's Secretariat (Para 5.2.3) and complaints addressed to the Principal Accountant general by name and sent to section by Pr.Accountant General's Secretariat (Para 6.5.1./6.5.2.). The form of this register shall be the same as that of unit/common purport register and it shall be closed on the same date and in the same manner as unit/common purport registers. In the first week of each month, the register shall be sent to control section for review.

7.2..2.6. Deleted

7.2.2.7. TRS Software Module - TRS-Purport Menu

Consequent upon the issue of office order No.266 - Estt-I/Genl-I/2007-08/202 dated 28.1.2008 vide orders of AG(A&E) dt.28.1.2008, communicating the new procedure of managing DAK in the sections as a result of the Centralised computerized diarizing at the TRS section, Sections should carry out all the work relating to management of DAK through TRS-Module, in lieu of

manual procedures prescribed in Paragraphs 7.2.2 to 7.2.2.6. The procedure to be adopted is given as under:

7.2.2.7.1. Receipt & Registry (Other than Pension Group): When the Dak / Papers received from TRS section along with Dak Status Form, AAO of the section should-

- f) Verify the papers whether the papers actually relates to the section or has to be transferred to some other section within the group or outside the group. Acknowledge the Dak that relates to the section which is received from TRS and other Sections in the TRS system by exercising the option 'Action-Purport-Section Receipt-' available in the Purport-Desptach Module.

If the papers relates to the section then the unit numbers shall be marked on the first page of the paper as well as the nature of paper, whether it is immediate or urgent on the paper

- g) Mark the unit numbers in the TRS system by exercising the option 'Action-Purport-Section Receipt-Received-Unit' available in the Purport-Desptach Module. Papers are then handed over to the respective units.
- h) Papers not relating to section: The papers relating to some other sections within the group shall be transferred to the respective section in the TRS system 'Action - Purport - Transfer out - Name of the section' available in the Purport-Despatch module. Papers relating to other Groups / branches shall also be marked in the system. These facts are noted on the papers and then handed over physically to the section / Tapal Receiving Section as the case may be.
- i) Acknowledge manually the fact of Receipt of the Dak in the Dak Status Form duly indicating the 'Received / Not received Dak'. He should affix his/her initial and return the status form to the TRS section immediately.
- j) Diarise Dak which are received directly at the section which have not been diarised at the TRS section

7.2.2.7.2. Disposal: When the marked dak distributed among the units, the Sr.Accountant / Accountant in-charge of the units should -

- f) Acknowledge the papers marked by AAO in the system and take necessary action for the papers received by him.
- g) After taking action on the papers, the concerned unit will record the disposal on the papers and get the attestation of AAO. Wherever necessary, the papers shall be submitted to the Branch officer along with the Drafts, if any, for approval. The disposal shall be entered in the system by the concerned unit under the options available for the purpose. The correctness of the disposal should be authenticated by the AAO in the system.
- h) After approval of the draft by the Branch Officers, Despatch entries shall be made in the system. Despatch number is generated in the system itself. This dispatch number shall be noted on the Outward correspondence as well as on the concerned purport papers by the respective units.
- i) Arrange to send the outward correspondence to the despatch section physically. The papers are then filed by the respective units.
- j) Despatch: The despatch section receives the draft and acknowledge in the system itself. The Despatch details of the dak sent from his/her unit and whether the same has been acknowledged at the despatch section can be ascertained through the system

7.2.2.7.3. Reports: The purport paper closings are made by the section at the end of the month for the papers received for the period from 21st of the previous month to the 20th of that month. The pending paper position can be viewed by AAO at any time by exercising the option 'Report - Monthly Report - Purport - Section Report - Pending papers available under TRS module.

7.2.2.8. Receipt, Registry & Disposal of correspondence/cases in Pension group - Please refer the procedure prescribed in paragraphs No. 6.1.6 and 6.1.7 of Chapter 6.

7.2.2.8.1. Reports on correspondence - By using Pension Monitoring Menu option, Purport register for a given period, Details of a diarized paper, pending papers in a section and monthly closing of correspondence for pension group shall be generated.

7.2.2.8.2. Reports on Cases - The particulars and status of the case, pending cases in a unit/section, Interim Report, Monthly report for pension section/ group and Green book / KRA Report for each section etc. shall be generated by using Pension case monitoring menu option.

7.2.3. Circular purport Register

A Register in the following form should be maintained in each section to record the details of all Office orders, Branch orders and circulars issued by control sections/other sections and received in that section.

Sl. No	Name of Section which issued the circular	No. and date of O.O./B.O Circular	Subject in brief	Action taken if any	Whether circulated among members of section	Record reference
(1)	(2)	(3)	(4)	(5)	(6)	(7)

The Register should be closed and submitted to the Branch officer on the **10th** of each month with the following certificate:-

"Certified that (i) all circulars/ office orders/Branch orders requiring circulation among members of the section have been circulated(ii) instructions/orders contained in the circular/O.O. have been carried out/complied with and (iii) that they have been properly filed".

7.2.4. Register of Pending cases

A Register should be maintained in the form given below, by the Assistant Accountant Officer in each section to have effective watch over matters, action in respect of which has either been deferred or can be initiated /finalised only after the lapse of some time:-

Sectional No	From whom received	Subject matter in brief	Origin of correspondence	Action taken	Remarks/r eason for pendency
(1)	(2)	(3)	(4)	(5)	(6)

One full page should be set apart for each item so that the chain of correspondence can be indicated in clear detail.

All outstanding cases in the Register should be reviewed twice a month, once on 8th for the period ending last day of previous month, and again on 23rd for the period ending 15th of the month. The Register should then be submitted to the Branch Officer (ie., on the 8th and 23rd) with an abstract of closing in the following form:

Opening Balance	(A)
New Items	(B)
Total	(A)+(B)
No. of items cleared	(C)
Closing balance	(A)+(B)-(C)

Details for Closing balance

Sl.No of item in the Register	Page No	Reference to/ particulars of action taken in the matter
(1)	(2)	(3)

The Register should be submitted to the Group Officer on the 10th of each month, ie, the closing done on the 8th and submitted to Branch Officer should be submitted to the Group Officer on the 10th.

Registers with "NIL" balance need be closed only once on the 8th. It need not be submitted to the Group officer. (O.O. T.M. 185/61-62 dated 2/11/61 - case 11-25/60-61)

7.2.5. Despatch Register (Refer Para 7.2.5.1 & 7.2.5.2 for handling Despatch through TRS/Pension system)

A Despatch register in the form given below (S.Y.318) should be maintained by each Accountant/ Sr.Accountant/ AAO(Adhoc)/ AAO(RT) in the Sections as a chronological record of letters sent out from his unit.

**Form of Despatch Register
(Register of Letters etc.issued)**

(S.Y. 318)

Sectional No	To whom sent	Indicate "H" or "B"	Indicate whether circular, general order, ordinary letter etc.- ,	Brief subject
(1)	(2)	(3)	(4)	(5)

State original letter or reply (quote diary Nos. of inward receipt to which it is reply)	No.of encl.	Date of despatch	Remarks (whether a reply is necessary or not-file number)
(6)	(7)	(8)	(9)

Approved drafts of all letters, memoranda etc., which are to be typed and issued should be entered in the despatch register, filling in columns 1 to 7 and 9. The serial number in Col.1 shall simultaneously be noted as "letter number" in the draft. (see para 6.20.1) The draft, after having been typed, compared with the manuscript and signed by the Officer concerned will be sent to the Despatch section where the Despatcher will, after despatch of the typed letter, encase the draft letter with the stamp "despatched" and set his dated initials thereunder in proof of despatch. When this draft with despatch encasement is received back in the section, column 8 of the despatch register shall be filled in before filing the draft.

Authenticated letters, memoranda etc., which do not require to be typed, but issued in manuscript, shall be entered in the despatch register filling all the columns correctly and simultaneously noting the serial no as "letter number" in the letter. The letter shall then be sent along with the despatch register, to the Despatch section for despatch and the despatch

register shall then be returned to the section with the dated initials of the despatcher across column 1, thereby certifying its receipt and despatch.

When replies are received for letters issued, the inward diary numbers of such replies shall be noted in column 9 of the register.)

On the 18th of each month review of all entries in the register upto the end of the previous month be made and a closing made out in the following form:-

1. Balance in Last month's closing	....	(A)
2.No.of letters issued during the month (From Sl.No.....to Serial No.)	....	(B)
Total	....	(A)+(B)
3(a) No. of letters for which replies are not necessary.	....	(C)
(b) No. of letters for which replies have been received	....	(D)
4. No. of letters for which replies are still due.	....	(A)+(B)-(C)+(D)

Note:-3(a) will take into account only letters issued during the month (ie, item 2 only) and will represent cases where there is a "NO" in column 9 of the Register.

3(b) will take into account letters both under (1) and (2) and will represent cases where column 9 is "YES".

The letters for which replies are still due shall then be analysed and indicated in the closing under the following categories.

1. Number of letters over two months old
2. Number of letters over one month old
3. Others
 1. Number of letters pending with Govt./CAG
 2. Number of letters pending with Heads of Departments.
 3. Number pending with others.

Simultaneously with the closing of the register, reminders shall be made out and issued for each letter for which reply is due.

The closing shall be submitted to the Branch Officer for approval, with a certificate that reminders have been issued in all cases where a reply is due. It is immaterial whether correspondence was initiated by this Office or by some other Office; so long as any action rests with this office, the matter should be pursued to finality and interim replies do not relieve the sections of the responsibility for effective pursuit.

7.2.5.1. TRS - Despatch Software Module:

Consequent upon the issue of office order No.266 - Estt-I/Genl-I/2007-08/202 dated 28.1.2008 (vide orders of AG(A&E) dt.28.1.2008), communicating the new procedure of managing DAK in the sections as a result of the Centralised computerized diarizing at the TRS section, Sections should carry out all the work relating to despatch through TRS-Despatch Menu Option of TRS Module, in lieu of manual procedures prescribed in Paragraphs 7.2.5 by adopting the following procedure given as under-

7.2.5.1.1. The details of the outward correspondence which are ready for Despatch should be captured in the Despatch entry screen of TRS-Despatch Menu. A number unique to the office is generated along with the unit serial number. When the option reply to a purport paper is selected a list window showing the TRS numbers of the purport papers of that unit is displayed. On selection of the TRS No. the despatch gets linked to that particular paper and disposal entry is made automatically by default for that particular paper. Any changes in the address column which was already captured at the Dak stage can be effected. The mode of despatch such as

ordinary, speed post, registered etc. can also be entered. Later, these Outward Correspondence drafts /letters etc. will be sent physically to Despatch section.

7.2.5.1.2. The units which have made despatch entry and have sent the letters physically to the despatch section should watch for the acknowledgement of the same by the despatch section in the system itself. This is an important control measure to ensure that no letter for despatch is lost in transit or gets delayed at the despatch section. The units have also facility to perform queries to view details about the despatch items, etc.

7.2.5.2. Pension Despatch Module

7.2.5.2.1. Despatch of authorizations: A module has been provided for despatch of authorizations and simultaneous clearance of case. On receipt of printed and signed authorizations with enclosures, Staff of Pension group attached to pension online despatch section should record the date of despatch in the system based on application number and hand over the authorizations to the Despatch staff of Admin Group attached to pension online despatch section. All authorizations received in the afternoon session should be dispatched in the next day.

At the end of the day, a treasury wise list of despatches for the next day shall be generated and RP.No for each treasury also to be generated by the system. The despatch staff should tally the physical authorizations with the list, one copy of which shall be retained in Despatch Section and the other copy sent to the post office along with the authorizations. Department copy of DCRG should be sent by Speed / Registered Post and a list of such authorizations shall also be generated.

7.2.5.2.2. Despatch of Service Books: A separate module has been provided for despatch of Service Books. Service Books are received with Admissibility Report or with a return letter (ADK). They are received by Admin staff and handed over to Pension staff for recording of despatch. The date of despatch shall be recorded in the system based on application number. The type of despatch (i.e., with Admissibility Report or Return Letter) shall be recorded and in case of return, the reason for return recorded in the system.

Data relating to registered post despatch for the day to Treasuries (authorizations) and Departments (Service Books) is provided to Despatch Section. A set of bar code numbers is provided at regular intervals by the Post Office and the bar code is assigned to each item of despatch by Despatch Section.

7.2.6. Register of Half-margin: Objections statements and half-margin memoranda communicating objections should be entered in this register. This register should be closed and submitted to the Branch Officer on the 10th of each month with a report of action taken in respect of items requiring further action.

(Para 20.31 of MSO(A&E)/Vol.I).

7.2.7 Register of Cases: The format of the Case Register to be opened by each Section will be as follows, with separate block of pages allotted for each financial year.

Case No.	File Heading or subject	Unit No (in Roman Numerical)	Date of opening	Date of closing	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

The file opened should be given a number covering Section/Case Number/Unit/Year, e.g. in the Case Register. The number and the subject to be given on the outer side of the file cover should match exactly with those shown in the case Register.

It may be seen that the same topics or file headings got repeated both for Controlling sections and other sections. The intention is that while the file of the Controlling Sections on the topic will contain notings on scrutiny, references etc., and record of circulation among all other section, the corresponding file on the same topic of other sections will only contain the circulated papers for actual application in the Sections.

Entries in the Case Register and file numbering will be adopted even for Confidential Files of the Section and a suitable note will be kept in the "Remarks" column about this confidentiality and the person having the custody of the file.

In respect of files opened and dealt with personally by Branch Officers, Group Officers and the Pr.Accountant General (A&E), a suitable Case Register will be opened by them, modifying the form above. The case Register would be handed over to the successor along with such Confidential Files personally dealt with by the Officer.

The Register shall be closed quarterly on the 15th April, July, October and January each year.

(O.M./O.O.No.1. of 1990 dated 23/1/90).

7.2.8 AAO's/Accountant's(Sr.Acct.'s) note book: Every Supervisor/ Assistant Accounts Officer and every Accountant/Sr.Accountant/AAO(RT)/AAO(Adhoc) should maintain a register in the form given below, to keep note of important orders, instructions, directives etc., which are not noted anywhere to be available for ready reference.

Sl.No.	Reference to papers leading to the subject	Subject matter in brief	action to be taken	Action taken	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

This register should be handed over to the successor at the time of relief on transfer or otherwise.

The AAO's Note book shall be closed with a memo of inspection in the first page, on the 5th of each month and submitted along with Monthly Report. The Accountant's/ Sr.Accountant/ AAO(NS) Note book should be submitted to the Branch Officer concerned on the 25th of alternate months with a memo of Inspection in the first page.

In Funds Branch, this register need not be maintained by the Accountant/ Sr.Accountant/ AAO(NS). The Register maintained by the Supervisor/ Asst.Accounts Officer will include items relating to all units in the section in addition to points of general importance. The Register should be maintained in two parts:

Part I: containing orders of a general nature which may or may not be manualised in due course.

Part II: containing

(i) Special orders relating to the particular seat.

(ii) Orders relating to periodical or occasional adjustments and other items which are not watched through any other register or return.

7.2.9 Attendance Register, Late attendance Register and Casual leave account:- Instructions regarding marking of late attendance and closing and submission of the attendance register to Branch Officer daily are contained in Para 2.2.2. of Chapter 2. In addition to this daily

submission, on the 5th of each month, the attendance register should be closed for the previous month and submitted to the Branch Officer in the manner prescribed below:-

The "daily columns" in the register should be carefully gone through for each member in the section and the number of days of Casual Leave and Restricted holidays availed of during the month and the number of days of casual leave forfeited for late attendance during the month should be counted and entered in the columns provided in the right hand page of the Register. The adjoining columns provided for indicating the progressive total of casual leave and Restricted holidays availed upto date should also be filled in for each member in the section. These progressive figures of Casual Leave and Restricted Holidays should be tallied with the number of days of Casual Leave/Restricted Holiday debited in the "C.L./R.H.account" of each member, which should have been posted then and there. It should be ensured that half days casual leave has been forfeited in all cases of late attendance which has not been condoned with reference to Para 2.3.2. The closing should then be submitted to the Branch Officer with a certificate "agrees with C.L./R.H. account " for approval.

7.2.10 Register of Statistics:- Such of those sections, whose staff strength is computed with reference to statistical data and standard rates of time prescribed by CAG for different items of work, should maintain a register to record statistical information on the documents, records etc., (other than correspondence) which forms the basis for work done in the section. For example, the Compilation sections will record in this register categorywise and sub-accountwise, the number of vouchers received and checked with the List of Payments and Treasury Account each month. Statistical information should be entered in this register under the same classes and categories as adopted by CAG for prescribing standard time rates of work. For instance, separate rates have been prescribed by CAG for check of Pay bills, Grants-in-aid and other categories of vouchers etc. Hence, in the statistical register also, these items should be indicated separately. This register should be made use of at the time of furnishing figures for KRA Report compiled by TM section.

The Register should be closed and submitted on the 25th of each month to Branch Officer who should ensure that the postings in the register are upto-date, reflect the correct and true position and could serve as a fair index of the volume of work turned out in the section.

The Register shall be sent to control section for scrutiny on the last day of April, July, October and January each year.

7.2.11 Register of Events: All events such as transfer of a member of a section to another section, joining of a new member (either on transfer or by appointment) in a section, availing of leave, short or long spells, by a member of a section, recruitment, resignation etc., taking place in a section should be noted in the chronological order of events in a register maintained for that purpose.

(O.O.Estt.III/Bills I/1 dated 7.4.72)

7.2.12 Register of Codes and Manuals: A record should be kept in each section of all codes and manuals and other books supplied to that section for reference (Vide para 9.3.4.2). by noting them in a register. The Register shall have the following parts:-

Part I	:	Government of India Publication
Part II	:	Government of Tamilnadu publication
Part III	:	Publication of CAG.
Part IV	:	Publication in this office
Part V	:	Publication of other offices of IA&AD department
Part VI	:	Departmental publications

Part VII : Others

The Register shall be submitted to the Branch Officer on the 7th of April, July, October and January each year as required in para 9.3.4.2.

(O.O.TM. 15/13/60-66/135 dated 6.1.61)

7.2.13 Register of Good and Bad Work: All Sections should maintain a register, in the prescribed form, for keeping a continuous record of instances of bad as well as good work done by the AAO / Supervisor / staff of the Section. The materials contained in the register should be made use of by them while writing the annual confidential report. The Register of Good and Bad Works shall be submitted on the 10th of every month to the Branch Officer. The closing shall be submitted to Group Officer once in every quarter i.e. on the 10th of April, July, October and January.

The comments / remarks upto the level of Senior Accountant will be made in the Register by the Supervisor / AAO in-charge of the section and countersigned by the Branch Officer.

The comments / remarks in respect of AAO (NS), AAO (RT), AAO (Supervisory) and Supervisor should be made only by the Branch Officer who is the reporting officer for them.

(CS No.104 dt.30.07.2009 - Vide orders of Pr.AG. dated 17.07.2015)

Form

Name of the employee:

Designation:

Date of Appointment to the present grade:

Date of joining the Section:

Brief description of duties assigned to the employee:

Sl. No.	Period of report	Brief particulars of work commented upon and comments on the work.	Signature of		
			AAO/ Supr.	B.O.	Employee
(1)	(2)	(3)	(4)	(5)	(6)

(O.O. Estt.I/CR/71-72/416 DATED 20/7/71) AS revised in EI/CR/82-85 DATED 7/9/82)

7.2.14 Old Records Transit Register: A Register in the following form (SY.307) shall be maintained in each section for recording particulars of old files, registers, vouchers etc., intended to be transferred to Record Branch.

**Transit Book of Records made over to Record Room
(SY.307)**

Date	Description of Records	Period	Number of volumes	Receipt of Record keeper	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

The Register shall be divided into sections to accommodate entries relating to different categories of records, viz., Files, vouchers, registers and so on.

The acknowledgement of the Record Branch for the records (other than cases) transferred to the Branch shall be obtained in this register only.

7.2.15 Register of records requisitioned from Record Branch:- In order to ensure safe custody and prompt return of old records obtained on requisition from the Record Branch, each section should maintain a register with the following columns:-

Sl. No.	Old records Section Issue No.	Particulars of Record	Name of the Accountant Sr. Accountant supplied with the Record	Initials of the Accountant/ Sr. Accountant
(1)	(2)	(3)	(4)	(5)

Date of return of the record to Record Branch	Acknowledgement of the Record Branch	Whether Original requisition slip has been received back
(6)	(7)	(8)

As soon as the record requisitioned by the Accountant/ Sr.Accountant /AAO(NS) is received in the section from the Record Branch, the clerk of the Section shall enter the particulars of the Record in the register, pass on the record to the staff who requisitioned it and obtain his initials in the register. The Accountant/Sr.Accountant/AAO(NS) will acknowledge with full signature and date in the requisition slip also. When the record is returned the acknowledgement of Record Branch should be obtained in the Register in the column 7 and column 8 should also be filled in.

The Register should be closed and submitted to B.O. on the 15th of each month indicating the number of records obtained during one month ending with the 5th, number returned to old records and the number remaining in the section. The closing shall be submitted to Group Officer once every quarter. ie., on the 15th of April, July, October and January (See para 10.8.3. and 10.8.6).

(O.O. TM/IV/11-6/78-79/66 DATED 31.1.79)

7.3. Reports and Returns

7.3.1. Calendar of Returns

7.3.1.1. Each section of the Office should maintain a Calendar of Returns in the form given below to show the due and actual dates of despatch, receipt or submission to Gazetted Officers of the various returns, registers and reports etc.

Sl. No.	Name of return	to whom due	when due	Authority	Months		
		from whom due			April	May	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

The Register shall be divided into four broad sections as under:

- Section I: To record the due and actual dates of despatch of all reports and returns of recurring or permanent nature, to outside authorities/Offices.
- Section II: To record the due and actual dates of submission of registers, returns etc., to authorities and sections within the office.

Section III: To watch receipt on the due dates, the records, registers, returns, accounts, reports etc., of permanent or recurring nature due from outside offices /authorities or sections within the office.

Section IV: To watch the despatch receipt or submission of any return, report, account or register which is not of permanent or recurring nature due to or due from authority within or outside Office.

The items under each section shall be grouped, according to their periodicity, under the following headings: Annual, Half-yearly, Quarterly, Monthly, Fortnightly and Weekly; the arrangement of items under each group being in the chronological order of their due dates.

7.3.1.2. All registers, returns, reports prescribed for submission by the section to various authorities within and outside the office as well as all reports, returns, documents prescribed for receipt in the section shall remain entered in the register without any omission, under the proper sections (Section I, II, III or IV) and proper sub-sections (Annual, half-yearly etc.) Columns 1 to 5 being invariably filled in for each entry. Sufficient space shall be left between two entries so that new items prescribed during the course of the year could be filled in proper places.

The register shall be maintained by the Supervisor/Assistant Accounts Officer of each section and shall be in his personal custody. He shall review the register daily and ensure that registers, reports and returns are submitted on the due dates and action is taken promptly for receipt of documents due. The actual date of submission, despatch or receipt shall be noted in respective monthly column against the respective entries.

7.3.1.3. The register shall be closed on every Tuesday. All registers/ returns/ reports due for submission/ despatch/ receipt during the period ended the previous (immediately preceding) but not submitted/ despatched/ received shall be detailed out in the closing indicating section No., items No., name of return, due date, to whom due/from whom due and the reasons for delay/action taken. A few plain sheets of paper may be attached to the register at the end for recording such closings. This weekly closing shall be submitted to the Branch officer every Tuesday for approval. In addition to these weekly closings, the Calendar shall be closed on the 5th of every month, to the end of the last day of the previous month and submitted to the Group Officer. The closing due on Tuesday in the first week of a month may, however, be made on the 5th instead, if the interval between that Tuesday and the 5th is not more than two days.

7.3.1.4. A new register shall be opened on 1st April every year. All entries in the old register should be carried over to the new register, following the same order and arrangement. No entry in the old register shall be omitted to be carried over to the register except with the concurrence of the control section and under the specific orders of the Branch Officer, which should be kept on record in the new calendar itself, either by pasting the note containing the orders for deletion of the item, to the cover page or making a suitable entry in the cover page or making a suitable entry in the cover page over Branch Officer's initials.

7.3.1.5. A certificate to the effect that all entries in the previous register have been brought forward in the new register and that no item has been omitted except with the concurrence of control section and under the specific orders of the Branch Officer, shall be given by the Section Officer in the cover page or first page of the Calendar.

Some of the entries in "Section IV" may not, by their very nature (being non-recurring and occasional), be required to be carried over to new register. If there be any such case, the certificate given above may slightly modified as below:

"and that no item in Section I, II, III has been omitted except under the orders of the Branch Officer. (Item(s).....in Section IV has/have been omitted as it is not/they they are not required to be submitted during the current year".

7.3.1.6. Serial number assigned in column I at the beginning of the year shall not be altered during the course of the year when new entries are made. New items entered during the course of the year shall be assigned serial numbers with an alphabetical suffix; thus the serial number of a new entry after Sl. No.51 shall be 51A.

7.3.1.7. The Supervisor/ Assistant Accounts Officer will be personally responsible for making entries in the Calendar of Returns. To ensure that the dates of submission/ despatch etc., noted in the monthly columns are correct and real, the Branch Officer should test check every month a minimum of 10% of entries by verifying the concerned record/return and set his initials by the side of the entry in the Calendar. The same return/register shall not be selected for test check month after month as it will defeat the very object of the test check. The selection shall be made in such a way that all the returns/registers are covered in a year.

(CAG's letter No. 3564-codes I-57/71 dated 14/9/1971)

7.3.1.8. Control sections referred to in Chapter 1 and other sections like Establishment I should maintain "Model Calendar of Returns" of the respective groups, indicating therein special returns, if any, prescribed for specified sections in that group. This model Calendar should be kept up-to-date, eschewing items which have been rendered obsolete and including new items, if any.

These model calendars will be reviewed by the control sections every year during February-March and bring them upto date deleting unwanted and unnecessary items and including new items prescribed during the year. Such additions/deletions should be communicated to all sections in the group to enable them to make such deletions/additions in their respective calendars.

7.3.1.9. Printed skeleton forms containing columns 1 to 5 and the twelve columns for the months April to March will be supplied by stationery section to all sections, at the close of each financial year to enable them to open new registers for next year. Sections will open new registers copying items from old one as prescribed earlier in this para and deleting or adding items with reference to instructions from control sections.

7.3.2. Monthly Report (Refer Para 7.3.2.6 submission through system)

7.3.2.1. A detailed report on the state of work in each section of the Office at the end of each month shall be prepared and submitted to the Pr.Accountant General through Group Officer concerned, on the 5th of succeeding month. The report should show both the internal as well as external arrears, and should cover all kinds of work turned out in the section including correspondence. The report should therefore be compiled by reference to the previous month report, closings of the Calendar of Return, Purport & Despatch Register (Report on closings is generated through TRS Module) and all other registers/records maintained in the section to watch the progress of work. Items of work for the completion of which no time limit has been prescribed in any rule or order should be treated as in arrears if it remains incomplete or if the relevant account/document/return has remained in this Office for more than three weeks.

The report completed in all respects and certified as correct by the Supervisor/ Assistant Accounts Officer over his dated signature (not applicable if submission is through the system) should be submitted to the Branch Officer positively on the 5th of each month. The Branch Officer will scrutinise the report thoroughly to ensure that the report covers the work in the

section in entirety. He shall then record a certificate in the report over his dated signature: (Not applicable if submission is through the system)

"I certify to the best of my knowledge and belief that with the exception of the arrears detailed and explained in the attached statement, the work is up-to-date."

7.3.2.2. The Branch Officers should evaluate the arrears of their sections as shown in the Monthly Reports and indicate the action they have initiated to pull up arrears. This should be recorded in the Monthly reports along with the prescribed certificates.

(O.O.TM./IV/11-2/106 dated 15/7/77)

7.3.2.3. The report completed in this manner should be put up immediately to the Group Officer (ie. on the 5th itself) who will submit it to the Pr. Accountant General. After it is seen by the Principal Accountant General the report will be received in the control section for review and analysis of arrears. A report on such review of the Monthly reports of the sections in the group will be submitted by the control section to the Pr. Accountant General on the 15th of each month. The Monthly reports will then be returned to the respective sections.

(O.O.TM./11-2/IV/78-79/79 dated 2.1.79)

7.3.2.4. While furnishing data on arrears in correspondence, the following details should be given in respect of letters outstanding for over 2 months.

No. and date of letter	Date of receipt of letter in the section	From whom received	Brief subject	Latest stage and action
(1)	(2)	(3)	(4)	(5)

(T.M. IV/11-2/46 dated 18.8.78)

7.3.2.5. The position regarding handing over of records to Old Records Branch should also be indicated in the Monthly report in the following form:

Handing over of Vouchers and other Records to O.R.Section.

item	Month and year due for filing and handing over	Month/year upto which handed over	Month/years voucher to be stitched and whether ready
(1)	(2)	(3)	(4)

1. Filing of vouchers
2. Stitching and handing over of other records
 - (a) Files and cases
 - (b) List of payments
 - (c) Treasury Account
 - (d) Registers
 - (e)
 - (f)

Month/years of vouchers etc.pending with files	Reasons for delay in sending to OR.
(5)	(6)

(O.O.TM./II/11-4/80-81/57 dated 6.8.80)

7.3.2.6. New Monthly Report System: All sections where reports required for monitoring of the state of work in section is computerized and generated in the system, should submit the monthly report through the Intranet i.e., "New Monthly Report System" to the Group Officer / .Accountant General for their approval.

7.3.3. Monthly report on unanswered references:-

7.3.3.1. Sections should highlight the arrear position in correspondence in the Monthly review report submitted to the Group Officers.

(A.G.'s Orders communicated in A.G's Secretariat letter dated 25/7/91(C.S. No.13)

7.3.4. Quarterly Report on the state of work in Sections/Office:-

Headquarters have informed that at present performance of the field offices is being monitored through the newly introduced KRA-13 Report and the evaluation of the KRA Report is being done at the level of DAI (GA&CRA). Therefore, to avoid the duplication of data, the following reports / returns are discontinued till further orders. The cut of date considered for discontinuation of returns is, those due on or after 31.3.2013.

(Authority: Do-Acs Coord Email dated 26.04.2013.)

Sl.No. Name of the Return

1. Progress Report on procedure for final adjustment of Central Assistance given to State Plan Scheme.
2. Report on control of Suspense balances under DAA suspense
3. Progress Report on clearance of central balances
4. Report on Expenditure
5. Report on Monthly key indicators
6. Revenue & Expenditure of State Government wrt. Cabinet decision
7. Accounting checks on Abstract Contingent (AC) Bills and maintenance of objection books
8. Report on reconciliation of expenditure and receipts
9. Report on Performance indicators (Report on State of work parameters)
10. Progress Report of VLC
11. State of Work Report in respect of AsG(A&E) offices
12. Proposal for fixation of annual target for the AsG(A&E)
13. Appreciation notes on achievement of target in respect of AsG(A&E)
14. Report on clearance of Pension and Family pension & Revision of pension cases in respect of State Government Employees.
15. Report on final payment and RB cases of GPF of State Government Employees
16. Report on adjustment of missing credits and debits of GPF of State Govt.Employess
17. Report on clearance of un-posted items of GPF of State Government Employees
18. Report on PF suspense in respect of State Government Employees
19. Pension Adalat.

7.3.4.1. About KRA-13 Report:

First Quarterly Report was due to HeadQuarters from 07.10.2012

(Authority: Shri Niranjan Pant, Dy. CAG Email dated 05.10.2012)

- a) To bring uniformity in the format of KRA-13 reports being received from field offices, HQ has modified KRA formats (Reporting and Data) of Accounts, Fund and Pension functions and clubbed together as one format/document called Combined KRA-13 format

(Authority: DO-Acs Coord Email dated 15.01.2013]

- b) Due dates for the submission of KRA Report to Headquarters office for each quarter is fixed as under :

(Authority: DO-Acs Coord Email dated 21.01.2013)

For the Quarter ending	Due date
31 st March	15 th April
30 th June	15 th July
30 th September	15 th October
31 st December	15 th January

- c) For timely submission of KRA Report to Headquarters, all sections should furnish to T.M.Section the requisite details in the prescribed format through the respective control sections, on the 10th of April, July, October, January every year.

7.3.5. Statement of Events Procedure being followed regarding the preparation of Statement of Events now:

Each Section should furnish to Establishment - (Pay bills) section, on the 5th of each month, a Statement of Events extracted from the Register of Events; covering the period from the 1st to 30/31 of the previous month. The statement of events shall be captured through the system using 'Events' Menu options available in AGS INTRANET MODULE by each section. Both the Statement of Events and the Register of Events are generated this module. The Statement of Events should be prepared in the following manner in four parts and sent to Establishment Section (Pay Bill Units).

- | | | |
|------------------------------------------|-----|------------|
| 1. Assistant Accounts Officer | --- | All |
| Supervisor | --- | All |
| Canteen staff | --- | All |
| 2. Assistant Accounts Officer (Adhoc) | --- | All |
| Senior Accountant Alphabet | --- | "S" |
| Multi Tasking Staff (MTS) | --- | All |
| Miscellaneous Cadre (Gaz.) | --- | All |
| Miscellaneous Cadre (Non-Gaz.) | --- | All |
| Misc-2004 | --- | All |
| 3. Senior Accountant Alphabets | --- | "A" to "R" |
| Clerk | --- | All |
| Clerk-2004 | --- | All |
| Data Entry Operator (DEO) | --- | All |
| Data Entry Operator-2004 (DEO-2004) | --- | All |
| 4. Senior Accountant Alphabets | --- | "T" to "Z" |
| Senior Accountant-2004 | --- | All |
| Stenos, Personal Assistants | --- | All |
| Multi Tasking Staff-2004 (MTS-2004) | --- | All |
| MTS Trainee | --- | All |

A supplementary Events may be sent on 25th if pay is to be withheld on account of unauthorized absence or non-sanction of leave.

7.3.6. Report on Census of Registers, Files and cases: A census or physical verification of all registers, files and cases in the section should be conducted in the first week of July each year to ensure that all registers, files and cases not sent to old records are available in the section. A report on the results of such census should be submitted by each section to the Group Officer on the 10th July each year.

7.3.7 Certificate of Physical verification of books : All codes and manuals and other books supplied to sections for reference (vide para 9.3.4.2) should be physically verified once in three months and a certificate of verification, indicating the missing items if any and action taken

should be submitted to the section incharge of the concerned group level library (see para 9.3.4.2) on the 7th of April, July, October and January each year.

(A.G. P.A.III/40-55/59 dated 11.5.60)

7.3.8 Certificate regarding M.S.O.(Technical) and M.S.O.(Admn): The Manual of standing Orders (Tech.) / Volume I and II and Manual of Standing Orders (Admn.) are required to be under the personal custody of the Supervisor/Section Officers/Assistant Accounts Officers. A certificate to the effect that they are in his personal custody should be furnished by each Supervisor/Assistant Accounts Officer to the Group Officer on the 1st of April, July, October and January each year.

(T.M. Circular No. TM.I/V/11-4/85-86/392 Dated 25/11/85)

7.3.9 List of Residential addresses of members: A list of residential addresses of all members in the section should be furnished by each section to Establishment (Admn) section, on the 10th of May, August, November and February each year. The staff should inform the administration about the change of address immediately.

(Pr. A.G.'s orders dated 13/3/91 -Correction slip No.12)

7.3.10. Material for Digest of important and interesting cases: Each section should furnish to T.M. section, on or before the 5th of October and the 5th of April each year, a list of important and interesting cases, dealt with by it during the half year ended 30th September and 31st March respectively, to enable that section to recommend the case, under orders of Pr.A.G. to CAG for inclusion in the Digest of important and interesting cases. If there be no case, a "Nil" report should be sent to T.M.. section on the due date.

(CAG's Letter No. 104/R5/272 Admn/49-50 dated 20/11/50 TM Case 1-34 (59-60)

7.3.11 Report regarding persons to be trained in Hindi: A report should be sent by each section to the Hindi Cell on the 1st of June and 1st of December each year, indicating the particulars of members of the section having knowledge of Hindi, and members having no knowledge of Hindi and thus require to be trained.

(Estt. I/7-25/61-62/46 dated 12/5/61)

7.3.12 Particulars of members of family/dependents intending to take up or have already taken up employment in Foreign missions etc: Each section should furnish to Establishment (Administration) Section, on the 30th June, 30th September, 31st December and 31st March each year, particulars in the " proforma" given below, of the spouse/members of family/dependants of the members in the section, intending to take or have already taken up employment under foreign missions, in India, any foreign organization (like British Council, CARE) any international organisation (like U.N.O., I.M.F., World bank) and any foreign commercial organisation including foreign companies (please see para 11.7.1. also). If the information is "nil" a "NIL" report should be submitted.

(O.O.Esst.I/7-64B/72-73/541 dated 18/10/72, O.O.Esst.I.GI.I/80-81/614 dated 27/11/80)

7.3.13. Report on Good and Outstanding work: There is a scheme of issue of "Merit Certificate" to recognise good and outstanding work turned out by staff. Supervisor/Assistant Account Officers and Branch Officers should therefore report to the Group Officer concerned by 31st March each year, instances of good and outstanding work turned out by members in the section, during the year preceeding, with complete details.

(O.O. Estt.I/CR/71-72/416 dated 20/7/71)

CHAPTER 8 Duties and Responsibilities

8.1. General - The duties and responsibilities, in general, of all the categories of staff are enumerated in this Chapter.

8.2. Duties of Secretary to the Accountant General

He assists Accountant General in exercise of his functions and will attend to the following duties:

- He will attend the visitors calling on Accountant General and make detailed investigation in connection with entitlement cases, under the direction of Accountant General.
- Detailed review and works out detailed information in connection with correspondences, which is personally handled by Accountant General.
- He will assist Accountant General for review of work and examination of arrear reports of different branches.
- He investigates and works out important new proposals initiated by or referred to Accountant General and collects information from various sections required by C & A G etc., at short notice.
- Generally acts as a multipurpose officer on behalf of Accountant General. In addition, he deals with the complaints, grievances, representations etc. addressed to the Accountant General, agenda and minutes of the meeting with Governor, Chief Minister, Chief Secretary & Finance Secretary to Government of Tamil Nadu and C & A G etc.
- He will supervise the General Library intended for occasional reference maintained in Secretariat of the Pr.AG(A&E) - Vide para 9.3.2.

8.3. Duties of Welfare Officer

(i) Staff Welfare -

- (a) Giving personal hearing to individual members of staff regarding their difficulties and grievances
- (b) Assistance to staff suddenly taken ill or those chronically ill. Helping in securing admission to places of treatment.
- (c) Helping, in cases of need, in securing admission of children in Schools, Colleges and other educational institutions.
- (d) Assisting, in cases of need, families of persons on protracted tours.
- (e) Supply of liveries etc. to MTS.

(ii). House Keeping:

- (a) Cleanliness of office buildings, premises and bath rooms including adequacy of water supply
- (b) Cleanliness of office canteen and kitchen
- (c) Cleanliness of premises of staff colony, if any, and security arrangements there for.
- (d) Neatness of workplaces, including proper maintenance of furniture, removal of unwanted records, elimination of congestion in sections, adequacy of lighting and ventilation
- (e) Adequacy of drinking water facilities

- (f) Parking lots for cycles and scooters and ensuring their safety and protection against sun and rain.
- (iii) Recreational, Cultural and Community activities
 - (a) Encouragement of players for participation in games etc; arrangements for matches and tournaments
 - (b) Encouragement of persons possessing talent in music, dramatics, art, literary and other cultural activities, and participation in the arrangement for variety entertainments, dramatic performances, art exhibitions, Kavi Sammelan, Mushairas, Debates and Publication of office magazine etc.
 - (c) Arrangements for 'get together' and picnics
 - (d) Liaison with Recreation club, Co-operative Stores, Credit Society, House building society etc.

(GOI/Min.of Fin./DOE/Notification No.A-12018/1/94-EG, New Delhi dated 16th June 2000)

8.4. Duties & responsibilities of the Senior Accounts Officers/Accounts Officers

Senior Accounts Officers/ Account Officers who are placed in direct charge of a group of sections shall be responsible for the efficient functioning of the section under them. In the discharge of their duties they should see that the codes, rules, orders and procedures have been correctly applied and followed.

8.5. Duties and Responsibilities of Assistant Accounts Officer/Supervisor

Consequent on the Notification of under GS622(E) dated 29.8.2008 issued by Ministry of Finance, it has been decided that the merged cadre of Section Officer and Assistant Accounts officer will be re-designated as Assistant Accounts Officer and will be classified as Group "B" Gazetted.

(Authority: HQ Letter No.697-6 PC/GE-II/22-2009 dated 27.5.2009)

1. Supervision and control of work:- The Supervisor/ Assistant Accounts Officer is responsible for the control and supervision of work in the section. He should see that the work (in every aspect) in the section is carried out smoothly, is up to date and no item of work falls into arrears except under unavoidable circumstances. If any item of work lags behind the schedule and is likely to fall into arrears/ or has fallen into arrears, he should take steps to tackle the situation immediately so as to avoid accumulation of arrears. He should promptly bring such a situation to the notice of the Branch Officer for advice/instructions/orders.
2. Calendar of returns and Monthly Report:- The work in the section is controlled through the Calendar of Returns and Monthly Report. The Supervisor/ Asst.Accounts Officer should therefore give utmost importance to these two returns. They should be in his personal custody. He should close them on the due dates and ensure that every member in the section adheres to the due dates. He is personally responsible for correctness of the entries in the Calendar of Returns and for the facts and figures in the Monthly Report. Detailed instructions in regard to these two returns are contained in Chapter 7.
3. Punctuality in attendance: He is responsible for enforcing strict punctuality in attendance on the part of members of the section. He is personally responsible for the safe custody of the attendance register. He should strictly follow the instructions contained in Chapter 2 regarding marking of late attendance and daily closing of the attendance register.
4. Discipline: He should enforce and maintain strict discipline in the section. He should ensure that the members of his section do not absent themselves from their seats unauthorisedly during office hours except during lunch hour and scrupulously observe the prescribed lunch interval. He should bring to the notice of the Group Officer, through his Branch Officer,

promptly, acts of indiscipline, misconduct or disorderly behavior on the part of any member of the section

5. Assessment of Work and Conduct: As a Reporting Officer in regard to Character Rolls, it is his duty to make an objective assessment of the work and conduct of every member in the section, by careful and constant watch all through the year. He should maintain the "Register of Good and Bad work" and keep it in his personal custody. He should report to the Branch Officer/Group Officer instances of good work turned out by members of section.

6. Library and Books: He is responsible for the safe custody and for keeping upto date of books in the sectional library. He should keep in his personal custody the Departmental Security Instructions, Manual of Standing Orders (Admn.) of CAG, Manual of Standing Orders (A&E) of the CAG".

7. Tidiness of sections:- He should see that the section presents a neat and tidy appearance. He should see that records in the section are kept neatly arranged in racks, cupboards etc., and are not allowed to remain in heaps or disorderly fashion or strewn on the floor. He should see that files and cases, old registers, audited vouchers and other records not current are kept neatly stitched or bound and records not required or to be retained in the section are weeded out and sent to old records at frequent intervals.

8. Wearing of Uniforms by MTS:- He should contact the Sr.Accounts Officer/ Accounts Officer (OM) when the MTS attached to his section fails to turn out in uniform.

9. Disposal of urgent and important letters:- He should go through the inward dak daily and mark and make note of important communications, letters requiring urgent action or immediate reply, letters from CAG etc., and keep a special watch over their disposal.

10. Custody of Duplicate Keys, furniture and Office machines in the section:- He is responsible for the safe custody of the furniture, office machines in the section and duplicate keys of cupboards and tables. In the event of his relief from the section, by transfer or otherwise, he should prepare a statement in the form below and submit it to the Branch Officer after articles are taken over by the successor. The Branch Officer will set his initials in the statement. The Supervisor/Asst. Accounts Officer will then forward the statement to Sr.Accounts Officer/Accounts Officer(OM) in the prescribed format as given at the end of this chapter.

11. The Supervisor/ Asst. Accounts Officer should inspect the seats of at least two members of the section each week so that the seats of all members of the section are covered in a month and each seat gets examined at least once a month. The object of the inspection is to see that:

- (a) no letter etc., has escaped disposal.
- (b) no letter etc., disposed of remains to be filed.
- (c) no letter of communication (inward dak) remains undiarised; and
- (d) registers, files, cases and other records are kept neatly arranged.

The results of each inspection should be reported to the Branch Officer every Monday, and to the Pr. Accountant General through the Monthly Report.

If, for any reason, the inspection could not be done, or considered not necessary, specific orders of the Group Officer should be obtained for exemption.

The periodicity of inspection laid down here will not apply to PWC sections where a less frequent inspection is permitted.

12. Codes and Manuals: In addition to the duties and responsibilities mentioned above, a Supervisor/ Asst. Accounts Officer should discharge such duties and responsibilities as are enjoined upon him in codes, manuals, office orders etc.

13. Other duties and responsibilities:- He should also discharge such specific duties entrusted to him by the Branch Officer, Group Officer, or the Pr.Accountant General.

8.6. Assistant Accounts Officers / Supervisor in Treasury Inspection parties

1. Discipline and Attendance: It is his duty to enforce and maintain discipline and punctuality in attendance among party members. The attendance register should be kept in his personal custody. He should observe the instructions regarding closing of attendance register and marking of late attendance. The register should be submitted to Inspecting Officer in accordance with the Instructions in Chapter 2 whenever the Inspection work is supervised.

2. Duties in Treasury Inspection Parties: The Supervisor/ Assistant Accounts Officer of the Treasury Inspection parties will be in overall control of the party and will discharge such duties and responsibilities in the course of Inspection of Treasuries, as are required of him in Codes and Manuals, Office/Branch Orders, Instructions of CAG etc. He should also carry out any specific item of work entrusted or instructions issued by the Headquarters Section (TM Section), Inspecting Officer, Group Officer or the Pr.Accountant General.

3. Drafting of Report:- He is responsible for drafting the Inspection Report and forwarding it to Headquarters Section.

4. Codes, Books and Manuals: He is responsible for safe custody and keeping upto date, the codes, Manuals and other books supplied to the party and also Office orders, Branch Orders and Circulars.

5. Service stamps:- He is responsible for the custody of Service Postage stamps.

8.7. Duties & Responsibilities of AAO(RT) / AAO(Adhoc) / Sr.Accountants / Accountants - Headquarters in their letter No.1987-/BRS/Creation/AAO/326-2009 dated 8.7.2009 have created the following posts (Non-Supervisory)

(a) Regular Temporary posts of Asstt.Accounts Officer – AAO(RT)

(b) Temporary posts of Asstt.Accounts Officer (Ad-hoc)

8.7.1 General Knowledge of Rules and Orders:- Every AAO(RT) / AAO(Adhoc) Sr.Accountant / Accountant should possess, a fairly good degree of knowledge of the working of the office as a whole, and a thorough knowledge of the work in the particular group/section in which he is working. He should be thoroughly conversant with all orders, Rules, Codes and Manuals pertaining to the work in his section/group. In the event of transfer from one group to another he should first make himself conversant with the Rules, Codes and Manuals. Branch Orders etc. of that section/group to acquire a good working knowledge of the group. He should endeavour to keep his knowledge of Rules, Codes and Manuals etc. always upto date.

8.7.2. AAO(NS)/ Senior Accountants/ Accountants in Sections:

1. Purport Registers: He should maintain the Purport Register of his unit properly. He should acknowledge promptly in the register, the letters etc. diarised therein and handed over to him by the clerk of the section. He should also dispose of promptly without undue delay, letters etc. and close the purport register on the due dates, in accordance with the instructions contained in paras 7.2.2.2 to 7.2.2.5. He should also note in the Common Purport Register, the particulars of disposal etc. of letters diarised therein and received and disposed of by him. He should also get attestation of Supervisor/ Asstt.Accounts Officer in the Register for such entries. He is responsible for the transfer to other sections of letters etc. which are to be so transferred in the course of its disposal; should not treat it as cleared until acknowledgement is obtained in the Register.

(Refer Paragraph 7.2.2.7 & 7.2.2.8 for the management of Dak through the system)

2. Filing:- He should put promptly in file/case, letters etc. that have been finally disposed of and on which file order has been obtained and also office copies of all letters despatched. He

should open cases (Para 6.23.4.1.to 6.23.4.3) wherever necessary and make entries in the case register (Para 7.2.7) then and there.

3. Tidiness:- He should keep his seat neat and tidy, should keep registers, files, cases and other records, in the racks, cupboards etc. neatly arranged and should not allow any record to remain on the floor. He is responsible for the safe custody of all records pertaining to his seat.

4. Despatch Register:- He should maintain the despatch register properly and close it on due dates. It is his duty to transmit letters to despatch section.

(Refer Paragraph 7.2.5.1 & 7.2.5.2 to carry out the Despatch related work through the system).

5. Other prescribed returns and registers:- He should maintain properly and close, submit on due dates other registers and returns prescribed/ required to be maintained in his unit.

6. Due dates:- He should strictly adhere to due dates prescribed.

7. Old Records:- He should weed out promptly records not required to be kept in the section and arrange to transmit them to Old Records. He should ensure that records obtained by him from Old records Branch for reference are returned to that section, immediately after use.

8. Other prescribed or assigned duties:- (a) He should also discharge any duty or responsibility specially assigned to him in the Duty Register, (b) in any provision of any code/manual (local or otherwise) Office Order, Branch Order (c) by the Section Officer/Branch Officer/any higher authority.

Note:- The duties and responsibilities mentioned above do not apply to Accountants/Senior Accountants/ AAO(NS) in EDP wings and TRS/ Despatch sections where they are responsible for specific duties assigned to them.

8.7.3. AAO(NS)/ Senior Accountants / Accountants in Treasury Inspection Parties:

1. Should discharge duties and responsibilities (in local audit) assigned to him (a) in the allocation of work ordered by Supervisor/AAO/I.O. (b) in the Manual of Treasury Inspection (c) in office Branch Orders.

2. Should take steps to obtain records/documents required for scrutiny from the office being inspected and arrange for safe return of all such records/documents.

3. Should arrange to deliver, to the office inspected the Requisition slips, Audit slips, information slips and closely watch their prompt return with reply.

4. Should maintain despatch register, Service stamps Account and attend to despatch of letters, Inspection Reports, documents etc.

5. Should arrange for collection of particulars required from the Headquarters sections concerned.

6. Should prepare reports/returns(periodical or otherwise) due to be sent to Headquarters section and despatch them.

7. Should maintain stock of stationery articles and forms required for day to day use and arrange to replenish whenever necessary.

8. Should maintain stock files of Office orders/Branch Orders/Circulars, etc.

9. Should help the Supervisor / Asst.Accounts Officer in proper maintenance of the collection of books, codes and manuals by pasting correction slips etc.

10. Should carry out any other items of work assigned or instructions issued by the Supervisor/ Assistant Accounts Officer and Inspecting Officer, Headquarters Section or any other higher authority.

8.8. Duties and Responsibilities of Clerks

The following are the duties and responsibilities of clerks. [Refer Paragraph 7.2.2.7 & 7.2.2.8 to carry out the work mentioned in Item 1 & 2 of this paragraph through the system]

(1) Diarising:- The clerk of a section should receive the inward dak intended for that section, sent by Central Registry through dak slip and other transit registers by acknowledging them in the respective registers. He should diarise these letters and other letters etc. received from Secretary to Pr. Accountant General, D.O. letters etc., received direct by the Branch Officer, and all other inward dak received from any other source in the common/complaint/Circular Purport Register of the section/Unit Purport Registers without any delay. He should ensure that all letters received on a day are diarised the same day or the very next working day. He should prepare the "Reconciliation statement" (para 7.2.2.1) at the close of each day for the letters received and diarised, and submit it to Asst.Accounts Officer. He should also ensure that letters diarised are acknowledged by the Accountants/ Sr.Accountants concerned the same day or the next working day. If due to any reason any letters remain in the Purport Register unacknowledged for more than one day he should bring it to the notice of the Supervisor/ Asst.Accounts Officer.

(2) Dak slips:- He should ensure that the dak slips/dak sheets and other transit registers from Tapal Receiving Section are returned to that Section promptly before 12 Noon of the day follows. He should have the other "dak slip/sheet duly filed along with the "Reconciliation Statement".

(3) Common Purport Register:- He should maintain the Common / Complaint / Circular Purport Registers properly. He should ensure that when letters are diarised therein are disposed of by Accountants/Senior Accountants, details of such disposals like file no. etc. are noted by the Accountant/ Sr.Accountant concerned in the respective columns in the register and got attested by the Supervisor/ Asst.Accounts Officer. He should close the register weekly as required in para 7.2.2.2. The column "reasons for delay" in the closing should be got noted by the Senior Accountant/Accountant concerned.

(4) Office Copies of Drafts:- He should collect weekly (every Tuesday) from the despatch section office copies of drafts and letters issued from the section and distribute them to concerned Accountants/Senior Accountants immediately.

(5) Casual Leave Account:- He should maintain the Casual leave account for Section members. He should post, then and there, in the account Casual leave/ R.H. availed of by members and get the entries in the account attested by the Supervisor/Branch Officer, he should keep sanctioned application properly filed. In the event of transfer of a member of the section to another section he should intimate promptly, over the signature of the Supervisor/ Asst.Accounts Officer to the other section, the number of days of C.L./R.H. availed by the member so transferred. Similarly, he should arrange to get such report from the other section, when a member joins the section on transfer.

(6) Attendance Register:- He should close the attendance register (Para 7.2.9) on the 5th of each month and submit it along with the C.L./R.H. account to the Supervisor/ Asst.Accounts Officer to enable him to certify agreement between the two before submission to the Branch Officer.

(7) Events: He should maintain the "Register of Events" (Para 7.2.11). He should send an extract of the events over the signature of the Supervisor / Asst.Accounts Officer to the concerned Claims sections.

(8). Old Records: He should maintain the "Old Records Transit Register" and "Register of Records Requisitioned". he should arrange for stitching of vouchers, files, registers, cases, etc. due for transmission to old records; carry out all preliminary arrangements (Para 10.4) for their transmission to old Records, like pasting of Index slips, filling them, making entries in the Transit register etc. He should handover the records on the date fixed by the Record Keeper. When records requisitioned by the Accountant/ Sr.Accountants are done with, the clerk of the

section should return them to Old Records, through the "Register of Records Requisitioned" get back the original requisition slip and keep it in a separate file.

(9) Inventory of furniture: He should prepare annually in duplicate in the skeleton form supplied by Correspondence Section, an inventory of furniture in the section and after approval by the Supervisor/ Asst.Accounts Officer send one copy thereof to the Supervisor/ Asst.Accounts Officer(OM).

(10) Indent for stationery and forms: He should prepare the monthly indent of stationery and forms for the section, in the prescribed form and send it to stationery section by the 10th of each month after approval by Supervisor/Asst.Accounts Officer. Supplementary indents/special indents for stationery articles required over and above or not covered by the prescribed monthly quota should also be prepared by him. It is also his duty to collect the articles from Stationery Branch and distribute them among members of the Section.

(11) To maintain such other common registers which are not required to be maintained by the Supervisor/ Asst.Accounts Officer alone.

(12) Sectional Library: He should assist the Supervisor// Asst.Accounts Officer in maintaining the Sectional library properly and upto date, by pasting Correction slips and aiding in physical verification.

Note:- Duties and responsibilities mentioned at (1) to (12) above apply only to clerks serving as diarists in section and not to those serving as Telephone Operators, as despatchers in Despatch section and as diarists in Tapal Receiving Section.. For them, the duties assigned to them in those capacities will apply.

13. He should discharge any duty or responsibility specially assigned to him (a) in the Duty Register (b) in any provision of any code/manual (local or otherwise) Office order/Branch Order (c) by the Supervisor/ Asst.Accounts Officer/Branch Officer or any higher authority.

14. Knowledge of Typing being a precondition for appointment to the post of Clerks, any Clerk may at any time be called upon to do typing work.

8.9 General Duties & responsibilities of the Senior Private Secretary/Private Secretary / Personal Assistant of Accountant General and Stenographer to Senior Deputy Accountant General/ Deputy Accountant General are enumerated below:

- i. To diarse confidential and D.O. letters addressed to the Accountant General / Senior Deputy Accountant General/Deputy Accountant General and to watch action on them.
- ii. to watch the disposal of confidential and D.O. letters and to remind the sections concerned in case of delay in disposal.
- iii. to maintain the confidential and secret files kept in the custody of the Accountant General and Senior Deputy Accountant General/Deputy Accountant General and submit any file required by them.
- iv. to maintain the books in the library of Accountant General and to keep them up to date by posting correction slips.
- v. to maintain a record of impounded vouchers etc. kept in the custody of Senior Deputy Accountant General/Deputy Accountant General.
- vi. to communicate to sections and officers concerned, the orders of the Accountant General /Senior Deputy Accountant General/Deputy Accountant General based on telephone calls and to call for papers required by Accountant General /Senior Deputy Accountant General/Deputy Accountant General to dispose of urgent and confidential letters.
- vii. to take down notes and drafts dictated by the Accountant General /Senior Deputy Accountant General/Deputy Accountant General and to transcribe them.

- viii. to type all confidential/Top secret/D.O. letters/Notes and Orders approved by Accountant General /Senior Deputy Accountant General/Deputy Accountant General.
- ix. to do correspondence work in connection with the tour of Accountant General /Senior Deputy Accountant General/Deputy Accountant General.
- x. to attend to the despatch work of confidential letters and other letters requiring immediate action as ordered by the Accountant General /Senior Deputy Accountant General/Deputy Accountant General.
- xi. to do any other work assigned by Senior Deputy Accountant General/Deputy Accountant General/ Accountant General /.

In addition to the above, the Senior Private Secretary/Private Secretary to the Accountant General will do the following items of work.

- i. open all letters received from the Government of India and C & A.G. of India / Download letters received by Email from C&AG of India and write their details in the Dak Register
- ii. open all confidential, sealed letters either addressed in name or by designation of Accountant General
- iii. assist the Accountant General in arranging the confidential reports of Senior Accounts Officer/ Accounts Officers.
- iv. assist the Accountant General in keeping an account of the SOGE blank answer books, question papers of SOGE and other examinations.
- v. to issue acknowledgement to the Secret/Confidential/DO letters/Emails wherever necessary on their receipt and to record the fact of acknowledgement (letter No. and date) on these letters before they are passed on to the Group Officers concerned for action.
- vi. to prepare and submit to Accountant General fortnightly report on disposal of letters in order to report action on these letters.

8.9.1. The stenographers of the Senior Deputy Accountant General/Deputy Accountant General (Admn.) will do the following items of work:-

- i. to maintain the confidential and secret files kept in the custody of the Senior Deputy Accountant General/Deputy Accountant General.
- ii. to maintain the books in the library of Senior Deputy Accountant General/Deputy Accountant General (Admn.)
- iii. to communicate to sections and officers concerned the orders of Senior Deputy Accountant General/Deputy Accountant General (Admn) based on telephone calls and to call for papers required by the Senior Deputy Accountant General/Deputy Accountant General (Admn)
- iv. type-out C.R. drafts of confidential branch of Senior Deputy Accountant General/Deputy Accountant General (Admn)
- v. to type-out question papers of various departmental examination/recruitment examination etc.
- vi. to maintain register for booking of STD calls.
- vii. to attend to typing work of various panels for recruitment, promotion etc.
- viii. to maintain duplicate key register of Admn. group.
- ix. to assist the Senior Deputy Accountant General/Deputy Accountant General (Admn) in matters of important and secret nature.

8.9.2. The stenographers of the Senior Deputy Accountant General/Deputy Accountant General of other groups will do the following items of work:-

- i. Diarise the letters addressed to the Senior Deputy Accountant General/Deputy Accountant General and distribute the same to the concerned sections.
- ii. Despatch confidential and secret letters signed by the Senior Deputy Accountant General/Deputy Accountant General.
- iii. Maintain personal/confidential files.
- iv. Maintain register relating to the keys of the almirahs in the group.
- v. Type D.O, Confidential and secret letters signed by the Senior Deputy Accountant General/Deputy Accountant General and also notes and orders issued by the Senior Deputy Accountant General/Deputy Accountant General.

8.9.3. Duties and responsibilities of other Stenographers

The duties of the stenographers are to take down notes, type them and dispose them as directed by Branch Officer. All Demi-Official, confidential letters as well as enclosures thereof should be typed by the stenographers attached to the Branch Officers, irrespective of whether the letters emanate from the Section or dictated by the Officers concerned. This will apply to the stenographers attached to the Supervisory Officers also where this is considered possible by the supervisory Officers.

8.10. Duties of Cashier

The cashier will be attached to Claims branch and will be responsible for all works relating to cash and will disburse all payments relating to the office establishment.

8.11. EDP Posts

The job description for EDP posts have been defined by Headquarters office vide circular No.NGE/56/1998 issued vide No. 1083-NGE (App)/55-98 dated 30-09-1998/13-10-1998.

8.11.1. Data Entry Operators are responsible for all types of data preparation, verifications, validations, all types of Data Entry and its associated verification, validation and related works of managements such as pooling, counting, collating and coding etc of the input and output documents. They are also responsible for receipt and despatch of dak of the respective unit. They should maintain files, Registers and other related papers and any other work assigned by the supervisory Officer.

8.11.2. Console Operator

- i. Training of operators and more skilled based validation of alpha numeric data or graphic data as may be determined according to needs of the office.
- ii. Running of different processes of software, generation and printing of various reports.
- iii. Maintenance of files, registers and other related papers and any other related work assigned by the supervisory officer.
- iv. In addition to above the console operator has to perform following duties/functions in VLC.
 - Server management (Hardware and Software), Application maintenance, establish connectivity and tackling of related problems.
 - Database security/Application security .Physical & logical backup through UNIX in TAR format and export using OEM Tool of Oracle.
 - To maintain liaison with Application vendor, to communicate pending problems which are not resolved in-house and to implement solutions suggested by them.
 - Designing of new Reports as per local requirements, which are not included in the software.
 - User maintenance and maintenance of audit trail and solving various Hardware problems of Server, Nodes, Printers and UPS.

8.11.3. Sr. Console Operator

- i. In addition to jobs mentioned for Console Operator, assistance in the design, development and implementation of information systems and database, operations and analysis thereon including assistance in system analysis, programming and data organization, data collection, collation validation, coding, processing and maintenance of all forms of data including alpha numerical, textural, graphic and operation of any type of EDP machine/computer based on-line or real line systems/computer network based systems etc.
- ii. Monitoring of data entry by users, running of different processes of software, generation and printing of various reports.
- iii. Maintenance of files, registers and other related papers and any other related work assigned by the supervisory officer.

8.11.4. Data Processor: Programming and Data Management (To be Defined by Admn)

8.11.5. Data Manager: To be defined by Admn

8.11.6. Whenever EDP personnel deployed in Provident Fund and Pension Group, in addition, specific duties and responsibilities have been assigned to them to work in the above capacities based on the requirements of these groups as detailed in Appendix IX to MGP.

(Estt. I Gl.IV/97-98/197 dated 26/03/98)

8.11.6.1: Duties of EDP Posts in Funds Group:

A. Data Processor - Programming and Data Management.

B. Senior Console Operators

- i. Printing of diarizing report, status for FW cases, review report.
- ii. Agreement and entering authorizations of FW cases.
- iii. Printing of FW/RB authorizations, intimation and dispatch report etc.,
- iv. Online dispatch of FW/RB authorizations
- v. Generating report on cases to be sent for audit and Monitoring return of cases from audit.
- vi. The work relating to transfer of FW application between sections, cancellation of FW/RB authorization for issue of revised authorizations
- vii. Making corrections in the master data.
- viii. Account opening for proposing adjustments.
- ix. Review of closed cases for clearing small and minus balances and take steps to issue authorization of RB wherever required.
- x. Processing of Mails received from the subscribers
- xi. Coordinating with Entitlement section and providing necessary guidance and support to FW units, Accounting units, DEOs and HMs for improving their performance.
- xii. Procuring printer ribbons and computer stationery etc.,

C. Data Entry Operators

- i. Arranging of schedules/vouchers in convenient bundles to facilitate easy data entry.
- ii. Capturing of Abstract(Covering Schedules) details
- iii. Posting of credits and debits for the current year
- iv. Posting of TEs relating to previous years
- v. Capturing of details of schedules and vouchers and ensuring accurate postings as far as possible.

- vi. In respect of items for which correct Account number has not been quoted an attempt should be made to identify the correct account number and then post the credit/ Debit. Further the correct number found out should be noted in the schedules/vouchers and also in a special register.
- vii. Clearance of Full want and Part wants
- viii. Clearance / minimizing unposted items
- ix. Intimating the Accountants/Sr.Accountants/ AAO(NS) regarding the completion of task assigned so that necessary reports can be generated.

8.12. Hindi Posts

8.12.1. Duties of Hindi Officer: The following items of work may be entrusted to the Hindi Officers:-

- (i) The translation work from English to Hindi and vice-versa and vetting thereof.
- (ii) To acquaint the officers and staff of the concerned Department with the Government orders relating to official Language and help them in implementing the same.
- (iii) To ensure proper implementation of the provisions of the Official Language Act and the orders pertaining to the Hindi Teaching Scheme and the Official Language Policy in their Department and subordinate offices, sections, companies, corporations etc.
- (iv) To work as the Secretary of the Official Language Implementation Committee of their Department/ office to convene its meetings from time to time to prepare the agenda and minutes of the meetings and to coordinate the action on the decisions in these meetings.
- (v) To make suggestions, from time to time for facilitating the progressive use of Hindi and to keep liaison with the Official Language Department through proper channel.
- (vi) Conducting Hindi Fortnight/Hindi Workshop and Publishing of Amrith Magazine
- (vii) To prepare the reference and help literature to arrange for the training in Hindi workshops and to assist the officers and staff in learning Hindi and in using Hindi in Official business. The responsibility of implementation of orders pertaining to Hindi has been vested with Senior Officers of the Departments and this responsibility will continue as such. However the services of Hindi officers should be utilized for rendering assistance in the discharge of that responsibility.

(Department of Official Language O.M.NO.II/13019/75-OL(C) Dated 31.12.75)

8.12.2. Duties of Hindi Translators

Besides translation work, the help of Hindi Translators may be sought on special occasions, i.e., Official Language Implementation Committee, etc. Senior translators may also be asked to help in the implementation of the Official Language policy provided it does not come in the way of the translation work. It may also be reiterated that the work relating to the implementation of the Official Language policy has special significance and officers of appropriate level should pay sufficient attention to this work, where necessary action should be taken to create additional posts for this purpose.

(Department of Official Language OM No.13018/80-O.L.(C), Dated 06.12.1980)

Pursuant to the above said OM, the duties of Senior Translator and Junior Translator have been fixed in this office as under:

(a). Duties of Senior Translator

1. Translation of letters received from various sections in the office.
2. Checking of letters translated in other units.
3. Collecting and receiving the articles for publications in Hindi magazine - including layout.
4. Purchase of Hindi books.

5. Co-ordination with Junior Translators.
6. Closing of Calendar of Returns / Monthly Report etc..
7. Miscellaneous
8. Arrangements for visit of Parliamentary committee and O.L. inspection Party from Headquarters/ I.A.D. reports

(b). Duties of Junior Translator

1. Translation of General orders/Circulars/Office Orders
2. Forwarding of QPR
3. Forwarding of Half yearly Report
4. Organising OLIC Minutes and forwarding it.
5. Closing of Purport Registers and Despatch Register monthly.
6. Translation letters received from Hqrs. other AG's office, other offices and letters received from A&B States.
7. Organising Hindi workshop and forwarding its report to Headquarters bilingually.
8. Organising Hindi day/Hindi Fortnight and forwarding of reports.
9. Review of Hindi magazines received from other offices/states and forwarding of acknowledgements with remarks.
10. Nominations of officials for Hindi Training-Prabodh , Praveen, Pragya
11. Nominations of officials for Hindi typing and stenography and translation course.
12. Proposal of Personal/Cash award/Conveyance allowance etc.
13. Action of declaration of results and distribution of certificates.
14. Rooster maintenance.
15. Reports to Headquarters, TOLIC, Hindi Teaching Scheme, Regional Implementation Committee (Cochin)
16. Proof reading of Manuals translated by CTB.
17. Work relating to In- house Magazine Amrith
18. Nominating staff to participate in the TOLIC Competitions.

8.12.3. Hindi Typist

The work in this unit comprises typing the review of Hindi magazines received from other offices, reports to Hindi teaching scheme and Headquarters, proof reading of Hindi manuals and assistance in Hindi fortnight, Hindi workshop and Hindi magazine., Closing of attendance registers, and maintaining of Events registers.

8.13. Duties of Welfare Assistant:

The duty of Welfare Assistant should be to keep liaison with various Welfare Organisations of the staff and to assist the Welfare Officer. He should. (i) Assist the members of the staff in obtaining prompt attention in hospitals by contacting the authorised medical attendants. (ii) Help the Recreation club in its activities, specially in the arrangements for conducting local, Zonal and inter-zonal tournaments including accommodation etc., for visiting teams, expansion and diversification of the activities of the club etc. (vi) Any other work connected with the welfare of the staff entrusted to him by the Deputy Accountant General (Administration)/Welfare Officer.

8.14. Duties of Staff engaged as Caretaker:

The Caretaker of this office will be responsible for the general watch and ward and care of the office building as a whole and providing adequate safeguard against theft, outbreak of the fire, damage to the building, pilferage of records and furniture etc. He has been provided with quarters within the office compound. He will be in the office between 6 a.m and 10 a.m in the mornings and between 4 p.m. and 9 p.m. in the evenings. He will –

1. Supervise the work of the watch and ward posted for safeguarding the building;
2. Supervise the work of sweepers and keep the office clean and tidy;
3. Supervise the work of gardeners and maintain the lawns etc., in the office compound and see that the garden is in trim and good condition;
4. While closing the office at 8 p.m. go round the building floor by floor, ensure that all the lights and fans are put out and all doors and windows are kept closed secured and the gates locked;
5. Ensure that the overhead tanks are filled daily and that no water is allowed to go waste. In the event of non-availability of water due to failure of motor, clogging of pipe lines, etc., he should immediately get in touch with the C.P.W.D. maintenance staff stationed in the Office and arrange for expeditious restoration of normal water supply;
6. He will assess the monthly requirements of all articles needed for the use of Multi Tasking Staff and submit an indent to OM I/ OM II Section by the 20th of each month for arranging the purchase of the articles well in time;
7. Ensure that the fire fighting equipments are in proper condition and that the water and sand buckets are kept filled;
8. Make surprise check of the watch and ward on duty between 10 p.m. and 4 a.m. every night to ensure that they are alert and record in a register the time of his visit each day with such remarks about the men on duty as may be found necessary;
9. Ensure that the unauthorized persons do not enter the office premises out of office hours and on holidays;
10. He should be available in the premises always and when he happens to go out, he should give instructions to one of the watchman to note urgent calls and let him know immediately on arrival back. He should leave instructions with the watchman as to where he can be found, if any immediate necessity should arise, so that he may get at him;
11. He will be required to attend to such other work as may be entrusted by the Administration in connection with the safety and security of the premises;
12. Report to the Sr.D.A.G / D.A.G.(Admn.) and Pr.AG / AG through the Sr.A.O.(OM) / A.O(OM) promptly any loss or theft of office property; and
13. Report to Sr.A.O/AO(OM) any repair or other work to be attended to in the building for taking it up with the CPWD

8.15. Duties of the staff attached to Reception:

There will be a Receptionist working under the control of the Supervisor/Assistant Accounts Officer of OM Branch.

1. He will ensure that no unauthorized person enters into the Office building during office hours.
2. He will deal with outsiders coming to the office on official and private business in the manner prescribed in paragraphs 2.8.2.4 to 2.8.2.6 of the MGP on admission of the outsiders.
3. The Receptionist should handle the visitors with tact and take care not to cause any embarrassment to them.

8.16. Duties of Record Keeper / Selection grade Record Keeper:

A. Staff engaged as Record Keeper :-

1. Dak receiving/despaching and sorting of marked letters section-wise in Receipts and Issues Section(Tapal Receiving Section).
2. Tracing of old files/records requisitioned by various sections and orderly placing of

records/files back in the relevant racks.

3. Receipt and issue of articles of stationery in Stationery Branch.
4. Pasting correction slips in the books and assisting in physical verification of library books.
5. Sorting of ledger/vouchers etc., in Treasury account section (Compilation sections) and other sections in the office.
6. Any other item of work deemed fit by the Heads of the Department.

(The post of Record Keeper (Group C post), which was a promotional post of Gr. 'D' posts, has been merged in the same Grade Pay of Rs.1800/- and classified as Gr. 'C' Non-Gazetted [vide HQ Circular No.18-NGE/2010 issued in Lr.No.717-NGE(App)/25-2010 dt.28.06.2010])

B. Staff engaged as Selection Grade Record Keeper

1. One each in the main library and Provident Fund Library with relatively important functions.
2. The above list is only illustrative and not exhaustive. Pr. Accountant General is free to identify other equivalent functions for Record Sorters.

(Circular No.1-O&M/84 containing Order No.108-O&M/15-84 dated 10/2/84 of CAG of India)

8.17. Duties of Staff Car Driver

Staff Car Drivers are responsible for driving the staff cars of the office and will maintain the log books and diaries of Government vehicles. They will be held responsible for the up keep & maintenance of the vehicle which is to be done by them in consultation with the OM Section.

8.18. Duties of Multi Tasking Staff(MTS)

Keeping in view the recommendations of the 6th Central Pay Commission and the guidelines issued by the DOPT in the matter, all the erstwhile Group 'D' Posts viz.Safaiwala,Water Man, Chowkidar, Mali, Farash,Peon, Senior Peon, Daftri, Junior Gestener Operator etc. including the post of Record Keeper(Group 'C'Post) has been merged in the same Grade Pay of Rs.1800 and re-designated the merged grade as 'MULTI TASKING STAFF' , classified as Group 'C' Non-Gazetted. Following duties have been prescribed for the Multi Tasking Staff.

1. General cleanliness & upkeep of the Section /Unit
2. Sanitation work of building / office
3. Cleaning of rooms
4. Cleaning of building, fixtures etc.
5. Watch & ward duties
6. Opening & Closing of rooms
7. Upkeeping of parks, lawns, potted plants etc.
8. Dusting of furniture etc.
9. Carrying of files & other papers within the building /office
10. Delivering of Dak(outside the building)
11. Physical maintenance of records of the Section
12. Stitching and binding of records/files/registers of the section/unit
13. Photocopying, sending of Fax etc.
14. Other non-clerical work in the section /unit
15. Assisting in routine office work like diary, despatch etc., including on computer
16. Maintenance of office equipments/fixtures and fittings and provide necessary assistance for running of such equipments.
17. Driving of vehicles, if in possession of valid driving licence
18. Any other work assigned by the superior authority.

It is clarified that cleaning of toilets, urinals and mopping of floors do not come under the ambit of duties attached to MTS posts.

(HQ Circular No.18-NGE(APP)/2010, No.717-NGE(App)/25-2010 dated 28.6.2010 &
HQ Circular No.28/2012 No.1020-Staff(App-I)07-2012 dated 15.10.2012)

8.18.1. MTS attached to Officers:- MTS attached to Gazetted Officers should attend office half an hour earlier than scheduled hours of commencement of Office and should stay half an hour beyond the prescribed closing hours of Office. In the morning they should open the room, open windows, dust and clean furniture, switch on lights and fan, before the Officer comes, and in the evening, after the officer leaves switch off the fans and lights and close the doors and windows. He should transmit pads from section to Officer and Officer to Section. He should also attend to all Official errands given by the Branch Officer. He should turn up in uniform, if he has been supplied with liveries.

8.18.2. MTS attached to sections:- MTS attached to sections should attend office half an hour earlier than the scheduled hour of commencement of Office. They should dust the furniture, open windows, switch on lights and fans. They should transmit letters intended for despatch to despatch section and transfer papers (referred to in Paras 6.2.4. 6.2.5. and 6.2.6) intended to be transferred to such other sections. They should stay half an hour beyond the normal office hours, close the windows, switch off lights and fans after the last member leaves the section. They should wear livery while on duty and during office hours. They should help the clerk in arranging for transmission of records to Records Section by labelling. They should move furniture from one place to another, if necessary. They should also attend to all official errands given by the Supervisor/ Asst.Accounts Officer.

8.18.3. MTS attached to Tapal Receiving Section(TRS):-

They should carry and distribute to sections Dak Status Form with Ordinary letters, Registered dak, Government dak etc.

8.18.4. MTS engaged as Filers:- They should stitch different classes of audited vouchers separately into convenient volumes for transmission to old records. They should stitch files and cases. They should also carry out any other duty assigned to them by their official superiors.

8.18.5. MTS engaged for cleaning work:- They should clean the rooms, floors, corridors and verandahs inside office building. They should dust the furniture and fixtures in the sections, shifting of furniture from one Section to another and one place to another, removal of vouchers from Voucher Receiving Room to D.C. Sections, cleaning of glass panes and windows and front foyer, collection and removal of floor sweepings, removal of cobwebs etc. The duties enumerated here, are not exhaustive. They are expected to carry out such other duties as may be assigned to them by the Supervisor/ Asst.Accounts Officer (OM) or Accounts Officer/ Sr.Accounts Officer (OM) or any other official authorised by him in this behalf.

8.19. Scavengers:- MTS were exempted from clearing of toilets, urinals and mopping of floors. Headquarters have permitted the field offices to outsource the personnel to carry out these works after obtaining administrative approval from them. Personnel engaged as Scavengers for carrying out these works should sweep Office Compound clean. They should clean at frequent intervals in the day lavatories and wash basins with disinfectants. (Phenyl and Deodorants). The scavengers are expected to carry out such other duties as may be assigned to them by the Supervisor/ Asst.Accounts Officer (OM) or Sr. Accounts Officer/Accounts Officer (OM) or any other official authorised by him in this behalf.

[Authority: HQ Circular No.06/2013 in No.201-Staff(App)-I/03-2013 dt.22.03.2013]

FORMS

**Transfer of Charge Certificate Regarding Furniture, Office Machines and Duplicate Keys
(As Referred in Para 8.5(10))**

Section:

Name of Supervisor/ AAO relieved:

Name of relieving Supervisor/ AAO:

Date of handing over/ taking over charge:

Details of: (a) Furniture
 (b) Office Machines
 (c) Duplicate keys
 (d) any other item

Handed over

Taken over

Signature
Relieved Supervisor/ AAO

Signature
Relieving Supervisor/ AAO

Submitted to Branch Officer

Initials of Supervisor/ AAO

Submitted to Sr.AO./
A.O.(OM)

Relieving Supervisor/
Assistant Accounts Officer

CHAPTER 9

Codes, Manuals and Other Office Records

9.1. Codes and Manuals

9.1.1. In the course of discharge of day to day work in sections and also during inspection of state Treasuries, it may be necessary to refer to provisions of Acts, orders of Government, financial rules and regulations, instructions of CAG etc. These are contained in various publications, Codes and Manuals. Rules, regulations and orders on financial and other matters issued by Government are generally contained in codes and manuals published by Government. Acts passed by Parliament/ Legislature are issued as separate publications by the Government of India/State Government. Departments of Governments also publish manuals detailing the procedure followed in the respective departments. Orders and instructions issued by CAG in regard to audit and accounting procedure, administrative and other allied matters stand incorporated in the Manuals, published by CAG's office. In addition to these, heads of field offices also issue local manuals, detailing procedure to be followed in different groups/sections in the office, incorporating orders and instructions of local nature.

9.2. Office Manuals

9.2.1. In accordance with the instructions contained in Para 2.2. of the Manual of Standing Orders (Administrative) separate manuals are compiled locally for each group of sections or department or branch of office, laying down the procedure to be followed in those groups/departments/branches in the discharge of duties assigned to them. Decisions and instructions of a permanent nature issued by the Comptroller and Auditor General of India, orders of Government of India, State Government and other authorities considered useful and important from the accounting point of view, which have not been or not likely to be incorporated in any other code or manual, are incorporated in the respective local manuals, citing reference to the number and date of letter or order or reference as authority. Decisions, instructions, orders, etc, of the Pr.Accountant General (A&E) are also incorporated in the local manual of the particular department/group/branch to which the decisions / orders/instructions relate giving reference to the date of order/decision/instruction and to the number of the case or file in which such orders/decisions/instructions have been filed.

9.3. Office Library

9.3.1. To make available to staff members, codes, manuals and other publications for reference in the day to day work, libraries are maintained at three levels-- one, maintained centrally under the supervision of the Secretary to the Principal Accountant General (A&E), containing general books of occasional reference -- the other at group level containing technical books of frequent reference -- and another at sectional/party level containing books required for constant reference.

9.3.2. **General Library:** A General library intended for occasional reference is functioning under direct supervision of the Secretary to the Principal Accountant General (A&E). All books, publications, periodicals of non-technical and general nature and newspapers and magazines subscribed for by the office are kept in this library. This library is open to all the staff members of our office. A catalogue of books, publications etc., will be available with the Secretariat of the Pr.Accountant General (A&E). Books, publications etc., will be lent to any member of the office, on specific requisition, countersigned by the Supervisor/ Asst.Accounts Officer/Branch Officer. Books etc., thus taken on loan should be returned within a month. No member will be allowed to retain on loan more than one book/periodical/publication at a time.

9.3.3. **Group Level Library:** Group level libraries are maintained by specified sections/control sections as mentioned below. These libraries function under direct supervision of the respective

group officers. Books, Codes and Manuals of technical nature relating to the particular branch and required for frequent reference are kept in these libraries. Books etc, will be lent to sections in the group on specific requisitions from the Supervisor/Asst. Accounts Officer concerned. Books etc., thus taken on loan should be returned to the library within 15 days positively. No section will be allowed to retain on loan more than three books at a time. The library at the Treasury Miscellaneous section (TM) where books of various codes, Manuals, Rules etc. are stocked can be used by the staff of this office. These are generally used by the staff who undertake S.O.G.Examination, Clerk Grade Examination, Incentive Examination for Sr.Accountants / Assistant Accounts Officers etc..

A Register of Books, Codes and Manuals shall be maintained in the form prescribed in para 7.2.12. for the "group level library" by the control section in charge of the library. The books in the library shall be verified physically with reference to the entries in the register and with reference to the requisition slips for books lent, in the first week of April, July, October and January each year and a certificate of physical verification together with a report on result of such verification should be submitted to Secretary to Pr.Accountant General (A&E) section.

These books are also to be physically verified once a year by a party nominated for the purpose.

The Supervisor / Asst.Accounts Officer in charge of the section maintaining the group level library is responsible for maintaining the books, codes, manuals, upto date by pasting correction slips. He should certify monthly on the 7th through this register, to the Group Officer, that the books have been maintained upto date.

Sections where "Group Level Libraries" are maintained.

Name of Section / Controlling Section	Sections/Branches intended to be served by the Group Level Library
T.M.	Departmental Compilation Sections, Loans and Advances sections, Gazetted Entitlement sections, Account Current sections, Funds sections, Pension/Pension contribution sections.
Establishment I	Establishment sections, Con.cell, Training cell, OM sections, Old Records, Stationery and Printing sections
AAD	Appropriation Audit and Accounts
Book and Budget	Book and Budget group
Pay & Accounts Audit	Pay and Accounts Audit branch
PWC II	PWC sections /FC sections

9.3.4. Sectional Library

9.3.4.1. Books which are of interest and relating to a particular group have been handed over to various groups. Books constantly required for reference in the day to day work of the section are supplied to each section. **List of books required to be supplied to section in different groups are given at the end of this chapter.** These books should be in the custody of the Supervisor/Asst.Accounts Officer and under lock and key. Books required by the members of the section for reference in the course of discharge of their duties, may be taken by them leaving a temporary acknowledgement with the Supervisor/Asst.Accounts Officer. The book(s) should be replaced immediately after reference or use and the temporary acknowledgement shall be cancelled/destroyed at that time.

9.3.4.2. A Register titled "Register of Codes and Manuals" (vide para 7.2.12) should be maintained in each section to serve as a stock register of books. The existence of books should be physically verified by the Supervisor/Asst.Accounts Officer with reference to the entries in

the Register, once a quarter and the register submitted to the Branch Officer with a certificate of such verification and a report on the result thereof, on the 7th of April, July, October and January each year. An extract of this certificate should also be sent to the section to which the concerned group level library is attached. (Vide Para 9.3.3).

These books shall be physically verified and taken charge by the Supervisor/Asst.Accounts Officer at the time of assuming charge of a section.

9.3.4.3. Books, Codes and Manuals are supplied to Treasury Inspection parties also. Such supply is, however, limited to books that are constantly required for reference in the day to day work of such parties. One of the Supervisors/Asst.Accounts Officers posted to the party will be personally responsible for the proper upkeep and safe custody of the books. In the event of relief from the party on recall or otherwise, the Supervisor/Asst.Accounts Officer should hand over the books to the successor, take acknowledgement in duplicate, send one copy thereof to Headquarters section retaining the other copy with him. On the 7th of April, July, October and January each year, a statement of books available with the party should be submitted to Headquarters section with a certificate that the books mentioned are available to the party and are kept upto date.

9.4. Corrections to Codes and Manuals

9.4.1. Codes and Manuals (other than local ones)

Whenever any of the existing provisions in the Books, Codes and Manuals (other than local manuals) requires to be modified/amplified/deleted or a new provision is to be introduced the authority which issued the book/code/Manual would issue Correction Slip which would be communicated to various Offices as per mailing list. Such correction slips are received in our Office in the sections in charge of group level library (vide Para 9.3.3.) On its receipt in this section, copies thereof will be taken and pasted in the copies of concerned book/code/manual in the group level library. If such a correction slip concerns a book/code/manual supplied to sections in that group, then the Control section will arrange to take copies and distribute to sections so that they can incorporate the correction in the books in sectional library.

9.4.2. Local Manuals

9.4.2.1. Sections responsible for maintenance:

The Control Section/Sections mentioned in Para 9.4.2.3. responsible for ensuring that the provisions incorporated in the manual of the particular branch or group of sections, represent at any point of time, the correct and latest position. The control section/sections should, therefore, keep a constant watch and whenever any order/instruction/decision/procedure incorporated in the manual needs modification/amplification/deletion is a result of subsequent orders/decisions/instructions etc., the control section should issue a correction slip. Similarly, whenever any new instruction/decision/order on any subject already in the manual or any order/instruction/decision on any subject not already in the manual, but, which is considered necessary to manualise, is issued, the control section should issue a correction slip to the manual incorporating the decision/order/instruction etc., in the manual.

The Establishment I (Administration) Section of our office will be responsible for the maintenance and updating by issue of correction slips, of the Manual of Establishment sections and the Manual of General Procedure. The Appropriation Audit section, Book and Budget Section and the Internal Audit Section of our office will be responsible for the manuals of Appropriate Audit, Book and Budget and Internal Audit.

9.4.2.2. Instruction for issue of Correction Slips: The following instruction should be followed by the sections responsible for maintenance of manuals, in issuing correction slips to manuals.

- (i) When any order/instruction/decision sought to be incorporated, the entire letter or communication containing that order/decision/instructions should not be reproduced. Only relevant extracts should be incorporated, ensuring that it makes a clear and unambiguous reading.
- (ii) If a new paragraph on a subject already in the manual is to be introduced, then it should be inserted as a last item under the particular heading in the particular chapter. If a new para on a subject not already in the manual is to be introduced, it shall be inserted at the end of the relevant chapter under a distinct heading.
- (iii) If the correction issued involves an entire page of the manual, or if the corrections issued over a period to the provisions contained in a particular page are numerous, then that entire page should be reprinted.
- (iv) All corrections, should be got approved by the Pr.Accountant General (A&E). Corrections initiated by sections should be submitted only to section responsible for maintenance of the particular manual which will examine it, and submit it to the Pr.Accountant General (A&E).
- (v) Correction slips should be serially numbered and should bear reference at the bottom, to the authority (letter No. and date) for the correction issued, the case number or file number in which it is filed, and section to which the file or case belongs.
- (vi) On the 7th of every month, the section responsible for maintenance of the manual, should send two copies of all correction slips issued during the previous month to OM I section to arrange for printing.
- (vii) As it would take time to get the correction slips printed, sufficient number of copies should be taken as "advance" copies for distribution among concerned sections. Such advance copies should be marked invariably to Internal Audit Section.
- (viii) When printed lists of correction slips are received from press, they should be distributed to sections to which the concerned manuals have been supplied.

9.4.2.3. Correction slip Book:

The Control Sections/Sections responsible for keeping the manuals upto date should maintain a "Correction Slip Book" for each local manual for which it is responsible. The first few pages of the register should contain columns as below:-

Correction Slip No.	No.of para affected New Para No.	Date of distribution of advance copies	Date of forwarding copies to press	Date of receipt of list from press	Date of distribution of printed lists to section
(1)	(2)	(3)	(4)	(5)	(6)

The next few pages should be set apart for closings. The subsequent pages should be used for pasting the correction slips.

As soon as a correction slip is approved by the Group Officer, it should be assigned a number noting the particulars in the columns 1 & 2 in the first few pages of the register. Then a copy thereof should be pasted in the folios provided for the purpose in the register.

The register should be closed on the 7th of every quarter (as detailed below) indicating in the folios provided for the purpose the number of correction slips approved during the quarter ending the last day of previous month, number of slips for which advance copies have been issued, number of slips sent to press for print and number of slips received back after print. The closing should be submitted to the Pr.Accountant General (A&E) for approval.

Name of Manual	Section Responsible	Due date for submission of correction slip register to Pr.AG (A&E)
1. Manual of DC Section	DCM. Section	7th January,
2. Manual of GAD section	GAD I-	April, July,
3. Manual of A.C section	AC I	October
4. Manual of P.F.Sections	F.M.I	-do-
5. Manual of Pension sections	PENSION 30	7th February
6. Manual of PC sections	-do-	May, August,
7. Manual of PWC sections	PWC I	November
8. Manual of FC sections	FC I	-do-
9. Manual of AAD sections	AAD	7th March,
10. Manual of Book section	Book	June, and
11. Manual of IAD section	IAD	December
12. Manual of Estt.sections	Estt.I	-do-
13. Manual of General Procedure	-do-	-do-

9.4.2.4. Responsibility for keeping Sectional libraries upto date

It is the responsibility of the Supervisor/ Asst.Accounts Officer to ensure that all books, codes and manuals in the sectional library are maintained properly and kept corrected upto date. Correction slips supplied to the sections should be got noted/pasted in proper places in the proper code/manual by the clerk of the section. Short additions/alterations or deletions may be noted in the margin in red ink giving reference to correction slip number. In respect of large scale additions and alterations, the correction slip number shall be pasted in the book, making a mark in the rule or provision affected, calling attention to the correction slip. The Supervisor/ Asst.Accounts Officer shall on the 7th of each month, submit the register of codes and manuals to the Branch Officer with a certificate to the effect that the books are maintained properly and upto date, and that all correction slips received have been noted/pasted.

9.5. Performance Report:

The preparation of Administrative Report mentioned in the last edition of MGP has been discontinued as per the directions of Headquarters. Performance Report of SAI India showcasing its activities and achievements is prepared every year in Government Accounts wing of Headquarters based on the inputs received from all offices. The required inputs have to be forwarded to Headquarters every year in the following Areas by Field offices.

Annexure I (Descriptive) – Areas of focus in terms of system improvements, value addition, quality enhancement, modernization etc.

Annexure II (Descriptive/Numerical) – Value creation (Accounts and Entitlement performance)

Annexure III (Descriptive) – Innovation – a brief write up on any new initiative taken to address various problem in field offices.

The Performance Report of this office shall be sent to Headquarters every year by TM section.

9.6. Office Order, Branch Order, Sectional Orders and Circulars

9.6.1. Office Order

9.6.1.1. Whenever it is found necessary to issue instructions/orders calling upon one or more categories of staff of the Office, to do, or to discontinue or to desist from doing any particular item of work or act, in the course of discharge of official duties, or in the course of official conduct or discipline or in the capacity as Government Servant, an office order shall be issued to that effect. An office order may therefore be on the following matters:-

(i) **Administrative:** concerning promotion, confirmation and other staff matters, conduct and discipline in Office, conduct of members as Government servants etc. (Orders regarding appointment, promotion and posting do not go by the name of office order); and

(ii) **Technical:** concerning accounting/inspections of State Treasuries/other items of works.

An office order has the force and effect of codal/manual provisions and should therefore be issued over the signature of or with the specific approval of the Head of Office viz., the Pr.Accountant General (A&E) only.

9.6.1.2. All Office orders on administrative matters should issue centrally from the Section in charge of administrating of the Office (Establishment I section) and should bear numbers in serial order for each financial year. All Office order on technical matters should issue centrally from one control section nominated for the purpose (TM /DCM/Pension 30/FM/GED I). Any section seeking to issue an office order should send the draft of the O.O. duly approved by the Pr.Accountant General (A&E) together with connected papers, files etc., to the Administration Section or the nominated control section according as to the subject matter of the Office order is administrative or technical.

9.6.1.3. The administration section or the nominated control section should maintain an "Office Orders Book" in the form given below:

Office order No.	Date of issue	subject in brief	Circumstances leading to issue of O.O.		
			Section which originated O.O.and sn.where P.P.s are filed	Connected files/cases number	Ref. to letter No.etc. and ref to page No. in the file
(1)	(2)	(3)	(4)	(5)	(6)

As soon as draft of an Office Order duly approved by Pr.Accountant General (A&E) is received in the Administration or the nominated control section, particulars shall be noted in the O.O. Book and the O.O. assigned a number in serial order in column (1) noting the number so assigned on the O.O. also with year of issue, as O.O. No./20.....dated20....). Arrangements shall then be made to make sufficient number of copies and distribute them to all sections in the office, including Treasury Inspection parties, all B.Os, I.Os, Group Officers etc., and to have them displayed on Notice Boards if need be. The Office copy of the O.O. shall then be returned to the section concerned along with all papers and files received therewith. One or two copies of all O.O.s issued should be kept in a separate guard file for further reference.

This arrangement is only to secure that copies of all O.Os issued are available centrally in one place and hence the administration/nominated control section is responsible, under these provisions only for the maintenance of O.O. Book, numbering and issue of O.O. and proper upkeep of the guard file containing copies of O.O.s. The responsibility for making out the draft of the O.O. and getting it approved by the Pr.Accountant General (A&E) as well as the responsibility for the follow up further action after the issue of the O.O. would rest squarely on the section where the cause of action for issue of the O.O. arose.

9.6.1.4. Office orders which remain operative for over three years should be considered for being manualised in the appropriate local manual.

9.6.1.5. How an office order should be dealt with in the section when received is indicated in para 7.2.3.

9.6.2. Branch Order

9.6.2.1. Whenever any instructions are to be issued on technical matters concerning accounting or any other item of work done in a particular branch or group of sections only, then a Branch Order should be issued to that effect by the control section concerned. Unlike an Office Order which applies to Office as a whole a Branch Order applies only to particular group of sections.

9.6.2.2. All Branch Orders should be issued centrally from the control section of the group concerned. They should be issued over the signature of or with the specific approval of the Group Officer concerned and should bear numbers in serial order for each financial year. Any section seeking to issue Branch Order should therefore send the draft of the B.O. duly approved by the Group Officer concerned, together with the files and cases and previous papers, for numbering and issue.

9.6.2.3. The Control Section should maintain a Branch Order Book with the following columns:-

B.O.No	Date of issue	Subject in brief	Circumstances leading to issue of O.O		
			Section which originated the B.O.and section where P.P.s filed	Connected file / case number	Reference in letter No.and Reference to page No. in the file
(1)	(2)	(3)	(4)	(5)	(6)

As soon as a draft of Branch Order duly approved by the Group Officer is received in the control section, particulars of B.O. shall be noted in the B.O. Book and the B.O. assigned a number in serial order in column (1) noting simultaneously the number so assigned on the B.O. also, with the year of issue as B.O. No...../20.....dated..... Arrangement shall then be made to take sufficient number of copies and distribute them to sections/Treasury Inspection parties/Branch Officers/Inspecting Officers/Group Officer in that group. Copies may be distributed to sections in other group also, if found necessary. The Office copy of the B.O. and the connected files and papers received therewith shall then be returned to the section concerned. Two or three copies of all such Branch Orders shall be kept in a separate guard file for further reference.

This arrangement is only to secure that copies of Branch Orders issued are available centrally in one place and hence the control sections, under the provisions of this Para, are responsible only for the maintenance of the Branch Order Book, numbering and issue of the Branch Order, and proper upkeep of the guard file of Branch Orders issued. The responsibility for making out the draft of a B.O., getting it approved by the Group Officer as well as the responsibility for further/follow up action rest squarely with the section where the cause of action for issue of Branch Order arose. A copy of such orders should be sent to the Secretary to Pr.Accountant General (A&E), for the information of Pr.Accountant General (A&E).

9.6.2.4. Branch Orders (Technical) which remain operative for over three years should be considered for being manualised in the appropriate local manuals.

9.6.2.5. How a Branch Order should be dealt with in the sections, when received, is indicated in para 7.2.3.

9.6.2.6. No Branch Order is generally issued on administrative matters. However, "Branch Posting Orders" are issued by control sections to post personnel placed at their disposal by the administration, to different sections in that group or to transfer personnel from one section to another within that group.

9.6.2.7. While issuing an Office order or Branch Order it should be ensured that proper reference is given to the letter of correspondence leading to the issue of the order. This should be done at the close of the order, indicating the file number and section. When orders are issued in continuation or in modification of some earlier orders, proper reference should be given to the earlier order, so that the two orders could be properly linked up. All office orders and Branch Orders whether original or clarification should invariably be marked to I.A.D.

(IAD O.O. 3-MS/66-67/13 dated 16/5/66)

9.6.3. Sectional Orders:- Sectional Orders are issued by Branch Officers to issue instructions to members in sections under his charge on routine matters. They are numbered and filed in the section concerned after circulation among members in the sections.

9.6.4. Circular: A Circular is issued when any matter is to be communicated to staff members for their information and guidance. A Circular may be issued (a) on staff matters like notifying deputation foreign service assignments, communicating fresh orders or clarifications of Government of India/CAG., on personal claims/advances, staff welfare, etc., and (b) on technical matters like communicating copies of important orders of State Government having a general impact, copies of CAG's letters containing important decisions, copies of correction slips to codes and manuals etc.

A circular is different from Circular letter (Para 6.9.1) in that its area of circulation is limited to staff members of office.

Specimen form of office order/branch order/circular is given at the end of the Chapter 6 (Referred in Para 6.9.1)

9.7. Books under personal custody of Branch Officer/ Asst. Accounts Officer/ Supervisor

A copy each of the "Departmental Security Instructions" Manual of Standing Orders (A&E) and Manual of Standing Orders (Administration) is supplied to each Supervisor/Asst. Accounts Officer/Branch Officer. Branch officers/Supervisors/Asst. Accounts Officers in Treasury Inspection parties are supplied with copies of "Manual of Treasury Inspection and other relevant manuals. These should be treated as "secret" documents and kept in the personal custody of the Branch Officers/Supervisors/Asst. Accounts Officer concerned. These are not to be treated as "Personal" copies, but should be handed over to the successor in the event of transfer/leave/retirement, etc. Loss of any of these copies will be viewed seriously and will entail disciplinary action.

On the 1st of April, July, October and January, each year, the Branch Officer / Asst.Accounts Officer/Supervisor should certify to the Group Officer, the availability of these copies with him.(Please see para 7.3.8.) Once a year, the party which verifies the books in the library (General, Group, Sectional) will verify these books also. Loss should be brought to the notice of Group Officer in charge of Administration through the Group Officer of the section concerned for necessary penal action.

(C.S Slip dated 11/95)

9.8. Supply of personal copies of Codes and Manuals

9.8.1. Paragraph 2.8.1 of the Manual of Standing Orders (Administrative) require that each Gazetted Officer, Supervisor/Asst. Accounts Officer, Divisional Accountant, SOG passed clerk should be supplied with personal copies of general books of reference, as also correction slips issued from time to time. Such supply shall however, be restricted to books frequently required for reference in the day to day work. **A list of such books is given below.** The Government servant concerned will be personally responsible for proper maintenance of the books. Books, which are not priced publications, and marked "for use of I.A.& A.D. only" should be got back when the official is transferred to other office/Department or quits service or when a revised

edition of the publication is supplied. Loss of such personal copies should be promptly reported to Secretary to the Pr.Accountant General (A&E), detailing the circumstances of loss, who will take action to regularise the loss by write off or otherwise, depending upon the merits of each case.

9.8.1 (A) Books supplied to Supervisors/Assistant Accounts Officer and others

1. CAG's Manual of Standing Orders(A&E) Volume I and II
2. Account Code Volume I to IV
3. Compilation of Central Treasury Rules Volume I and II
4. Compilation of General Financial Rules
5. Delegation of Financial Power Rules
6. AG(P&T) Compilation of Fundamental rules and Supplementary Rules Vol I & II
7. List of Major and Minor Heads of Account
8. Civil Service Regulations
9. Tamil Nadu Fundamental Rules and Subsidiary Rules
10. Tamil Nadu Financial Code Volume I and II
11. Tamil Nadu Treasury Code Volume I and II
12. Tamil Nadu Public Works Account Code
13. Tamil Nadu Public Works Departmental Code
14. Tamil Nadu Pension Code
15. Copies of Manuals issued by this office

9.8.1(B) Books supplied to Divisional Accountants

1. Tamil Nadu Public Works Account Code
2. Tamil Nadu Public Works Departmental Code

Note: In case of publications which are not 'priced' and are marked 'For Official Use only', the officials should be required to return the personal copies (a) when a copy of revised edition is supplied or/and (b) when the official quits service or get relieved on transfer or otherwise.

9.9. Supply of Books at concessional rates

9.9.1. With a view to facilitating their preparation for the Departmental examinations/SOG Examination to keep them posted with the latest rules, orders, etc., and also to increase their efficiency, the members of this office are supplied with such priced publications of the Indian Audit and Accounts Department, Central and State Governments, as are of general use, together with sets of correction slips, thereto, at 50% of the cost price; 25% being met out of the office contingencies, and the remaining 25% being covered by the discount allowed by the publishing departments or meeting the entire 50% of the cost out of office contingencies, if the publishing departments do not allow discount. The G.O.I. central publications, New Delhi and Tamil Nadu Government have agreed to supply their publications at 75% of the cost price.

(Authority: Para 2.12 of MSO (ADMN)/Vol.I)

The supply of books at concessional rates is subject to the condition that the books are maintained properly, corrected upto date and the Head of Office satisfy himself every now and then that this condition is fulfilled. The Supply of books at concessional rates should be made to person only once. In the case of loss of books supplied under this scheme, the second and further copies, if asked for, should be supplied at double the market price and no reduction should be made in respect of price of the copy/copies already purchased.

(Note under Para 2.12 of MSO (Admn.)/Volume I)

**List of Books Supplied to Sectional Libraries
(Referred to in Para 9.3.4.1)**

I. Gazetted Entitlement Sections - Supplied to GAD I Section only

1. CAG's M.S.O (A&E) Volumes I and II
2. Government of India Publications
 - a) Delegation of Financial Power Rules
 - b) Compilation of General Financial Rules of the Central Government
 - c) Central Treasury Rules - Vol. I and II
 - d) Compilation of the Fundamental Rules and Supplementary Rules
 - e) C.S.Rs.
3. Tamil Nadu Government Publications:
 - a) Fundamental Rules
 - b) Tamil Nadu Manual of Special pay and Allowances Vol I and II
 - c) Tamil Nadu Financial Code, Vol. I and II
 - d) Tamil Nadu Account Code Vol.I
 - e) Tamil Nadu Treasury Code, Vol.I and II
 - f) Tamil Nadu Service Manual, Vol.I to IV
 - g) Tamil Nadu Budget Manual
4. All Manuals of this office

II. Compilation Sections & Account Current Sections

1. 1.CAG's M.S.O (A&E) Volumes I and II
2. Government of India Publications
 - a) Delegation of Financial Power Rules
 - b) Compilation of General Financial Rules of the Central Government
 - c) Central Treasury Rules - Vol. I and II
 - d) Compilation of the Fundamental Rules and Supplementary Rules
 - e) C.S.Rs.
 - f) Account Code Volume I to IV.
3. Tamil Nadu Government Publications:
 - a) Fundamental Rules
 - b) Tamil Nadu Manual of Special pay and Allowances Vol I and II
 - c) Tamil Nadu Financial Code, Vol. I and II
 - d) Tamil Nadu Account Code Vol.I
 - e) Tamil Nadu Treasury Code, Vol.I and II
 - f) Tamil Nadu Service Manual, Vol.I to IV
 - g) Tamil Nadu Budget Manual
 - h) Tamil Nadu Pension Code
4. All Manuals of this office

III. Forest Compilation Sections

1. Tamil Nadu Government Publications
 - a) Tamil Nadu Manual of Special pay and Allowances Vol I and II
 - b) Tamil Nadu Financial Code, Vol. I and II
 - c) Tamil Nadu Account Code Vol.IV
 - d) Tamil Nadu Treasury Code, Vol.I and II
 - e) Tamil Nadu Service Manual, Vol.I to IV
 - f) Tamil Nadu Budget Manual

- g) Tamil Nadu Pension Code
- h) CAG's MSO (A&E) Volume I & II
- 2. All Local Manuals of this office

IV. Works Compilation Sections

- 1. CAG's MSO (A&E) Volume I & II
- 2. Tamil Nadu Government Publications
 - a) Tamil Nadu Public Works Account Code
 - b) Tamil Nadu Public Works Department Code
 - c) Tamil Nadu Fundamental Rules
 - d) Tamil Nadu Manual of Special pay and Allowances Vol I and II
 - e) Tamil Nadu Account Code Vol.I and III
 - f) M.D.S.S

V. Pension Contribution Sections

- 1. CAG's MSO (A&E) Volume I & II
- 2. Government of India Publications
 - a) Compilation of the Fundamental Rules and Supplementary Rules
 - b) Civil Service Regulations with Appendices
- 3. Tamil Nadu Government Publications
 - a. Tamil Nadu Fundamental Rules
 - b. Tamil Nadu Pension Code
 - c. Tamil Nadu Manual of Special pay and Allowances Vol I and II
- 4. All Manuals of this office.

VI. Loans and Advances

- 1. 1. CAG's MSO (A&E) Volume I & II
- 2. Government of India Publications
 - a) Account Code Volume I to IV.
 - b) Central Treasury Rules - Vol. I and II
 - c) Compilation of General Financial Rules of the Central Government
 - d) Delegation of Financial Power Rules
- 3. Tamil Nadu Government Publications
 - a) Tamil Nadu Financial Code, Vol. I and II
 - b) Tamil Nadu Account Code Vol.I & II
 - c) Tamil Nadu Treasury Code, Vol.I and II
- 4. All Manuals of this office

VII. TM/DCM/IAD/PWC II Sections

- 1. All publications of the Government of India
- 2. All Publications of Tamil Nadu Government
- 3. All publications of Comptroller & Auditor General of India and
- 4. All Manuals of this office.

VIII. Provident Fund Sections

- 1. CAG's M.S.O.(A&E) Volume I and II
- 2. GPF (India) Rules
- 3. GPF (Central) Rules
- 4. All Manuals of this office

XI. Establishment Sections

- 1. CAG's M.S.O.(A&E) Volume I and II
- 2. Government of India Publications

- a) Central Treasury Rules – Vol. I and II
 - b) Compilation of the Fundamental Rules and Supplementary Rules
 - c) Compilation of General Financial Rules of the Central Government
 - d) Delegation of Financial Power Rules
 - e) C.S.R with Appendices
 - f) GPF (Central) Rules
 - g) Central Civil Services Medical Attendance Rules
 - h) Central Civil Services(Pension) Rules
 - i) Central Civil Services(Temporary Service Rules)
 - j) Central Civil Services (Conduct) Rules
 - k) Central Civil Services (Transfer, Control, Appeal) Rules
 - l) Central Civil Services (Leave) Rules
(Items (j) to (l) only for Establishment Section).
3. Tamil Nadu Government Publications – Manual of Special Pay and Allowances, Volume I and II
 4. All Manuals of this office.

X. O.M. Section

1. Government of India Publications
 - a) Central Treasury Rules – Vol. I and II
 - b) Compilation of General Financial Rules of the Central Government
 - c) Delegation of Financial Power Rules
 2. All Manuals of this office
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CHAPTER 10

Maintenance, Preservation and Custody of Files, Cases, Vouchers and Other Records

10.1. Custody of files in the section

10.1.1. Period of Currency of Files, Cases and Registers:

Correspondence files in sections should be closed at the end of each financial year and new files opened at the commencement of each financial year. The case formed under each file should be closed when the matter dealt with in that case reaches finality. Thus, some cases may get closed during a financial year and some others during the next or subsequent financial years (instructions regarding formation of files/cases are contained in Chapter 6). All files and cases that are closed should be stitched immediately; voluminous files may be stitched into two or three volume of convenient use.

Registers shall normally be current for a financial year; new registers being opened for each financial year; unless the register itself provided for its use for more than one financial year continuously.

10.1.2. Period of retention in the section of files, cases and registers/records not current:

Cases and files closed and stitched during or at the end of a financial year in accordance with previous paragraph shall remain in the custody of the Section till the end of the succeeding financial year. Thereafter, they shall be sent to the Record Room (Old Records Section) in the manner prescribed in succeeding paragraphs in the first quarter of the year following.

For example, a file relating to the year 2012-13 closed and stitched at the end of 12-13 and a case opened during the year 2012-13 but closed and stitched during the end of 2012-13 should be retained in the section till the end of the year 2013-14. They shall be sent to the Record Room in the first quarter of 2014-15.

Similarly, registers and other records relating to a particular financial year shall be retained in the Section till the end of the succeeding financial year, and shall be sent to Record Room in the first quarter of the next year following the procedure prescribed in succeeding paragraphs.

10.1.2.(a) Period of preservation of files:

A file is generally kept for one year, but those files which are dealing with general subjects like amendments to codes, Orders of Pension, Pay fixation, etc., may be continued to be used for more than a year with additional volumes, if the first file becomes bulky and difficult to handle. At the beginning of every financial year, all the files from Section should be reviewed and action taken to:

- close all files which ceased to have relevant or useful papers fit for further pursuance.
- send to Old records closed files which are fit for permanent preservation.
- destroy closed files beyond the period of preservation which will be one year for "Keep with Files" and two years for other files which are not fit for permanent preservation.

(O.O. OM No. 1 of 1990 dated 23/1/90)

10.1.3. After receipt of diglot edition the existing stock of the manuals may be dealt with as follows:-

- (i) destroy such codes and manuals which have been revised after retaining file copies.
- (ii) retain English versions of Codes and Manuals which have been only updated and take steps to update the available copies.
- (iii) reprints are not to be treated as revised editions and should not be destroyed.

(A.G's Orders dated 15/9/84-C.S. No.2)

10.2. Custody of Vouchers in the sections (before action taken in CAP sections)

10.2.1.1. (Rewritten w.r.t. para 401 of D.C. Manual revised in 2015) The Departmental Compilation sections, which receive the vouchers from the various Treasuries through Voucher Receiving sections are carrying out the prescribed checks with the List of Payments, Treasury Accounts, and then hand over the vouchers to audit office / various sections as mentioned below:-

Category of vouchers schedules attached to vouchers	Sections to which to be sent	Due date
1) Vouchers required to be audited by Pr.AG(G&SSA) (as per their marking)	Concerned CAP / GAP sections	By the 25th of the second succeeding month
2) Vouchers required to be sent to GED sections	Concerned GED sections	By the 25 th of the second succeeding month

- (i) As per Financial Attest Audit Guidelines issued by Hqrs, PAG (G&SSA) is furnishing the list of selected vouchers (containing all types of vouchers - A,B,C,D, Suspense heads etc) using Monetary sampling method to DCM section from the month of February 2014 onwards for Revenue, Capital and Loan heads. The list is then forwarded to concerned DC sections by DCM section.
- (ii) The voucher units of the sections are responsible for tracing the bundle containing the specific voucher requested by Audit and to flag the particular voucher duly matching the Token Number. (The voucher should not be removed from the bundle).
- (iii) After making necessary entries in the Register maintained for the purpose of transmitting the vouchers to Audit, the voucher bundle as a whole has to be handed over to the respective CAP/CASS/GAP sections and obtain acknowledgement therein.
- (iv) In order to monitor the 100% supply of vouchers to Audit, the sections are instructed to close the registers every month with the specific entries regarding total number of vouchers called for by Audit and total number of vouchers sent to Audit by the section as a whole irrespective of the units concerned for each month and obtain the approval of Branch Officer on 5th of every month.
- (v) Branch Officers are to monitor and furnish fortnightly compliance report on 16th and 1st of every month to Deputy Accountant General..
- (vi) After checking the vouchers, the vouchers would be returned by Audit sections to respective sections in A&E Office, for eventual handover to OR section.
(PAG's Note Order dated 11.06.2014, DCM's circular dated 26.05.2014 and 16.02.2015)
- (vii) The debit vouchers and credit schedules in respect of GPF are directly handed over to FM 2 section by the special messenger from Treasury/PAO every month.
(PAG's Note orders dated 12/12/2013 in FMII/I/General/13-14 dt 05/12/2013)
- (viii) The Pension Vouchers received in Pension 28 sections similarly be sent to Pension Audit Sections.

10.2.1.2. Forwarding of Loan vouchers in respect of Non self drawing and self drawing officers (except AIS Officers) to LA sections by DC Sections have been discontinued with effect from 1.4.2009 since maintenance of Broadsheet is dispensed with based on the orders referred

below. However, loan schedules relating to officers of All India Service are handed over by Voucher receiving section directly to LA 5 sections.

- 1) As per AG's order dated 21.09.09, the work of maintenance of detailed broadsheets of Long term Advances in respect of all self drawing (other than All-India Service Officers) and non-self drawing officials of the Tamil Nadu Government have been discontinued with effect from 01.04.2009.
- 2) The maintenance of Detailed Broadsheets of Long Term Advances has been converted into Single Line Broadsheets.
- 3) The fact has also been communicated to CTA vide Lr.No.AG (A&E)/TM/I/09-10/68-25358 dt 31.12.2009.
- 4) This office has also informed the Principal Secretary/Commissioner of Treasuries and Accounts in Lr.No.AG (A&E)/TM/I/09-10/Loans/85-69954 dated 25.03.2010 that calculation of Interest on Long Term Advances in respect of Self and Non-self Drawing officers has to be made, interest recovered and credited to Government Account by the Drawing and Disbursing officers themselves and such calculations NEED NOT be sent to this office for confirmation.

10.2.1.3. In respect of vouchers relating to GED sections, the DC sections are at the 1st instance, required to furnish the vouchers to GAP section, duly flagging the vouchers selected by Audit office, as a whole bundle and the remaining bundles are to be furnished to GED sections by DC sections. On receipt of the vouchers back from GAP sections, the same should also be handed over to GED sections by DC sections.

10.2.1.4. Consequent to the above changes, timeline for flow of vouchers from Voucher receiving section to Old Record is revised as follows:

VRS to concerned sections	On or before 30 th of the succeeding month
Requisition from Audit	On or before 25 th of the succeeding month
Furnishing of vouchers to Audit	On or before 25 th of second succeeding month
Return of vouchers from Audit	On or before 15 th of third succeeding month
Handing over of vouchers to OR other than Gazetted vouchers	On or before 30 th of third succeeding month
Receipt of vouchers by OR except Gazetted vouchers.	On or before 30 th of third succeeding month

(Authority Note orders of Pr.AG in DCM File dated 09/09/2014)

10.2.2. Custody of Vouchers/Schedules after completion of action in CAP/ GAP sections

On completion of Audit in CAP Section as per the prescribed time schedule, the vouchers received by them should be returned to the concerned compilation sections for sorting and transmission to Old Records section.

(Para 401 of D.C.MANUAL (Revised in 2015))

The vouchers, thus received back from the Audit sections (CAP sections) on completion of Audit as per the prescribed schedule, shall be received by the AAO(NS) / Sr.Accountant/ Accountant concerned and he in turn will hand over the vouchers relating to Gazetted officers to GED sections, and in respect of vouchers other than Gazetted offices, he has to hand over them to the voucher unit of the section for sorting in accordance to the district, month and class of the vouchers like Pay, TA, Contingencies and Miscellaneous etc. While sorting, the unit should see that vouchers referred to in all the lists of payments have been received by him for sorting, and bring to the notice of the Supervisor/ Asst.Accounts Officer if any class of voucher as a whole is missing.

After sorting is done, the AAO(NS) / Sr.Accountant/ Accountant shall check the vouchers with the list of payments to ensure that all the vouchers are available and shall make out a list of due or wanting vouchers in each district/monthly category orders of voucher. He shall also ensure that all the vouchers requiring audit and audited bear the audit enfacement and those requiring review by the Supervisor/Asst.Accounts Officer/ Branch Officer bear the enfacement "Reviewed" over their initials.

The Voucher Unit of the Section shall then prepare a rough content slip for each district /category or class and send the bundles to filers for stitching. Stitching should be completed in the same month.

On receipt back of the vouchers stitched in volumes, from the filer, a regular content sheet in the form given below shall be prepared by the clerk of the section and pasted on a separate sheet provided for this purpose, beneath the cover of each volume.

Form of Content Sheet

Section:

Sub Account Number:

Voucher for the month of:

District: Nos. from: To:

Class of Voucher:

Missing Vouchers:

Note:- The content sheet in the volume contain the "Miscellaneous" category should indicate the different classes of vouchers such as Grant-in-aid, refund etc.

The volumes shall then be passed on to the concerned AAO(NS) / Sr.Accountant/ Accountant for check of content sheet. They, while ensuring the correctness of the content sheet, should see whether he could trace and add to the volume any of the missing vouchers. He shall then record the following certificates in the content sheet.

1. " Certified that with the exception of missing vouchers shown above the vouchers are complete and agree in number with those shown in the respective treasury list of payment.
2. Certified that in respect of the vouchers shown above as missing, the orders of the Branch Officer has been obtained and that no further action to obtain them is possible".

These certificates shall be signed both by the AAO(NS) / Sr.Accountant/ Accountant and Supervisor/ Asst.Accounts Officer.

10.2.2.2. All stitched bundles of vouchers for a month should be serially numbered, the number being indicated in the content sheet, conspicuously in the right hand corner. The serial numbers of the bundle should simultaneously be noted in the Corresponding list of payments. For example, if the vouchers of a section for a month consists of 4 volumes of Pay Bills, 2 volumes of T.A. bills, 3 volumes of contingent bills and 3 volumes of Miscellaneous vouchers, the serial numbers assigned to bundles would be Pay Bills - 1 to 4; T.A. Bills 5 and 6; Contingent bills 7, 8 and 9, Miscellaneous vouchers 10, 11 and 12. In the list of payments, bundles 1 to 4 will be entered in 4 list.(if possible the number of the stitched bundle may be indicated in the corresponding page of the list of payments continuing the numbers of vouchers included in that particular volume) bundle Nos. 5 and 6 will be entered in "B" list , numbers 7,8,9 will be noted in "C" list and 10,11 and 12 in "D" list.

(O.O. TM/V/12-20/77-78/28 dated 5.6.77)

10.2.2.3. The Stitched vouchers (serially numbered as above) should be retained in the section for two months for reference. Thereafter (in the third sixth succeeding month of the month to which voucher relates) they should be sent to Record Room. For example, vouchers for April audited and reviewed and returned by Audit in July, sorted out and stitched in July should be transmitted to Old Record Section by 31st of July.

10.2.2.4 The list of payments together with all schedules should be neatly pasted in a single guard file for the whole year. In no case should the list of payments be stitched with vouchers.

10.2.2.5. In the sixth succeeding month of the month to which the voucher relates, the section shall initiate action to transmit the stitched volumes to Record Room. For this purpose, the section shall once again check the volume to see that all the vouchers except those noted in the content sheet as missing are in tact and furnish a certificate that the vouchers have been checked again and found correct as per Content sheet should be given by him in the content sheet. The volume shall then be placed before the Supervisor/ Assistant Accounts Officer for scrutiny.

10.2.2.6. The Supervisor/ Asst.Accounts Officer should scrutinize the content slip to see whether it is complete and whether the two certificates have been signed by the AAO(NS) / Accountant / Sr.Accountant concerned and by himself or his predecessor. In the case of volumes where vouchers are missing he shall submit a note to the Branch Officer explaining why no further action is possible to trace the missing vouchers and obtain his orders for transmission of the volume to Record Branch.

Note: In all the above process and for transmission of vouchers to Record Room, the Record keeper attached to the Section concerned should assist the section.

10.3. Supply of vouchers/Documents to Police / Court etc. and impounding of originals or copies for enquiries and watching their receipt back

Procedure for safe custody of documents relating to cases of Frauds and Embezzlements and production of official documents in a Court of Law are detailed in paragraph 89 & 96 of C&A.G.'s M.S.O.(Admn.) Volume I. The procedure outlined in the C.A.G's orders from time to time in this regard should be observed in connection with the supply of vouchers/document required by Police Department/Courts of Law etc. for enquiry purposes

10.4. Preliminaries for transmission to Record Room

10.4.1. All records (registers, files, cases, vouchers etc.) intended for transmission to Record Branch should be securely stitched or bound and should on no account be in loose sheets. Each such record should have pasted on its printed index slip in the form given below:-

Index Slip of Record made over to Old Record Section.

Name of the Record

Period

Year in which due for destruction

Dated signature of Supervisor/ AAO

10.4.2. The index slip should be properly filled in by the staff of the section, indicating clearly the name or description of record (in the case of vouchers, the district and class of vouchers shall be indicated) the period to which it relates (the month in case of vouchers) and the year of destruction determined with reference to the period of preservation prescribed for different records. (Please see Para 10.6.1. also). The index slip shall be authenticated by the Supervisor/ Asst.Accounts Officer with dated signature.

10.4.3. For the purpose of determining the year of destruction the period of preservation shall be reckoned in the case of registers from the year in which they ceased to be current, in the case of

vouchers from the month to which they relate, and in the case of files and cases, the year in which they were closed.

10.5. Procedure for transmission to Record room.

10.5.1. After having thus affixed on index slip to each record intended for transmission to Old Record branch, they shall be made ready for transmission in the following manner.

10.5.2. The cases shall be segregated and grouped according to file numbers. The cases under each file should then be listed out in separate sheets of paper and these lists should be pasted on hard boards of the size of the cases. The cases shall then be made into bundles placing this hard board on the top and placing another hard board of the same size beneath.

10.5.3. Vouchers, shall be entered in the Transit Register, vide para 7.2.14 in the folios allotted there for indicating clearly the class of voucher, month and district and also the bundle number indicated on it as required in earlier para. After having entered the details of all the voucher bundles in the Transit Register, the number entered in the Register shall be agreed with the number shown in the List of Payments as required in earlier para, and a certificate to that effect shall be given in the transit register by the staff of the section.

(O.O. TM V/12-20/77-78/28 dated 5/6/77)

10.5.4. Files, Registers and other records shall be entered in the same Transit Register (vide para 7.2.14) in the respective folios.

10.5.5. The Supervisor/ Asst.Accounts Officer shall inform the Record Keeper that records have been kept ready for transmission to Record Branch, indicating the number of volumes. The Record Keeper shall fix a date for receiving the records, which shall not, at any rate, be beyond 10 days from the date of intimation by the section, and inform the section of the date fixed. The records shall then be moved from the section sufficiently early on the date fixed, to the Record Branch with the help of the Multi Tasking Staff attached to the section.

(O.O. Corr. I/OR/78-79/9 dated 11-7-78 and O.O. TN IV/22-11/141 dated 20.1.78).

10.6. Reception in Record Branch

10.6.1. The Record Keeper shall ensure that all such records moved from the sections are received and taken into the custody of Old Records the same day and no record is left outside the Record Room at the close of the day, without being acknowledged. The Record Keeper should while fixing the date for receipt of records, take into account the number of volumes to be received and allot to that section two or more days, if the entire lot cannot be received on a single day, so that records can be moved from the section in convenient batches. While receiving the records, the staff in the Record Branch shall ensure that:-

- (i) the records are neatly stitched or bound and do not contain loose sheets;
- (ii) the records bear index slips;
- (iii) the index slips contain all the required information, particularly, the year in which record is due for destruction and bears the signature of the Supervisor/ Asst.Accounts Officer.
- (iv) the cases have been arranged, listed and bundled.

10.6.2. Though the Record Branch is not responsible for ensuring the correctness of the entries in the Index Slip with reference to the contents of the volume, any discrepancy noticed by the staff of Record Branch shall be brought to the notice of the section concerned. The receipt of cases shall be acknowledged by the staff of Record Branch in the case Register in the folios in which the cases had been entered originally, when they were opened. The receipt of other records like, files, registers, vouchers etc. shall be acknowledged in the Transit Register against the respective entries.

Note: To complete the reconciliation of departmental figures with accounts figures it has been decided that the connected vouchers should be retained by the Pr.Accountant-General (A&E) irrespective of the normal period of preservation of such vouchers vide Annexure to Chapter XII of the C.& A.G.'s M.S.O. (ADMN.) VOL.I.

(C& A.G.'s Circular Lr. No.7-T.A. I/1980) Lr. No. 155-TA/I/161-73 dated 7/3/80)

10.7. Preservation in Record Room

10.7.1. Records received in Record Branch shall immediately be stacked in the racks. They shall be preserved properly for the periods prescribed and made available on specific requisitions to sections for reference and return. The periods of preservation have been prescribed by the Comptroller and Auditor General of India for important audit and accounts records. This is contained in Appendix to Chapter XII of MSO (Admn).- Volume I (1991 Edition) and are reproduced in **Appendix IV** of this manual. The periods of preservation of other records of local nature have been prescribed by Pr.Accountant General (A&E) are also contained in the Appendix.

10.7.2. GED Library: Permanent records of GED Branch shall be preserved and maintained by the GED Library. GED I section will be in-charge for the maintenance and preservation of permanent records of GED Group.

(A.G's Orders dated 1.9.86 in GAD File)

10.7.3. Pension Library: Permanent records of Pension Group shall be preserved and maintained in Pension Library. Pension 30 section will be in-charge for the maintenance and preservation of cases of Pension Group.

10.7.4. Funds Library: Ledger Cards, Credit Schedules, Balance Compilations, stationery and other records shall be kept in Library for safe custody. Applications and admission forms suffix-wise arranged and stitched in 100s are also kept for safe custody.

As per the orders dated 26/11/2015 of Accountant General (A&E), Final Withdrawal (FW) cases relating to death cases authorized as per LHC, Court Orders and to the minors, which are required to be retained for 25 years as per Manual provision and other cases where there are RB / Final debit not posted are kept in Funds Library for retention. These cases shall be arranged chronologically, both year-wise and suffix-wise and arranged in compactors at Funds Library.

FM II section will be in-charge for the maintenance and preservation of permanent records in Funds Library. Library-in-charge shall be responsible for supply of LCs, Schedules, BCs and other records to sections as and when indented for and watching their prompt return (except in FW cases, where LCs will be kept by the sections in the concerned files). He shall be also responsible for maintaining issue registers and closing them on the 5th of every month for submission to FM 2 Section.

10.8. Requisition of Old Records for reference

10.8.1. Whenever any record is required from Record Branch for reference, a requisition in form SY 301 should be made out over the signature of the Supervisor/ Asst.Accounts Officer and sent to Record Branch. The name and designation of the person requisitioning the record should be indicated legibly in block letters in the space provided in the requisition form. Separate requisition slips should be made out for each record requisitioned.

10.8.2. Records requisitioned shall be supplied by the Record Room up to 3 P.M. only. No record will be supplied after 3 P.M. unless the record is required urgently.

10.8.3. Records requisitioned shall be supplied to the concerned Accountant/ Sr.Accountant/ AAO(NS) who called for it,. The messenger from Record Branch delivering the record shall first contact the staff of the section, who will enter the particulars of the record in the" Register

of Records requisitioned" (Para 7.2.15) and take the initials of the Accountant/ Sr.Accountant/ AAO(NS) at the appropriate place in the register while handing over the record. The Accountant/ Sr.Accountant / AAO(NS) who receives the record shall acknowledge its receipt with his full signature and date in the requisition slip, in addition to setting his initials in the Register, and return the requisition slip to the messenger who brought the record. This requisition with acknowledgement will be retained in the Record Branch till the record is received back in that Branch.

10.8.4. Records obtained from Record Branch on requisition should be returned to that Branch within 10 days. In case a record is required to be retained in the Section beyond 10 days, it should be got re-issued over a fresh requisition. If any record obtained by a section from Record Branch is required by another section, the record should not be passed on to that section, by the section which obtained it from Record Branch. The proper course would be for the other section to obtain the record on requisition after it is returned by the first section to Record Branch.

10.8.5. When the record obtained from Record Branch is returned, the acknowledgement of the staff of the Branch shall be obtained in the column provided in the "Register of Records Requisitioned". The Record Branch immediately on receipt of the record, return to the section, the requisition slip on which the record was issued. These requisition slip will be filed separately by the section as an adjunct to the Register.

10.8.6. To ensure prompt return of the record obtained from the Record Branch, the "Register of Records requisitioned" shall be closed and submitted to B.O. on the 15th of each month, indicating the number of records obtained from Record Branch during the month ending with the 5th, number returned to Record Branch, and the number still remaining in the section. The closing shall be submitted to the Group Officer on the 15th of April, July, October and January.

(O.O. T.M./IV/11-6/78-79/66 dated 31/1/79)

CHAPTER 11 General Service Matters

11.1. Disbursement of Personal Claims

11.1.1. Cash Section: Cash section of Claims branch headed by a Cashier is attending to the disbursement of pay and allowances and other personal claims of staff members.

11.1.2. Due date for disbursement of pay and allowances: The pay and allowances for a month are disbursed on the last working day of the month except in the case of March for which month they are paid on the first working day in April.

11.1.3. Mode of disbursement of Pay and allowances: Pursuant to GOI, Ministry of Finance, Department of Expenditure, Controller General of Accounts, OM No.S-11012/e-payment/ 3/2011/ RBD/1085-1138 dated 14.10.2011 and Headquarters Letter No.1728-ISW/57-2011-Vol.III dated 11.8.2014, the disbursement of pay and allowances & all other personal claims of the staff and all payments due to members in Inspection parties are made through e-payment (Electronic delivery of payment services through Government e-Payment Gateway - GePG) with effect from 1.9.2014.

11.1.4. Disbursement timings:- Disbursement of payments at cash counters other than the payment made through e-payment will be made from 10.00 AM to 02.30 PM on all working days. Disbursements in respect of cheques received on a day will be made on the subsequent working day.

11.1.5. Revenue Stamp:- If more than one payment is received by an official at a time, it would suffice if one Revenue Stamp of Re..1/- is affixed to one of the payments, even if all the payments exceed Rs.5,000/- (Vide Rule 37 of Receipts and Payments Rules) requiring affixing of revenue stamp. In such cases, the acquittance roll, against payments for which no stamps are affixed but mere signature is set, reference on the payment for which stamp has been affixed should be given by the payee himself/herself like "For Revenue Stamp, please see".

11.1.6. Pay roll savings/salary saving scheme:- Subscribers to Pay Roll Savings Scheme of the Postal Department, and salary savings scheme of Life Insurance Corporation of India, may if the subscription / premium has been omitted to be deducted from their salary, remit the sum to cashier, who will grant an official receipt for the money received.

11.1.7. Disbursement on Authorisation:- Persons who are not in a position to receive their claims (other than the pay and allowances made through e-payment) in person, may authorise some other member of the office to receive the sum on his behalf. In doing so, he relieves the office of all responsibilities and consequences arising out of such payment. The official, who wishes to receive his personal claim by authorising some other member of the office, should give a letter to the Pr.Accountant-General (A&E) in the prescribed form as given at the end of this chapter.

11.2. Foreign Travel

11.2.1. GOI Instructions for issuance / obtaining passport -

Govt. of India, Ministry of External Affairs, CPV Division, New Delhi in their OM No.VI/401/01/2014 dated 26th May 2015 have introduced a new feature which is termed as 'Prior Intimation' letter to the Controlling Authority by the Passport applicant before submission of a Passport Application in order to facilitate issuance of Passport to Government Employees who find difficulties to obtain Identity Certificate(IC) / No Objection Certificate (NOC) from their department.

Basically, Prior intimation is a letter from the Passport applicant giving intimation to his/her Controlling /Administrative Authority(Employer) regarding submission of Passport application and this can be submitted by the Applicant in the format of 'Annexure -N' of the

said OM (Format given at the end of this chapter). In case the Authority has any objection regarding issuance of Passport to the employee, he may revert back to the concerned Regional Passport Office. However, decision taken by the Regional Passport issuing authority is final.

Henceforth, anyone of the following documents can be submitted by Government Servants for submission of application for Passports:

- (a) **Copy of Prior Intimation** to Controlling Authority / Administrative Authority; In this case Passport would be issued on the basis of (i) objection raised if any, by the Employer (ii) Pre-Police verification, however the provisions of Police Verification in reissue cases will remain applicable.
- (b) **No Objection Certificate(NOC)** issued in the format given in 'Annexure-M' to the said OM by the Controlling / Administrative Authority of the employee working under them for obtaining passport by any Government servants. If NOC is submitted Passport will be issued on Post-Police Verification basis.
- (c) **Identity Certificate(IC)** from Controlling / Administrative authority issued in the format of 'Annexure-B' to the said OM of the employee working under them for obtaining Passport by any Government servants. If IC is submitted Passport will be issued on No-Police Verification basis. The spouse of such employees, and dependent children up to the age of 18 years, has an option to submit IC for expeditious issue of passport. In case of IC, the applicant is also required to submit affidavit in the format given in 'Annexure I' of the said OM.

The validity of the above documents will be six months from the date of issue as per Para 6 of the said OM.

11.2.2. Staff member who desires to obtain the ordinary passport / reissue of passport from Regional Passport office should observe any one of the methods mentioned in the preceding paragraph. The format of prior intimation to Controlling/Administrative Authority regarding submission of passport application is given at the end of this Chapter. The staff members who intend to apply for a Passport should submit an application in the prescribed proforma available in Confidential Cell along with the requisite documents to the Controlling / Administrative authority for grant of NOC / IC for submission of Passport application form.

11.2.3. Prior Permission for travelling abroad

NOC to obtain Visa: According to GOI decisions 30A, 30B and 30C under Rule 3 of CCS (Conduct) Rules, 1964, Government servant is required to take permission to visit abroad. The officials who intend to visit abroad shall submit filled in application for NOC to obtain Visa in the prescribed format available in Establishment I section, well in advance.

NOC for going abroad: After Visa is issued, before leaving the country, the officials should again submit another application in the same format seeking permission to leave the country along with leave application, duly forwarded by the leave sanctioning authority concerned.

Procedure for leave sanction: After permission to visit abroad is granted, the leave applications with less than 30 days shall be sent to Group officer / Branch officer concerned along with a copy of NOC. Only ensuring that permission to leave the country is granted, the leave sanctioning authority shall sanction such leave and send them to Claims Branch. For leave spells exceeding 30 days, existing procedure prescribed in Paragraph 3.8 of Chapter 3 of this manual will be continued.

[Circular No.Pr.AG(A&E)/Estt I/GL I/2013-14 dated 23.10.2013 vide
Orders of PrAG dated 23.10.2013]

11.2.4. Emigration - No Government servant should apply for or seek emigration to any other country so long as he is in Government Service. Therefore, the question of issuing 'No Objection certificate' to such a Government servant does not arise.

(O.M. No. 28034/34/86-Estt. (A), dated the 14th July, 1988.of GOI, DOPT, New Delhi)

11.3. Change of Name by Government Servants

11.3.1. All cases of addition/deletion or change in name/surname:-

1) A government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by a deed changing his/her name. **The sample deed form is given at the end of this chapter.**

2) The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazette of India at the Government employee's own expense. On the submission of copy of Deed, Advertisement and Gazette Notification, change of name will be entered in the Service Records.

11.3.2. Addition/change in surname only, on account of marriage/remarriage of a female Government employee.

The following requirements may be met for the purpose.

1) If the Government employee desires a change she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname. No deed is necessary.

2) Particulars of the husband may be given for making necessary entries in the Service Book.

11.3.3. Deletion of surname or reversion to maiden name on divorce/separation or death of the husband of female Government employee - Change may be permitted if a female Government employee gives intimation to the appointing authority regarding change in marital status; and a formal request for reversion to her maiden name.

(GOI. Min. of PPG & Pensions (Dept. of Personnel and Training, New Delhi O.M.No. 19016/1/87-Estt(A) dated 12/3/87 forwarded by C&AG in Letter No.NGE/ 39/87; Letter No. 1468-NGE 3/ 49/86 dated 17/6/87 and issued in No.Estt.I/GLI/7-113/87-88/114 dated 3/7/87 - C.S. Slip No.5)

11.4. Change of Religion

11.4.1. Scheduled Tribes:- (1) The conversion admissible to the members of Scheduled Tribes do not depend upon the religion which they prefer and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concessions.

11.4.2. Scheduled Castes:- Concessions are admissible to the members of Scheduled Castes who profess Hinduism or Sikhism and consequently any change of religion other than Hinduism or Sikhism will deprive him of the eligibility for the concessions admissible to the members of the Scheduled Caste. Consequently, it is necessary for such a person to give the declaration on change of religion. The procedure prescribed in para 11.2. for recognizing the change in the name of the Government servant may be followed for recognizing the change in the religion too and the deed form prescribed therein may be used with suitable modifications.

11.5. Declaration of Date of Birth

Every new entrant to Government service should declare his date of birth by the Christian Era at the time of initial appointment with documentary evidence, viz., Matriculation certificate, Municipal Birth Certificate. In the absence of such proof, he may declare approximate age or year or month and year of birth; assumed date of birth will be arrived at as under:

- (i) If the approximate age only is declared, the number of years representing the age declared to be deducted and the assumed date arrived at.
- (ii) If the year of birth only is declared, assumed date will be 1st July of the year.

- (iii) If the month and the year are declared, assumed date will be 16th of that month of the year.

11.5.1. Entry of Date of birth in Service Records

The actual date or assumed date of Birth determined as above will be recorded in the Service Book or other Service Records. Once entered, it cannot be altered, without prior order of Head of Department, except in the case of a clerical error.

11.5.2. Alteration in Date of Birth:

Correction of clerical error - Usually, only the High School or Higher Secondary/Secondary School Certificate or extracts from Birth Register is accepted as valid proof of age by appointing authorities in the Indian Audit and Accounts Department. Once the date of birth has been correctly entered in the Service Book on the basis of such proof, it should not be allowed to be altered by producing a different kind of proof, viz., horoscope or affidavit. Government of India, Ministry of Home Affairs have ordered that request from Government servants for making a change in their date of birth should not be entertained except where it has been established that a "bonafide" clerical mistake has been committed in recording the date of birth in the Service Book. Even this correction should be done only with the sanction of administrative Ministry/Department concerned, or the Comptroller and Auditor General in regard to persons serving in the Indian Audit and Accounts Department, or an Administrator of a Union Territory under which the Government servant is serving, if:-

- (a) a request in this regard is made within five years of his entry into Government service;
- (b) it is clearly established that a genuine bona fide mistake has occurred; and
- (c) the date of birth so altered would not make him ineligible to appear in any school or University or Union Public Service Commission examination in which he had appeared, or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Government service.

(1. Para 10.10.1. of MSO (Admn.) Vol.I. 2. Note 6 under FR.56)

11.5.3. Belated claims for alteration in Date of Birth to be rejected – It will not be appropriate to consider any request for alteration in date of birth if the conditions stipulated above are not strictly fulfilled.

[GOI, DOPT O.M.No.19017/2/92-Estt.(A), dated 19.5.1993 and OM, dated 16.12.2014]

11.6. Redress of Grievances in Official and Service Matters

11.6.1. To represent to immediate official superior first: - Whenever a Government Servant desires to press his claim or seek redress of his grievance in any matter concerned with the rights and conditions of his service, or any other official matter, the proper course for him would be to address his immediate official superior or the Head Office or such other authority at the lowest level as is competent or authorized to deal with and dispose of the matter.

(GOI. MHA. O.M. No.118/52-Ests. dated 30/4/52-CAG's
Endt. 1703/NGE III/99-57/11 dated 1/7/58)

11.6.2. To approach Welfare Officer:- He may also approach the Welfare Officer whose role essentially is to hear grievances or difficulties from individual members; if necessary speed up the process of administration and see the employee gets relief quickly.

11.6.3. To represent to higher authority:- It has been brought to the notice of the Home Ministry that undue delay occurs very often in the disposal of representation from Government servants in regard to matters connected with service rights or conditions which cause hardship to the individuals concerned. The Ministry of Home Affairs has ordered as under:-

The representations from Government Servants on service matters may be broadly classified as follows:-

- (i) Representation/Complaints regarding non-payment of salary / allowances/other dues.
- (ii) Representations on other service matters.
- (iii) Representation against orders of immediate superior authority and
- (iv) Appeals and petitions under statutory rules and orders.

In regard to representation of type (i) and (ii) above, if the individual has not received a reply thereto within a month of its submission, he could address or ask for an interview with the next higher officer for redress of his grievances. Such superior Officer should immediately send for papers and take action as may be called for without delay.

Representation of the type (iii) above, would generally be made only in cases where there is no provisions under statutory rules or orders for making appeals or petitions. Such representations should also be dealt with as expeditiously as possible. The provisions of previous para would apply to such representation also, but not to later representations made by the same government servants on the same subject after his earlier representation has been disposed of appropriately.

In regard to representation of type (iv) above, although relevant rules and orders do not prescribe a time limit for disposing of appeals, and petitions by competent authority, it should be ensured that all such appeals and petitions receive prompt attention and are disposed of within a reasonable time. If it is anticipated that an appeal or a petition cannot be disposed of within a month of its submission an acknowledgement or interim reply should be sent to the individual within a month.

(GOI. MHA. O.M. No. 25/34/68-Ests.(A) dated 20/12/68)

11.6.4. Representation to still higher authorities:- Representations to still higher authorities, viz., Government, Ministers, President must not be made unless all means of securing attention or redress from lower authorities have been exhausted. Even in such cases the representation should be submitted through the proper channel. There will be no objection, at that stage, and at that stage only, to an advance copy of representation being sent direct.

(GOI. MHA. O.M. 118/52 Ests. dated 30/4/52)

11.6.5. Petitions to the President of India:- Extracts from "Instructions regarding submission, receipt and transmission of petitions addressed to the President of India in respect of matters arising out of Civil employment under Government of India" are given below:-

- (1) Every petition to the President shall be legible and may preferably be either in print.
- (2) Every petition shall be authenticated by the signature of the petitioner and shall be submitted by him on his own behalf.
- (3) Every petition and the documents that accompany it must be in the language specified in the eighth schedule to the Constitution - provided that if a petition/document be in regional language, a translation thereof in official language shall be furnished as far as possible, along with such petitions; but no petition shall be withheld for want of such translation.
- (4) Every petition shall --
contain all material statements and arguments relied upon by the petitioner;
be complete in itself, and include copies of the complaint as well as copies of orders, if any, passed by subordinate authorities;
contain no disloyal, disrespectful or improper language;

in respect of case covered by Rule 29(1) of CCS(CCA) Rules, 1965 contain a statement, that a request for review was made to the reviewing authority under that Rule and that the same was disposed of by that authority; and end with the specific prayer.

(5) (a) Every petition shall be submitted to the prescribed authority (the CAG of India) through the Head of the Office or department to which the petitioner belongs, and shall be accompanied by a letter requesting the prescribed authority to transmit it to the President.

(b) The Head of the Office or department, on receipt of the petition shall forward it through usual official channel, to the prescribed authority together with a statement of facts, materials thereto and all relevant papers and unless there are special reasons to the contrary and express opinion thereon.

11.6.6. Advance copies:- Treatment by higher Authority:- If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored or rejected summarily on that ground the reasons being communicated brief to the Government servant. If the Government Servant still persists in prematurely addressing higher authorities, suitable disciplinary action should be taken against him.

(Para 3 of GOI. MHA. O.M. No.118/52-Est. dated 30.4.52)

11.6.7. Endorsing copies of representation to outside authorities: Some Government servants are in the habit of sending copies of their representation to outside authorities also (i.e. Ministers, Members of Parliament etc.). This is an objectionable practice contrary to official propriety and subversive of good discipline. All Government servants are expected to eschew it scrupulously.

(Para 3 of GOI. MHA.O.M.No.118/53-Est.dated 30.4.52)

11.6.8. Representation by relatives: Relatives of a Government servant sometimes make representations concerning service matters affecting the Government servant. This is done in some cases in the hope of reviving a representation which the Government servant himself made and which had been turned down. In some cases, this is resorted to in order to get round the requirement that the Government servant should submit his representation through his official superiors. This practice is undesirable and is strongly to be discouraged. No notice will, therefore be taken of a representation on service matters submitted by a relative of a Government servant, except, in cases where it is impossible for the Government servant himself to submit representation because of death or physical disability etc.

(MHA. O.M. No. F.25/21/63-Ests.(A) dated 19.9.63)

11.6.9. Joint / Mass representations: A question was raised whether Government servants could submit joint representations in matters of common interest. The matter was examined in consultation with Ministry of Home Affairs and it has been held that making of joint representations by Government servants should be viewed as subversive of discipline and such representations should not, therefore, be entertained. Every Government servant making a representation should do so, separately and in his own name.

(Ministry of W & H & AV.No. 305 dated 21/2/67)

11.6.10. Redress through Courts: Seeking redress in Courts of law of their grievances arising out of their employment or conditions of service - In supersession of orders contained in this Ministry's Office Memorandum No.23/52/52-Ests. dated 11/10/52 on the subject above, the following instructions are issued:

(a) Government servants seeking redress of their grievances arising out of their employment or conditions of service, should in their own interest and also consistent with official propriety and discipline, first exhaust the normal official channel or redress before they take the issue to a court of law.

(b) Where however, permission to sue the Government in a court of law for the redress of such grievances is asked for by any Government servant either before exhausting the normal

official channels of redress or after exhausting them, he may be informed that such permission is not necessary.

(GOI. MHA O.M. No.25/3/57-Ests(A) dated 21/4/59 as amended by
MHA O.M. No.25/3/59 Ests.(A) dated 26/11/1963)

11.7. Forwarding of Applications to outside posts

11.7.1. Govt. of India, DOPT in their OM No.28011/1/2013-Estt(C) dated the 23rd December 2013 have issued consolidated instructions on Forwarding of Applications of Government Servants for Outside Employment as Annexure to OM. The consolidated instructions are detailed as under:

General Principles -

- a. Applications of purely temporary Government servants should be readily forwarded unless there are compelling grounds of public interest for withholding them.
- b. Both permanent non-scientific and non-technical employees as well as permanent scientific and technical employees could be given four opportunities in a year to apply for outside posts, except where withholding of any application is considered by the competent authority to be justified in the public interest. A permanent Government servant cannot justly complain of hardship or harsh treatment if his application for any post or employment is withheld.
- c. Government servant who has been given some technical training at Government expenses after commencement of service cannot justifiably complain of hardship if he is not allowed to capitalize the special qualification so gained by seeking other better employment. Withholding of application in such a case is therefore justifiable.
- d. Applications of Government servants belonging to Scheduled Castes and Scheduled Tribes, other than 'Scientific and Technical personnel' should be readily forwarded except in very rare cases where there may be compelling grounds of public interest for withholding such application.
- e. Where a Government servant seeks permission for employment in private business and industrial firm etc, he should submit his resignation or notice of retirement, as the case may be, before applying for private employment. He cannot complain of hardship if his application is withheld.

11.7.2. Procedure to be followed in the case of those who apply for posts in the same / other Central Government departments/ State Government / Autonomous body / Central Public Sector Enterprises etc.,

Applications from Government servants for employment elsewhere, submitted otherwise than in response to advertisement or circulars inviting applications should not be forwarded. The General principles given in the preceding paragraph may be observed.

An undertaking to the effect that he/she will resign from the parent department/office in the event of his/her selection and appointment may be taken from his/her at the time of forwarding the applications of temporary government servants.

In the case of permanent Government servants, their lien may be retained in the parent department/office for a period of two years in case of the new post being in the Central/State Government. They should either revert to the parent department /office within that period or resign from the parent department /office at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications. In exceptional circumstances, the permanent government servant may be permitted to retain their lien in the parent department/office for one more year. In this case, a fresh undertaking similar to the above may be taken.

Permanent Government servants on their being selected for appointment in an autonomous body/CPSE will have to resign before they are permitted to join the new organization. No lien shall be retained and they will be governed by the orders issued by Dept.of Pensions & Pensioners' Welfare for regulating mobility of personnel between Central Govt. and AB/CPSEs etc.

11.7.3. Applications to U.P.S.C / SSC

The procedure of forwarding of applications to U.P.S.C / SSC. from candidates serving under Government, prescribed in Department of Personnel and Administration Reforms O.M. No.28012/1/76 Ests(e) dated 16/7/76 has been further examined and it has been decided that persons already in Government Service who wish to appear at a competitive examination conducted by the UPSC, or wish to apply for a post, recruitment to which is proposed to be made by selection through UPSC/SSC, may submit their completed application in the prescribed printed form direct to the commission. They should, however, immediately inform the Head of Office/Department, giving details of the examination/post for which they have applied, requesting him to communicate his permission to the commission directly. In case the Head of Office/Department considers it necessary to withhold permission, he should inform the commission within 30 days of the closing date for receipt of applications. In case no such communication is received from the Head of Office/Department, it shall be presumed by the Commission that there is no objection on the part of employing department to the candidature of the Government employee in question to be considered by the commission.

(GOI. MHA. (Dept. of P&R) O.M. No. 42015/4/78-Ests.(C) dated 1/1/79 and
CAG's Endt. No.530-NGE III/79-77-1 dated 7/2/79)

11.7.4. In case of direct recruitment by selection ie., "Selection by interview" it is the responsibility of the requisitioning Ministry/Department to bring to the notice of the commission any point regarding unsuitability of the candidate(Government servant) from the vigilance angle and that the appropriate stage for doing so would be the consultation at the time preliminary scrutiny.

(GOI /OM No.14017/101/91-Estt(RR) dated 14th July 1993 &
OM No.20016/1/188-Estt(C) dated 18.7.1980)

11.7.5. When once the Administrative Authority has forwarded an application, it is mandatory that the Government employee concerned should be released to take up the new appointment but in exceptional circumstances in which it may not be possible to release the official, the fact should be communicated to the Commission as well as to the official concerned.

(OM No.60/43/64-Ests(A) dated 24.08.1965)

11.7.6. Forwarding of applications for Posts Advertised by Central / Public Sector Undertakings / Cental Autonomous bodies

Application for these posts in response to press advertisement may be forwarded with a clear understanding with the employee that in the event of their selection, they will sever their connections with the Government before joining the PSU / AB. No lien shall be retained in such cases. The relieving orders should indicate the period as 15 days within which the official should join, however the competent authority may extend this period for reasons beyond the control of the official. Necessary notification /orders accepting the resignation of the Government servant from Govt. service should be issued from the actual date of his/her joining PSU/AB. The period between the date of relieving and the date of joining PSU/AB can be regulated as leave of the kind admissible and if no leave is due, by grant of extra ordinary leave. In case he/she is not able to join the PSU/AB within the period allowed by the competent authority, he/she should report back to the parent office forthwith.

(Dept.of Pension & Pensioners's Welfare OM No.4/15/88-P&PW(D) dated 13.11.1991)

11.7.7. Circumstances in which Application should not be forwarded

Application of a Government servant for appointment, whether by direct recruitment, transfer on deputation or transfer, to any other post should not be considered /forwarded, if -

- i. He is under suspension; or
- ii. Disciplinary proceedings are pending against him and a charge sheet has been issued; or
- iii. Sanction for prosecution, where necessary has been accorded by the competent authority; or
- iv. Where a prosecution sanction is not necessary, a charge-sheet has been filed in a Court of law against him for criminal prosecution
- v. Where he is undergoing penalty - no application should be forwarded during the currency of such penalty.

When the conduct of a Government servant is under investigation (by the CBI or by the Controlling Department) but the investigation has not reached the stage of issue of charge-sheet or prosecution sanction or filing of charge sheet for criminal prosecution in a court, the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servant, he would not be released for taking up the appointment, if by that time any of the situations in (i) to (v) arises.

(Authority: GOI/DOPT OM No.14017/101/91-Estt.(RR) dated the 14th July 1993)

11.8. Acceptance of Employment in Foreign Organisations

11.8.1. The following fresh guidelines have been laid down by Government of India, Ministry of Home Affairs, with regard to acceptance of employment in foreign organizations in India by any member of the family of the Government servants:-

Acceptance of employment in any of the following types of foreign organizations in India by any member of the family of a Government servant would require prior intimation/permission of the competent authority.

- (i) Foreign diplomatic missions;
- (ii) Foreign Organizations like United States International Communication Agency, British Council, Co-operative society for American Relief Everywhere, Catholic Relief Services, etc.;;
- (iii) International Organizations including the United Nations and all its agencies like World Bank, I.D.A., International Monetary Fund etc;
- (iv) Foreign Commercial Organization including foreign companies as defined in Section 2A of the foreign contribution (Regulation) Act, 1976.

Members of the family for this purpose would include a spouse, but would exclude the spouse separated or one living separately while judicial proceedings are on, would include children and step children but exclude children and step children whose custody the Government servant has been deprived of by law and would also include any other person, including a person not related staying permanently with Government servant.

(Estt.I/Gl.I/80-81/614 dated 27/11/80)

11.9. Giving Evidence or Producing Documents in Court

11.9.1. Government of India have decided that period of absence of Central Government servants who are summoned to give evidence or to produce official documents in a civil court, will be treated as " duty" irrespective of whether the Central Government is a party to the suit or not provided that:

(i) in case he is summoned to give evidence, the facts in regard to which he is to give evidence should have come to his knowledge in the discharge of his public duties and he is authorized by the head of office to give evidence.

(ii) in case, where he is summoned to produce official documents he is authorized by the Head of Office to produce the documents.

(GOI. MHA O.M. No. F 157/58 Judl.II dated 13/1/61 forwarded in
CAG'S Lr. No.167/KWA II/39-60 dated 2.2.61 filed in Estt. Case 7-87/60-61)

11.10. Suggestions Award Scheme

11.10.1. The Scheme: A suggestion award scheme intended to stimulate original thinking among the members of staff and thereby improve efficiency and productivity in the Offices of the I.A.A.D. is in operation. Under the scheme, suggestions made by the staff and officers for improvement in Treasury inspection/accounting and housekeeping procedures which contribute to the economy, efficiency or increased effectiveness of operations, are eligible for cash awards. Such suggestions may be of two categories, viz., (a) suggestions having local application which do not have repercussions elsewhere and which can be implemented by the Pr. Accountant General (A&E) without orders from CAG's office; and (b) the suggestions having wider application effecting allied offices and involving changes of prescribed rules or procedures which require approval of CAG's Office.

The suggestions may be addressed to Pr.Accountant General (A&E), Tamil Nadu and sent by post or placed in the suggestion box.

11.10.2. Scrutiny of suggestions: For scrutinizing and forwarding the suggestions from the Officers and staff in the Office/organization, a screening committee consisting of the Pr.Accountant General (A&E) and two Deputy Accountants General (one of whom should be the officer concerned with the subject matter of the suggestions under consideration may be constituted. Suggestions having local application may be considered by the Screening committee and accepted for implementation after careful scrutiny. Suggestions having wider application as well as suggestions having local application accepted by the screening committee, in which the grant of cash awards in excess of the powers delegated to the Heads of Offices is considered justified may be remitted to CAG's office along with the recommendations for final decision.

11.10.3. Awards: The awards may be given by way of cash awards and/or merit certificates/letters of commendation, wherever the improvements resulting from the suggestions are capable of being assessed in fairly precise monetary terms, the amount of the award for any single suggestion should not normally exceed 5 per cent of annual savings or Rs.1000/- whichever is less. In cases where the results of the suggestions made cannot be evaluated in precise monetary terms but the suggestions themselves are useful for adoption, suitable monetary awards may be given, the quantum of which may be decided in each case depending on the importance of the matter but subject to the overall ceiling of Rs.1000/- in each case. The merit certificates/letters of commendations may be awarded for suggestions considered useful and good for adoption in which cases the grant of cash award is not considered justified.

11.10.4. Periodicity of scrutiny: The suggestions received from the staff for improvement in rules and procedures should be dealt with utmost expedition. The screening committee may be required to meet for this purpose at least once in three months. The suggestions received during a quarter may be considered and final decision thereon taken during the month following the quarter. The names of the author, their suggestions, improvements resulting

there from, indicating wherever feasible the monetary savings and the form and quantum of award sanctioned may be sent to the Office of the CAG for publication in the Audit bulletin.

(1. CAG's Letter No. 259/TAI/O&M/12-78 dated 23/3/79 circulated in IAD/AGI/15-15/76-79/9 dated 17/4/79; and 2) AGI/O&M/3 dated 10/7/79)

11.11. Transfer of Charge

11.11.1. When occasioned - Whenever a Branch Officer /Supervisor/ Asst.Accounts Officer/AAO(RT) / AAO(Adhoc) / Sr.Accountant/ Accountant/ Clerk/any other group "C" staff is relieved of his duties:-

- (a) on transfer to another charge/post in the same cadre /section in the same or different group within the office;
- (b) on transfer to another charge/post/section in the same or different group within the Office on promotion or appointment;
- (c) for taking up an assignment or for joining a post outside the office/Department;
- (d) on proceeding on leave or training;
- (e) on finally quitting service;
- (f) any other reason

He should hand over charge formally to his successor or any other person authorised in this behalf, if no successor is posted simultaneously with his relief.

11.11.2. The following instructions shall be followed in making over charge.

11.11.2.1. Branch Officers

The relieved officer should hand over to the successor/authorised person physically furniture; codes and manuals; keys of cupboards and tables; Valuables (including cash, if in charge of cash branch) and other articles provided in his room. He should hand over charge of sections under his control indicating the state of work in those sections. He should indicate important items of work pending in the sections and items which call for the specific attention of the Branch Officer. For this purpose, he shall prepare, in the form given in **Appendix V** a 'Handing over Note' in quadruplicate. After verification the note shall be signed with date by the "Relieved and Relieving Officer" in token of having handed over/taken over charge. One copy of the "Report" shall be submitted to the Group Officer concerned; the other two being retained by the Relieved and Relieving Officers, the fourth copy being sent to the section concerned. The Group Officer after perusal will send it to the concerned control section for record. The control section will communicate to the Officer relieved/presently in charge, remarks and observations if any, of the Group Officer, watch compliance and report to the Group Officer, where necessary. The Group Officer after perusal will send it to the concerned control section for record. The Control section will communicate to the Officer relieved/presently in charge, remarks and observations if any, of the Group Officer, watch compliance and report to the Group Officer, where necessary.

{ (1)AG's orders dated 7/2/81 in O&M File 9-4/80-81; 2) C.S. No. 3.}

Simultaneously with the preparation of the handing over note, the Relieved Officer will prepare a circular letter to all Treasury Officers etc., for communicating the specimen signature of the Relieving Officer, if his signature has not already been communicated. The Relieving Officer shall affix three signatures, in the space provided in the letter. The relieved Officer will attest the signatures, sign the letter and send the same to Control section concerned for numbering and despatch.

Note: (i) Communication of specimen signatures to offices outside the State for purposes of special authorization will be attended to by the Establishment (administration) section.

(O.O. Estt.I/GB/15/80-81/1287 dated 30/12/80)

(ii) Where the posting of a substitute Officer is not simultaneous with the relief of the present incumbent, the Group Officer may instruct some other officer in the group to take over temporarily. He will hold additional charge till some other officer is posted. When an officer is posted subsequently, the Officer who took over charge temporarily shall make over the same handing over note with the endorsement "handed over" indicating changes, if any. The entire process of handing over, verification etc., may once again be gone through, and the Officer taking over will record "taken over" and sign the report. A simple note shall then be submitted to the Group Officer, in continuation of the original handing over note, mentioning the fact of handing over/taking over and indicating the changes to the original note. This note shall also be filed in the control section along with original note, after it is seen by the Group Officer and shall be given the same treatment as original note. In such cases, the communication of specimen signatures may be done at both the stages, or at the second stage only depending upon the circumstances.

11.11.2.2. Supervisors/Asst.Accounts Officers

The relieved Officer should hand over to the successor/ anybody authorized to take over physically, the furniture in the section, the books of Codes and Manuals in the sectional library, keys of cupboards and tables in the section, Calendar of Returns, Monthly reports, Register of Good and Bad work, Attendance Register, Manual of Standing Orders (Admn.), Manual of Standing Orders (Accounts and Entitlements) and other items required to be kept in his personal custody. He should indicate to his successor the state of work in the section, important item of work pending and demanding his personal attention etc. For this purpose, a "Handing over Note" in the form given in **Appendix VI** shall be prepared in quadruplicate. After verification and acceptance all the four copies shall be signed with date by the relieved as well as relieving Officer and the first copy will be submitted to the Group Officer concerned, the second kept in section file and the third and fourth copies retained by the relieved and relieving Officer as personal copy. After perusal by Group Officer, the note will be received in control section concerned. Remarks and observations, if any, by the Group Officer will be communicated by the control section to the Supervisor/Asst.Accounts Officer presently in-charge or the relieved Supervisor/Asst.Accounts Officer, according to the nature of remarks/observation and also to the Branch Officer concerned. Compliance with the remarks will be watched and reported to the Group Officer by the control section. This handing over note together with follow up action will be recorded in Control section.

(AG's Orders dated 7/2/81 filed in OM file 9-4/80-81)

Note:- Where the posting of the substitute is not simultaneous with the relief of the present incumbent, the Branch Officer may authorize some other Supervisor/Asst.Accounts Officer in his charge to take over temporarily. He will hold additional charge of the section till some other Supervisor/Asst.Accounts Officer is posted. When a substitute is posted subsequently, the Supervisor/Asst.Accounts Officer who took over temporarily shall make over the same handing over note, with the endorsement "handed over" indicating changes, if any. The entire process of handing over, verification etc., may once again be gone through, and the Supervisor/Asst.Accounts Officer taking over will record "taken over" and sign the report. A simple note shall then be submitted to the Group office, through the Branch Officer, in continuation of the original handing over note, mentioning the fact of handing over/taking over and indicating the changes to the original note. This note shall also be filed in the control section, along with the original note, after it is seen by the Group Officer, and shall be given the same treatment as original handing over note.

11.11.2.3. AAO(NS) /Sr.Accountants/ Accountants:

They shall hand over all registers, files, cases, indisposed papers etc., in his seat to the successor. Before making over charge, they should ensure that all papers finally disposed of have been filed properly and there are no unfiled papers and that records obtained from old records for reference have been returned to that section. A handing over note, in the form given in **Appendix VII** detailing the state of work and arrears in the seat shall be prepared in duplicate, signed by the relieved and relieving Accountants / Sr.Accountants / AAO(NS) and one copy submitted to the Branch Officer through Supervisor/ Asst.Accounts Officer, the other copy being retained by the relieved Accountant / Sr.Accountant /AAO(NS). The copy submitted to the Branch Officer, when received back, in the section, shall be shown to the successor who has taken over to attend to remarks, if any, of the Branch Officer and then filed in 'file' kept with the Supervisor / Asst.Accounts Officer. The Supervisor / Asst.Accounts Officer will ensure that all remarks of Branch Officer have been attended to.

Note:- Where the posting of a substitute is not simultaneous with the relief of the Accountant /Sr.Accountant /AAO(NS) the Branch Officer/Supervisor/ Asst.Accounts Officer may ask some other staff in the section to take over temporarily who will look after the work in that seat in addition to his own till substitute is posted. The same handing over note will be used when a substitute is posted and fresh endorsements "Handed over" "Taken over" made.

11.11.2.4. Clerks

The relieved clerk should hand over to his successor/ authorized Clerk the records, registers, etc., in his seat. He shall ensure, before handing over, that the casual leave, restricted holiday account is posted upto date and all sanctioned applications of casual leave/Restricted holiday have been filed. A handing over note, in the form given in the **Appendix VIII** shall then be prepared in duplicate, signed by the relieved and relieving clerks, and one copy submitted to the Branch Officer through the Supervisor/ Asst.Accounts Officer, the other copy being retained by the relieved clerk. The copy submitted to the Branch Officer, shall, when received back, be shown to the clerk who had taken over charge to attend to the remarks, if any, of the Branch Officer, and shall be filed with the Supervisor/Asst.Accounts Officer. The Supervisor/Asst.Accounts Officer will ensure that all remarks/observations of Branch Officer have been attended to.

Note:- When the posting of a substitute is not simultaneous with the Clerks relief, the Branch Officer may ask some other clerk under his charge to take over temporarily. He will look after the work in the seat in addition to his own, till a substitute is posted. When a substitute is posted, the same handing over note will be used with fresh endorsements "handed over/taken over".

11.12. Requests for Additional Staff / Continuance of Existing Staff

Only Administration to approach Headquarters: References to Comptroller and Auditor General of India seeking sanction for additional staff or for the continuance of existing staff or on any other staff matters should issue from Establishment (Admn.) section only. Sections desiring to approach Headquarters on such matters should, therefore, furnish to Establishment (Admn.) section full facts of the case with statistical data if any justifying the demand in the form of a note or a draft letter to CAG, which will be processed and issued in that section. A copy of the letter issued to CAG may be marked by Establishment section to the concerned section for their record. The matter will be pursued only by Establishment section and final outcome intimated to concerned section in due course.

11.13. Comment in Press on Working of Office

Action against an incorrect/unfair account:- Whenever, Heads of Departments or attached Offices, on seeing articles containing an incorrect or unfair account of their activities published in the press, desire to take up the matter with the press, they should not do so direct with the Editors of the newspaper concerned. They should consult the Principal Information Officer of the Press Information Bureau. In this department, however, such consultations with the Principal Information Officer of the Press Information Bureau should be done only through Comptroller and Auditor General of India.

(GOI. MHA. Memo. 39/2/41 political (I) dated 5/4/41 forwarded in CAG's Endt. No. 683 NGE/119-41 dated 29/4/41 and CAG's letter 9184-NGE/119-41 dated 1/8/41 filed in Estt. Case 3/38-39)

11.14. Dealings with MPs/MLAs

The basic principles to be borne in mind by the Govt. Servant while interacting with MPs and MLAs are as follows:

- i. The Govt. servant should rise to receive and see off the MPs/MLAs.
- ii. The Govt. servant should always act according to their own best judgement and as per rules while interacting with MPs and MLAs
- iii. Any deviation from an appointment made with a MP/MLA must be promptly explained to him and fresh appointment should be fixed in consultation
- iv. Letters from MPs/MLAs must be promptly acknowledged and a reply be sent expeditiously.

References from the Committees of Parliament must be attended to by a senior Officer at the level of Joint Secretary or equivalent, who should be charged with the responsibility for ensuring this. Officers should try to contact at the earliest the MPs/MLAs, who have left telephonic messages left for them, in their absence.

[Extract of GIO, MPPG&P(DOPT) OM No.11013/6/2005-Estt. (A) dated 17.08.2007]

11.15. Supply of Copies of Official Documents / Records to Members of the Office.

No Official record/document or copy thereof or extract therefrom, shall be supplied to any member of the Office without the specific permission of the Pr.Accountant General (A&E) except in the course of official business. Persons requiring documents/records or copies thereof/ extracts therefrom shall submit a requisition specifying clearly the purpose for which they are required.

(AG's orders dated 16/7/38 filed in Estt. Case 3/38-39)

11.16. Adherence to Manuals, Codes and Office / Section Orders

Conventions and old practice:- Supervisor/ Asst. Accounts Officer should ensure that every aspect of the day to day activity in the section is covered by provisions of codes, manuals, Office orders, branch orders, etc., and no departure is made from those provisions, on the plea of "convention" or "old practice. If however, there be any "convention" or "old practice" as opposed totally or partially to any of the provision of codes/Manuals/Orders etc., it shall be brought to the notice of the Group Officer concerned, who will examine and decide whether the practice followed is to be continued and codes/manuals/orders amended suitably, or the practice discontinued forthwith, and order accordingly.

11.17. Service Association

The Recognition of the Central Government Servants Service Associations can be considered as per provisions under Central Civil Services (Recognition of Service Associations) rules, 1993, as amended from time to time & clarifications issued by the Government of India.

The Associations are required to abide by their bye-laws, provisions of RSA rules 1993 and orders issued by the Accountant General (A&E), Tamil Nadu in carrying out their activities.

11.18. Institution of a Claim for Loss of Services of Government Servant

The facts relating to any injury sustained by members of the Office, whenever on or off duty owing to the negligence of a member or members of the public should be promptly reported to the Pr.Accountant General (A&E) by the person(s) injured, so that the question of instituting a claim for loss of services against the party alleged to be responsible for the injury may be considered in consultation with the legal advisers.

(Govt. of India, FD.Lr.No. F/3/Ex.II/36 dated 28/5/36 Estt. Case No. 3/36-37)

11.19. Disposal of Inspection Reports of the Director of Inspection

The reports of the Director of Inspection should be disposed off as per the procedure laid down in the para 1.17.19 of the C & A.G's MSO (Admn) Vol.I Third Edition.

11.20. New Pension Scheme

This scheme is applicable to all Central Government servants who are appointed on or after 1.1.2004. The salient features of the scheme are -

- Government servants have to contribute 10% of their (Basic Pay plus DA) through recovery from their salary bills. Recovery will commence from the month following the month of joining the Government service. Government will make equal matching contribution.
- During suspension, the subscriber need not pay any contribution. On exoneration or otherwise, the subscription will be based on emoluments to which he was entitled on the first day after his return to duty. If he elects to pay for the period of suspension, the subscription will be based on emoluments allowed for the period of suspension.
- During HPL, the subscription will be based on leave salary.
- During EOL including on medical grounds, no contribution either from Government servants or from Government.
- A unique 16 digit Permanent Pension Account Number (PRAN) will be allotted by the PAOs.
- No withdrawal is admissible. Exit from the Scheme will be on attaining 60 years of age.
- It is mandatory to invest forty percentage of pension wealth in an annuity (from an IRDA regulated Life Insurance Company) to provide pension for lifetime of the employees and his dependent parents / spouse.
- In cases where the employees leave the scheme before 60 years of age, 80% of pension wealth mandatory for investment.
- Individuals will get an Annual statement containing the details of OB, monthly contribution, Government's matching contribution and interest earned.
- Interest for the accumulations will be at the rate prescribed by the Government from time to time.

(GOI., Min.of Law and Justice, OM dated 18/19.9.2013.)

11.21. Incentives for promoting small family norms Concession to employees for undergoing sterilization operating:

- a. A Special allowance in the form of 'Family Planning Allowance'.
- b. Rebate of ½ % in the interest on House Building Advance.

Conditions:

1. At the time of operation, the employee should have at least one surviving child and not more than two.

2. A male employee's age should not be over 50 and his wife's should be between 20 and 45. A female employee's age should not be over 45 and her husband's not over 50. Admissible even if twins are born after the first surviving child. FR 27, GIO(11)(i)
3. The employee or spouse may have the operation.
4. The certificate in the prescribed form should be from a Central/State Government/CGHS Hospital/Clinic or any other approved institution recognized by the Government for the purpose. - FR 27, GIO(11)(iii)
5. If the operation is done in a private hospital/ nursing home, the certificate should be countersigned by Civil Surgeon/DMO/AMA/Medical officers of CGHS/ Central Government Hospital.
6. The rate of allowance will be related to the Grade Pay corresponding to the post against which employee concerned will earn the Family Planning Allowance. This allowance will remain fixed in the entire service.
7. If both husband and wife are Central Government employees, the allowance may, at their choice, be drawn by any one of them - FR 27, GIO(12)
8. The incentive is payable from the first of the month following the date of operation. If a Government servant is under suspension or is on leave, the benefit would not be given effect to during the period of suspension or leave - FR, GIO(11)

11.22. Children's Education allowance Wef.1.9.2008

- (i) Applicable to all Central Government servants without any pay-limit;
- (ii) **Child** means employee's child (including step/adopted child) wholly dependent on the Government servant. The assistance is admissible only if the children study in a recognized school. If both husband and wife employed, assistance will be admissible to one of them only. Admissible while on duty or on leave (including extraordinary leave) or under suspension. Not admissible for the period treated as dies non.
- (iii) Under this scheme, reimbursement can be availed by a Government servant for the two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple births.
- (iv) No minimum age for any child, including children with disabilities, for claiming reimbursement. The classes' nursery to twelfth' will include Classes I to XII, plus 2 classes prior to Class I irrespective of the nomenclature.
- (v) Reimbursement will be applicable for expenditure on the education of school going children only i.e., for children from classes' nursery to twelfth, including classes eleventh and twelfth by junior colleges or schools affiliated to Universities or Boards of Education and two years Diploma course in Polytechnic subject to the conditions.
- (vi) Even if a child fails in a particular class, the reimbursement of CEA shall not be stopped.
- (vii) Reimbursement for the following items can be claimed under this scheme - Tuition Fee, admission fee, laboratory fee, Vidyalaya Vikas Nidhi charged by Kendriya Vidyalayas, special fee charged for agriculture, electronic music or any other subject, fee charged for practical work under the programme of work experience, fee paid for the use of any aid or appliance by the child library fee, games/sports fee, examination fee and fee for extracurricular activities. This also includes reimbursement for purchase of one set of text books and notebooks, two sets of uniforms prescribed by the school irrespective of the colors/winter/summer/PT uniform and one set of school shoes(one pair of shoes) which can be claimed for a child, in an academic year.
- (viii) The annual ceiling fixed for reimbursement of Children Education Allowance is Rs.18000 per child.

- (ix) Under this scheme, reimbursement can be claimed once every quarter. The amount that can be claimed in a quarter could be more than Rs.4500 and in another quarter less than Rs.4500, subject to the annual ceiling of Rs.18000 per child being maintained. A Government servant is allowed to claim up to 50% of the total amount in the first and/or second quarter and remaining amount in third and/or fourth quarter.
- (x) The age-limit for claiming Children Education Allowance for the children other than the disabled children is 20 years or till the time of passing XII class, whichever is earlier.
- (xi) CEA is also admissible for children studying through correspondence or Distance Learning.
- (xii) A fee charged by the school directly from the student is only reimbursable.
- (xiii) The above limits would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%.
- (xiv) For children with disabilities, reimbursement will be double the normal rates and the annual ceiling will be Rs.36000.
- (xv) Reimbursement should be made on the submission of original receipts for the whole year to ensure that the child has not dropped out of the school in the mid-session and on the basis of Self-certification by the Government servant.
- (xvi) Original receipts from school authorities need not be attested / countersigned / rubber stamped by the school authorities.
- (xvii) In the case of spouse employed/earning, the Government servant has to furnish an undertaking that reimbursement of CEA has not been claimed in respect of the child by any person other than the Claimant.

11.23. Group Insurance Scheme, 1980

1. The scheme, which is compulsory to all the Central Government employees, (including Departmental canteen employees) provides at a low cost and on contributory and self-financing basis, the twin benefits of an Insurance cover to help their families in the event of death in service and a Lump sum payment to augment their resources on retirement.
2. Employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year.
3. Monthly subscription related to the grade pay will be effected from the pay for that month i.e., for January, from the pay for January payable on the last day of January.
4. Subscription is payable till the end of service including the month in which an employee retires, dies, resigns, or is removed from service. If an employee dies during a month before recovery of subscription for that month, his dues will be paid after deducting the subscription.

11.24. Central Government Health Scheme (CGHS)

11.24.1. This Scheme is applicable to all employees paid from Civil Estimates having their headquarters and their family members in Chennai (also applicable to Central Government pensioners). In respect of Government servants residing at places other than Chennai city, they are governed under 'Medical Attendance Rules'.

11.24.2. Accrual of CGHS benefits - The benefits of CGHS accrue from the date on which the Government servant applies for a CGHS card. CGHS is compulsory scheme for all Central Government employees including his family residing within the areas covered by CGHS dispensaries. As soon as a person joins Central Government service and intimates his residential address which is within a CGHS covered area, CGHS contribution at the appropriate rate should be recovered whether the CGHS card is issued or not. But in such cases, the offices

concerned should ensure that the employee applies for a card and if he is not applying despite intimation, suitable action should be taken.

Contributions: The rate of contribution will be with reference to the grade pay of the Government servants.

11.24.3. Procedure for referral to recognized hospitals – The beneficiaries will have the option of availing specialized treatment at CGHS recognized hospitals of his/ her choice after a Specialist of CGHS recommends for the same. In non-emergency cases, once the recommendation (regarding line of treatment) has been obtained, the procedure for obtaining Administrative approval should be as follows:-

- i. Permission letter should always be issued before the patient visits the private recognized hospitals / diagnostic centres and not after the patient is admitted in the hospital
- ii. Following documents should be taken from beneficiary for issuing permission letter:
 - A photocopy of valid CGHS token card
 - A request letter from the beneficiary indicating the choice of hospital
 - A photocopy of prescription from CGHS Specialist.
- iii. Permission should be strictly for a procedure and not for general management
- iv. No permission is required in case of emergency, where the beneficiary can avail treatment in a private empanelled hospital, as per existing instructions.
- v. In case the beneficiary, in spite of the facility being available in the city still chooses to get treatment in another city, permission of the CGHS authorities of the city would have to be obtained. In such cases, no T.A/D.A will be paid.

11.24.4. Procedure to be observed for taking Inpatient treatment in empanelled hospitals

CGHS beneficiaries :

- I. Permission to be obtained from concerned CGHS dispensary
- II. Permission letter from office based on the permission from CGHS dispensary

CSMA beneficiaries

- I. Reference from the AMA in the nearby area for admission
- II. Permission letter from office based on the permission from AMA.

Inpatient treatment from Private hospitals without permission may be undergone purely in emergent circumstances only, i.e., any condition or symptom resulting from any cause, arising suddenly and if not treated at the early convenience, be detrimental to the health of the patient or will jeopardize the life of the patient.

11.25. Hindi Teaching Scheme

11.25.1. Service training in Hindi: Art.343(1) of the Constitution of India provides that the official language of the Union shall be Hindi in Devanagari Script. In pursuance of the Constitutional provision, Hindi Teaching Scheme was introduced as per Government of India, Ministry of Home Affairs OM No.16/22/60-OL dated.30.7.1960.

“In-service” training in Hindi has been made obligatory for the Central Government employees, including Multi Tasking Staff, giving preference for the lower age groups first (excluding employees below group "C"; those in Industrial establishments and work charged staff).

Facilities for training in Hindi are provided free of cost and no penalty is imposed for failure to attain prescribed standards by due dates. However, it is impressed on members that failure on the part of those who have enrolled themselves in Hindi classes, to attend classes or to appear at the examination, without adequate reason would attract penalties as in the case of absence from duty without proper sanction.

(GOI. MHA/Dept. of O.L. Letter No. 14013/3/79 OL(D) dated 10th December 1979 conveyed in CAG's Letter No. 987-Hindi Anubhag/Gr.III/4478 dated 9/1/80).

11.25.2. The scheme provides for three courses - PROBODH: An elementary course PRAVEEN: An intermediate course of approximately middle school level. PRAGYA: Final course of approximately High school level.

11.25.3. Central Government employees who have to do ministerial work, record notes or deal with correspondence must qualify up to Pragma level. (Authority: MHA OM No.3/18/68-H dated.21.9.1968)

11.25.4. Employees for whom training up to Pragma has been prescribed shall be exempted from obligatory training in Hindi if, (a) They have passed Matric or equivalent or higher examination with Hindi medium. (b) They had taken Hindi as a subject in any form in any examination higher than matriculation/Higher Secondary. Consequently, they are not entitled to any of the incentives under the scheme if such an employee passes any of the examinations under the Hindi Teaching Scheme.

(MHA OM No.15/8/65-H dated.4.6.1966)

11.25.5. Officials who have been nominated to attend the Hindi classes should attend the same regularly and appear for the examination. It is not necessary to ascertain the willingness of the employees for nomination for Hindi classes as well as typing and stenography classes. At the time of nomination each Government Servant should be informed in writing that the attendance in Hindi classes during the period of training and appearing in the examination on conclusion of the training has been made absolutely compulsory and absence there from would be treated as dereliction of duty.

(MHA OM No.1201/1/74-Hindi-I/OL (D) dated.19.2.1975)

11.25.6. Under the presidential order dated 27.4.1960 training in Hindi typing and Hindi stenography is also obligatory for all Stenographers/Clerk/Typist of Central Government. The Hindi Stenography course is for one year consisting of five hours instruction per week/one hour daily. This includes training in Hindi Typewriting also. English Stenographers/Stenotypists with knowledge of Hindi of Pragma standard are eligible for this training. Hindi Typewriting Course (six months) will consist of five hours of instruction per week i.e., classes will be held on alternate days for one hour. Lower Division Clerks/Typist/Accountants/Translators who have knowledge of Hindi of Praveen standard are eligible for this training.

11.25.7. The Government servant appearing at the Hindi/Hindi typewriting/Hindi stenography examinations may be treated as on duty during the day(s) of examination and during the reasonable time required for the journey if any, to and from the place of examination. In cases where examinations are conducted both in the forenoon and afternoon government servants need not be required to attend Office either before or after examination.

(MHA Letter No.3/22/CO-FD dated.6.1.62)

11.25.8. Government servants need not attend the Office on the day(s) on which Hindi/Hindi typewriting/Hindi stenography examination is held provided that they should attend the Office in the afternoon in case the time required for journey warrants it and the examination is held only in the forenoon and no examination is fixed for the next day.

(MHA OM No.E.12047/75/72 H.I. datedc.19.7.1973)

11.25.9. As per Section 3 (3) (i) of the Official languages Act, 1963 (as amended) 'general orders' are required to be issued bilingually in Hindi and English. The term 'general orders' as clarified in MHA OM No.5/5771-OL dated.31.12.1971 includes: (i) All orders, decision, or instructions intended for departmental use and which are of standing nature, (ii) All orders instructions, letters, memoranda notices, etc., relating to or intended for a group of individuals whether in

Government service or members of public, (iii) All circulars whether intended for departmental use of for members of staff or public.

(MHA E.11013/8/73. OL (XIV) dated.10.9.1973)

11.25.10. Incentives:- To render Hindi Teaching Scheme attractive, incentives like Personal Pay, cash awards, Lump sum award are given to those who perform themselves creditably at the examination which are detailed as under:

1. Personal Pay - Personal pay equal to one increment for a period of 12 months is granted to the Central Govt. officers/employees on passing the Hindi language, Hindi typewriting and stenography examinations.

(a) Prabodh Examination- The personal pay shall be granted only to those non-gazetted Govt. employees for whom the Prabodh course has been prescribed as final course of study and who pass this examination with 55% or more marks (conditions applies):.

[O.M. No. 12014/2/76-OL (D) Dated 02.09.1976—Para 1(3)]

(b) Praveen Examination: The personal pay shall be granted only to those non-gazetted Govt. employees for whom the Prabodh course has been prescribed as final course of study (conditions applies):.

(i) To the non-gazetted employees on passing the Praveen Examination with 55% or more marks

(ii) To the Gazetted officers on passing the Praveen Examination with 60% or more marks

[O.M.No.12014/2/76-O.L(D), dated 2.9.76 Para 1(2)]

(c) Pragma Examination - The personal pay shall be granted only to those non-gazetted Govt. employees for whom the Prabodh course has been prescribed as final course of study (conditions applies):

(i) To the Non-gazetted employees on obtaining passing marks in the Pragma examination

(ii) To the Gazetted officers on passing the Pragma Examination with 60% or more marks

[OM No.12014/2/76 - O.L(D), dated 2.9.76 - Para 1(2) and
OM No.12014/2/76 - O.L(D), dated 14.2.79]

(d) Hindi Word Processing/Hindi typing- Personal pay equal to the amount of one increment for a period of 12 months is granted to non-gazetted employees of the Central Govt. on passing the Hindi Word Processing/Hindi typing examination. Besides this, under the various conditions issued in this regard, the above financial incentives and other benefits given to LDCs will also be admissible to the employees working on the posts such as Assistants, Translators, UDCs and Selection Grade Auditors, for whom training in Hindi typing is not compulsory, but useful.

(O.M. No. 12014/2/76-O.L (D), Dated 2.9.76—Para 1(4) and

O.M. No. 12016/2/78-O.L. (D) dated January 10, 1979 Sr. No.-92)

(e) Hindi Stenography- (1) Personal pay equal to the amount of one increment for a period of 12 months is granted to the non-gazetted Hindi speaking stenographers on passing the Hindi stenography examination and that increment is absorbed in future increments.

(2). Personal pay is granted to gazetted stenographers on passing the Hindi stenography examination with 90% or more marks. The stenographers (gazetted & non-gazetted both) whose mother tongue is not Hindi are granted personal pay, equal to amount of two increments on passing the Hindi stenography examination. These increments will be absorbed in future increments of the employees concerned, who will get personal pay equal to the amount of two increments in first year and after absorption of one increment in the second year.

[O.M. No. 12014/2/76-O.L (D), Dated 2.9.76—Para 1(5)(a)(b) and Para-2]

Note: An employee who has been exempted from in-service Hindi training will not get personal pay on passing the concerned examination.

3. **Cash Awards-** The following cash awards are granted according to eligibility for securing good marks in Hindi Prabodh, Praveen, Pragya, Hindi Word Processing/Hindi typing and Hindi stenography examination, for which present rates are as under:

(1) Prabodh		Rs.
1	On securing 70% or more marks	1600/-
2.	On securing 60% or more but less than 70% marks	800/-
3.	On securing 55% or more but less than 60% marks	400/-
(2) Praveen		
1	On securing 70% or more marks	1800/-
2	On securing 60% or more but less than 70% marks	1200/-
3	On securing 55% or more but less than 60% marks	600/-
(3) Pragya		
1	On securing 70% or more marks	2400/-
2	On securing 60% or more but less than 70% marks	1600/-
3	On securing 55% or more but less than 70% marks	800/-
(4) Hindi Word Processing/ Hindi Typing		
1	On securing 97% or more marks	2400/-
2	On securing 95% or more marks but less than 97% marks	1600/-
3	On securing 90% or more marks but less than 95% marks	800/-
(5) Hindi Stenography		
1	On securing 95% or more marks	2400/-
2	On securing 92% or more marks but less than 95% marks	1600/-
3	On securing 88% or more marks but less than 92% marks	800/-

Note: An employee who has been exempted from in-service Hindi training will not get cash and lumpsum award on passing the concerned examination.

(MHA, O.M. NO.21034/66/2010-O.L.(Trg) dated 29 July 2011)

11.25.11. Communications with Central Government Offices:- Instructions for sending Hindi Version of letters addressed to Ministers and Central Government Offices are detailed in Chapter 6 (Para 6.9.11)

11.26. Important Reference Books - All Central Government employees are governed by the following Central Government Rules:

1. FR & SR, Part-I - Deals with all Service Matters including Pay, Increment, Deputation, Foreign Service etc. of Central Government Employees.
2. FR & SR, Part-II - Deals with T.A Rules for Central Government Employees.
3. FR & SR - Part III CCS (Leave) Rules - These Leave rules shall apply to Government servant appointed to the civil services and posts in connection with the affairs of the Union. Some of the important rule provisions contained in this publication are discussed in Chapter 3 of this manual.
4. FR & SR - Part IV - Deals with DA, DR and HRA of Central Government employees
5. Central Civil Services (Conduct) Rules - The chapter 4 of this manual deals with CCS (Conduct) Rules and these rules shall apply to every person appointed to a civil service or post in connection with the affairs of the union.

6. Central Civil Services (CCA) Rules - Deals with Disciplinary cases and the procedure to be followed in disciplinary cases against Government servants is laid down in these rules.
7. General Provident Fund (Central Services) Rules - The GPF Rules are applicable to those Central Government Employees who have been appointed on or before 31.12.2003.
8. Leave Travel Concession Rules -
9. Pension Compilation - Deals with Pension related matters
10. CCS (Commutation of Pension) Rules
11. CCS(Extraordinary Pension) Rules
12. CAG's M.S.O.(A&E) Volume I and II
13. General Financial Rules of the Central Government

FORMS

**1. Format of Authorisation Letter for drawal of pay
(As referred in Para 11.1.7)**

From

To

The Pr. Accountant-General (A&E).

Sir,

I hereby authorise Shri./Smt/Kumari(name)
.....(designation).....(Section)
..... (Office) to receive on my behalf the sum of Rs.....
(Rupees..... being my.....
(nature of claim).

I hereby relieve the Office of all responsibilities and consequences arising out of such disbursement.

I enclose a stamped receipt for the amount.

Station:

Yours faithfully,

Date:

Note:- The nature of claims whether pay and allowances, Tour advance, Travelling Allowance, Provident Fund Temporary Advance, Part final withdrawal etc., should be clearly indicated with the month(s) to which the claim(s) relate wherever possible.
A stamped acknowledgement in the following form should be enclosed to this letter.

"Received from the Pr.Accountant-General (A&E) the sum of Rs.....
(Rupees.....) being my.....
(nature of claim with month of claim where possible).

Station:

Signature:

Date:

Revenue Stamp

The person authorised will then present the authorisation to the Bill section concerned. The section will scrutinise the authorisation letter and the stamped acknowledgement, note the fact of authorisation in the Pay Bill Register or any other relevant record and then record "pay order" on the authorisation letter and submit it for approval of the Branch Officer in charge of cash Branch. Certain Branch Officers in other buildings are authorised to approve such pay orders on the pay day only on authorization of members serving in that building. The authorisation will then be presented to cashier or Supervisor/ Asst. Accounts Officer (in case of pay day disbursements) who will require the person presenting the authorisation to acknowledge the record of the amount on the reverse of the stamped receipt of the absentee official, by an endorsement as below:-

"Received the sum of Rs.....(Rupees.....) noted on the reverse".

(Signature with Date)

Name (in Block Letters)

Designation:

Section:

Note:- In the case of pay and allowances, the amount to be noted in the authorisation as well in the stamped receipt is the net amount as per bill (i.e.) before making the "deductions outside bill" i.e. Bank, PLI, CTD etc.) and not the net amount payable as per last column of acquittance.

2. Format of Deed for change of name (As referred in Para 11.3.1.1)
Deed Changing Name / Surname

By this deed, I, the undersigned(new name) lately called
.....(former name) employed as
.....(designation of the post held at the time by
the Government servant) at..... (place where employed in
Ministry/Dept. of the Government) do hereby:-

wholly renounce, relinquish and abandon the use of my former name of
..... and in place thereof do assume from the date thereof the name
of and so that I may hereafter be called, known and distinguished
not by former name of..... but by my assumed name
of.....

2) For the purpose of evidencing such, by determination declare that I shall at all times
hereafter, in all records, deeds and writings and in all proceedings, dealings and transactions,
private as well as public and upon all occasions whatsoever use and sign the name of
..... as my name in place of and in substitution for my former name of
.....

Expressly authorise and request all persons at all times hereafter to designate and address me
by such assumed name ofaccordingly.

In Witness Whereof, I have hereunto subscribed my former and adopted names
of.....and.....and affixed my seal on thisday of.....

Signed and delivered by the
above named.....
formerly.....

In the presence of
Witness:

1)

2)

**3. Format of Prior Intimation Letter to Controlling Authority
(As referred in Paragraph 11.2.2 - Foreign Travel)**

Letter from the Government employees giving prior intimation to his/her Administrative Deptt/Office for submission of Passport application as prescribed in Annexure 'N' to the OM.

Place:.....

Date:.....

[To be addressed to the Controlling/Administrative Authority with full postal address]

To,

.....

.....

Tel:.....

Fax:.....

Email:.....

Subject: Prior intimation for submission of Passport application

Sir/Madam,

I hereby give prior intimation that I am applying for an ordinary Passport to Regional Passport Office

2. This is for your kind information and record.

Yours faithfully,

Signature:(.....)

Name:

Date of Birth:

Designation:.....

Name of office where working:

Address of Present Office:

Residential Address:

CHAPTER 12

Miscellaneous

12.1. Inventory of Furniture

An inventory of furniture in section shall be prepared in duplicate in the form prescribed, annually; one copy shall be handed over to the Supervisor/Asst. Accounts Officer (OM I) and the other copy shall be retained in the section. The Supervisors/Asst. Accounts Officers will be responsible for the care of furniture in the section. The Inventory of furniture in Officer's room shall be prepared and maintained by the Supervisor/Asst.Accounts Officer (OM I).

Changes in furniture in the sections and Gazetted Officers room shall be made only with the knowledge of the Supervisor/Asst.Accounts Officer (OM) who will cause the changes to be noted in the relevant records in his section and inform the concerned Supervisor/Asst.Accounts Officer of the changes made in furniture of the section for making necessary corrections in the sectional inventories.

The furniture in the section shall be verified every month by the Supervisor/Asst.Accounts Officer with the sectional inventory and send a certificate of such verification indicating variations, if any, to the Supervisor/Asst.Accounts Officer (OM).

12.2. Computers and Printers

Apart from EDP wings of Accounts, Pension, Funds and Administration, Computers have been installed in almost all the sections of this office and all are connected by means of LAN Network. Network Printers facility are also provided in important areas / sections of this office. Original copies of the authenticated software, application packages, anti-virus software and the operating system of this office will be stocked at the OM section for safe-custody. Sr.Deputy Accountant General (Admn) / Deputy Accountant General (Admn) is in charge for all the EDP Centres / equipments.

The responsibility of maintenance of Computers and printers rests with IT Cell of O.M. Branch. The EDP Centres / Sections should inform IT Cell for any kind of problem of hardware or software for its troubleshooting. Physical shifting of Computers, Printers etc. should be done only by O.M. after getting the prior approval of the Sr.Deputy Accountant General / Deputy Accountant General(Admn). Accountability for the physical safety of the Computers / Printers rests with the in-charge of Sections, EDP Centres and Branch officers. Computer stationery, Printer ribbons / Ink Cartridges etc. are to be utilized judiciously and the same should be properly accounted at the time of its use in the computer.

12.3. Stationery and Forms

Stationery articles and forms / registers required for use in sections, Treasury Inspection Parties, by Officers and Stenographers/PAs shall be obtained from the Stationery section by presenting Indents.

12.3.1. Monthly Indent: Indents for forms, Stationery and registers, etc., shall be prepared in duplicate. Indents for stationery articles shall be signed by the Branch Officer. Indents for forms and registers shall be prepared separately from those for stationery articles and shall be signed by the Supervisors/Asst.Accounts Officers. The requirements of the section for a month shall be consolidated and a single indent (monthly) prepared and sent to stationery section before the 10th of each month. Supplies towards these indents will be made by Stationery section between 10 A.M. and 3 P.M. on any working day between 15th and 23rd of the month and the clerks of the sections shall collect them from the Stationery Section giving acknowledgement wherever necessary. As submission of monthly indents and supply there against will be inconvenient, Treasury Inspection Parties may, immediately on arrival in city, draw their requirements for the entire spell of programme till their next visit to city.

Stenographers / PAs may obtain their requirements by presenting indents (duplicate) signed by the Officer/one of the officers to whom they are attached. Gazetted Officers (BOs) may obtain their requirements through stenographers, by presenting indents in duplicate.

12.3.2. Supplementary indents: Supplementary indents should as far as possible be avoided. The entire requirements for the month should get reflected in the monthly indent itself. If however, due to any reason supplementary indent become necessary it shall be made invariably over the signature of the Branch Officer, who will ensure, before approving the indent that it has been made for good and sufficient reason and there was no uneconomical use or wastage of stationery in the section concerned.

12.3.3. Special Indents: Special Indents may be prepared and presented over the signature of the Branch Officer to meet the quantity required in connection with any special items of work. The demand should be limited to the barest minimum required.

12.3.4. Duplicate copy of Indent: In all these case, the duplicate copy of the indent will be returned to the indenter indicating the quantity actually supplied. This shall be preserved in the section/party for two years and produced, when called for by the party conducting physical verification.

12.3.5. All the Computer stationery articles are issued to EDP wings and to various sections on the Indents duly approved by the Branch Officer, Group officers concerned and also on endorsement made by the Supervisor/Assistant Accounts Officer (O.M.). As enormous expenditure is incurred for procurement of computer stationery, the sections concerned may use the computer stationery judiciously. A Control Register should be maintained for the utilization of the computer consumables by the staff in-charge of EDP and section in-charge.

12.4. Photocopying of Documents

Five Xerox machines have been installed at various important places in the office, including Training Cell, for taking copies of various documents required for office use. The following procedure should be adopted for using the machine. Particulars of documents required to be photocopied should be handed over to the official in charge of the machine, after making entries in the register available with him. The original document alongwith the photo copies may be taken back from him after giving proper acknowledgement in the register. Copies should be taken in the photocopies only on the authority of Group Officers concerned. The copies should be used only when a maximum of 5 copies are required.

(Corresp. I /R-6-Fur./79-80/131 dated 13/8/1979)

12.5. Report Regarding Loss or Damage to Government Property

The following procedure will be followed in regard to the loss/damage to Government property:

As soon as any loss or damage to Government property is caused / noticed, the person who notices loss or damage or who is involved in the incident should immediately report the matter to his supervisory Officer, who will in turn give a written report to the Group Officer concerned. On receipt of the report which will include the place and time of occurrence, the details of the accident, witnesses if any, etc., the Group Officer concerned will pass on the papers or the report to Sr.DAG(Admn.) for further necessary action. On receipt of the report, Sr.DAG(Admn.) will decide whether a domestic enquiry is necessary and if necessary, order the same either by nominating an Officer or a Committee to go into the circumstances of the damage/loss and fix the prima facie responsibility. Simultaneous to the first report, the Group Officer should in consultation with Sr.DAG (Admn.) decide whether report to the police is required and if necessary get the matter reported to the police for further investigation.

On completion of the domestic enquiry if the prima facie evidence is that damage or loss is due to the negligence of the Government servant, appropriate orders will be obtained for taking disciplinary action against the individual concerned. This need not, however, wait for the receipt of the police report if the matter had been reported to the police earlier. On receipt of the report from police, further action will be taken as indicated above, if the latter has not been completed already. According to the existing orders of Government of India, as far as possible, disciplinary action in such cases should be processed quickly, and perhaps finished ahead of the police filing a case in the court. Where it is not possible to complete the enquiry before the case is filed in the court, further proceedings will have to wait till the court pronounces judgement.

12.6. Martyr's Day - Observance of silence

Silence should be observed for 2 minutes from 11 A.M. in the morning of the 30th January each year in memory of those who laid their lives in the struggle for the country's freedom.

(GOI. MHA Letter No. 35/3/54 Pub. (OA) dated 7/1/53 and

CAG's memo 106-Admn.I- 31-55 dated 17/1/55)

12.7. Right Information Act 2005 (RTI ACT)

RTI Act enacted by Parliament provides for setting out the practical regime of right to Information for citizens to secure access to information under the control of Public Authorities, in order to promote transparency and accountability in the working of every public authority, constitution of a Central Information Commission and State Information Commission and for matters connected therewith or incidental thereto. In pursuant to above Act, Hdqrs office in letter No. 541-LC/III-2005 dated 26.8.2005 has designated Principal Director (Staff) as Public Information Officer in Hdqrs Office and Group Officers in charge of Administration as Public Information Officer in field offices. . The obligation under the Act is to disclose only the information available and it is not necessary to generate information for disclosure. As a general rule, internal noting should not be disclosed.

In respect of documents relating to office management can be made available for the prescribed cost. Information relating to budget details, details regarding welfare activities, recreation, details regarding tenders etc after conclusion of the contract, promotion, appointment, pay fixation, gradation list and roster details can be disclosed.

Information that are purely personal in nature, the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of section 8(1)(f) of the Act. In this category, the personal details of Govt. servants, their family, GPF balance, CRs etc should not be disclosed.

A request for obtaining information shall be accompanied by an application fee of Rs.10/- by way of cash against which proper receipt or by demand draft or bankers' cheque payable to the Pay and Accounts Officer /IAD of the Office. Legal Cell of this office deals with the entire work relating to Right to Information Act, 2005, co-ordinates with the Controlling Sections and furnishes information / reply to the applicants / appellants under the said Act.

12.8. Information Technology Security Policy of IAAD:

The handbook on IT Security Requirements of Indian Audit and Accounts Department was published by CAG of India on 15.12.2003.

12.8.1 The IT Security Policy of the organization is to ensure that:

1. Assets will be classified as to the level of protection required;
2. Information will be protected against un-authorized access;
3. Confidentiality of information will be assured;
4. Integrity of information will be maintained;

5. Business requirements for the availability of information and information systems will be met;
6. Personnel security requirements will be met;
7. Physical logical and environmental security(including communications security) will be maintained;
8. Legal, regulatory and contractual requirements will be met;
9. Systems development and maintenance will be performed using a life cycle methodology;
10. Business continuity plans will be produced, maintained, and tested;
11. Information security awareness will be provided to all staff;
12. All breaches of information systems security, actual or suspected, will be reported to, and promptly investigated by information Security Officer; and
13. Violations of Information Security Policy will result in penalties or sanctions.

To ensure that the above objectives are adequately covered, and protection to the Information Assets is commensurate to the likely harm from security failures, Risk Assessment would be conducted periodically for all IT Assets of the Department. This would be reviewed at intervals not later than once in three years.

12.8.2. Roles and Responsibilities:

1. Policy Management: This policy has been approved by the CAG of India. Formulation and maintenance of the policy is the responsibility of the Director/Dy Director(Information systems) of the office of the CAG of India, who will also function as the Information Security Officer of the Department.
2. Policy Implementation
 - Each member of the Department will be responsible for meeting published IT Security standards.
 - The safety and security of each IT Asset would be the primary responsibility of the Head of the Office.
 - Each office would have one Group officer designated as the IT Security Manager for ensuring compliance with the various Guidelines and policies enunciated by this document.
3. Individuals
 - All ordinary users of the IT resources are responsible for the proper care and use of IT resources under their direct control, and must comply with the provisions of the IT Policy.
 - Individuals will be custodians of desktop systems under their control.

12.8.3. Security Instructions - Some of the security instructions are given as under. Please refer Information Systems Security Handbook for IAAD for more detailed security instructions.

1. Each office shall maintain an inventory of IT Assets which would include applications, computer equipments, communication equipment etc .The primary responsibility for the IT Asset in each office would rest on the Head of the office (Pr.Accountant General/Accountant General). The Head of the office shall designate one of the Group officers as the IT Security Manager of the office responsible for addressing the security concerns relevant to the IT Assets. The ownership of the IT Asset would lie with the Group Officer in charge of the function.
2. Access to the organization's information processing facilities by third parties should be controlled. Outsourcing management should address the risks, security controls and

procedures for information systems, networks and/or desktop environments in the contract between parties.

3. Users should be trained in security procedures and the correct use of information facilities to minimize possible security risks. All users of IT system in IAAD should report security incidents involving breach in security, security weakness, or software malfunctions to the Group Officer in charge of the IT security. The user providing such information on breach of security would be assured of confidentiality.
4. Information and Information processing facilities should be protected from disclosure to modification of or theft by unauthorized persons, and controls should be in place to minimize the loss or damage. Access to specific areas and rooms that contain IT equipment particularly servers should be restricted. Group officers and other senior officers must frequently visit the computer room facility on an unannounced basis during a non-prime shift and determine that access control procedures are being followed.
5. Each office shall maintain an EDP Cell which would provide specialist IT support to various IT Applications running in the office. The EDP cell would not be directly linked to any functional wing, but report to the Group officer designated as IT Security Manager of the office.
6. Laptop computers are to be issued to, and used only by, authorized employees and only for the purpose for which they are issued. Care should be taken in the handling of laptop to avoid loss due to theft and damage. Information and data stored on Laptop must be backed up regularly.
7. Security in application systems: To prevent loss, modification or misuse of user data, appropriate controls and audit trails or activity logs should be designed into application systems. These should include the validation of input data, internal processing and output data.
8. Business Continuity Management: A business continuity management should implement Business Continuity Plan for each application for the continuation of key business services to reduce the disruption caused by disasters and security failures to an acceptable level through a combination of preventive and recovery controls. The Business Continuity Plan is to be kept up to date and re-tested periodically.
9. Maintaining Web Sites: Web sites may only be developed and maintained by properly qualified and authorized personnel, and after prior approval of the Functional/IT wing of Headquarters. The Web site is an important information resource for the organization, and its safety from unauthorized intrusion is a top priority. Only qualified authorized persons may amend the Web site with all changes being documented and reviewed. The website should accordingly be hosted with a reputed ISP (Internet Service Provider) after obtaining necessary assurance of their ability to protect the organisation's website from external hacking attacks. The information on the website must be kept up to date, and the content periodically reviewed for accuracy and contemporaries.
10. Sending / Receiving Electronic Mail (E-mail); E-mail should only be used for business purposes. The attachment of data files to an e-mail is only permitted after confirming the classification of the information being sent and then having scanned and verified the file for the possibility of a virus or other malicious code. Incoming E-mail must be treated with the utmost care due to its inherent Information security risks. The opening of e-mail with file attachments is not permitted unless such attachments have already been scanned for possible viruses or other malicious code.

11. All IAAD PC-based computers must have IAAD's standard, supported anti-virus software installed and scheduled to run at regular intervals. In addition, the anti-virus software and the virus pattern files must be kept up-to-date. Virus-infected computers must be removed from the network until they are verified as virus-free. Any activities with the intention to create and/or distribute malicious programs into IAAD's networks are prohibited, in accordance with the Acceptable use policy.

12.9. Correspondence through Internet & Email

Consequent on the introduction of Internet facility in this office, all returns to Headquarters may be sent by E-mail only. Besides several modes of communications to Headquarters viz. Fax, Speed post and Ordinary post, Electronic transfer facility has also started functioning between the Headquarters and all field offices of the I.A&A.D. Letters sent through E-mail need not be sent through other modes. Cost implication of such duplication will have to be borne by the respective offices.

[CAG's Circular No.29/NGE/2000 dated 7.7.2000 &
CAG's Letter No.34-R&I/20-2000 dated 21.6.2000]

12.9.1. Procedure to be followed in field offices

1. Computers having Internet connectivity should be configured for receiving and sending mail. Software like Outlook Express can be used.
2. On receipt of the Address of all field offices as well as officers post in Headquarters, the same should be imported/added in the Address book.
3. E-mail should be opened at least thrice a day, once in a morning, afternoon and evening for message(s) received.
4. E-Mail messages are to be sent on daily basis
5. There should be proper password procedure. Passwords should be protected adequately. Change of password should be a regular activity.
6. There should be a system in place, which ensures that only authentic user(s) can send mail to Headquarters. All the mails to the Headquarters office are to be sent by AG/Group officers
7. The hardcopy of the mails including the print out of the attachment should be taken and signed by the respective group officer for authentication.
8. The offices can connect to the Local ISPs through mail service number wherever it is provided.
9. The E-mail messages can be followed only in cases where it is approved
10. Private Mail address such as Hotmail, Yahoo, etc. should not be used for official communication purpose.
11. Those offices, which do not have Internet connections for NIC, can also apply to NIC. On receipt of Internet connectivity, those e-mail addresses should be communicated to the Office of the Comptroller & Auditor General. This can run in parallel and if NIC connectivity is satisfactory the subscription of other connectivity need not be received.

[Authority: Annexure to C.A.G's' Letter No.419/EDP/88-99 dt.25.2.2000]

12.9.2. Guidelines for use of E-mail

1. In the E-mail message either the name of the office or name of the officer and designation of the officer should be indicated in the FROM field instead of E-mail user ID.
2. While selecting the persons to whom the mail is to be sent, utmost care should be taken to select the correct E-mail address. It has been noticed that even if the e-mail is intended for selected persons in a Group some of the e-mail users are selecting the Entire Group.

Hence, adequate care should be exercised while selecting the mail addresses to whom the mail has to be sent.

3. The **Subject** matter in the e-mail header should not be left blank, since some of the wings in Headquarters office are working on codification of report/returns for easy identification and handling mails.
4. The name of the office from where the E-mail is sent should be at the top of the body of the E-mail message.
5. It may be ensured that the name and designation of the officer who is sending the E-mail is indicated in the body of the message being sent to Headquarters office / other field offices.
6. The document which contains **Text** upto 5 pages may be sent in the body of the message itself instead of attachment. However, any document or file in which part of the contents are in a table or Graph may be sent through an attachment.
7. In case of attachments, the name and number of files with extension such as docx, dbf, etc. should be indicated prominently on the body of the message.
8. It may be ensured that the e-mail and attachment files are scanned for virus and virus free files should be sent. Latest Anti-virus software should be used and the same may be updated regularly.

[This office Circular No.Estt.I/GI.IV/E-mail/2000-01/236 dated14.11.2000]

12.10. Economy in the use of Electric Light & Fans

Utmost economy should be exercised in the use of electric lights and fans. Unnecessary wastage of energy should be avoided.

12.11. Disaster Management Plan for the Offices under IA &AD

12.11.1. Disaster Management plan and Guidelines for formulating Safety Norms for all the Offices of IA & AD have been prepared. Heads of departments are therefore requested to follow the instructions regarding Disaster Management plan and Guidelines for formulating Safety Norms. Natural calamities are the main cause for disasters as their potential to cause damage to human life and property is very high. The probability of occurrence of natural disasters like earthquake, drought, flood, cyclone, hail storm, avalanche, land slide, fire etc are based on the geographical and seasonal factors affecting the location in which the Office is located. These disasters could trigger fire hazards, diseases and cause damages to essential support systems. In addition, negligence in using electrical appliances and installations, security lapses, terrorist attacks etc could also end up in a disaster and may affect the following aspects in any Office. * Damages to the building * Loss of human life * Loss of records, files and other assets * Loss of critical IT data relating to the Office. The following actions are to be taken to handle such situations effectively.

12.11.2. Setting up of a Disaster Management Committee (DMC):

In order to face the situation arising out of any disaster like flood, earth quakes, fire etc. Head of the Department (HOD) in each Office should constitute a four member committee headed by the Group Officer in-charge of administration, preferably including Branch Officer in-charge of Office management, Secretary to AG/PD, Welfare Officer etc. This committee is responsible for coordinating with other Government agencies dealing with disaster management for identifying preventive measures, for assessing the vulnerability for a particular disaster and for handling emergency situations. DMS will ensure installation of proper emergency management system (EMS) for the Office by covering the following areas: (i) Installation of suitable warning and security system. (ii) Maintenance of uninterrupted communication.

- (i) Create awareness among the staff about DMP, preparedness, DO & DONT's during emergencies and relief measures.
- (ii) Publishing contact address and telephone numbers of responsible authorities namely Fire Department, Police, District Collector/Commissioner, Meteorological Dept, Hospital etc.
- (iii) Conduct periodical inspections or safety audits to check the readiness of EMS.
- (iv) Conduct mock exercises to ensure automatic activation of EMS in case of emergency.

12.11.3. Risk assessment for the probability of occurrence of disasters and formulation of safety norms

The Disaster Management Committee is responsible for ascertaining the risks that are prone to the Office, its properties and employees due to any disaster by writing to various departments of Central or State Governments who are competent to do such assessment. Accordingly preventive measures should be taken. Generally, IAAD Offices are highly vulnerable to fire as it accumulates and stores huge quantity of Government records. Therefore, an Office 'specific fire safety norms (copy of the norms issued in CAG's Offices is enclosed for reference) should be prepared and circulated among the employees and Officers.

12.11.4. Establishing a 'trigger' mechanism

The primary objective of the 'trigger' mechanism is to perceive and to respond to an emergency by undertaking immediate rescue or relief operation. This mechanism envisages a quick response on receiving signals of a disaster happening or likely to happen from various sources such as news papers, television, radio, police, security personnel, NGOs etc. The warning messages should be quickly verified for its authenticity and actions suitable for handling each type of emergency should be activated. Therefore, Disaster Management Committee under the guidance of HOD should evolve a proper 'trigger' mechanism and design disaster specific follow up action based on the following guidelines. i. Identify the disasters that are prone to the locality and install suitable signal or warning mechanism to alert the employees. ii. Security staff and caretakers could be designated as 'trigger' points and should be authorized to use public address systems, fire alarms, sirens etc to alert the staff and Officers. iii. Security and housekeeping staff and Caretaker of the Office are to be instructed to be vigilant to perceive any emergency and report to the members of Disaster Management Committee to activate the EMS.

12.11.5. Handling of disaster situation to bring normalcy quickly:

Disaster specific preventive and remedial measures are to be planned well in advance and the same should be widely published for creating awareness among all employees and Officers. All activities required for the mitigation process are quickly to be activated by Disaster Management Committee simultaneously without loss of time and the management of the event is visible on the ground.

To ensure proper and quick handling, the following actions are to be taken:-

- i. List disaster specific remedial actions and specify job descriptions and responsibility to staff and Officers of different levels.
- ii. Quickly mobilize the trained security staff and volunteers to handle emergencies once the 'warning or signal' is on. Evacuate employees and Officers quickly from the Office premises without any delay.
- iii. Involve other Govt. agencies viz. Fire Dept, Police, District Collector/Commissioner, Hospitals etc. for emergency handling without any delay. iv. Develop alternative contingency plans as back up. v. Keep first aid kit ready in the welfare cell.
- iv. Devise continuity plans ready for quickly restoring normalcy. Guidelines for Formulating Safety norms: IA&AD Offices are generally prone to localized hazards

- due to fire, electrical shock, water contamination, collapsing of buildings, thefts etc. CPWD is primarily responsible for installation of fire fighting installations, water tanks, run-off systems and electrical facilities in the Government buildings. In private buildings, such systems are provided by the owner of the premises or by the Office itself. Head of the Dept. should ensure installation of proper EMS suitable for handling localized disasters that would safeguard human life and Office properties. Disaster Management Committee of each Office should formulate safety norms to handle different types of disasters based on the following guidelines.
- v. Prepare 'Dos' and 'Donts' to handle emergency situations.
- * Create awareness among the employees on the procedure for using fire fighting gadgets and other safety devices by giving wide publicity through circulars, sign boards, notices etc.
 - * EMS such as fire fighting equipments, sirens, sensors, security systems etc provided in the buildings should be adequate and properly maintained.
 - * Sand in big containers should be placed at suitable and easily accessible places in the building.
 - * Security staff are imparted proper training to handle the fire gadgets and for evacuating the employees from the fire affected area.
 - * Proper coordination should be maintained with Fire Dept., Police and hospitals of the local area.
 - * The structural strength of the Office buildings should be assessed by CPWD or other Experts periodically to assess the risk of collapsing of the building.
 - * Preventive measures should be taken against collapse, electrical shock, fire etc. based on the Vintage of the building, electrical wirings and fittings.
 - * In case of Offices located in the seismic zones and flood affected area, the indication or Warning signals if any, given by the Metrological dept. or any other agency are to be taken seriously and 'trigger' mechanism should act.
 - * Working networks of similar nodal agencies may be identified for quick implementation of the rescue programme.
 - * For safe-guarding important files and records, backup copies in CDs should be created and stored separately. Microfilming could be considered for archiving permanent records that are very important.
 - * For IT infrastructure, any one of the internationally accepted best practices for DMP could be adopted in addition to the BCP guidelines given in "Information system Security Handbook for IA&AD". These guidelines are illustrative and not exhaustive. Therefore, other Relevant factors if any, specific to the Office may be taken into consideration while formulating the safety norms. Disaster Management Committee should conduct safety audit once in a quarter and take corrective action if needed. HOD should monitor DMP through Calendar of Returns.

(Hqrs Circular No.131/Estates/22-2004 dated 22.9.2004)

12.12. Fire Safety Norms / Precaution

12.12.1. Administration should

- Conduct regular mock fire drills
- Conduct an annual joint fire safety assessment exercise with CPWD along with Fire Services Dept.
- Post building evacuation plans and discuss them during mock fire drills
- Include disabled employees in the fire emergency planning process

- All escape routes should be marked with a signboard on the corridors and passage to guide during evacuation
- Fire escape doors should be painted with fire resistant points
- As far as possible, plan and use fire resistant construction materials, hardware, paints wiring etc. while constructing, redesigning, renovation and upgradation of office buildings
- Phase out old record to an alternate safe space other than office, if possible
- Ensure that a team is trained to deal with fire incident for each floor

12.12.2. If fire strikes, staff should

- Escape first, then call for help
- Sound the alarm and call the fire department immediately or on Telephone no.101, no matter how small the fire appears to be
- Leave the area quickly, closing doors in order to contain the fire and smoke
- IF smoke or flame is encountered during escape alternative exit should be used. Heat and smoke rises, leaving cleaner, cooler air near the floor. IF there is no exit except through smoke, exit should be made by crawling on hands and knees, keeping the head 12 to 24 inches above the floor.
- Once outside, move away from the building, Never go back inside the building until the department permits it
- Attack the fire with available equipment, without taking undue risk.
- Staff should know the escape routes, how to operate fire alarm and how to use first fire fighting equipments
- Lift should not be used as a means of escape
- Staff should not shout or run. This tends to cause panic
- Fire hydrants should be clear of debris for easy access by fire department

12.12.3. Help the firemen to help you

- Give way to fire engines to enables them to reach at the incident quickly.
- Don't park cars/ truck close to fire hydrants/ underground static water tanks.
- Guide firemen to water sources i.e. tube wells, ponds, static tanks etc.in case of fire
- Do not hide any information concerning hazards in the premises and make this information known to all.
- Do not crowd the fire accident site as it may hamper fire fighting and rescue operation

12.12.4. Staff should know that

- Availability of firefighting equipment in the premises do not prevent outbreak of fire. They help in minimizing losses due to fire if maintained and operated immediately, effectively and efficiently.
- Not informing Fire Service department about the fire incident is a cognizable offence

12.12.5. Fire safety precautions against electricity

- Majority of fires are of electric origin on account of electric short circuit, overheating, overloading, use of nonstandard appliances, illegal tapping of electrical wires, improper electrical wiring, carelessness and ignorance etc.
- It can lead to serious fire and fatal accidents, if proper instructions are not followed.
- Such incidents can be minimized to a great extent if adequate fire precautions are observed.

12.12.6. Arson

- Follow your building's security measures and keep unauthorized people out the building
- Keep doors locked after office hours
- Alleys and other areas around office building should be well lit.

12.12.7. Housekeeping

- Keep clutter out of halls, lobbies, alleys, and other public areas
- Keep waster paper, empty boxes, dirty rags, cleaning supplies, and other combustibles away from exits, storage areas and stairways

12.12.8. Equipment and Appliances

- Leave space for air to circulate around heaters and other heat-producing equipments
- Keep electrical appliances away from anything that might catch fire.
- Do not stack books, files or papers on top of computer monitors /servers/CPUs
- Designate an employee to turn off or unplug all electrical appliances after office hours

12.12.9. No Smoking zones

- Do not allow smoking in the workplace
- Apply the same cautious to visitors and be alert to smouldering cigarette butts on furniture or in wastebaskets.

12.12.10.Do's and Don't's

Do's	Don't
Use I.S.I Certified appliances	Don't use substandard fixtures, appliances
Use fire resistant wires in construction, upgradation, renovation, modernization of office space	
Use good quality fuses of correct rating, miniature circuit breakers and earth leakage circuit breakers	Never have temporary or naked joints on wiring
Use one socket for one appliance	Don't lay wires under carpets, mats or doorways. They get crushed, resulting in short circuiting
Switch off the electric supply of the fire affected areas	Don't allow appliance cords to dangle
Fuses and switches should be mounted on metallic cubicles for greater safety against fire	Don't place bare wire ends in a socket
Replace broken plugs and switches	Don't meddle with electrical fixtures like plugs, wires switches and sockets
Keep the electrical wires away from hot and wet surface	Don't leave spray cans on or near heaters or in direct sunlight they could explode
Switch off appliance after use and remove the plug from the socket	Don't throw matches, cigarette ends or pipe ash into waste pipe baskets
Keep the escape routes/staircases free of any obstructions	Don't place oil lamps, agarpattis or candles on the floor or near combustible material

Do regularly check with the help of CPWD, the load bearing capacity of the major electrical wires	Don't plug too many electrical appliances in one socket
Good house keeping must be ensured. All receptacles for waste should be emptied at regular intervals.	Don't paint fire detector/sprinkle heads
Faulty electrical appliances should be repaired / replaced immediately	Don't overheat / overload the electric wires by putting additional electrical appliance like heaters/Air Conditioners than actually permissible
Switches and fuses should conform to correct rating of circuit.	Don't put electrical switches/ points in the fabric separators of the modular furniture.
Welding /cutting jobs should be carried out under strict supervision	Necessary fire safety measures shall be built in while planning installation of modular furniture.
Impart elementary fire fighting training to staff	

*(Authority:HQ Circular No.99/Estates/11-2014 dated 4.4.2014
forwarded in HQ letter No.517/Inspection /2014-15, dated 1.7.2014)*

APPENDICES

APPENDIX-I
(Referred to in a para 4.12.1.)
THE SCHEDULE

(See Rule 18(1) of CCS (Conduct) Rules,1964)

RETURN OF ASSETS AND LIABILITIES ON FIRST APPOINTMENT
ON THE 31ST DECEMBER,20...

1. Name of the Government servant
in full (in block letters)
2. Service to which he belongs
3. Total length of service upto date
- (i) in Non-Gazetted rank
- (ii) in Gazetted rank
4. Present post held and place
Of posting
5. Total amount income from all
Sources during the calendar
Year immediately preceeding
The 1st January,19.....
6. Declaration:

I here declare that the return enclosed namely forms I to v are complete, True and correct as on to the best of my knowledge and belief, In respect of information due to be furnished by me under the provisions of sub-rule(1) of Rule 18 of the central services (conduct) Rules,1964.

Date

Signature

Note 1:- This return shall contain particulars of all assets and liabilities of the Government Servant either in his own name or in the name of any other person.

Note 2:- If a Government servant is a member of Hindu undivided family with coparcenary Rights in the properties of the family either as "Karta" or as a member, he should indicate in. The return in Form No.1 the value of his share in such property and where it is not possible To indicate the exact value of such share, it's approximate value. Suitable explanatory notes may be added wherever necessary.

FORM I

Statement of immovable property on first appointment as on the 31ST December ,20.....
(e.g.lands,house,shops, other buildings,etc.).....

S1. No.	Description of property	precise location (Name of District, Division, Taluk and Village in which the the property is situated and also its distinctive number etc.)	Area of 1 and (in case of land and buildings)	Nature of land incase of landed property	Extent of interest
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(1)	(2)	(3)	(4)	(5)	(6)
-----	-----	-----	-----	-----	-----

if not in own name, state in whose name held and his/her relationship, if any to the government servant	Date of acquisition	How acquired (whether by purchase, mortgage, lease, inheritance gift or otherwise) and name with details of person/ persons from whom acquired (address and connection of the Govt.servant, if any with the person/ persons concerned) please see Note 1 below	value of the property (see Note 2 below)	particulars of sanction of prescribed authority, if any
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(7)	(8)	(9)	(10)	(11)
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Total annual income from the property	Remarks
(12)	(13)

Date..... Signature.....

Note 1: For purpose of column 9, the term “lease” would mean a lease of immovable property from the year or for any term exceeding one year or reserving a yearly rent. Where, however, the lease of immovable property is obtained from a person having official dealings with the Government servant, such lease should be shown in this column irrespective of the term of lease, whether it is short term or long term, and the periodicity of the payment of rent.

Note 2: In column 10 should be shown:-

- (a) Where the property has been acquired by purchase, mortgage or lease, the price or premium paid for such acquisition:
- (b) Where it has been acquired by lease, the total annual rent thereof also; and
- (c) Where the acquisition is by inheritance, gift or exchange, the approximate value of the property so acquired.

FORM II

Statement of liquid assets on first appointment as on the 31st December , 20.....

- (1) Cash and bank balances exceeding 3 months emoluments .
- (2) Deposites, loans advances and investments (such as shares, securities, debentures, etc.)

SI . Remarks	Description	Name and Address of the company	Amount	If not in own name, name and address of person in whose name held and his/her relationship with the Government servant .	Annual income derived
(1)	(2)	(3)	(4)	(5)	(6)

Date.....

Signature.....

Note 1:- In column 7, particulars regarding sanctions obtained or report made in respect of the various transactions may be given.

Note 2:- The term“emoluments” means the pay and allowances received by the Government servant.

FORM III

Statement of movable property on first appointment as on the 31st December, 20.....

SI . Remarks No .	Description	price or value	if not in own	How acquired
		at the time of acquisition and/ or the total payments made upto the date of return, as the case may be in case of articles purchased on hire purchase or installment basis.	name name and address the person in whose name and his/her relationship with the Government servant.	with approximate date of acquisition
(1)	(2)	(3)	(4)	(5)
(6)				

Date.....

Signature.....

Note 1: In this form, information may be given regarding items like (a) jewellery owned by him (total value): (b) silver and other precious metals and precious stones owned by him not forming part of jewellery (total value) ; (c) (i) Motor cars (ii) Scooters/ Motor cycles; (iii) Refridgerator/air conditioners, (iv) radios/radiograms/television sets and any other articles, the value of which individually exceeds Rs. 1000/- (d) value of items of immovable property individually worth less than Rs.1000/- other than articles of daily use such as Clothes, utensils, books, crockery, etc., added together as lumpsum.

Note 2: In column 5, may be indicated whether the property was acquired by purchase, inheritance, gift or otherwise.

Note 3: In column 6, Particulars regarding sanction obtained or report made in respect of various transactions may be given.

FORM IV

**Statement of Provident Fund and Life Insurance Policy On First Appointment
as on the 31st December,20.....**

Insurance Policies

Sl . No .	Policy No. and date of policy	Name of Insurance Company	Sum assured/ date of Maturity	Amount of annual Premium
(1)	(2)	(3)	(4)	(5)

Provident Funds

Type of Provident Funds/GPF/ CPF/ Account No.	closing balance as last reported by the Audit/ Accounts Officer along with date of such balance	Contribution made subsequently	Total	Remarks (if there is dispute regarding closing balance, the figures according to the Government servant Should also be Mentioned in this column)
(6)	(7)	(8)	(9)	(10)

Date.....

Signature.....

FORM V

Statement of debits and other Liabilities on First Appointment as on 31st December, 20.....

Sl. No.	Amount	Name and address of Creditor	Date of incurring liability	Details of transaction	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Date.....

Signature.....

NOTE 1:- Individual items of loans not exceeding three months emoluments or Rs. 1,000/- whichever is less, need not be included.

NOTE 2:- In column 6, information regarding permission, if any obtained from or report made to the competent authority may also be given.

NOTE 3:-The term “emoluments” means pay and allowances received by the Government servant.

NOTE 4:-The statement should also include various loans and advances available to Government servants like advance for purchase of conveyance, house building advance, etc. (other than advances , advances of pay and travelling allowance), advances from the GP fund and loans on Life Insurance Policies and Fixed deposits).

Pending a further review of the question of submission of return of Assets and Liabilities by the government servants as prescribed in the Department’s Order No.25/7/65-Ests.(A) dated the 6th January, 1973 (Published as S>O> 144 in the Gazette of India, Part II, Section 3 (ii), dated the 20th January,1973) the Central Government, in exercise of the powers conferred by sub-Rule 18 of Central Civil Services (conduct) Rules, 1964, and all other powers enabling it in this behalf, directs that action in pursuance of the aforesaid order be held in abeyance until further orders.

(G.I.C.S. (Dept. of Per.) O.M.No. 25/7/65-ESTS. (A), dated the 4th July, 1973).

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APPENDIX II
(Referred to in Para 6.13.1.)

List of documents which may be signed by supervisors/ AAOs for Gazetted officers.

Department	Serial No.	Description of forms of Communication	Remarks
(1)	(2)	(3)	(4)

ITEMS COMMON TO ALL SECTIONS

All Sections	<ol style="list-style-type: none"> 1. Reminder cards 2. Acknowledgement of Letters and documents received 5. Official memoranda involving no expression of opinion advices of adjustments and Returning papers misspent to this office. 6. Half-Margin memoranda call in for information, details etc. 7. Fair copies of express letters half-margins etc., after the office copies have been approved by the G.O. 	<p>To authorities other than GOI/ State Govt/CAG.</p>
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ITEMS SPECIAL TO SECTIONS

D.C./L.A. and F.C.Sections	<ol style="list-style-type: none"> 1. Communications of adjustments made in books of this office either in rectification of errors in classification or for supplies made, services Rendered etc. 2. Half-margin memoranda in the prescribed printed form to DFO s for adjustment of items under "Forests Remittances" 3. Alteration memoranda received for approval in this office 4. Half-Margin forms issued for the following purposes <ol style="list-style-type: none"> (a) forwarding despatch of forms (b) advising despatch of forms (c) calling for necessary particulars regarding officers in foreign service and local fund establishment s pension able under Article 802, CSR (d) calling fo raward of AA statements ,extract of Registers of lapsed cash orders ,certificates of balances etc. 	<p>provided that the items are not more than 2 months old.</p> <p>Fair copies may be signed after OCs have been passed by G.Os.</p>
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- (e) intimating the corrections to extract register of receipts,
 - 5. Endorsement on the statements of discrepancies between departmental figures and account figures and replies there to
 - 6. S.Y 33 form returning unpassed returned bills of lapsed Deposits for reasons specified in the printed list of Objections on the form
 - 7. Issue of objectives to loanees for prompt payment of Installments
 - 8. Calling for acknowledgement of balances in the case of all loans and advances.
- (CAG 's letter no.F4 OSD (P)/73 Dated 6/3/73 Estt .case 7/374/ 78-79)

Account current section

- 1.communication of adjustments made in the civil and non-civil abstracts.
- 2. Forms issued for the following purposes;-
 - (a).transmission of railway warrants
 - (b).forwarding schedules and vouchers in Support of the items passed on in the Exchange and settlement accounts
 - (c) Nil statements

Pension sections

- 1. Replies to enquiries for information from Income tax officers and corporation of madras.
- 2. Covering of slips for the issue of P .P. O S

Provident fund sections

- 1.Alloting account numbers to new Subscribers on Receipts of application and declaration,

	The declaration admitted by G.O. and the application by Supr. AAO and returned under his Signature with AC No. duly allotted
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- 2. Returning declaration order not in order

	standardised objection as in the printed memos are issued under the signature of the S.O. AAO while other OS are issued under the Signature or approval By the Branch Officer
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- 3. Check slip-ons;-

<ul style="list-style-type: none"> (a)subscriptions and refunds not realized fully or in part; (b)advances not sanctioned as a special case 	Delegated to the Supr./ AAO expect
(c)Routine objection of sanction to	(b) office copy of which should go to Gazetted officer.

- advances
- (d) furnishing details of recovery of Subscriptions on advances .
- (e) Raising and decreasing rates of subscriptions
- (f) Adjustment of excess credit by short recoveries.
- 4. Half margin memo issued to obtain information required to dispose of application for final with drawls Of fund money
- 5. Memo.
 - (a). calling for documents or requiring compliance with Standardized instructions in connection with Withdrawals under rule 14 of the GPF (madras) Rules of the other fund
- 6. Memo, calling for certificates of Disbursement of fund moneys of Subscriber whose account has been closed
- 7. All routine correspondences calling for Missing credits and details Of missing credits and details for adjustment of unposted item.

Book and Budget Section

1. Memoranda to the Public Debt office, Madras and other Local bodies for realization And credit to Government account of interest Due on government securities and Municipal securities.
2. All due date statements which are compiled from detail Books and enclosures thereto forwarded to heads of Departments, controlling officers, Heads of offices expect those sent to state Government and the Comptroller and Auditor General of India.
3. Demand notice for the repayment of loan.
4. Memoranda forwarding to the secretary, finance dept., the estimates of the state government with the actuals filled in.

**Public works
Compilation section**

1. Correction statement of the monthly statements and schedules except the correction to the monthly account which should be sent out under the signature of the Gazetted Officer.
2. Routine correspondence relating to the land award statements, Viz., calling for the date of possession of land, etc.
3. Statements showing unspent balances on deposit works sent

monthly to Administrator of funds.

4. Letter of endorsements relating to tools and plant and stock return To divisions.
5. Letters calling for accepted bills in support of payments on account Of civil.

***Gazetted entitlement Sections**

*(CAG'sLr.No. F4-OSD (p)/73 dated 6/3/73, Estt.case 7-374/73-79 Vol.81/1)

1. Issue of leave admissibility Reports except in cases of L.P.R. / Terminal leave.
2. Calling for acknowledgement of balances in the case of all loans and advances.

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APPENDIX III (Referred to in Para 6.22.4.6)

List of approved file Headings

I. File Headings for Administration Branch:

1. Permanent sanction for posts in all groups.
2. General orders on staff norms, formulation of temporary staff proposal etc.
3. General orders on preparation of budget, control of expenditure, submission of monthly Statements etc..
4. General orders on recruitment of filling up of vacancies in all cadres (including Sports Quota). Compassionate appointments etc.
5. General orders for reservation of scheduled caste/scheduled tribes maintenance of roster, etc.
6. Recruitment Rules for all cadres and their amendments.
7. General orders on promotion to the cadre of accounts officer.
8. General orders for promotion to the cadre of assistant accounts officer.
9. General orders on promotion, advance increments, seniority, etc. relating to staff completing SAS examination.
10. General orders on grant of promotion in other cadres.
11. General orders on holding of section officers' grade examination
12. General orders on holding of other departmental examination
13. General orders on retirement, retention of officers in service etc.
14. Policies and general orders on leave postings and transfer s within the office.
15. General orders on deputation of staff.
16. General orders on discipline, punctuality, disciplinary proceedings, writing up of Annual Performance Appraisal reports.
17. Amendments to CCS Classification control and Appeal Rules and Conduct Rules.
18. General orders on fixation of seniority and preparation of Graduation list.
19. General orders on maintenance of service records, verification of service, etc.
20. General orders on completion of probation, confirmation
21. General orders on service association matters.
22. General orders on handling of court and central Administrative tribunal cases.
23. General orders relating to IA&AS Officers, Welfare Officers, AD hoc Deputy Accountant General , etc.
24. Amendments of manual of general procedure and establishment section manual.
25. General orders on security and handling of secret files.
26. General Orders on forwarding of applications
27. General orders on grant of special casual leave.
28. General orders on grant advance increments as incentives.
29. General orders on grant of special pay.
30. General orders on grant of "No Objection Certificate".
31. General orders on financial assistance to Recreation club, canteen, etc.
32. Personal file for each member of staff. (A suitable sub-group number to be given under this main group.
33. **Annual / Periodic Files For:**

- (1) Budget proposals.
- (2) Allotments of funds and statements of expenditure.
- (3) Recruitment through staff selection commission.
- (4) Filling up of vacancies and leave to supervisor/Assistant Accounts Officers; and postings of Assistant Accounts Officer/Supervisor
- (5) Filling up of vacancies, leave and postings of other Group "C" staff.
- (6) Filling up of vacancies, leave and postings of other MTS staff.
- (7) Retirement of staff.
- (8) Departmental promotion committee proceedings relating to promotion to Group "B" Cadres.
- (9) Departmental promotion Committee proceedings relating to other cadres.
- (10) Deputation of staff.
- (11) Mutual transfers.
- (12) Departmental Examinations other than SAS Exam
- (13) Training activities.
- (14) Writing up of confidential reports- communication of adverse entries, etc.
- (15) Seniority and Gradation List.
- (16) Verification of service and entries in Service books.
- (17) Returns to Headquarters.
- (18) Association matters (one file for each Association).
- (19) Completion of probation and confirmation.
- (20) Matters relating to IA&AS Officers.
- (21) Property returns and action under conduct Rules.
- (22) Sports quota Appointment.
- (23) Compassionate Appointments.
- (24) Crossing of Efficiency Bar.
- (25) Forwarding of application.
- (26) Grant of special casual leave.
- (27) Grant of advance increments, special pay, etc.
- (28) Recurring and Adhoc Grants to Recreation Club.
- (29) Recurring and Adhoc Grants to Departmental Canteen
- (30) Issue of "No Objection Certificates".
- (31). **One File for Each:**
 - (1) Disciplinary case.
 - (2) Central Administrative Tribunal/Court case.
 - (3) Each Section officers' Grade examination.
- (34) Distribution of work among the staff in the sections.
- (35) General orders on ACP / MACP
- (36) Amendments to manual of Establishment Wing.
- (37) Amendments to manual of standing orders (Administrative).

II. File Headings for Claims Branch

1. General Orders on scales of pay, pay fixation, etc., for Group "A" and Group "B" Cadres.
2. General orders on scales of pay, pay fixation etc., Group "C" and MTS cadres.
3. General Orders relating to qualification pay, special pay, personal pay etc.
4. General Orders on leave travel concession and travelling allowance.
5. General orders on dearness allowance and house rent allowance, city compensatory allowance and other allowances.

6. General Orders on pension and retirement benefits.
7. General Orders on grant of Transport Allowance
8. General Orders on grant of other advances.
9. General Orders on provident fund matters.
10. General Orders on Central Government Health Scheme and medical reimbursement.
11. General Orders on grant of honoraria, cash award, overtime, etc.
12. General orders on tuition fee reimbursement.
13. Distribution of work in the section.
14. **Periodical /Annual Files on the following Subjects:**
 - (1) Orders for crossing efficiency bar, reduction of pay, stoppage of increment of staff.
 - (2) Provident Fund Advances, withdrawals, utilization certificates.
 - (3) Sanctions for grant of qualification pay, special pay, etc.
 - (4) Leave applications and joining reports.
 - (5) Leave Travel Concession and T.A. claims of staff.
 - (6) Payment of House Building Advances (to be opened for each individual granted H.B.A).
 - (7) Allotment and utilization of funds for conveyance advances.
 - (8) Allotments for H.B.A. and their utilization.
 - (9) Payments of other advances.
 - (10) Papers relating to payment of honoraria for staff in the office (One file for Administration one for provident fund, one for pension and one for other groups).
 - (11) Payment of all retirement benefits—files to be opened employe-wise and kept in service book as permanent record.
 - (12) Cases of re-fixation of pay, including anomaly cases referred to Headquarters Office.
 - (13) L.P.Cs. issued and received.
 - (14) Periodical reports to headquarters, Government, etc.
 - (15) Application for tuition fees for reimbursement and orders thereof.
 - (16) Payment of overtime.
 - (17) Reports on review of service books, nominations, etc.
 - (18) Budget and staff proposals.
 - (19) Schedules/orders/statements of recoveries to be effected from salary bills.
 - (20) Allotment of quarters, recovery of license fee, etc.
 - (21) Sanctions for grant of conveyance allowance.
 - (22) Correspondence relating to income tax deductions.

III. File Headings for Office Management Branch:

- (1) General orders on contingent and office expenditure of all types.
- (2) General orders on hiring of accommodation
- (3) General orders relating to staff car and other office vehicles.
- (4) Residential accommodation in office premises.
- (5) General orders about employment of casual labour.
- (6) General orders on civil works, etc, to be executed by CPWD.
- (7) General orders on maintenance of dead stock register, physical verification, disposal of condemned articles etc.
- (8) General orders on discipline and uniforms relating to Group "D" staff.
- (9) General orders on security for office.
- (10) Office imprest and its certification.
- (11) General orders on retention of vouchers, old records, sale of waste paper, record management, etc.
- (12) General orders on scale of issue of articles to officers and staff.

(13) Distribution of work among staff in the section.

(14) Annual / Periodical Files on:

- (1) Purchase of stationery.
- (2) Purchase of furniture and office equipment.
- (3) Telephone, electricity and water charges.
- (4) Issue of uniform to Group "D".
- (5) Purchase of books and periodicals.
- (6) Other office expenses.
- (7) Proposals for civil works to be executed by CPWD.
- (8) Periodical destruction of vouchers, sale of condemned articles.
- (9) Employment of Group "D" staff.
- (10) Purchase of housekeeping materials like tube lights, fire extinguishers, etc.
- (11) Staff and budget proposals.
- (12) Returns submitted to headquarters.

IV. File Headings for TM Section:

- (1) General orders on treasury and accounting procedures.
- (2) Formation of new districts and charges in initial accounts rendered by treasuries.
- (3) Amendments to list of major and minor heads.
- (4) General orders on defalcations and misappropriations etc.
- (5) General orders on reconciliation of departmental figures with the accounts figures.
- (6) General orders in the preparation of annual review on the working of treasuries.
- (7) Amendments to Tamilnadu Treasury code and treasury manuals.
- (8) Amendments to Tamilnadu Financial code.
- (9) Amendments to general financial rules of central government.
- (10) Amendments to central treasury rules and receipt and payment rules.
- (11) Amendments to FR, SR, and other service regulations.
- (12) Amendments to manuals of Accounting Sections.
- (13) Amendments to other office manuals.
- (14) Annual review on the working of treasuries.
- (15) Reports on KRA & KFA.
- (16) Collection of statistics to serve as fair index

V. File Headings for DCM Section:

- (1) Amendments to manual of standing orders(A&E)/Volume I.
 - (2) General orders on accounting system and procedures.
 - (3) Amendments to State Government financial cadre and treasury Rules.
 - (4) General orders on reconciliation of Departmental figures with our figures.
 - (5) General orders relating to contingency fund transaction.
 - (6) Distribution of work among the staff in the section.
 - (7) Corrections to DC Section manual.
 - (8) General orders on making vouchers available for police investigation.
 - (9) General orders and procedure for handling over vouchers for Audit.
 - (10) General orders on retention of vouchers and documents in the section and removal to old records section.
 - (11) T.E. Ledger File
- (12) Annual /Periodic Files on:**
- i. Advances from contingency fund
 - ii. General orders on defalcations and misappropriations etc.

- iii. General orders on reconciliation of departmental figures with the accounts figures
- iv. Correspondence with treasuries.
- v. Correspondence relating to reconciliation by departmental officers
- vi. Sanctions for new sub heads of accounts.
- vii. Advances from contingency fund.
- viii. Correspondence on vouchers made available for police
- ix. Papers relating to documents made available to Audit.
- x. Periodical adjustments like central road fund, raffle fund,etc.
- xi. Transfer of vouchers to old records.
- xii. Reports on state of work,etc.
- xiii. Reconciliation of departmental figures with the accounts figures
- xiv. Periodical adjustments.
- xv. Defalcations, missing appropriation, losses, etc

VI File Headings of LA Sections:

- (1) General orders on grant of long term advances to AIS Officers.
- (2) General orders on grant of long term advances to other officers of the State Government.
- (3) General orders on loans to Government companies autonomous bodies etc.
- (4) General orders and procedures for watching the recovery of long term advances by the Pr.Accountant General(A&E) Office.
- (5) General orders and procedures for watching the recovery of short term loans by the departments.
- (6) Opening of personal Deposit Accounts.
- (7) General orders on other transactions of Loans and Advances.
 - i. Sanctions for Long term Advances to AIS Officers.
 - ii. Sanctions from grant of House Building Advances to other officers.
 - iii. Sanction from grant of motor car Advance to other officers.
 - iv. Sanctions for the grant of Marriage Advances to other officers.
 - v. Sanctions and other papers connected with loans for which Departmental officers are responsible.
 - vi. Missing credits and adjustments affecting deposits heads.
 - vii. Annual Account Adjustments affecting deposits heads.
 - viii. General orders on retention of vouchers and documents in the section and removal to old record section.
 - ix. Correspondence acceptance of balance of long term advances.
 - x. Correspondence with treasuries on Loans and Advances, Deposits,etc.
 - xi. Reports on State of work in the section.
 - xii. General orders and procedures for handing over vouchers
 - xiii. General orders on making vouchers available for police investigation
 - xiv. Transfer of vouchers to old records.
 - xv. Distribution of work among the staff in the section.
 - xvi. Amendments to manual of L.A. Sections.
 - xvii. Amendments to manual of standing orders (A&E)/Volume I.
 - xviii. Corrections to list of major and minor heads of account.
 - xix. Amendments to State Government Financial code and Treasury Rules.
 - xx. General orders relating to contingency fund transaction.

VII File Headings for sections in Pension Group:

- (1) All India Service Rules relating to pensionary benefits and their amendments.
- (2) State pension Regulations and their amendments.
- (3) Revision of pension by pay commission -- General orders (one for each commission) .
- (4) General orders on Commutation of pension. .
- (6) Procedure for handling pension cases in offices of Accountants General (A&E) and General orders on status reports on work.
- (7) General orders relating to pension Freedom Fighters issued by government of India.
- (8) General orders relating to pensions to other than service pensions, issued by State Government.
- (9) General orders on payment of honoraria in pension group.
- (10) General orders on Dearness relief to central Government pensioners.
- (11) General orders on grant of Dearness relief to State Government pensioners.
- (12) General orders on payment of pensions to High Court Judges.
- (13) Annual periodic files on:
 - (1) Reports on State of work submitted to Headquarters.
 - (2) General correspondence with Treasury Officers and Departmental Officers.
 - (3) Honoraria claims for pension verification and Authorisation work.
- (14) Amendments to manual of pension Branch.
- (15) Amendments to manual of standing orders (A&E)/Volume I.
- (16) List of heads of Departments.
- (17) General instructions about issue of authorisations of pensionary benefits and pension accounting procedures.
- (18) General orders on transfer of payment of pensions and special seal authorisations.
- (19) Payment of Central pension by Public Sector Banks (Residuary)
- (20) Payment of State pensions by Public Sector Banks.
- (21) Distribution of work among staff of the section.
- (22) **Annual /Periodical Files on:**
 - (1) State of work in the section.
 - (2) Honoraria Claims.
 - (3) Special Seal Authorisations.
 - (4) Correspondence with Treasury Officers and Departmental Officers.
 - (5) Circulation of orders on dearness relief to pensioners of other governments.
- (23) Amendments to manual of pension Branch.

VIII File Headings for Pension Contribution Section:

1. General orders of Tamilnadu Government on Recovery of leave salary and pension contribution.
2. General orders on central Government on recovery of leave salary and pension contributions, including those of all India Service Officers.
3. General orders on procedure on recovery of contributions and postings of broadsheets accounting of Valuables, Opening of personal ledger accounts,etc.
4. Final demand statements issued to the heads of Departments.
5. Demand collections and balance statements.
6. Distribution of work among the staff.
7. Volume of work handled in the section.
8. General issues relating to Co-operation Department.
9. General issues relating to Handloom and Textiles Department.
10. General issues relating to Agricultural Marketing Societies.

11. Annual /Periodical Files on :

- (1) Staff matters.

- (2) Budget and Accounts.
- (3) Correspondence relating to accounting of valuables and their reconciliation.
- (4) Discrepancies in the accounts of pay and Accounts office(North).
- (5) Unposted items and their clearance.
- (6) Stock of contribution registers.

IX File Headings of GED Branch:

I. All India Services

1. Amendments to AIS Act,1951, Rules, Manuals etc.
2. Amendments to IAS (pay) Rules.
3. Amendments to other IAS Rules.
4. Amendments to IPS Rules.
5. Amendments to other IPS Rules.
6. Amendments to IFS (pay) Rules.
7. Amendments to other IFS Rules.
8. General orders on training of AIS probationers and authorizations during such training period.
9. General orders of revision of pay scales and allowances to IAS Officers.
10. General orders of revision of pay scales and allowances to IPS Officers.
11. General orders of revision of pay scales and allowances to IFS Officers
12. General orders on Terms and Conditions for Central Deputation by AIS officers
13. General orders of Medical Attendance to AIS Officers.
14. Cadre control in Tamil Nadu pertaining to AIS Officers.
15. Introduction of new time scale for IPS posts held by State Government Officers, from October,1984.

II. STATE SERVICES:

16. Amendments to state FR & SR and other service regulations.
17. General orders on surrender of leave.
18. Amendments to State Government Financial Code and Treasury Rules.
19. General orders on Suspension / Deputation /Foreign service, etc.
20. General file on revision of pay by pay commissions (one for each commission.)
21. Permanent sanction for grouping of posts (convenient volumes for group of departments).
22. General orders on Dearness Allowance to State Government Officers.
23. General orders on grant of House rent Allowance and City Compensatory Allowance to State Government Officers.
24. General orders on grant of other Allowances, Winter Allowances ,Hill Allowances,etc.
25. General orders on recruitment, etc, on State Government public service commission.

III. OTHER MATTERS.

26. General orders on work and procedure in GED sections.
27. Distribution of work among staff in the section.
28. General orders on preparation of pension papers of self-drawing Officers.
29. General orders on preparation of History of services.
30. Personal file for each Officer.
31. One file for pension case of each Officer.
32. **Annual /Periodical Files Relating to:**
 - i. Temporary sanctions of posts.
 - ii. Charge Reports (if combined reports are received).
 - iii. Combined posting Orders.
 - iv. Sanctions for temporary posts.

- v. Gazettee Notifications.
- vi. Correspondence with State Government, Treasury Officers, etc.
- vii. Amendments to manual of GED Section.
- viii. Amendments to manual of standing Orders (A&E)/Volume I.

X File Headings for Funds Section:

1. Amendments to manual of standing orders (A&E) Volume I.
2. Corrections to list of major and minor Heads of Accounts.
3. Amendments to funds section manual.
4. General orders on accounting systems and procedures for provident fund.
5. Amendments to State Government Financial Code and Treasury Rules.
6. Distribution of work among the staff in sections.
7. General orders on provident fund Accounts of All India Service Officers.
8. General orders on provident fund Accounts of State Government Officers.
9. General Orders of payment of honoraria for work done in Funds Section.
10. **Annual / Periodic Files on:**
 - i. Admission of members to the fund.
 - ii. Correspondence with Treasuries.
 - iii. Sanctions for temporary Advance and part/Final withdrawals.
 - iv. Correspondence relating to final payment Cases.
 - v. Correspondence relating to issue of Account slips.
 - vi. Payment of honorarium in provident fund Group.
 - vii. Collateral Evidence Cases.
 - viii. Reports to headquarters on state of work.
 - ix. Periodical Review Reports on performance.

XI File Headings for “Works Group”

Part I: (Relating to Management of Divisional Accountant Cadre).

1. General orders on cadre control and other administration aspects relating to divisional Accountants.
2. General orders on pay scales and Allowances of Divisional Accountants.
3. General orders on initial recruitment and opportunities and Divisional Accountants –inclusion of recruitment Rules.
4. General Orders on promotion of Divisional Accountants.
5. Confirmation of Divisional Accountants.
6. Policy and guidelines for transfer of Divisional Accountants.
7. General orders on Departmental Examination for divisional Accountants.
8. General orders relating to Confidential Reports of Divisional Accountants.
9. Departmental promotion committee proceedings for promotion of divisional Accountants.
10. General orders relating to long term advances to Divisional Accountants.
11. Handling over memorandum of Divisional Accountants.
12. Allocation of work between Superintendent and Divisional Accountants.
13. **Annual / Periodic Files on:**
 1. Postings ,Promotion, transfer of Divisional Accountants.
 2. Confirmation of Divisional Accountants.
 3. Departmental Examination of Divisional Accountants.
 4. Matter connected with confidential Report of Divisional Accountants.
 5. Long term Advance to Divisional Accountants.

6. Settlements of pensionary benefits of Divisional Accountants.
7. Complaints and Disciplinary proceedings relating to Divisional Accountants.
8. Sanction of leave to Divisional Accountants.
9. Sanction of General provident fund Advance to Divisional Accountants.
10. Deputation of Divisional Accountants.
11. Fixation of pay of Divisional Accountants.
12. Gradation list of Divisional Accountants.
13. Annual verification of Service Books Of Divisional Accountants.
14. Staff Selection Commission – Direct Recruitment of Divisional Accountants

PART II (Works Accounting Procedures, etc.)

1. Amendments to manual of standing orders(A&E)/Volume I.
2. Amendments to list of major and minor Heads of Account.
3. Amendments to manual of Works Group.
4. General orders on accounting of works expenditure receipt of Divisional Account,etc.
5. Amendments to State Government Financial Codes and Treasury Codes.
6. Amendments to State P.W.D. Codes and Manuals.
7. General orders on contingency fund Transactions.
8. Distribution of work among staff of the section.
9. General orders relating to accounting of National Highways Expenditure.
10. General orders and procedures for handing over documents for Audit.
11. General orders on retention of records and documents in the section and their removal to Old records Section.
12. Delegation of powers.
13. Formation of new Divisions,abolitions,etc.
14. General orders relating to accounts of Highways Department.
15. **Annual / Periodic Files on:**
 1. Correspondence, submission of monthly Accounts.
 2. Deficiencies in Divisional Accounts.
 3. P.W. Remittances --- III Other Remiittances.
 4. Advances from contingency fund.
 5. Correspondence relating to documents made available to Audit.
 6. Transfer of voucher to old Records.
 7. Reports on State of work in the section.
 8. Periodical reviews.
 9. Annual Review of P.W. Divisions.
 10. Deposits (Broadsheet)
 11. Stationary Indent.
 12. Administrative Accounts /Finance Accounts.
 13. Prorata distribution of Establishment & Tools& plant charges.
 14. Reconciliation of Departmental figures with Pr.Accountant General (A&E) figures.
 15. Issue of Audit certificates –Certification of Expenditure.
 16. Periodical Reports to Headquarters.

XII. File Headings for IAD Section:

1. Synopsis of Test Audit Report issued.
2. Half-Yearly Appraisal Report to the Comptroller and Audit General of India.

3. Quarterly Reports on the progress of rectification of defects pointed out by Director of inspection.
4. Check of Draft Finance Accounts.
5. Programme of Test Audit of Section and intimations.
6. Horizontal reviews.
7. Check of Benevolent Fund Accounts.
8. Check of Service books.
9. Amendments of IAD Manual.
10. Amendments of Office Manual.
11. Miscellaneous matters.
12. Investigation of various branches.

XIII. File Headings for Book Section:

Book I

1. General orders and compilation of monthly and Annual Accounts and accounting procedure.
2. General orders on classification of Government transactions.
3. Corrections to list of major and minor Heads of Account.
4. General Correspondence with State Government on classification of Accounts.
5. General orders on submission of Statement 13 pertaining to Union Finance Accounts to controller General of Accounts
6. Amendments to Account code for Accountant General.
7. Amendments to Book section manual.
8. General orders on balance of State Government with Reserve Bank of India ways and means advances, etc.
9. General instructions about reconciliation of Reserve Bank Deposits.
10. General orders on assistance to State Government Finance Commission etc.
11. Material sent to finance commission (one for each commission).
12. Distribution of work among staff in sections.
13. General orders on Hosting of Key Indicators on CAG's website
14. General orders on furnishing of disaggregated figures to State Government as soft copy
15. Maintenance of Cash Balance Investment Register
16. **Annual /Periodic Files on:**
 1. Rendition of monthly State Civil Accounts.
 2. State finance Accounts and Trial balance.
 3. Reports sent to Headquarters.
 4. Correspondence with Reserve Bank Of India on ways and means of advances, over-drafts etc.
 5. Reconciliation of Reserve Bank deposits-State.
 6. Closing of Annual Accounts and collection of related material.
 7. Furnishing of actual for State Budget.
 8. Estimates for inclusion in Union Budget.
 9. Review of Balances.
 10. Payments of Honorarium to Staff.

Book II:

1. General orders relating to accounting of Loans and Advances from Central Government
2. Loans taken by Tamil Nadu and their repayments alongwith interest.
3. Open market loans of Tamil Nadu.
4. Sinking funds and investments therefrom.

5. Reconciliation of loan figures between State and the Ministries.
6. General orders on furnishing of Quarterly Appreciation Note on Monthly Civil Account to State Government with a copy to Headquarters.
7. General orders on furnishing of material for Combined Finance and Revenue Account
8. Maintenance of State Ledger for Public Debt, Loans and Advances and Public Account and furnishing of the same to the State Government.
9. Work relating to clearance of Adverse Balances under Loan Heads
- 10. Annual / Periodic Files on:**
 1. Returns sent to Headquarters.
 2. Correspondence with State Government on repayment interest.
 3. Correspondence with Reserve Bank of India.

XIV. File Headings for A.A.D Section:

1. General orders for preparation of appropriation Accounts and Finance Accounts.
2. General orders on contingency fund.
3. State contingency fund and its augmentation.
4. General orders of new Service/new Instrument of Service.
5. General orders on investments in Government Companies reconciliation of related figures etc.
6. General orders on printing of Appropriation and Finance Accounts.
7. General orders for preparation of the Publication 'Accounts at a Glance'
8. Review of Budget Documents.
9. General Orders on Combined Finance and Revenue Account.

10. Annual /Periodic Files on:

1. Circulars and correspondence relating to Appropriation and Finance Accounts for each year.
2. Supplementary, re-appropriation, surrenders, etc., during the year.
3. One file for each grant of Appropriation Accounts.
4. Guarantees given by State Government.
5. Investments in Government Companies during the year.
6. Expenditure from contingency fund and its recoupment during the year.
7. Cases of new service/new instrument of service during the year.
8. Material received from sections for Appropriation Accounts/Finance Accounts(in convenient volumes).
9. General correspondence with Audit on Finance Accounts.
10. General correspondence with Audit on Appropriation Accounts.
11. Correspondence relating to Budget publications.
12. Material for comment in Audit Reports (Civil).
13. General correspondence relating to Publication of 'Accounts at a Glance'.
14. Reconciliation of 901 - Share of Net Proceeds to State with Website figures.
15. Reconciliation of 1601 – Grants-in-Aid from Central Government with Website figures.
16. Correspondence relating to Budget Review – One file for each grant.
17. Correspondence relating to Loans and Public Debt Repayment.
18. Preparation and transmission of Combined Finance and Revenue Account.
19. Transmission of Report on Expenditure to State Government and Audit Offices.
20. Transmission of Annual Accounts and Accounts at a Glance to other offices of IA&AD

XV. File Headings for Account Current Sections:

1. General orders on accounts of settlement transactions.
2. Amendments of manual of standing orders (A&E)/Volume I.
3. Amendments to manual of Account Current Group.
4. General orders on Receipt and Disposal of Valuables like cheques, etc.

5. General orders on accounts of Postal Life Insurance deductions and issue of cheques to Director of Postal Services, Chennai.
6. General orders on procedure for settlement with Railways on credit notes.
7. General orders on settlement of expenditure on National Highways.
8. Distribution of work among the staff.

9. Annual / Periodic Files on :

1. Settlement with Railways.
2. Settlement with Defence.
3. Settlement between Tamil Nadu and Union Government.
4. Inter State suspense Account.
5. Sub Account 27 B.
6. Sub Account 27 E
7. Settlement with pay and Accounts Officers of the ministries.
8. Advices sent to Reserve Bank of India (CAS), Nagpur for settlement.
9. Clearance memos received from Reserve Bank of India (CAS), Nagpur
10. Correspondence relating to accounts of settlement cheques/ drafts, etc.
11. Settlement of National Highways expenditure.
12. Correspondence with Treasuries, pay and Accounts Offices of the State Government.
13. Indo-Pakistan settlement accounts.
14. Review of Balances.
15. Statement on SDL (State Development Loan) transactions received from RBI, Mumbai.
16. General correspondence on inward settlement accounts.
17. General correspondence on outward settlement accounts.
18. I.A.D. Test Audit Reports.

XVI. File Headings for Pay and Accounts Office Branch:

1. General orders on scales of pay, pay fixation etc., for Group "A" and "B" Cadre.
2. General orders on scales of pay, pay fixation etc., for Group "C" and "D" Cadre.
3. General orders on Travelling Allowances and Level Travel Concession.
4. Orders on Dearness Allowances, House rent Allowances and City Compensatory and other Allowances.
5. General orders on grant of House Building Advance.
6. General orders on grant of Motor Conveyance Advances.
7. General orders on grant of other Advances.
8. General orders on medical reimbursement, Central Government Health scheme.
9. General orders on grant of Honoraria/Cash Awards/Over-Time Allowances.
10. General orders on tuition fee reimbursement.
11. General orders on Group Insurance Scheme.
12. Permanent sanctions for posts in all groups (one file for each DDO).
13. General orders on deputation of Central Government employees to various Central /State/Boards/Public enterprises/autonomous bodies, etc.
14. General orders on pension and other retirement benefits, and amendments to Central Pension Rules.
15. Orders on grant of Dearness relief to pensioners.
16. Revised Scheme for payment of pension to central civil pensioners with effect from 01.01.1990-formation of central pension Accounting officer.
17. Orders relating to processing of pension case of posts and telegraph Audit staff.
18. General orders on maintenance of provident fund Accounts and amendments to General provident fund (central) Rules.

19. General orders on deposit linked insurance.
20. Physical verification of nominations.
21. General orders on contingent expenditure of all types, including employment of casual labour, daily rate admissible, etc.
22. Amendments to G.F Rs. Of Central Government.
23. Amendments to C.T.Rs. and receipt and payment Rules.
24. Amendments to F.Rs.,S.R.s., and other service regulations.
25. General orders regarding compilation and rendition OF monthly accounts and sanction of new Heads.
26. System of reporting and reconciliation of central transactions by public sector Banks.
27. Nomination of cheque signing officers.
28. Distribution of work among the staff in the sections.
29. General circulars and Correspondence on NPS.
30. Implementation, execution and related Correspondence in respect of PAO (COMPACT) under PAO .
31. Implementation, execution and related Correspondence in respect of E-payment under PAO .
32. Implementation, execution and related Correspondence in respect of BEMS under PAO .
33. Guidance and Instruction from RBI with reference to CTS Cheque and Bills.

34. Annual / Periodic Files on:

1. Sanctions for temporary/casual posts.
2. Miscellaneous sanctions.
3. Budget Estimates/Revised estimates communicated by DDOs.
4. Monthly accounts sent to Director of Audit, Central Revenues.
5. Annual Appropriation Accounts.
6. Monthly Bank Reconciliation.
7. Statement of expenditure and reconciliation with DDOS.
8. Correspondence file on reconciliation with Director of Audit(Central Revenues)/Controller General of Accounts.
9. Annual adjustments and consolidated certificates.
10. Applications for admission and nominations to GPF.
11. Correspondence relating to issue of GPF Account slips.
12. Collateral Evidence Cases.
13. Communication of balance and connected correspondence for House Building Advance, Motor Conveyance Advance.
14. Handling over reports of AAOS /Accountants/ Clerks.
15. Monthly file for posts and telegraphs Audit objections and replies thereto.
16. Periodical reports on outstanding under suspense heads.
17. Staff proposals of sections.
18. Monthly report of sections.
19. Quarterly report of sections.
20. Disallowance memos on amounts disallowed in pay and Accounts office Branch.
21. One file for each IAS Officer to collect all related orders.
22. One file for each officer sent on deputation/ foreign service to watch recovery of contributions.
23. One file for each pension case.
24. Correspondence relating to Central Government employees Group Insurance Scheme.
25. Correspondence relating to Postal Life Insurance.

26. One file for each final withdrawal for provident fund.
27. One file each staff drawing House Building Advances.
28. Cut through statements under public sector Bank Suspense from may,1989.
29. Correspondence relating to uncashed cheques.
30. Indents for cheques and their physical verification.
31. Transfer of provident fund balances.
32. Returns sent to Headquarters.

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APPENDIX IV

(Referred to in Para 10.7.1)

List showing the periods for which certain records should be preserved.

The retention period for various types of records have been reviewed and revised with reference to the Comptroller and Auditor General's Letter No.577.Admn II/89-Admn III/61,Volume II dated 5/4/1963 and Correction Communicated in C&A.G's letter no.1370-Admn II/89/Admn.III/61 Volume II dated 7/8/1963.

(A) List of records common to several sections with periods for which they should be preserved excluding those shown in Annexure I in chapter XII of the Manual of standing Orders (Administrative) – Volume I (1991 Edition).

Item No.	Description of Records	Number of complete account years for which to be preserved.	Remarks
(1)	(2)	(3)	(4)
	Alteration Memo approval book	3	
1.	Advice slips	3	
2.	A.D.T Register	3	
3.	Attendance Registers	1	
4.	Advice on Transfer Debits	2	
5.	Broadsheets and Register of income-tax	3	
6.	Broadsheets and suspense transactions	3	
7.	Broadsheet of Objection Book Advances	5	
8.	Casual leave Register	3	
9.	Calendar of Returns	2	
10.	Despatch Register (for local date)	3	
11.	-DO- (for postal date)	5	
12.	Distribution statement of expenditure by grants and appropriation	3	
13.	Index Register	5	
14.	List of Books	2	
15.	Monthly statement of alterations and reconciliation from other Audit Offices.	3	
16.	Object Book and statements	3	
17.	Purport Registers	5	
18.	Office copies of certified list of fund deductions	5	
19.	Progress Reports(daily work, etc)	1	
20.	Register of six months and three months outstandings	1	
21.	Register of items for inclusion in Audit/Appropriation Report	2	
22.	Register of Quartely analysis	1	

23. Register of alterations in appropriations	1
24. Register of warning of rapid expenditure	1
25. Register for intimating excess over appropriations	1
26. Register containing list of subscribers to the P.L.I.Fund. (G.I.M.F.(D.E) O.M.No.F 11(24)-E.II (A)/59 Dated 8 th july,1963 and C&AG's Endt.No.1935-Admn.I/604-55(v) DATED 7/8/63).	10 years after the close of the year to which it relates.
27. Register of records handed over to Record section.	Permanent
28. Register of errors in classification	1
29. Register of Bills of exchange	1
30. Register of muster Rolls	1
31. Register showing amounts for inclusion in report on the working of Treasuries	2
32. Register of Grants-in-aid	6
33. Register of Half-margins	3
34. Report on Treasury Irregularities	1
35. Report of progress of Gazetted Officers Review	1
36. Transit Register	1
37. Income-Tax salary Registers form I.T.48(Office copies of annual income-tax return)	12
38. Budget Re-appropriation register and Register of Resumption under grants	4
39. Receipt Register	3
40. Register of inter-sectional movement	3
41. Weekly arrears statement	1
42. List of register of periodical reports and returns both incoming and outgoing	The standing list and current register should be maintained old ones being destroyed as and when they become obsolete
43. Register of spare copies of classified papers	Permanent

(B) List of records peculiar to each section with periods for which they should be preserved excluding those shown in Annexure I in chapter XII of the MSO (Admn .) (para 12.2).

1. Outward Exchange and settlement accounts	5	
2. Inward Exchange and settlement and accounts	15	
3. *outward settlement account from the Chief Accounting Officer, London and Washington	3	
4. Adjustment Registers	5	
5. Progress Registers	5	
6. Remittance Registers of Exchange account Under Head II (A.C.C.R)	3	
7. *Suspense slips file	3	
8. *Objection books of Exchange and settlement accounts	3	
9. *Register of adjustments of Account Current Objections	3	
10. *Service Family pension fund	5	
11. Register of Railway Warrants	3	
12. Transit Register of suspense slips	5	Vide
13. Account Current abstracts	5	O.O.No.AC/VI/PAO
14. P.A.O. 10 inward Claims Register	5	27-10/58-59/397
15. P.AO. 6 Outward Claims Register	5	dated 20.1.59
16. P.A.O./S.Y.23 Suspense Broadsheets	5	AG's order dated 7.12.63 filed in case No.A.C.II/8-9(B)/64-64
17. Invoices for suppliers of postal and non-postal stamps	10	

Note:- *The records have not been maintained in the section since the Departmentalisation of accounts with effect from 1/10/76.

FUNDS SECTION

1. Eligibility and admission of members to the fund	3
2. Advances	3
3. Annual account of subscriber and reference thereon	3
4. General Index Registers and alphabetical Index Cards	Permanent
5. Register of closed accounts	5
6. Register of accounts closed finally	5
7. General provident fund schedules	3

COMMON

1. Government Order files	15	O.O.No./Estt.I
2. Subjects Cases	15	7-295/79- 80/697 dated 30/1/80.

TM/DCM SECTIONS

1. Register of points for investigation by the Director of inspection.	2	
2. Register of Financial Irrugularities for inclusion in the Appropriation Report	1	
3. Register of marking post-review by Gazetted Officers	2	
4. Register of losses of Government money due to defalcation etc	5	
5. Cases formed in T.M relating to delegation of powers , accounts matters, pay etc		10 years in the first instance to be reviewed there after and retained for a period not exceeding further 15years.

APPROPRIATION AUDIT DEPARTMENT

1. Appropriation accounts, Audit Report and Finance Accounts of other States	5	
2. Comments of Comptroller and Auditor General on the typed copies of Appropriation Accounts, Audit Report and Finance Accounts.	Permanent	

PENSION SECTION

1. Pension application Register	3	
2. Preliminary verification Register	3	
3. Pension sanction Register	3	
4. Case Register	permanent	
5. Daily Report	10	
6. Case Delivery	3	
7. Transit Register of pension Cases	permanent	
8. Alphabetical Registers of Pensioners and gratuitants	--Do--	
9. Pension cases of service pension (retiring, superannuation and invalid) with no family pension entitlement.		7 years after the death of Pensioner

10. Pension cases of service pensions with family pension entitlement.	One year after the last
11. Family pension cases	beneficiary
12. Pension case of territorial, political, Extra-ordinary pensions.	ceases to be entitled to receive the benefit or 5years whichever is later.
13. Gratuity cases	3
14. Commutation cases	15
15. Pre-verification cases	3
16. Files of pension payment orders and other acknowledgements and of deceased pensioners, whose claims have been finally disposed of, as also files of P.P.Os renewed	3
17. Authorization letters and sanction orders received from others circles foreign governments and Governments of India.	Permanent
18. File of undrawn P.P.Os.	--Do--

NOTE:- for items 9,10,11: After the period of preservation is over, the application for pension shall be removed from the case at the time of destruction and passed on to National Archives of India as required under item 7(h) of Annexure to para373 of MSO Admn.

For item No.12: At the time of destruction at the end of the third year, the application and/or sanction to pension shall be removed and retained for another 2yeras after which they shall be sent to National Archives of India as required in item 7(h) of Annexure to para373 of MSO(ADMN).

For this purpose, a review of all old pension cases should be conducted by pension group annually, during April-June and a list of records to be transferred to Archives should be prepared and sent to Director of National Archives of India, New Delhi by the end of June for his scrutiny and further action.

GAZETTED ENTITLEMENT SECTION

1. Gazettes (Government of India and Government of T.Nadu)	5
2. History of services	Permanent
3. Last pay certificates	2
4. Office copies of passage certificates	3
5. Office copies of Form-C(see concession passage)	1
6. Certificate of transfer charge	1
7. Posting orders	1
8. Civil lists	3
9. Leave account	Permanent or 1 year after retirement of the concerned officers
10. Appendices A to E of the treasury Account No.27 and 28	15
11. Personal files	Permanent or 1 year after retirement of the concerned officers
12. Scale Registers	5
13. Travelling Allowance Registers	5
14. Leave application Registers	3
15. Passage payment Registers	3
16. Register for watching return passages	3

BOOK SECTION

1. Acknowledgement of loan accounts	5
2. Files of journal entries	10
3. Annual return of loans to local bodies	3
4. Files of market reports	1
5. Compilation of preliminary transactions	1
6. Register of floating depts. Of Tamil Nadu Government	3
7. Coupons showing amounts credited into the Treasury on account of renewal fees on G.P. Notes.	6
8. Broadsheets of loans and Advances	5
9. Review of Balances Report and material received from Broadsheet sections	5

PUBLIC WORKS SECTION

1. Leave and Transfer File	15
2. Personal files of public works Division Offices	5

INTERNAL AUDIT SECTION

1. Internal audit reports	6 complete account years excluding the year of issue.	Subject to the condition that the report is closed and all paras stand settled
2. Progress Registers	20 years	
3. Director of Inspection reports and Correspondence thereon.	Permanent	
4. Complaints Review Reports and monthly statements (maintained by secretary to Pr.A.G.) sent to C&AG.	1 year	Provided the paras are settled.

(Authority:- Comptroller and Auditor General 's letter No.194-Codes I/16-73 dated 30/3/73 and letters No.IAD/4-13/63-73/137 dated 5/6-2-73 from Sri.P.V.Godbole, Accountant General, Bihar to Comptroller and Auditor General -filed in I.A.D. section 26/3/51).

PAY AND ACCOUNTS OFFICE(I.A.D.)

Voucher (General):

1. Pay Bills	6
2. T.A Bills	3
3. HBA/Misc	6
4. Pension vouchers	5

Compilation:

1. Detail Books/Receipts and Charges	10
2. Consolidated Abstracts	10
3. List of Payments	10
4. Monthly Accounts	10
5. Appropriation Registers	1

Cheques Section:

1.	Cheque register and Pre-audit	5
2.	Bills Register	5
3.	Paid cheques(with scrolls)	3
4.	Counterfoil of cheques	5
5.	Token Register	3
6.	Challans (with Scrolls)	6
7.	Day Book	5
8.	Consolidation slips	5
9.	Cheque reconciliation sheets with book scrolls	5
10.	Staff proposals	5
11.	P&T Audit Memos and Correspondence	5
12.	General circulars	5
13.	PAO (suspense) Broadsheets	5
14.	I.R.L.A.	5

Bills Section

1.	Audit Registers Gazetted	8
2.	Audit Registers -Non-Gazetted	6
3.	Audit Registers – Pension	10
4.	Register of pension orders nad nominations received under the rules	Permanent
5.	Objection books	2
6.	Fly leaves	6
7.	Pension Reports	15

GPF Fund

1.	G.P.F Debit vouchers	6
2.	ledger cards	25
3.	Master cards	2
4.	Provident Fund Broad sheet	6
5.	GPF Credit schedules	3
6.	P.F. Final payments	30

Loans and Advances

1.	Register of index to HBA	25
2.	HBA/MCA Broadsheets	25
3.	Broadsheets of contributions to P.S./P.O.	10
4.	HBA/MCA/ADA debit vouchers	6
5.	–Do- Credit schedules	3

Common Registers

1.	Attendance Registers	1
2.	Casual leave Registers	1
3.	Calendar of Returns	2
4.	Purport Register	5
5.	Dispatch Register	3
6.	List of Books	2
7.	Case Register	Permanent

LIST

B. List of records peculiar to each section periods for which they should be preserved excluding those shown in Annexure I to Chapter XII of the MSO (Admn).

S.NO.	Description of records	No.of complete A/C. years for which to be preserved	Remarks
(1)	(2)	(3)	(4)
ESTABLISHMENT SECTION			
1.	Creation /abolition of Offices	Permanent	
2.	Reorganization and redistribution of functions: (a) Inter departmental (b) Intra departmental	Permanent 3 years or till they are superseded whichever is later.	
3.	Creation of posts/upgrading of posts/conversion of temporary posts into permanent posts	10 years	Subject to particulars of sanctions being noted in Establishment sanction register.
4.	Continuance of posts	1 year	-Do-
5.	Revision of scales of pay	permanent	-Do-
6.	Recruitments (General aspects) including provisions of the constitution	-Do-	
7.	Appointment of dependents of deceased employees	10 years	Subject to the application of the candidate and an authenticated copy of the order of appointment being kept on the personal file.
8.	Estimate(annual) of vacancies	1 year	
9.	Recruitment from open market including advertisements and inviting applications	10 years	Subject to the application of the successful candidate & and authenticated copy of the order of appointment being kept on the P.F.

10.	Recruitment through Employment Exchange	-Do-	-Do-
11.	Recruitment through U.P.S.C. including requisition for recruitment and recommendation of U.P.S.C.	-Do-	-Do-
12.	Reservation in services:		
	(a) Scheduled castes Scheduled tribes	10 years	
	(b) others	5 years	
13.	Selection committees for recruitment of personnel:		
	(a) constitution	3 years or 1 year after reconstitution, whichever is later.	
	(b) proceedings	Period of limitation or 3 years whichever is greater.	
14.	Relaxation of age/Educational qualifications	3 years	Subject to suitable entry being made in the appropriate service record(I,e service book) and an authenticated copy of the order being placed on Volume I of service Book/P.F.
15.	Condonation of Break in service	5 years	-Do-
16.	Engagement of casual Labour	3 years or 1 year after completion of audit whichever is later.	
17.	(a) S.C./S.T. representation in posts and services-policy & implementation and safe guards.	Permanent	
	(b) Reservation of vacancies (including grouping of posts and exclusion of posts from reservation orders).	10 years	
	(c) Dereservation of vacancies	-Do-	
	(d) Complaints from association regarding non-reservation of reservation in service.	5 years	
	(e) Annual statement regarding representation of S.C./S.T.	1 year	
18.	Retrenchment:		
	(a) General principles	Permanent	
	(b) Other correspondence	3 years	Copy of the order to be placed in the personal

			file.
19.	Verification/Reverification of character and antecedents:		
	(a) General aspects	Permanent	
	(b) Other correspondence	1 year	Subject to suitable entry being made in the appropriate service record (I,e service book) and a copy of the verification report itself being placed on Volume I of service Book/P.F.
20.	Medical Examination		
	(a) Rules (general aspects)	Permanent	
	(b) Other correspondence	1 year	-Do-
21.	Personal files:		On the expiry of the specified retention, P.Fs. of officials who have made significant contributions in any field of activity(e.g. administration, scientific, economic, Social)and have won national/international recognition should be returned to the National Archives.
	(a) Those eligible for retirement/terminal benefits	3 years after issue of final pension/Gratuity payment order	
	(b) others	3 years after they have ceased to be in service.	
	(c) correspondence regarding requisition, transfer etc., of personal files	1 year	
22.	History of Services:		
	(a) for departments preparing and bringing out the compilation.	3 years	
	(b) For other departments (i.e.,those supplying material for inclusion therein).	1 year after issue of the compilation.	
23.	Change in the name of a Government Servant	3 years	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being kept Vol.II of SB/PF.
24.	Alteration in the date of birth	3 years	-Do-
25.	Change in qualification of Government	3 years	-Do-

	servant		
26.	Civil list, gradation/seniority list:		
	(a) In the case of departments preparing and bringing out the compilation	3 years	
	(b) In the case of other departments (I.e. those supplying information)	1 year after issue of relevant compilation	
27.	Verification of age and educational qualification	1 year	-Do-
28.	Admission of previous service not supported by authenticated service not supported by authenticated service record, e.g, through collateral evidence	3 years or 1 year after completion of audit, whichever is later.	-Do-
29.	Verification of service	5 years	-Do-
30.	Nomination relating to family pension and DCRG.	1 year	Subject to the nomination in original or an authenticated copy thereof (where original is kept with the audit) as the case may be being placed in Vol.II of SB/PF.
31.	G.P. Fund nomination	1 year	Subject to: (a) The original nomination being placed in Vol.II of SB of MTS and (b) The nomination in original or an authenticated copy thereof being placed in Vol.II of the SB/PF in the case of other Govt.servants.
32.	Postings any transfers:		
	(a) General aspects	Permanent	
	(b) If involving change of office/ station	3 years	Subject to suitable entry being made in the appropriate service record and register of postings and an

	(c) in other cases	1 year	authenticated copy of the order being placed in the P.F. Subject to suitable entry being made in the register of postings.
33.	Seniority:		
	(a) General aspects including principles and rules.	Permanent	
	(b) Fixation of seniority in individual cases	10 years	
	(c) Representations	5 years	If the representation results in the original seniority being revised an authenticated copy of the relevant order/decision will be kept in Vol.II of SB/PF.
34.	Leave(other than study leave and casual leave):		
	(a) Rules(General aspects)	Permanent	
	(b) Other correspondence including leave applications	3 years	Subject to suitable entries being made in the appropriate service record and leave account.
35.	Casual leave (including special leave) Rules	permanent	
36.	Casual leave Accounts and application	To be destroyed at the end of the year.	
37.	Special casual leave	1 year	
38.	Pay/Special pay :		
	(a) Rules (general aspects)	Permanent	
	(b) Other correspondence regarding fixation of pay	3 years or 1 year after completion of audit whichever is later.	Subject to suitable entries being made in the appropriate service record and pay bill register and an authenticated copy of the order when issue, being placed in the PF.
	(c) representations and petitions	5 years	If the representation results in the original order being revised, an

			authenticated copy of the relevant ordinary decision will be kept in the PF and suitable entries made in the appropriate service records.
39.	Allowances:		
	(a) Rules (General aspects)	Permanent	
	(b) Other correspondence on grant of allowances like HRA, CCA, etc.	3 years or 1 year after completion of audit whichever is later.	
	(c) Representation and petitions	5 years	If the representation results in the original order being revised, an authenticated copy of the relevant order/decision will be kept in the PF& suitable entries made in the appropriate service record.
	(d) Air travel by non-entitled personnel	1 year	
40.	Confidential/Assessment Report:		
	(a) Rules (General aspects)	Permanent	
	(b) Recording of confidential Reports	1 year	
	(c) Communication of adverse entries	3 years	
	(d) Representation for expunction of adverse entries	5 years	
	(e) Confidential Reports/Character Rolls.	5 years after retirement or 2 years after death	
	(f) -Do- Correspondence regarding	Not exceeding 3 years	
41.	Increment:		
	(a) Rules (General aspects)	Permanent	
	(b) Advance increments	3 years or 1 year after completion of audit whichever is later.	Subject to a suitable entry being made in the appropriate service record and an

			authenticated copy being kept in the PF.
	(c) efficiency Bar		Deleted
	(d) withholding of increments	10 years or 3 years after the final disposal of appeal or final judgement under the normal course of law, whichever is later.	Subject to one authenticated copy of the order being placed on the PF and suitable entry being made in the appropriate service record.
	(e) increment certificate file	25 years	
	(f) representations and petitions	3 years	If the presentation results in the original order being revised, an authenticated copy of the relevant order/decision will be kept in the personal file and suitable entries made in the appropriate service record.
42.	Quasi Permanency	Deleted	
43.	Probation/confirmation:		
	(a) General principles & Rules	Permanent	
	(b) Confirmation/Extension of probation	10 years	Subject to suitable entries being made in the appropriate service record and authenticated copy of the order being kept in the PF.
	(c) Representation and petitions	3 years	If the representation results in the original order being revised an authenticated copy of the relevant order /decision will be kept in the PF and suitable entries made in the appropriate service records

44.	Promotion/Reversion:		
	(a) General principles	Permanent	
	(b) Departmental promotion committee:	3 years or 1 year after the DPC has been reconstituted, which ever is later.	
	(i) Constitution		
	(ii) Proceedings	10 years	
	(c) other correspondence in respect of promotion/reversion	10 years	Subject to suitable entry being made in the appropriate service record and an authenticated copy of the order being placed in the PF.
	(d) Representations /Petitions	5 years	If the representation results in the original order being revised, an authenticated copy of the relevant order/ decision will be kept in the PF and suitable entries made in the appropriate service record.
45.	Training:		
	(a) Cases involving both direct expenditure from public funds and execution of bond /agreement by the trainees.	1 year after the period of validity of bond/agreement or completion of audit, whichever is later.	
	(b) Cases involving direct expenditure from public funds but not execution of bond/agreement.	3 years or 1 year after completion of audit, whichever is later.	
	(c) Cases not involving direct expenditure (eg.training in typewriting.	1 year	
	(d) Report submitted by trainees etc., after completion of training study.	5 years.	
46.	Matters relating to study of foreign	5 years in the case of	

	language.	sponsored candidates,1 year in the case of un-sponsored candidates.	
47.	Departmental Examinations:		
	(a) Framing of Rules	Permanent	
	(b) Holding of examinations	3 years	
	(c) Results declaration of	5 years for departments conducting such tests. 1 year for other departments.	Subject to a suitable entry being made in the appropriate service record and authenticated copy/extract being kept in Vol.II of SB/PF.
	(d) Representation and Petitions	3 years	If the representation results in the original orders being revised, an authenticated copy of the relevant order/decision will be kept in Vol.II of the SB/PF and suitable entries made in the appropriate service record.
	(e) Valued Answer Script:	“Till the commencement of the next Examination”	
48.	Deputation and delegations:		
	(a) Rules regarding deputation including deputation on foreign service in India abroad.	Permanent	
	(b) Delegation in India/abroad	3 years or 1year after completion of audit and settlement of all audit objections, whichever is later.	Subject to particulars being noted in the register prescribed for the purpose.
	(c) Deputation on foreign service	3 years	Subject to suitable entry being made in the appropriate service record and an authenticated copy of the order being placed in PF. The file should be closed only after making sure that final

			recovery has in fact has been effected from the party concerned. in the case of Gazetted officers, a certificate to that effect should be obtained from the Accounts Officer concerned.
	(d) Deputation abroad	3 years plus the period of deputation.	Subject to suitable entries being made in the appropriate service record and an authenticated copy of the order being placed on the PF.
49.	Delegation of powers		
	(a) Rules (General aspects)	Permanent	
	(b) Declaration of officers as head of department	Permanent	
	(c) Declaration of officers as controlling and drawing/disbursing officers.	3 years or till they are super-ceded (whichever is later) for departments issuing the orders and departments concerned, other departments need keep only the standing orders weeding out the super-ceded one as and when they become obsolete.	
	(d) Orders of CAG received by this office.	Standing orders only need be kept permanently, others being weeded out as and when they become obsolete.	
50.	Honorarium/award/fee:		
	(a) Rules (General aspects)	Permanent	
	(b) Other correspondence on grant of honorarium /award/ fee.	3 years or 1 year after completion of audit whichever is later.	
51.	Pension/retirement benefits:		
	(a) Rules and orders (General aspects)	Permanent	

	(b) Pre-verification of pension cases.	3 years	
	(c) Invalid pension	Till one year after the last beneficiary of the family pension ceased to be entitled to receive it or 5 years whichever is later.	
	(d) Family pension		
	(e) other pension		
	(f) Gratuity	5 years.	
	(g) commutation of pension	15 years.	
52.	Resignation:		
	(a) Rules & order (General aspects)	Permanent	
	(b) Other correspondence including resignation petitions.	1 year	A copy of the communication accepting the resignation may be placed in the PF.
53.	Extension of service and re-employment:		
	(a) Rules and orders (General aspects)	Permanent	
	(b) Other correspondence	1 year after retirement or the government ceases to be in government service.	Subject to a copy of the order being placed on the PF.
54.	Nomination of employees:		
	(a) General aspects	Permanent	
	(b) Census operation	1 year	
	(c) Committees, working groups, etc.	Appropriate retention period to be prescribed by department concerned.	
	(d) Election work	1 year	
	(e) Invigilation:		
	(i) Department organizing examination and appointing invigilators.	3 years or 1 year after the completion of audit, whichever is later	
	(ii) Other departments	1 year	

55.	Forwarding applications:		
	(a)General aspects(Rules)	Permanent	
	(b)For allotment of motor cars, motor cycles, Scooters etc.	1 year	
	(c)for examination	1 year	
	(d)for posts	1 year	
56.	Study leave:		
	(a)Rules (General aspects)	Permanent	
	(b)Other correspondence	1 year after the expiry of the bond/agreement executed by the Government servant.	Subjects to suitable entries being made in the appropriate service record and leave account and an authenticated copy being kept in the PF
57.	No objection certificate (for registration with Employment Exchange Organisation):	Permanent	
	(a)General aspects	1 year	Subjects to authenticated copy being kept in the PF.
	(b)Issue		
58.	Review for determining suitability of employees for continuance in service:		
	(a)General aspects	Permanent	
	(b)If it results in premature retirement.	3years	Subject to a copy of the relevant orders/decision being kept in the PF.
	(c)If it results in continued retention in service.	1 year	
59.	General staff welfare measures:		
	(a)Broad aspects	Permanent	
	(b)C.C.S. (Recognition of service Association Rules)	-Do-	
60.	Departmental Council/Office Council		
	(a)Constitution	1 year	Subject to Follow - up action, where necessary being taken on appropriate subject files to which relevant extracts may be taken.
	(b)Meetings	1 year	

	(c) Staff Union/Association		
	(i) Recognition	Permanent	Such records may have some historical value.
	(ii) Representation	Appropriate periods to be determined by the departments concerned according to the importance of subject matter.	
61.	Grants-in-aid:		
	(a) General	Permanent	
	(b) Grant for sports and other cultural activities.	3 year or 1 year after completion of audit whichever is later.	
		-Do-	
62.	(c) Submission of annual accounts		
	Suggestions scheme		
	(a) General aspects	Permanent	
	(b)(i) Suggestions those rewarded	3 years or 1 year after completion of audit, whichever is later.	
	(ii) Suggestions-those not accepted	1 year	
	(c) Departmental Committee:		
	(i) Constitution	3 years or 1 year after reconstitution whichever is later.	
	(ii) Proceedings	1 year	Subject to follow-up action being taken on appropriate subject files to which relevant extracts may be taken.
63.	Complaints:		
	(a) Those leading to Vigilance / Disciplinary enquiries	10 Years or 3 Years After the final Disposal of appeal or final judgment under the normal Course of law, whichever is later.	If as a result of the complaint a warning is issued to the Govt. servant, a copy of the relevant order will be placed on the pf.
	(b) Anonymous or pseudonymous complaints on which no action	To be destroyed at the end of the year.	

	is taken.		
	(c) Other complaints	3 years	
64.	Disciplinary Proceedings:		
	(a) Resulting in imposition of penalties.	10 Years or 3 Years after the Final disposal of appeal or final judgement under the normal course of law, which-ever is later.	Subject to an authenticated copy of the order regarding imposition of penalty or warning being placed on the pf and a suitable entry being made in the Appropriate service record.
	(b) Resulting in exoneration of the accused officials with or without warning.	3 Years	
65.	Notice under Sec.80 of C.P.C	1 year	If such notice is followed up by a civil suit it would become arbitration/litigation case and would therefore need to be retained for 3 years.
66.	Prosecutions/Court cases	10 years or 3 years after final judgement under the normal course of law.	Subject to a copy of the final judgement/court order being placed on the PF and where necessary, a suitable entry being made in the appropriate service record.
67.	Appeals/Petitions	3 years	If as result of normal petition the original order is modified, a copy of h revised order will be placed on the PF and a suitable entry made in the appropriate service record.
	Employment of dependents in private firms/foreign missions in India:		
	(a)Intimation	3 years	
	(b)Sanction	3 years	
68.	Participation in politics intimation	3 years	
69.	Radio broadcasts, contribution of articles, editing or managing of newspapers publications sanctions.	3 years.	
70.	Evidence before committee of	3 years	

	Enquiry-sanctions.		
71.	Subscriptions-Sanctions	3 years.	
72.	Gifts-intimation	3 years	
73.	Private trade or employment-Sanction.	3 years	
74.	Movable/Immovable property:		
	(a>Returns:-		
	(i) In respect of employees entitled to retirement benefits.	3 years after the issues of final pension gratuity payment order.	Should preferably be dealt with on a separate file for each official to be kept open throughout the official career of the Govt. servant.
	(ii) in respect of other employees	3 years after the employee has ceased to be in service.	
	(b)Intimation	3 years	Should preferably be dealt with on a separate file for EA CH Official to be opened under the appropriate subject functional heading and kept open throughout the official career of Govt. servant
	(c)Sanction	3 years	
	(d) Property returns Govt.aspects	Permanent	
75.	Prosecution of further studies		
	(a)General aspects	Permanent	
	(b)Permission	3 years or 1 year after the completion of audit, whichever is later.	
76.	Membership of Territorial Army, Auxiliary Airforce and Naval Reserve:		
	(a)General aspects	Permanent	
	(b)Permission	3 years or 1 year after the official has ceased to be a member of such organization, whichever is later.	
77.	Budget estimates/revised estimates	3 years	The retention periods here relates to the budget/revised estimates as compiled by the budget/accounts section for the

			department as a whole.
78.	Expenditure statements/Reconciliation (a)In respect of lower formation (b)In respect of department itself.	To be weeded out at the end of the financial year. To be weeded out after the appropriation Accounts for the year have been finalised.	
79.	Appropriation Accounts/Reappropriation/Supplementary grants.	3 years	
80.	Audit Objections and audit paras and reports of local audit.	3 years	
81.	Accounts classifications-opening of permanent new Heads.	Permanent.	
82.	Reports of Estimates Committee/PAC	10 years	Subject to a copy of the report being retained permanently. The national Archives may be consulted before any file is destroyed.
83.	Advances to Govt. servants: (a)Rules (b)Sanctions	Permanent 1 year	Subject to: (i)Suitable entries being made in Pay Bill Repr. And (ii) in case of motor car/motor cycle/scooter and House building advance (a)copies of sanction being placed on PF and (b)mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid
84.	Payments and Recoveries: (a) Air Passage bills (b) Cancellation charges (c) Contingent expenditure (d) Electric dharges Recovery (e) GPF Annual Statements (f) GPF Membership	3 years or 1 year after completion of audit, whichever is later. 1 year 1 year 1 year	

(g) Grants-in-aid contributions and donation	3 years or 1 year after completion of audit, whichever is later.
(h) Hospitality Fund	--Do—
(i) House rent and other allowances	-- Do—
(j) Last Pay Certificate	--Do—
(k) Permanent Imprest	3 years or till the relevant orders are superseded (whichever is later) in the case of departments issuing the orders, other departments needs keep only the standing orders as and when they become obsolete.
(l) Pay Claims	10 years
(m) T.A/Transfer TA Claims	3 years or 1 year after completion of audit whichever is later.
(n) Refunds	----Do---
(o) Reimbursement of Legal Expenses	--- Do---
(p) Reimbursement of Tuition Fees	3 years or 1 year after completion of audit, whichever is later.
(q) Acceptance of Credits/Debits	---- Do---
(r) Arrear Claims(incl.sanction for investigation where necessary)	- -- - Do---
(s) Write off of losses	---- Do---
(t) Expenditure sanction	---- Do ---
(u) Adjustment of missing credits in GPF Account	1 year

	(v) Financing of Insurance policies from GPF A/c.	1 year	Subject to an authenticated copy of the sanction being placed on the PF.
	(w) Postal life insurance	1 year	Subject to the suitable entries being made in the pay bill regr. And PLI index register.
85	C.G.H.S		
	(a) CGHS Rules (General Aspects)	Permanent	
	(b) Issue of CGHS Identity Cards	1 year	
	(c) Alterations/Additions in identity cards	1 year	
	(d) Medical charges reimbursement	3 years or 1 year after completion of audit, whichever is later.	
86	Hindi Teaching Scheme:		
	(a) General Aspects and Hindi Committees	Permanent	
	(b) Training Programmes	1 year	
	(c) Examination:		
	(i) Application	1 year	
	(ii) Results	5 years for departments conducting the exam. 1 year for other departments.	
	(d) Grant of Advance increments	3 years or 1 year after completion of audit, whichever is later.	Subject to a suitable entry being made in the appropriate service record and authenticated copy being kept in PF.
	(e) Grant of awards		
	(i) For departments making the award	3 years or 1 year after completion of audit, whichever is later.	--- Do ---
	(ii) For departments in which the recipient is employed	1 year	
87	Progressive use of Hindi in Government Offices:		
	(a) General aspects and Hindi Committees	Permanent	
	(b) Circulation of orders	To be destroyed at the	

end of the year.

(c) Registration of telegraphic address in Hindi 1 year.

(d) Periodical reports reg. use of Hindi for official purposes 1 year.

Records Other than file

1.	Establishment/Section Regr.	Permanent	Where for any reason the register is rewritten the old volume will be kept for 3 years.
2.	Registers for S.Cs and S.Ts.	10 years	
3.	Register of Date/affirmation allegiance to the constitution	3 years	Subject to suitable entries having been made in the appropriate service record of the official concerned.
4.	Service book incl. leave a/c of (a) Officials entitled to retirement / terminal benefits. (b) Other employees	3 years after issue of final pension/gratuity payment order. 3 years after they have ceased to be in service.	
5.	Answer books of departmental examinations/tests	1 year from the date of declaration of results.	
6.	Casual leave account	To be destroyed at the end of the year.	
7.	Special casual leave Register	1 year	
8.	Events Register	Permanent	
9.	Register of identity cards	Permanent	If for any reason, a register has to be rewritten, the old register will be retained for three years.
10.	Register of C.G.H.S. identity cards.	Permanent	-Do-
11.	Civil credit notes (form S.142) and stock register thereof.	3 years or 1 year after completion of audit, whichever is later.	
12.	Register of monthly expenditure (Form G.F.R.9)	To be weeded out after the appropriation a/cs for the year have been finalised.	
13.	Register of watching progress of expenditure(Form G.F.R.11)	-Do-	
14.	Register for reconciliation of account.	-Do-	
15.	Cash Book	10 years	

16.	Cash receipts (Form TR 5)counterfoils and stock register.	3 years or 1 year after completion of audit, whichever is later.
17.	Petty vouchers not furnished to audit	-Do-
18.	Appropriation Accounts	3 years
19.	Pay bill register	35 years.
20.	Office copies to Estt. pay bills and related schedules (in respect of period for which pay bill register is not maintained).	35 years
21.	Schedules to the Estt. pay bill for the period for which pay bill register is maintained.	3 years or 1 year after completion of audit, whichever is later.
22.	Acquittance roll	-Do-
23.	P.L.I. Register	3 years after all the policies entered therein have been matured for payment.
24.	Increment register	1 year
25.	Increment list	3 years or 1 year after completion of audit, whichever is later.
26.	Attendance Register	1 year
27.	History of services- Civil lists-Gradation lists.	5 years after it has ceased to be current.
28.	Annual reports of the department	3 years
29.	Application file for appt.	3 years
30.	Application registers	3 years.
31.	Leave register	1 year
32.	Bill Register	3 years
33.	Mutation Register	1 year
34.	Office Estt. position register	3 years
35.	Office Estt. charges register	3 years
36.	Correction books of MGP and MES	Till the next edition is published
37.	Confidential reports /CRs.	5 years after retirement.2 years after death
38.	Attachment of pay and allowances	3 years
39.	I.T>Returns	1 year
40.	Over time allowance claims(Registers and lists received from sections)	5 years
41.	Bills, Acts and Ordinance:- Rules, regulations, Codes, Manuals (incl. amendments and interpretation- statutory and non-statutory).	Permanent

CORRESPONDENCE, RECORD AND STATIONARY SECTIONS

Correspondence I

- | | | | |
|----|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 1. | Accommodation : | | |
| | (a) Office accomadation (General aspects) | Permanent | |
| | (b) Requirements of office accommodation -Estimate to directorate of Estates | 1 year | |
| | (c) Arrangements for accommodation for official visitors | 5 years | |
| | (d) Shifting arrangements:- | | |
| | (i) If involving expenditure | 3 years or 1 year after completion of audit, whichever is later. | |
| | (ii) In other cases | 1 year | |
| | (e) Acquisition/purchase of building/land for official use | Permanent | A suitable entry will be made in assets register. |
| | (f) Hiring/requisitioning of private property. | 3 years or 1 year after completion of audit or 1 year after termination of leave/contract, whichever is later. | |
| | (g) Additions, alterations and maintenance | 3 years or 1 year after completion of audit, whichever is later. | |
| | (h) Residential accommodation: | | |
| | (a) General aspects | Permanent | |
| | (b) Application, Allotment, acceptance, Rejection change etc., and relevant correspondence. | 1 year | |
| | (i) Application for free/reduced rent accommodation . | 1 year | |
| | (j) Approval of the scale of accommodation for grant of HRA on percentage basis. | 3 years or 1 year after completion of audit ,whichever is later. | |
| 2. | Working environments: | | |
| | (a) Rules (General aspects) | Permanent | |
| | (b) Requests to the CPWD for provision of air-conditioners, desert coolers, gulmarg fans, khas khas tatties etc. | 1 year | |
| | (c) Purchase/hiring of air-conditioners, desert coolers, | 3 years or 1 year after completion of audit | Subject to(a) suitable entries being made in |

	gulmarg fans, khas khas tatties.	whichever is later.	the appropriate stock register. In the of purchase and (b) a proper account of receipt, issue and return being maintained other cases.
	(d) Engagement of waterman during summer season	3 years or 1 year after completion of audit, whichever is later.	
	(e) Provision of Saucers	-Do-	Subject to proper account maintained in the appropriation register.
	(f) Provision of glass tumblers and jugs	-Do-	
	(g) Maintenance of air-conditioners, fans, heaters etc.	-Do-	-do-
3.	Furniture:		
	(a) Rules for purchase, hire , condemnation (General aspects)	Permanent	
	(b) Condemnation /disposal of unserviceable articles.	3 years or 1 year after completion of audit whichever is later.	Subject to suitable entries being made in the appropriate stock/assets register.
	(c) Hiring/Purchase	-do-	-do-
	(d) Maintenance and repairs	3 years or 1 year after completion of audit, whichever is later.	
	(e) Physical verification	-do-	
4.	Typewriters, duplicating machines, calculating and accounting machines including computers and its accessories , bicycles and other office equipments including electrical and mechanical appliances and other miscellaneous stores.		
	(a) Rules for procurement/ disposals (General aspects)	Permanent	
	(b) Hiring/purchase.	3 years or 1 year after completion of audit, whichever is later.	Subject to suitable entries being made in the appropriate stocks/assets register.
	(c) Repairs and maintenance and bills thereof.	-do-	
	(d) Physical verification	-do-	
	(e) Condemnation/disposal	-do-	
	(f) D.G.S. & D.Rate contract	Permanent	
5.	Liveries:		

	(a) Rules (Entitled personnel and the scale of items of liveries)	Permanent	
	(b) Procurement of material	3 years or 1 year after completion of audit,	Subject to proper account of the articles received being maintained in the appropriate register.
	(c) Stitching and tailoring	whichever is later.	
	(d) Supply of shoes and chappals		
	(e) Return, renewal , surrender and withdrawal.		
6.	Black listing of firms/contractors:		
	(a) Circulars(General aspects)	Permanent	
	(b) Individual cases	3 years	Subject to significant events concerning the performance of a contractor being noted in a suitable register or card index.
7.	Contractors for supplies:		
	(a) Approval list	Permanent	
	(b) Registration	3 years	
	(c) Waiver/reduction of penalty or condonation of irregularity.	3 years or 1 year after completion of audit ,whichever is later.	
8.	Telephones, Electric Clocks and Call Bells-procurement installation, shifting, transfer, repair and maintenance.	-do-	
9.	Staff Car:		
	(a) Rules (General aspects)	Permanent	
	(b) Non-official journeys	3 years or 1 year after completion of audit, whichever is later.	
	(c) Purchase of P.O.L./ accessories.	-do-	
	(d) Servicing, repairs and replacement of parts and relevant correspondence	-do-	
10.	Unserviceable, obsolete and surplus articles:		
	(a) Rules (General aspects)	Permanent	
	(b) Approval list of Auctioneers.	-do-	
	(c) Engagement of auctioneers and notice of auction.	3 years or 1 year after completion of audit, whichever is later.	
11.	Caretaking arrangements:		
	(a) Allocation of work among sweepers, frashes and chowkidars.	1 year after the allocation order ceases to be in force.	
	(b) Engagement of casual labour.	3 years or 1 year after completion of audit, whichever is later.	
	(c) Muster Rolls	Such period as may be	

		prescribed in the departmental regulation subject to a maximum of 3 account years excluding the year of payment.	
12.	Security:		
	(a) General Rules	Permanent	
	(b) Confidential and secret box	3 years or 1 year after the completion of audit, whichever is later.	Subject to suitable entries regarding distribution and custody of boxes and keys being in made in the appropriate register.
	(c) Duplicate keys-maintenance thereof.	-do-	
	(d) Issue of identity cards correspondence thereof.	1 year	Subject to suitable entries being made in the register of identity cards.
	(e) Loss of identity cards	-do-	
	(f) Temporary pastes arrangements	-do-	
	(g) Regulations regarding entry into office premises	Permanent	
13.	Flags-purchase	3 years or 1 year after completion of audit, whichever is later.	
14.	Gifts-Acceptance/transfer of gifts received by officials of the department.	3 years.	
15.	Meetings , Conference, Celebrations and functions arrangements:		
	(a) involving Govt. Expenditure	3 years or 1 year after completion audit, whichever is later.	
	(b) not involving such expenditure	1 year.	
16.	payments and recoveries:		
	(a) contingent expenditure	3 years or 1 year after completion of audit, whichever is later.	
	(b) refunds		
	(c) refreshments bills		
	(d) write-off losses		
	(e) Expenditure sanction		
	(f) Electric charges-recovery		
	(g) Water charges –recovery		
	(h) Hiring of taxis, tents, shamiyanas.	5 years	

17. Administrative approval and technical sanctions:
- (a) General aspects Permanent
 - (b) Major works 10 years or 3 years after completion of audit, whichever is later.
 - (c) Minor works 5 years or 3 years after completion of the work or 1 year after completion of audit, whichever is later.

Records other than files

- | | | | |
|-----|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 1. | Staff Car log book | 3 years or 1 year after completion of audit, whichever is later. | |
| 2. | Stock Register | 3 years or 1 year after completion audit and settlement of audit objections, whichever is later. | |
| 3. | Railway Receipt Register | 3 years or 1 year after completion of audit, whichever is later. | |
| 4. | Departmental security seals register | Permanent | |
| 5 | Register of identity cards | Permanent | If for any reason, a register has to be rewritten, the old register will be retained for 3 years. |
| 6 | Register of C.G.H.S identity cards | Permanent | |
| 7 | Register of spare copies of classified document | Permanent | |
| 8. | Telephone bills (including trunk-call) register | 3 years or 1 year after completion of audit, whichever is later. | |
| 9. | Requisition book for obtaining sanction to local purchases, repairs etc. | 1 year | |
| 10. | Register of undiarised documents | 3 years | |
| 11. | Consolidated list of deadstock articles | 5 years | |
| 12. | Contingent bills and contingent expenditure | 5 years | |
| 13. | Rent demand statements | 1 year | |
| 14. | Circulars regarding holidays and closure of holidays. | To be weeded out at the end of the year. | |

Correspondence II

- | | | |
|----|-----------------------------------------------|------------------------------------------------------------------|
| 1. | Register of account of service postage stamps | 3 years or 1 year after completion of audit, whichever is later. |
|----|-----------------------------------------------|------------------------------------------------------------------|

2.	Postal receipts for telegrams, register of articles, insured articles etc.	-do-
3.	Register of telegrams received	3 years
4.	Index register of letters received from the Government of India, CAG of India and Govt. of Tamilnadu.	30 years
5.	Non-index Register of letters	1 year
6.	Non-index Register of telegrams, other important letters and pass books	5 years
7.	Outward Register of letters	5 years
8.	Board 's proceedings	5 years
9.	Telegram Account Book	3 years
10.	Gazettes(fort St.George and Govt. of India).	5 years
11.	Register of valuables	3 years
12.	Money order receipts or/and acknowledgements	3 years

Old Records

1.	Maintenance of records (rules for review of records)-General aspects.	Permanent
2.	Issue Register of records	3 years
3.	Index of Records	Permanent

Stationery

1.	Stationery and Forms:		
	(a) Rules for procurement (General aspects)	Permanent	
	(b) Indent for forms on controller of stationery	1 year	
	(c) Indent for stationery on controller of stationery	1 year	
	(d) Local purchase	3 years or 1 year after completion of audit, whichever is later.	Subject to suitable entries being made in the appropriate stock register.
	(e) Supply of stationery	1 year	
	(f) Physical verification	3 years or 1 year after completion of audit, whichever is earlier.	
2.	Stock Register	3 years or 1 year after completion of audit and settlement of audit objections, whichever is later.	
3.	Railway receipt register	3 years or 1 year after completion of audit, whichever is later.	
4.	Shorthand note book distribution register.	1 year	
5.	Printing and Binding:		

(a) Rules for printing and binding (General aspects)	Permanent	
(b) Correspondence relating to printing and binding	2 years	Subject to receipt of intimation about debit having been received.
6. Register for watching progress of expenditure on local purchase of stationery	3 years or 1 year after completion of audit, whichever is later.	

Library

1. Ordering and receipt of books (other than Govt. publications)	3 years or 1 year after completion of audit, whichever is later.	Subject to suitable entry being made in the accession register.
2. Ordering and receipt of periodicals.	-do-	
3. Purchase of Govt. publications	-do-	
4. Lending/ transfer/requisition reminders etc.		
(a) Lending	1 year	Subject to suitable entry being made in the accession register.
(b) Transfer	3 years or 1 year after completion of audit, whichever is later.	
5. Binding of books	2 years	Subject to receipt of intimation regarding debit having been raised.
6. Library accession register	permanent	If for any reason a register has to be rewritten, the old register will be retained for 3 years.

Item no.	Description of records	Number of complete account years for which to be preserved	Remarks
1.	Master copies of the list of insurance	20	
2.	Files containing correspondence relating to lump/sum credits shown in master copies	20	
3.	(Bills Acts), Rules, Regulations, Manuals, Codes, Executive instructions, etc.(evolution amendment, interpretation etc.)	Permanent for department administering the relevant rules subject (in order cases standing orders only) to be preserved: others being weeded out as and when they become obsolete.	
4.	Annual and quarterly inspection Reports.	1	

- | | | |
|----|-----------------------------------------------------|--------------------------------------------------------------|
| 5. | Statement showing number of inspections carried out | 1 |
| 6. | Vigilance meetings, reports and returns. | Not exceeding 5 years depending upon the nature of the case. |
| 7. | Review of probationers cases | 10 |

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Appendix V
(Referred to in para 11.11.2.1).
Handing over Report of Branch Officer
(To be prepared in quadruplicate in respect of each section separately).

Handing over Report of Shri/ Smt / Ms
Assistant Accountant General/Sr.Accounts Officer/Accounts Officer. Section:
dated:

- (1) (a) Name of Branch Officer:
Handing over
Taking over:
- (b) Event for handing over:
- (2) Name of the Group:
- (3) Name of the controlling/co-ordinating section.....
- (4) Brief narration of the work
Attended to by the section:
- (5) Position of Staff: Supr./AAO Accountant/Sr.Acct/AAO(NS). Clerk
- (i) Sanctioned strength
(ii) Men in position
(iii) Shortages, if any
(iv) Action taken to fill up the shortages
- (6) Comparative position of Arrears (in terms of mandays):

Particulars	At the time of taking Charge on		At the time of handing over Charge		Increase decrease (+ or -)	Reasons for increase with action taken and/ or suggestions for overtaking arrears.
	Int.	Ext.	Int.	Ext.			Int.	Ext.
(a) At B.O's level:						
(i) Reviews						
(ii) Any other item						
Total(a)						
In the section (items as per monthly/quarterly Arrear Report to be specified)						
Total(b)						
Grand Total (a)+(b)						

Note: position of outstandings under suspense Heads/Broadsheets/Difference between ledger and B/S etc.,may be indicated in broad terms and appended.

(7) Internal Test Audit/Director of Inspection Reports pending:

	Year	Total No.of Paras	No.of Paras Pending Disposal	Suggestions for expeditious Disposal of Outstanding Paras
(a) Internal Test Audit Reports				
(b) Director of Inspection Reports				

(8) Important letters/Periodical Adjustments / cases pending disposal(together with action / suggestion, if any).

	Years Upto which due	Years upto which sent/ done	Reasons for arrears and action taken so far
(a) Position of consignment of old records to Record section			
(b) Position of physical verification of dead stock			

(Specific mention may be made of Excesses /Shortages noticed and action taken therefor)

(10) Books/pamphlets/Files etc. handed over:

Note: Specific mention may be made of MSO (A&E),MSO(Admn) etc.

(11) Valuables: (cash, service postage stamps if in-charge)

(12) Furniture: (including keys and locks) etc.

(13) Nominations in custody handed over:

(14) Confidential papers/ cases (including confidential note on appraisal of work and dependability of staff/ handed over.

(15) Special Remarks:

- (a) A summing up of the state of work in section, non-closing of calendar of returns, areas of weakness and other issues which need personal attention of sanctions of long period of currency, causes of investigation by Treasury Inspection parties.

Handed over/Date

Taken over Date

Relieved B.O.

Relieving B.O

Remarks Of Group Officer

Remarks of Pr. Accountant General (A&E)

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(8) Important letters/Periodical Adjustments / cases pending disposal(together with action / suggestion, if any).

	Years Upto which due	Years upto which sent/ done	Reasons for arrears and action taken so far
(a)Position of consignment of old records to Record section			
(b)Position of physical verification of dead stock			

(Specific mention may be made of Excesses /Shortages noticed and action taken therefor)

(10) Books/pamphlets/Files etc. handed over:

(a list may be appended)

Note: Specific mention may be made of MSO(A&E),MSO(Admn) etc.

11. Valuables: -----

12. Keys / locks / furniture etc.

13. Confidential papers/cases

(including a confidential note to the successor regarding quality of Sr. Accountants /Clerk under his charge)

14. Calendar of Returns, Attendance Register, Monthly

And quarterly Arrear Reports, Register of good and bad work , Register of valuables, duty lists etc,

15. Machines, Cycles, typewriters, calculators, duplicating machines etc, if in charge.

16. Any other item requiring special mention

17. (Heavy pendency in particular areas,

action taken for missing books/files

keys/machines etc. sanctions of long period of currency, cases of investigation by Treasury inspection parties,etc.,

Encl: as mentioned above.

Handed over/Date

Relieved Supervisor/ Asst. Accounts Officer

Submitted to Branch Officer

Remarks of Branch Officer

Remarks of G.O

(Authority: A.G'S **Order** dated 30/10/84 filed in O.M. Case No.9-4/84-88/40)

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APPENDIX VII
(Referred to in para 11.11.2.3)
Form of Handing over Report of AAO(NS)/Sr. Accountant/Accountant
(To be prepared in duplicate)

1. Section Unit Date:
2. (a) Name of AAO(NS)/Sr. Accountant/ Accountant
Handing over:
Taking over:

3. Event necessitating the Handing over :

4. Currency of work in the Unit :

		Due to be completed to the end of	Closed to the end of	Remarks
(a)	Accounting Compilation			
(b)	Registers / Returns etc. maintained in the unit (List out all the Registers)			
(c)	Correspondence	Ordinary	Common	Total
	(i) Total No. Pending (Dairy number & Reasons for pendency)			
	(ii) (a) Letters Pending more than one month (b) Others			
	(iii) Ackts. Due in respect of papers transferred			
	(iv) Officecopies of Drafts Due			

5. Submission of records for review by :

	Due on	Supplied on	Remarks
(i) I.T.A			
(ii) Post review by other Supr/ AAO			
(iii) Vrs /Sch. due to be Supplied to other Sections - GED,LA			

6. Reply to Review Remarks by

	No.of Paras / Items	Reply Due on	Reply furnished	Remarks
i. I.T.A				
ii. Current Review By Supr. So.AAO.				

iii.	Post Review by SAO				
iv.	Post Review by Other Supr/ S.O./ A.A.O				

7. Filing:

(a) Correspondence	completed to the end of:
(b) Vouchers	Due to be given to clerk for stitching to end of: Actually given : Actually received after Stitching: Content slips written up:

8. Records due to be returned to OR:

Nature of record	Date on which obtained	Reason for non-return

9. Important cases (including confidential ones) pending final action:
(all items in the Register of pending cases to included here.)

Subject	Case No.	Latest position

10. Important adjustments to be carried out, if any :

11. The following records are handed over: (To be listed itemwise)

- (i) Confidential cases
- (ii) Registers
- (iii) Valuables
- (iv) Books in custody

12. Keys of table, steel / wooden Cupboard etc., handed over with Sl.Nos.:
Table, Cup-board and Almirah

13. Any other item requiring special mention (Reconciliation etc.)

Handed over

Taken over

14. Remarks of Supr./ A.A.O.

15. Remarks of Sr.A.O./A.O.

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APPENDIX VIII
(Referred to in para 11.11.2.4)
Form of Handing over Report of Clerks
(To be prepared in duplicate)

1. Section: _____ Date: _____

2. (a) Name of Clerk _____

Handing over: _____

Taking over: _____

(b) Event necessitating the handing over: _____

3. Closing of Registers:

Name of Register	Actually closed to end of	Due to be closed to end of	Remarks
Common Purport			
Complaints			
ADT Bills			
Suspense Slips			

4. Letters (No.) etc., to be diarised

Ordinary	Common	Complaints				Total

5. Dak slips returned upto : _____

6. Letters etc., to be transferred to other Section :

Category	Purport No.	Date of approval by Supr./ AAO
Ordinary		
Common		
Complaints		
Suspense Slips		
ADT		
Service Books		

7. Handing over of Vouchers / Schedules to other Sections :

(i) DC Sections only

Section	Category (Voucher/Schedule)	Month upto which (i) Due to be handed over (ii) Actually handed over (iii) Remarks
GED		
LA		
Funds		

(ii) Other Sections

Section from	Category	Months upto which actually to be received/ received	Remarks

8. Filing of Vouchers :

Due to be given for	Actually given to filer	Arrears(Specify Dt. & Month	Due to be received after stitching out of (ii)	Actually received from filer	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)

9. Handing over of Vouchers to Old Records:

Month upto which to be handed over:	
Month upto which actually handed over:	
Remarks in respect of arrears (specify districts also:	

10. Office copies of drafts:

Last collected from Despatch Section	No.Collected	No.Distributed	Balance

11. Stationery indent due to be supplied (if any)

12. Other items

Handed over

Taken over

13. Remarks of Supervisor/ Asst. Accounts Officer

Signature of Supr./ AAO

Submitted to Sr. A.O

Signature of Sr.A.O./A.O.

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Chapter wise Changes- Overall Picture
Chapter 1-Introductory

(i) **Para Deleted:** Para 1.5 RTI.

(ii) **Paras Re-written / Modified**

Para No.	Subject
1.2.2	Organisational set up of office – Modified
1.5	Re-written as Training cell
1.6	Para No. changed as 1.5
1.7	Para No. changed as 1.6
1.8	Para No. changed as 1.7
1.9	Para No. changed as 1.8
1.10	Para No. changed as 1.9

(iii) **New Paras Added:**

Para No.	Subject
1.2.1	Functions of AG(A&E)
1.10	IT Support Cell
1.12	Official Languages Implementation Committee
1.13	Internal Audit Department
1.14	O & M Studies
1.15	IA&AD Benevolent Fund

(iv) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 2 - Attendance and Discipline

(i) **Paras Re-written**

Para No.	Subject
2.1.3	Duties of Sweepers
2.1.5 & 2.1.6	About MTS
2.2.4 to 2.2.6	About MTS
2.6.1	Public Holidays
2.12	Annual Performance Appraisal Reports

(ii) All Paragraphs contained in this chapter other than paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 3 -- Leave

(i) **Para Deleted -** Para No. 3.1.5 (under 3.1) Addl.Leave to Chowkidars

(ii) **Paras Modified / Re-written**

Para No.	Subject
3.1.2	Power to sanction leave
3.4.5	CL/RH to MTS
3.5.4.6	Appendix II mentioned in this para deleted. Instead, the contents are typed below this paragraph
3.5.13.1	SCL for absence due to Bundh etc.
3.8.1 & 3.8.2	Procedure for sanction of Regular Leave

(iii) **New Paras Added:**

Para No.	Subject
Note(1) to 3.4.1	CL in respect of AAO(NS)
3.5.9.7(1)	SCL for Post-Sterilization Complications
3.5.13.1.	SCL for Natural calamities - Amended Rule added
3.5.15	SCL for differently-abled CG Employees
3.5.15.1a	
3.5.15.1b	
3.5.15.2	SCL for CG employees with disabilities
3.5.16	Combination of SCL with CL/Regular Leave
3.5.17	LTC during SCL
3.6.1 to 3.6.5	Kinds of Regular Leave
3.7.1 to 3.7.4	Special kinds of leave
3.9.	Procedure for sanction of CCL
3.10.1to 3.10.11	General Conditions of leave
End of Chapter	Form of Leave Account (Old Appendix I)

(iv) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 4 - Conduct Rules

(i) Paras Re-written/ Modified

Para No.	Subject
4.2.1	Modified based on the Amendment Rules, 2014
4.12.1	Filing of Returns on Movable & Immovable Property - On First Appointment
4.12.2	Annual Return
4.13.	Acquisition/Disposal of property - Para No. changed as 4.13.

(ii) New Paras Added

4.14	Government instructions on furnishing information on property at any time by Govt.servant
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- (iii) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 5- Receipt and Distribution of DAK in office

(i) Paras Deleted

Para No.	Subject
5.6.6 under 5.6	Letter/Orders from State Government
5.8.2.8 under 5.8.2	Dak Slip
5.8.3	Register of Distribution and Returned Dak
5.9.	Dak Mis-marked
5.10.1 to 5.10.3 (under 5.10)	Receipt back of Duplicate Dak Slip
5.11.	Register of Re-distribution of Returned Dak
5.12.1	Telegrams Register
5.12.2 (under 5.12)	Dak Item 'Telegram' has been deleted wherever it appears as the Telegraphic service was dispensed with by BSNL

(ii) Paras Re-written :

All the paragraph of this chapter has completely re-written based on the TRS system & Pension Module. (Centralised Computrisation of Dak introduced in TRS section)

(iii) New Paras Added

Para No.	Subject
5.3. (5.3.1 to 5.3.17)	Procedure of management of Dak in the form of letters. TRS Module and user level information has been provided in Para 5.3.6 including sub-paras 5.3.6.1 to 5.3.6.5.
5.4 (5.4.1 to 5.4.3)	Management of Dak in the form of Parcels (Service Registers)
5.5.	Corrections through TRS system
5.6.	Returned Dak
5.9.	Monthly Accounts
5.10	PW/Forest Divisional Accounts
5.11	Dak Related Reports

(iv) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 6 – Receipt, Registry and Disposal of DAK in sections

(i) Paras Deleted:

Para No.	Subject
6.1.5	Dak handling by Clerk
6.1.6	Transfer of Dak not relating to section
6.1.7	Dak to be diarised
6.5.6.1 to 6.5.6.9	Disposal of Telegrams – The Telegraphic service was dispensed with by BSNL
6.9.1	Appendix V Deleted. The specimen forms are placed at the end of this chapter
6.14.2 to 6.14.13	Draft Telex / Telegram message
6.15	Express Letters

(ii) Paras Re-written / Modified

Para No.	Subject
6.1.3	Modified as General procedure to be observed in sections
6.2.1	Time limit for disposal – Modified. Time limit for disposal of cases group wise has been added as per KRA Reporting
6.6	Old Appendix IV included as Para 6.6.2
6.14	Transmission of urgent messages – Modified. Telex &

	Telegram procedures removed..
6.16	Para No. Changed as 6.15.
6.16.1 to 6.16.4	Changed as 6.15.1 to 6.15.4
6.17	Interim Reply Para No. Changed as 6.16.
6.18.	Inter-sectional Memos. Para No. Changed a 6.17
6.19	Fair Copying of Letters - Para No.Changed as 6.18. Para also modified.
6.20	Despatch. Para No. Changed as 6.19 &
6.20.1 to 6.20.6	6.19.1 to 6.19.6
6.21.	Record orders on papers Para No. Changed as 6.20.
6.22	Communications of Disposals - Para no. Changed as 6.21
6.23 incl.all sub- paras	Filing of Correspondence. Para no. Changed as 6.22 incl.all sub-paras
6.24	Report on Missing records/papes. Para no. Changed as 6.23
6.25.	Valuables - Para no. Changed as 6.24 incl.all sub-paras.

(iii) New Paras Added

Para No.	Subject
6.1.2	TRS Module
6.1.4.1 to 6.1.4.3	Receipt, Registry & Disposal of Papers in sections using TRS system (Other than Pension Group)
6.1.5.	Receipt, Registry & Disposal of FW cases in Funds Group
6.1.6.	Receipt, Registry and Disposal of Correspondence in Pension Group:
6.1.7.1 to 6.1.7.3	Receipt, Registry & Disposal of cases in Pension Group
6.19.7	Despatch of Authorisations in Pension Group
6.19.8	Despatch of Service Books in Pension group
At the end of this chapter	Specimen formats for communications

(iv) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 7 - Registers, Reports and Returns

(i) Deleted - Para No. 7.2.2.6 - Deals with Telegram

Dak Item 'Telegram' has been deleted wherever it appears as the Telegraphic service was dispensed with by BSNL.

(ii) Paras Re-written/ Modified

Para No.	Subject
7.2.5	This Para modified suitably as Typing Pool was abolished long time back.
7.2.13	Register of Good & Bad work. Latest orders incorporated
7.3.4	Modified based on the KRA Reporting to Headquarters
7.3.5.	Statement of Events - Modified as per the latest procedure

(iii). New Paras Added

Para No.	Subject
7.2.2.7.	Management of DAK through TRS Module
7.2.5.1 to 7.2.5.3	Management of Despatch related work through TRS Module
7.3.2.6.	New Monthly Report system has been defined
7.3.4.1	Discussed about KRA Report Due dates of submission

(iv) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 8 - Duties & Responsibilities

(i) .Paras Deleted:

Para No.	Subject
8.2.3	Duties of Manager/Typing Pool
8.5	Duties of Group'D' Staff

(ii) .Paras Re-written/ Modified

Para No.	Subject
8.3.3.	AAO/Sr.Acct's in Treasury Inspection - Modified suitably Para No. Changed as 8.6
8.3.5.1 to 8.3.5.2	Duties of Caretaker modified based on the OM Manual. Para No. Changed as 8.14.
8.3.6.	Duties of Staff attached to Reception - Modified.Para No.Changed as 8.15.
8.4.2	Duties of RK/SGRK Modified. Para No.Changed as 8.16

(iii). New Paras Added

Para No.	Subject
8.2.	Duties of Secretary to AG
8.3.	Duties of Welfare Officer
8.9.1 to 8.9.3	Duties of Private Secretary/ Personal Assistant/ Stenographers.
8.11.1 to 8.11.6	Duties of EDP Posts (Old Appendix IX contents included)
8.12.1 to 8.12.3	Duties of Hindi Officer, Hindi Translators, Hindi Typist
8.13.	Duties of Welfare Assistant
8.17	Duties of Staff Car Driver
8.18.1 to 8.18.5	Duties of MTS
8.19	Duties of Scavengers

(iv). All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 9 - Codes, Manuals and other office records

(i). Paras Deleted

Para No.	Subject
9.3.3	Appendix X. The content has typed below the paragraph
9.3.4.1	Appendix XI. The contents has typed at the end of this chapter
9.5.	Administrative Report
9.8.1	Appendix XII. The content has typed below the paragraph

(ii) Para Modified:

Para No.9.5. - Administrative Report replaced by Performance Report.

(iii) All other Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 10

Maintenance, Preservation and custody of files, cases, Vouchers & other Records

(i). Paras Re-written/Modified

10.2.1.1 to 10.2.1.4 and 10.2.2	Custody of vouchers before action taken in CAP/Funds/LA/GED sections. Modified based on the materials received from DCM.
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(ii) New Para Added - Para No. 10.7.3 & 10.7.4 Pension & Funds Library

(iii) All other Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

Chapter 11 - General Service Matters - (Old Title Miscellaneous)

(i) Paras Deleted

Old Para No.	Subject
11.9	Inventory of Furniture & IT Security guidelines - Taken to Chapter 12.
11.10	Stationery and Forms - Taken to Chapter 12
11.11	Prevention and control of fire - Taken to Chapter 12.
11.12	Report regarding Loss or Damage to Govt.property - Taken to Chapter 12
11.19	Martyr's Day - Taken to Chapter 12.
11.21.	Photocopying of Documents - Taken to Chapter 12.

(ii) Paras Re-written / Modified

Old Para No.	Subject
11.1 (11.1.3 to 11.1.5)	Disbursement of personal claims - Modified.
11.5.	Redress of Grievances - Para No. modified as 11.6.
11.6.	Forwarding of applications to outside posts. - Para No. Modified as 11.7. The contents have entirely modified based on the latest OM from 11.7.1 to 11.7.7.
11.8.	Giving evidence in court - Para No. Changed as 11.9.
11.13	Suggestions Award Scheme - Para No. Changed as 11.10.
11.14	Transfer of Charge - Para No. Changed as 11.11
11.15	Requests for additional staff - Para No. changed as 11.12.
11.16	Comment in Press on working of office - Para No. Changed as 11.13
11.17	Supply of records to members of the office - Para No.Changed as 11.15
11.18.	Adherence to Manuals, Codes & office orders - Para No. changed as 11.16
11.22	Institution of a claim for loss ...Para No. Changed as 11.18.

(iii) New Paras Added

Para No.	Subject
11.2 (11.2.1 to 11.2.4)	Foreign Travel – Added as new item.
11.5. 11.5.1.	Declaration of Date of Birth added as new item
11.14	Dealings with MLA/MPs
11.17	Service Association
11.19	Disposal of Inspection reports of DOI.
11.20	New Pension Scheme
11.21	Incentives for promoting small family norms
11.22	Children’s Education Allowance
11.23	Group Insurance Scheme, 1980.
11.24	Central Government Health Scheme(CGHS)
11.25	Hindi Teaching Scheme
11.26	Reference Rule Books

(iv) All Paragraphs contained in this chapter other than the paragraphs mentioned above remain same. Minor changes have been incorporated wherever necessary.

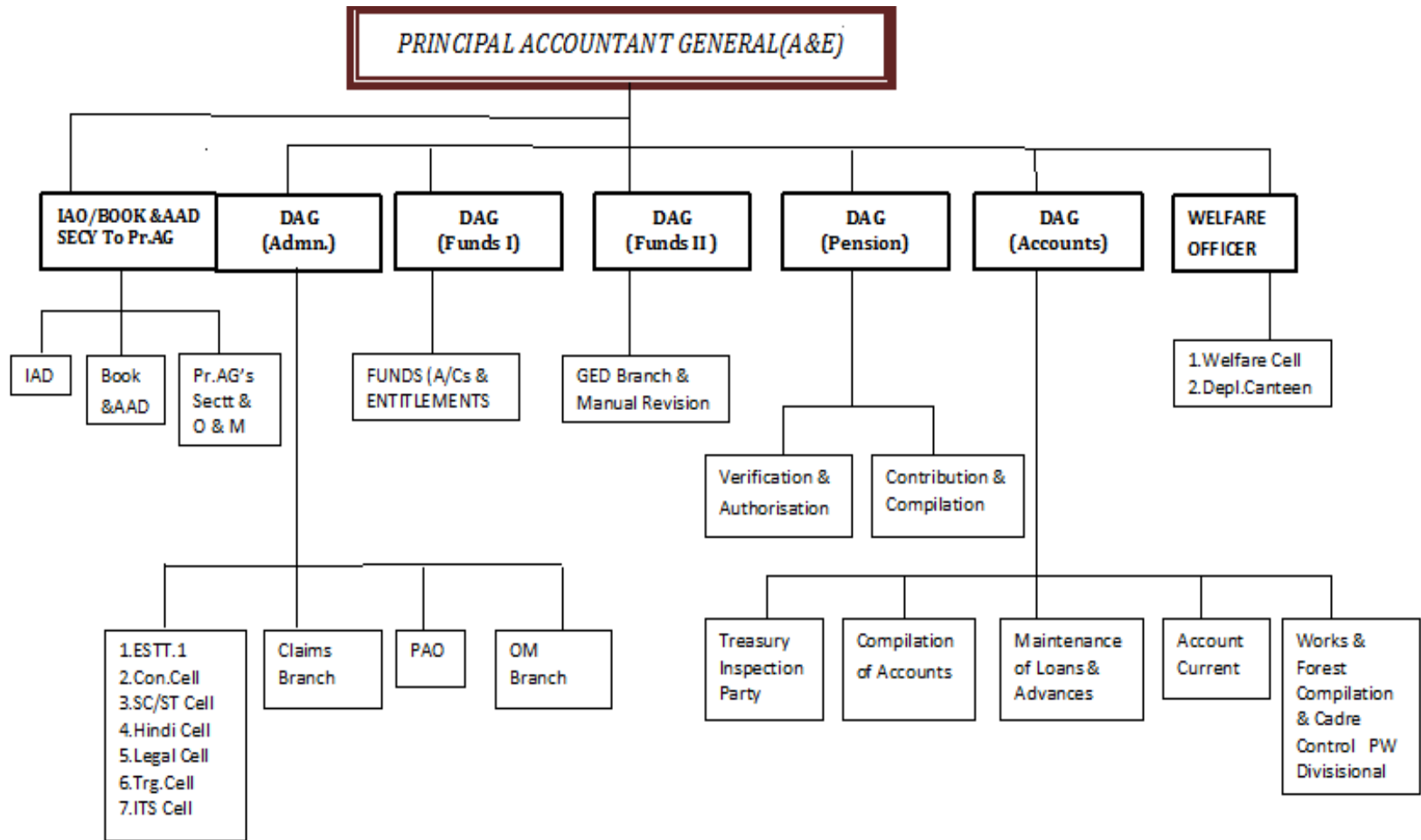
Chapter 12 – Miscellaneous (New Chapter has been incorporated.)

Para No.	Subject
12.1.	Inventory of Furniture – Taken from Chapter 11
12.2.	Computer & Printers
12.3	Stationery & Forms – Taken from Chapter-11
12.4	Photocopying of documents – Taken from Chapter-11
12.5	Report reg. loss or damage to property – Taken from chapter-11
12.6	Martyr’s day -Taken from chapter-11
12.7	RTI Act,2005
12.8.1 to 12.8.3	IT security policy of IAAD
12.9.1 to 12.9.2	Correspondence through Internet & Email.
12.10	Economy in use of Electric Light & Fans
12.11.1 to 12.11.5	Disaster Management Plan for IAAD
12.12.1 to 12.12.10	Fire Safety norms & Precaution added as new para In lieu of Appendix 14 which has been deleted.

Appendices

Appendix 1 (Para 4.12.1)	Forms for Filing of Return of Assets & Liabilities
Appendix 2 (Para 6.13.1)	List of Documents to be signed by AAO/BOs
Appendix 3 (Para 6.22.4.6)	List of Approved File Headings
Appendix 4 (Para 10.7.1)	List of periods for preservation of Records
Appendix 5 (Para .11.11.2.1)	Handing over report by Branch Officer -
Appendix 6 (Para 11.11.2.2)	Handing over report by Supervisor/AAOs
Appendix 7 (Para 11.11.2.3)	Handing over report by AAO(NS),Sr.Accountant, Acct.
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ORGANISATIONAL CHART

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