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MANUAL OF ESTABLISHMENT

**OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(AUDIT - I),
GUJARAT,
RAJKOT**

PREFACE

This Manual is compiled under the provisions of Chapter 2 of the Comptroller and Auditor General of India's Manual of Standing Orders (Administrative) Vol. I. It embodies Rules and orders relating to the Administration and Control of the office Establishment and allied matters relating to the functions of the Establishment Sections. The Rules and instructions contained in this Manual are supplementary to the general rules and orders contained in statutory books, codes etc. issued by the Government of India and the Comptroller & Auditor General of India and should not be regarded as superseding or replacing those rules and orders. Besides this manual should not be quoted as authority in any of the correspondence outside the office.

Administration Section will be responsible for keeping the Manual up to date and for ensuring that all orders affecting any changes in the manual are suitably incorporated in the Manual with the case and with promptitude. Any suggestions either in the nature of amendments to or of rectifications of omissions or errors in the manual should be brought to the notice of the Pr. Accountant General through Administration Section.

Place:-Rajkot

Date:-

**Pr. Accountant General
(Audit - I),
Gujarat, Rajkot**

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CHAPTER-I

GENERAL

1.01 General Constitution of the Office

The office was formed with effect from 1st May, 1960 as a result of the bifurcation of the erstwhile Bombay State and consisted of two units, one at Ahmedabad and another at Rajkot. These two offices were further bifurcated into two units of each dealing with Accounts and Entitlement functions and Audit functions at Ahmedabad and Rajkot respectively w.e.f 01.03.1984.

The offices were renamed on functional basis as Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad and Accountant General (Civil Audit), Rajkot.

The work of audit between Pr. Accountant General (Commercial & Receipt), Gujarat, Ahmedabad and Accountant General (Civil Audit), Gujarat, Rajkot had been distributed on functional basis vide CAG's letter No. 606-O&M/97-85 Vol. III dated: 06-07-1987 as under:

- (a) The Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad dealt with all matters connected with Receipt Audit (including Central Receipt Audit) and Commercial Audit.
- (b) The Accountant General (Civil Audit), Rajkot dealt with all matters connected with Civil Audit Report of Gujarat, Audit of autonomous bodies of State and Central Government and audit of Kandla Port Trust. Central Audit in respect of Accounts and Entitlement work located at Rajkot was also entrusted to Accountant General (Civil Audit).
- (c) The Resident Audit Officers were placed under the respective Accountants General who were in charge of the functions entrusted to the Resident Audit Office.
- (d) The Branch office of the Principal Accountant General (Commercial & Receipt Audit) Gujarat, Ahmedabad at Rajkot was the Headquarters of the Income Tax Receipt Audit.

(e) The Branch office of the Accountant General (Civil Audit) at Ahmedabad was the Headquarters of the Works Audit, CAP/CASS Works, Central Audit of Loans and Deposit, Audit of Appropriation Accounts, etc. Besides the Resident Audit Offices/P.A.O. Gandhinagar/ Ahmedabad, Gujarat Housing Board and Kandla Port Trust were also under the Deputy Accountant General (Works).

RESTRUCTURING OF AUDIT OFFICES IN GUJARAT

I) In pursuance of Hqrs Office letter no. **114- SMU/PP/Restructuring/5-2011** and **115- SMU/PP/Restructuring/5-2011, dated 27th March 2012** the restructuring of audit offices in Gujarat was effected from 02.04.2012. Accordingly, the Office of the Principal Accountant General (Commercial and Receipt Audit), Gujarat was designated as the Principal Auditor of the Economic and Revenue Sector Departments of the Government of Gujarat. The office was renamed as the Office of Principal Accountant General (Economic and Revenue Sector Audit), Gujarat.

The erstwhile office of the Accountant General (Civil Audit), Gujarat was designated as Principal Auditor of General and Social Sector Departments of the Government of Gujarat and was renamed as the Office of Accountant General (General and Social Sector Audit), Gujarat. The erstwhile office of Sr. DAG (Local bodies Audit and Accounts), Gujarat was merged with the office of Accountant General (General and Social Sector Audit), Gujarat.

A new office of the Principal Director of Audit (Central) was created at Ahmedabad with effect from 02.04.2012, with branch office at Jaipur, to audit all receipts and expenditure of all Central Government units (including Autonomous Bodies) located in the states of Gujarat and Rajasthan. It was also designated as the Auditor for the Union Territory of Daman & Diu and Dadra & Nagar Haveli.

As a part of restructuring arrangement, the erstwhile Works wing of erstwhile office of AG (Civil Audit) Rajkot was transferred under the audit jurisdiction of O/o Pr. AG (E&RSA) Gujarat while ITRA, CERA and CRA Groups of erstwhile office of Pr. AG (C&RA) were transferred under the audit jurisdiction of the newly created office of PDA (Central) Ahmedabad.

II) Vide notification No. 95/09-SMU/2020 dated 15.05.2020 HQrs office notified Restructuring of State Audit Offices in Gujarat. Consequently, Office of the Pr. Accountant General (General & Social Sector Audit), Gujarat, Rajkot was renamed as Office of the Pr. Accountant General (Audit - I), Gujarat, Rajkot and Office of the Pr. Accountant General (Economic & Revenue Sector Audit), Gujarat, Ahmedabad was renamed as Office of the Pr. Accountant General (Audit - II), Gujarat, Ahmedabad.

After the restructuring, the Departments of State Government are grouped into Clusters. In each cluster, departments/activities perceived to have the most inter-connected outcomes and linkages have been grouped together.

The charge of Group Officer would be known as Audit Management Group (AMG I, AMG II & AMG III), (other than office Administration).

After restructuring the distribution of the functional charges in the O/o Pr. AG (Audit - I) Gujarat, Rajkot is as under:

(1)	Principal Accountant General	Direct Charge of Audit Report & ITA Section, overall supervision of the Office of the Pr. Accountant General (Audit - I) Gujarat, Rajkot
(2)	Deputy Accountant General (Administration)	Administration, Central Co-Ordination. Supervision of Administration Section, Legal (Cell), Training Centre, EDP Cell, Bills, Hindi (Cell), GOM sections as well as Performance Reviews allocated by the Pr. Accountant General from time to time.
(3)	Audit Management Group I (AMG I) Clusters: (i) Health & Welfare (ii) Education, Skill Development & Employment	Audit of Accounts of State Govt. Departments covered within the Clusters of AMG I. Supervision of OAD-III, OAD-IV (Technical Support Cell), FAA, FAAPs Sections as well as Performance Reviews allocated by the Pr. Accountant General from time to time.
(4)	Audit Management Group II (AMG II) Clusters: (i) Rural Development (ii) Urban Development	Audit of Accounts of State Govt. Departments covered within the Clusters of AMG II Supervision of APM, ECPA, OAD-I, OAD-II, Annual Technical Inspection Report (ATIR) Cell, Data Analytics Group Sections

		as well as Performance Reviews allocated by the Pr. Accountant General from time to time.
(5)	Audit Management Group III (AMG III) Clusters: (i) Agriculture, Food & Allied Industries (ii) Water Resources (iii) Culture & Tourism	Audit of Accounts of State Govt. Departments covered within the Clusters of AMG III Supervision of AMG III HQ Section as well as Performance Reviews allocated by the Pr. Accountant General from time to time.

The Sections are headed by Asstt. Audit Officers. They are under immediate control of Sr. Audit Officer referred to as Branch Officers. They are further assigned to Group Supervisory Officers i.e. Dy. Accountant General

1.02 Establishment Sections (Administration & Bills)

The work relating to office establishment is attended by two sections namely (i) Establishment (Administration) Section and (ii) Establishment (Bills) Section.

(i) Establishment (Administration) Section

The Establishment (Administration) Section deals with all matters of administration i.e. those connected with recruitment, training, examinations, posting, transfer, promotion, deputation, foreign service, confirmation, maintenance of service books and leave accounts, pension etc. of the office establishment.

The Administration Section is under the charge of Asstt. Audit Officer and under the immediate control of Sr. Audit Officer. It functions under the supervision and control of Dy. Accountant General/ Sr. Dy. Accountant General (Admn.)

(ii) Establishment (Bills) Section

The Establishment (Bills) Section generally deals with all matters relating to the claims of the staff such as for Pay & Allowances, traveling allowances, children education allowances, medical reimbursement claims, all kinds of advances, contingent charges.

The Bills Section is under the charge of Asstt. Audit Officer and under the immediate control of Sr. Audit Officer. It functions under the supervision and control of Dy. Accountant General/ Sr. Dy. Accountant General (Admn)

1.03 Duties of Establishment Section

The duties of the Establishment (Administration) Section and of the Establishment (Bills) Section are given below:-

(A) Establishment (Administration) Section

1. General Administrative matters.
2. Transfer-Postings, resignation, technical resignation etc.
3. Monthly review of staff position- Sanctioned Strength, Men-in-position.
4. Dealing with matters related to leave of all staff members.
5. Maintenance of Service Books, Leave Accounts, Leave Application Register, Service Cards.
6. Grant of Special Casual Leave to Staff members.
7. Obtaining Sanction of Honorarium.
8. Recruitment of staff through Staff Selection Commission, Compassionate Grounds and under Sports Quota. (in respect of all cadres which provides for direct recruitment, except Assistant Audit Officers for which cadre control function rests with Pr. Accountant General (Audit II), Gujarat, Ahmedabad)
9. Preparation of Gradation List and confirmation in respect of posts/cadres controlled by the Pr. Accountant General (Audit I), Gujarat, Rajkot.
10. Promotion in respect of posts/cadres controlled by the Pr. Accountant General (Audit I), Gujarat, Rajkot and maintenance of rosters.
11. Conducting various Department Examinations including Regional (Gujarati) Language Examination.
12. Organizing training of candidates for various Departmental Examinations, viz, SAS and Revenue Audit Examination

13. Preparation of Pension papers and allied matters like
14. Maintenance of the Register of Events for noting the events such as appointment, promotion, resignation, deputation, suspension, resignation, *etc.*
15. Forwarding applications for (a) outside posts (b) Territorial Army/Ceremonial Parades/Air Defence Personnel/Auxiliary Air Force/Army and Air Force Reservists/Indian Naval Volunteer Reserve/Emergency Commission/Home Guards/Civil Defence.
16. Unilateral and Mutual Transfers.
17. Permission for further studies
18. Matters relating to Deputation/Foreign Service in respect of staff of the office sent/to be sent on deputation/foreign services. Processing of pension/leave salary contribution cases.
19. Matters relating to the Central Civil Services (Conduct) Rules, 1964, relating to Central Civil Services (Classification, Control, Appeal) Rules, 1965, Central Civil Services (Temporary Service) Rules..
20. Staff Association matters.
21. Matter relating to court/tribunal cases filed against the department by the employees/outsideers.
22. Replying to all Audit objections relating to Establishment (Administration) Section raised by the Director of Inspection, HQrs office through I.T.A. Section.
23. Verification of Character and Antecedents of candidates at the time of recruitment.
24. Matters related to Annual Performance Appraisal Reports (APARs) of the Staff members other than IA&AS
25. Dealing with correspondence with co-operative society.
26. Work relating to General Election and Election duties.

27. Issuance of Identity Certificate/ No Objection Certificate to staff members for obtaining passports
28. Service of summons of Courts to concerned staff members.
29. Maintenance of Register regarding the Oath of allegiance to the Constitution of India.
30. Matters regarding grant of advance increments/ Cash Awards/.Merit Certificates.
31. Matters relating to extension of service and re-employment.
32. Nomination of officials for courses conducted by Training Centre, Rajkot, Regional Training Institutes, iCED Jaipur, iCISA, Noida, etc.
33. Empanelment for foreign assignments and allied matters.
34. Correspondence relating to Pay Commission.
35. Review of cases of staff members under FR 56 (j)
36. Property returns of Staff members and permission for sale and purchase of movable and immovable property in respect of all cadres, except IA&AS.
37. Engagement of Consultants
38. Disposal of Applications and First Appeals under the Right to Information Act, 2005

(B) Establishment (Bills) Section

1. Preparation of Pay Bills, Bonus Bills, Honorarium Bills.
2. Maintenance of the Register of Court Attachment of Pay etc.
3. Checking of the traveling allowance bills (including LTC Bills) and their submission for Countersignature.
4. Checking of Medical Reimbursement claims and preparation of bills.
5. Sanction and payment of Children's Education Allowance, Tuition fee, House Rent Allowance

6. Sanction and payment of General Provident Fund advances and General Provident Fund withdrawals-Preparation of Bills thereof.
7. Sanction and payment of House Building Advances, Advances in connection with transfers on public interest and retirement, advances in connection with tours and leave travel concession, advance in lieu of leave salary, Medical Advance and other advances
8. Registers to watch adjustment of T.A., LTC, and Medical Advances.
9. Releasing/drawal of normal increments and maintenance of increment register.
10. Preparation of Bills of D.C.R.G., Final Payment of General Provident Fund and Leave Encashment.
11. Income Tax Calculations and returns.
12. Recovery and payment under the Central Government Employees Group Insurance Scheme.
13. Annual verification of service
14. Entries in the Service Books relating to the matters dealt with in Establishment (Bills) Section.
15. Fixation of Pay and Allowances, removal of anomalies.
16. Preparation of Budget Estimates, Revised Estimates, obtaining of Supplementary Grants/additional funds, surrendering of savings, control and review of expenditure and return thereto.
17. Maintenance of Indebtedness Register of the staff.
18. Maintenance of Rent recovery registers in respect of Group "A" Officers.
19. Contingent bills and maintenance of contingent charges register and connected records/registers.
20. Maintenance of a bill register and a Bill Transit Register.
21. Preparation of Acquittance Rolls.
22. Sending of bills through T.R. to the P.A.O. for all kinds of payments.

23. Collections of Cheques from P.A.O.
24. Bringing of cash from Bank (i.e State Bank of India).
25. Maintenance of Cash Book and of Register of undisbursed Pay & Allowances.
26. Permanent Advance and administration thereof, maintenance of Permanent Advance Cash Book.
27. Sending of quarterly return of Income Tax deductions
28. Maintenance of grant files relating to matter dealt with by Establishment (Bills) Section.
29. Sending of yearly return of Professional Tax
30. Replying all Audit Objections relating to Establishment (Bills) Section raised by Director of Inspection, HQrs office through I.T.A. Section.

(C) Hindi (Cell) Section

Hindi (Cell) Section attends to the work connected with implementation of the Official Languages Act, 1963 and the rules framed there under and deals with the work of translation of material in English into Hindi and vice-versa and also consolidation and compilation of material relating to return of progressive use of Hindi in Official Business to be furnished to Comptroller & Auditor General of India on 20th January, April, July and October of every year. In addition to translation of orders/circulars/letters/Manuals etc. issued in English into Hindi, the Hindi (Cell) Section have been assigned the following work:-

1. Training of Typists/ Stenographers in Hindi typing/Hindi stenography etc.
2. Imparting training for working knowledge of Hindi on official business to Clerks/Auditors/Sr. Auditors/Clerk-Typists etc.
3. Imparting training for writing Prabodh, Praveen, Pragya Examinations to employees of the office as well as employees from other offices. The employees from other offices are required to pay examination fees stipulated. Hindi (cell) section is also requested to furnish material for

Monthly publication “Bulletin” to the Central Hindi Teaching Institution, New Delhi every month.

(D) Welfare Officer:-

The Welfare Officer is under the control of Accountant General (A&E), Gujarat, Rajkot, who looks after the Welfare of the staff of both the offices viz. Offices of the Accountant General (A&E), Rajkot and Pr. Accountant General (Audit I), Rajkot.

Duties of the Welfare Officer will be as follows:-

1. The Welfare Officer listens/attends to the complaints or suggestions from individual members of the staff which may usually relate to such domestic problems such as residential accommodation, transport facilities, medical helps, blood donation camp, educational facilities, help from Benevolent Fund, Co-operative Societies, Recreation Clubs in colonies and offices.
2. Supply of liveries to MTS.
3. Amenities to the staff i.e. water coolers, lavatories, canteen, sanitation excursion and picnics etc.
4. Cleanliness of the office building as well as staff quarters of this office.
5. Adequacy of drinking water.
6. Parking lots for cycles and scooters and ensuring their safety and protection against sun and rain.
7. Recreational, cultural and community activities.
8. Neatness of workplace and adequacy of lighting and ventilation and maintenance of office furniture.
9. Assistance to families of Government Servant who dies in harness.

Ensuring timely payment of terminal benefits to the employees or their legal heirs. For this purpose office should ensure cent percent and accurate filing of nominations for G.P.F., Family Pension, D.C.R.G. etc.

The Welfare Officer is responsible for promoting overall welfare of the staff within and outside office. He will take steps to secure the administration's help to the sufferer in such a manner as is possible within the limits of the organization and the Government rules etc. the staff should however understand and they should not go up to the "Welfare Officer" with frivolous suggestions or complaints and that baseless allegations will be viewed with displeasure and may even call for disciplinary action.

(GI, MHA, OM No. F.II/57-Ests (B) dated: 05-09-1957 and CAG's D.O. letter No. 309-NGE-II/57 dated: 10-02-1958)

A Welfare Assistant from this office is assisting Welfare Officer in carrying out the duties relating to this office.

1.04 Submission, receipt and transmission of petitions addressed to the President in respect of matters arising out of Civil Employment

The instructions of Government of India, contained in Ministry of Home Affairs O.M.No.40/5/50 Establishment (B) dated 8th September, 1954 for the submission, receipt and transmission of petitions addressed to the President in respect of matters arising out of Civil Employment are given in Annexure-I.

ANNEXURE - I

(Vide Para 1.04)

Instructions for the submission, receipts and Transmission of petitions addressed to the President in respect of matters arising out of Civil Employment under the Government of India or the Termination of such employment.

PART-I

Preliminary

1. Definitions: In these instructions -

‘Petition’ includes a memorial, representation letter or an application of the nature of the petition.

2. Scope of Instructions: (a) Save as herein after provided, these instructions shall apply:

(i) so far as may be, to all petitions addressed to the President by persons who are, or have been in the Civil Employment of the Government of India other persons who are or have been under the administrative control of the Railway Board, and persons who are governed by All India Services (Discipline & Appeal) Rules, 1954, in respect of the matters arising out of such employment or in respect of the termination of such employment;

(ii) so far as they are not inconsistent with the conditions of the Indian Army, Naval or Air Force Service, the petitions addressed to the President by members of the Armed Forces, who are or have been in Civil employment of the Government of India, in respect of matters arising from such employment.

(b) These instructions shall not affect any rules or orders made by the President in respect of representations submitted by associations or unions of Government Servants.

PART II

Form and manner of Submission of Petitions

3. Form of Petitions: (a) Every petition shall be legible and may preferably be either in typescript or in print..

(b) Every petition shall be authenticated by the signature of the petitioner and shall be submitted by him in his own behalf.

(c) Every petition and the documents accompanying it shall be in the language specified in the eighth Schedule to the Constitution.

Provided that if a Petition or document is in a regional language, a translation, thereof in the official language shall be furnished, as far as possible, along with such petition or document; but no petition shall be withheld on the ground only for want of such translation.

4. Contents of Petitions: Every Petition shall -

(a) contain all material statement and arguments rely upon by the petitioner;

(b) be complete in itself and include a copy of the orders complained against as well as copies of orders, if any, passed by subordinate authorities;

(c) contain no disloyal, disrespectful or improper language, and in respect of cases covered by rule 29 (1) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, contain a statement that a request for review was made to the reviewing authority under that rule and the same was disposed by that authority.

(d) end with the specific prayer.

5. Method of submission of petitions:

(a) Every petition shall be submitted to the prescribed authority through the office or department to which the petitioner belonged, 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 submitted through him in accordance with sub-instruction (1) shall forward the petition through the usual official channel, to the prescribed authority together with a concise statement of the facts, material there to and all relevant papers, and unless there are special reasons to the contrary, and expression of his opinion thereon.

Government of India's orders: Relatives of a Government servant sometimes make representations concerning service matters affecting the Government servant. This is done in some cases in the hope of reviving a representation which the Government servant had himself made and which had been turned down. In some cases, this procedure is resorted to in order to get round the requirement that the Government

servant should submit his representation through his official superiors. The practice is obviously undesirable, and should be strongly discouraged. It has accordingly been decided that no notice should be taken of a representation on service matters submitted by a relative of a Government servant. The only exception may be cases in which because of the death or physical disability, etc., of the Government servant, it is impossible for the Government servant himself to submit a representation.

(G.I.M.H.A. Memo. No.F.25/21/63, Ests.(A), dt.19th September, 1963)

PART - III

Withholding of petitions by the prescribed authority :

6. Circumstances in which the petitions may be withheld : The prescribed authority may, in its discretion, withhold a petition when -

- (i) the petitioner has not complied with any of the provisions of part II; or
- (ii) the petition is a representation against an order communicated to the petitioner more than six months before the submission of the petition and no satisfactory explanation of the delay is given; or
- (iii) a previous petition from the petitioner on the same subject has been disposed of by the President and the petition in the opinion of the prescribed authority, discloses no new facts or circumstances which afford grounds for a reconsideration of the matter; or
- (iv) the petition is a representation against a decision which is declared to be final by any law or statutory rule; or
- (v) the petition is an application for an employment under the Government not made in pursuance of any rule or announcement calling for applications for such employment; or
- (vi) the petition relates to subject on which the prescribed authority is competent to pass orders and no application for address has been made by the petitioner to the prescribed authority; or
- (vii) the petition is a representation against the non-exercise in favour of the petitioner of a discretion vested in the prescribed authority;
- (viii) the petition is a representation against the discharge or termination of service by a competent authority or the petitioner having been--

- (a) appointed on probation, during or at the end of such probation;
- (b) appointed, otherwise than under contract, to hold a temporary appointment, on the expiration of the period of such appointment; or
- (c) engaged under contract in accordance with the terms of such a contract;
- (ix) the petition is a representation against an order;
 - (a) from which the petitioner has already exercised, or has failed to exercise, a right of appeal available under the rule or orders or the contract regulating his conditions of service;
 - (b) passed by a competent authority in the exercise of appellate or revisional powers conferred by any rule; order or contract regarding his conditions of service; or
 - (x) the petition is a representation against an order of a competent authority refusing to grant or recommend -
 - (a) a special pension; or
 - (b) any pecuniary or other concession to which the petitioner is not entitled under any rules or orders or contract regulating his condition of service.

7. Petitioner to be informed when petition is withheld: If the prescribed authority shall, when the petition is withheld under instructions 6, inform the petitioner of the with holding thereof and the reasons therefor.

8. List of petitions withheld: (i) If the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department, it shall submit to such Secretary an annual return specifying particulars of all petitions withheld by it under instructions 6 and the reasons for withholding the same.

(ii) If the Secretary to the Government of India in the appropriate Ministry of Department is himself the prescribed authority, he shall prepare an annual return specifying particulars of petitions withheld by him under instructions 6 and the reasons for withholding the same.

(Authority for annual return: Hqrs. Circular No.16. NGE/1994 No.70 NGE Disc/15-94; dt.1.3.1994)

(iii) The returns prepared under sub-instructions (i) and (ii) shall be dealt with in the manner provided in the rules made by the President for the transaction of the business of the Government of India.

(iv) If the President on a scrutiny of the said returns or otherwise so directs, any or all of the petitions specified in the returns and sub-instruction (i) shall be transmitted by the prescribed authority to the Secretary concerned or any or all of the petitions specified in the return under Sub-instruction (iii) shall be taken into consideration.

PART - IV

Procedure in respect of petitions not withheld

9. Procedure in transmission: If the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or department, it shall transmit to such Secretary petitions not withheld under instructions 6 and petitions called for under instructions 8 together with a complete Statement of the facts material thereto and all relevant papers, and unless there are special reasons to the contrary, and expression of the opinion of the prescribed authority thereon.

10. Consideration of the Petition: Petitions received in his capacity as the prescribed authority by the Secretary to the Government of India in the appropriate Ministry or Department and not withheld by him under instructions 6 petitions taken into consideration under sub-instructions (iii) of instruction 9 shall thereafter be dealt with in accordance with the provisions of the Rules made by the President for the transactions of the business of the Government of India.

11. Action to be taken after final orders are passed on petitions: The prescribed authority shall himself give effect or ensure that effect is given by the competent authority to such orders as the President may pass on any petition and, if the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department submit to such Secretary within a period of three months of the receipt of the orders a report of the action taken.

THE SCHEDULE

List of the authorities included in the term 'prescribed authority'

In respect of persons who are or have been employed

- (i) In Ministries or Departments of the Government of India, the Secretary of the Ministry or Department;
- (ii) in Attached Offices, of the Government of India or in offices not subordinate to such attached offices, or in office not subordinate to any attached office, Heads of Departments who are directly under the Government of India;
- (iii) In connection with the affairs of Part 'C' State the Chief Commissioner or Lieutenant Governor, as the case may be;
- (iv) in lower formations under the Army, Navy or Air Force, the appropriate Principal Staff Officer at the Army, Headquarters, Naval Headquarters and the Engineer-in-Chief, Army Headquarters in respect of the Civilian Personnel of the Military Engineering Service.

Government of India's decision : On a clarification sought by certain Ministries/ Departments in the past, Home Ministry had advised that a petition, representation etc., addressed to a Secretary, Deputy Minister, Minister or Prime Minister may be treated as a petition addressed to the President and disposed of in accordance with the petition instructions referred to above. The matter has been re-examined in Home Ministry and it has been decided that it is not quite correct to treat petitions not addressed to the President and dispose of them as such. A Petition or an appeal addressed to a Secretary, Deputy Minister, Minister or Prime Minister should be treated as a petition or appeal made to Government and disposed of accordingly. Only a petition specifically addressed to the President is governed by the petition instructions referred to above, particularly with regard to the withholding of petitions by the prescribed authority.

(G.I., M.H.A. Memo No.10/1/65-Ests.(B), dt. the 29th April, 1965)

CHAPTER-II

RECRUITMENT

2.01 Appointment to Central Services and Posts

The Dossiers of candidates sponsored through Staff Selection Commission are forwarded by HQrs office for Direct Recruitment to the posts for which cadre control is with O/o the Pr. Accountant General (Audit I), Gujarat, Rajkot. On receipt of dossiers, the offer of appointment is to be issued to all candidates after completion of requisite procedures/ adhering to directions of HQrs office. The Recruitment Rules for various posts of Indian Audit & Accounts Department are available on the website of HQrs office, i.e. www.cag.gov.in

2.02 Scrutiny of Educational Certificates/Degrees/Diplomas

To avoid bogus academic certificates being accepted before a candidate is appointed, the appointing authority should make himself responsible for verification of the academic certificates and in case of doubt, the official gazette publication of results should be referred to immediately.

The authenticity of the caste certificates (SC/ST/OBC certificates)/ educational certificates should be ascertained from the certificate issuing authority.

(G.O.I., M.H.A. No.F/11/62 Estt(d) dated 19th July 1962 received with C.A.G.'s No.1925-NGE II 259-62 dated 3rd August, 1962.

2.03 Verification of character and antecedents of candidates for appointment

In respect of all appointments to Gr. 'B' & 'C' posts in the Department through Staff Selection Commission or local recruitment, the procedure of Detailed verification (Record Check) of Character and Antecedents has to be followed as per instruction in C.A.G's Circular No.49/2014 received under letter No.2016 Staff(App-II)/71-2014/Vol.III dated 31.12.2014.

However, in the cases of appointment to the post of MTS, either through Staff Selection Commission or on Compassionate grounds, the procedure of Simple Verification of Character and Antecedents would continue to be followed.

In cases of Ex-servicemen, procedure laid down in para 4 of aforementioned Circular dated 31.12.2014 would be followed.

2.04 Verification of age, qualification and identity

(1) Appointing authorities should ensure that claims regarding educational and other special qualifications and age are scrutinised strictly at the time of appointment.

(G.I.H.A.OM.No.2/29/54-RPS dated 19th November, 1954)

(2) The identity of a candidate at the time of appointment may be verified as usual by comparison of the signature in the joining report with that on the original application and other records (attestation forms, etc.)

(CAG No. III/NGE II/61-66 dated 1st February, 1967)

2.05 Reservation in services

Recruitments made in services are subject to reservations for Schedule Castes/Scheduled Tribes candidates/O.B.Cs and Ex-servicemen which are dealt with separately below.

2.06 Reservation for Schedule Castes/Scheduled Tribes

(i) A person should belong to a Caste or a Tribe declared by the Central Government to be a Scheduled Caste or a Scheduled Tribe for the area of which he/she is a resident.

Further, a person claiming to be SC should profess either the Hindu or the Sikh or the Buddhist Religion. A person of the Scheduled Tribe may profess any religion. A person not belonging to SC/ST by birth will not be deemed to be a member of SC/ST by virtue of marriage with a person belonging to SC/ST. Similarly, a person belonging to SC/ST by birth will continue to belong to that category even after marriage with a person not belonging to SC/ST. If an SC person converted to a religion other than Hinduism/Sikhism/Buddhism reconverts himself back to these religions, he will be deemed to have reverted to his original SC status, if he is accepted by the members of that particular caste as one among them.

(ii) Reservation in Direct Recruitment:-

The percentage of Reservation in Direct Recruitment for SC/ST is detailed below:-

Sr. No.	Method of Recruitment	% of reservation	Roster
1.	Direct Recruitment of All India basis by Open Competitions	15% for SC 7½% for ST	200 point post-based roster
2.	Organisations receiving candidates from a single common All India list prepared by SSC		
3.	Direct Recruitment on all India basis otherwise than by Open competition	16 2/3% for SC 7½% for ST	120-point post-based roster
4.	Local Recruitment at Delhi	Same as in 1 and 3 above	
5.	Direct Recruitment to Group C & D posts normally attracting candidates from a locality or a region		
6.	Organizations receiving candidates from SSC on the basis of Centre-linked zonal basis	Percentages applicable to the respective States	The present 100 point vacancy-based roster should be suitably revised as post-based
7.	Organization spreading into more than one State/UT (the roster will be drawn up with the help of Department of Personnel & Training, taking into account population of SC/ST in such areas)		

2.07 Reservations for Other Backward Classes (OBCs)

(i) OBCs for purposes of reservation would comprise of the castes and communities which are commonly mentioned in both the lists in the Mandal Commission Report and the State Governments' lists. A list of such common categories has been brought out by the Ministry of Welfare. However, from this list, certain persons/selections will be excluded. The rest will be entitled for reservation.

(GOI Dept. Of Per. & Trg. O.M.NO.36012/22/93-Estt.(SCT) Dated 08-09-1993 and OM dated 06-09-2001)

(ii) Reservations only in Direct Recruitment

27% in civil posts/services are reserved for OBCs. No reservation in promotions.

2.08 Post-Based Reservation Rosters

Reservation Rosters from 02-07-1997

(A)(i) Direct Recruitment on All India Basis by **Open Competition-**

Out of the specified 200 points, the reserved points will be-

For Scheduled Castes-15% (30 Points)

7	41	74	107	140	174
15	47	81	114	147	180
20	54	87	121	154	187
27	61	94	127	162	194
35	68	99	135	168	199

For Scheduled Tribes 7½% (15 Points)

14	55	95	136	175
28	69	108	148	188
40	80	120	160	198

For Other Backward Classes-27% (54 Points)

4	26	49	71	93	115	138	161	182
8	30	52	75	97	119	141	163	186
12	34	56	78	100	123	145	167	189
16	38	60	82	104	126	149	171	193
19	42	63	86	109	130	152	176	197
23	45	67	89	112	134	156	178	200

The remaining 101 points will be unreserved.

- (i) Direct Recruitment on All India basis **otherwise than by Open competition**

Out of the specified 120 points, the reserved points will be:-

For Scheduled Castes-15% (20 Points)

7	31	56	79	103
13	37	61	85	110
19	43	67	91	115
25	49	73	97	119

For Scheduled Tribes-7½% (9 Points)

14	40	68	95	118
27	54	80	107	

For Other Backward Classes-27% (31 Points)

4	24	44	63	82	101	120
8	28	47	66	86	105	
12	32	51	70	90	109	
16	35	55	74	94	113	
20	39	59	78	98	117	

The remaining 60 points will be unreserved.

- (B) In small cadres of up to 13 posts, the following rosters are given:-

- (i) Direct Recruitment on All India Basis **by Open Competition:-**

Cadre Strength	Initial Recruitment	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	13 th
1.	UR	UR	UR	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	UR	ST
2.	UR	UR	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	UR	ST	
3.	UR	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	UR	ST		
4.	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	UR	ST			
5.	UR	UR	SC	OBC	UR	UR	UR	OBC	UR	ST				

6.	UR	SC	OBC	UR	UR	UR	OBC	UR	ST
7.	SC	OBC	UR	UR	UR	OBC	UR	ST	
8.	OBC	UR	UR	UR	OBC	UR	ST		
9.	UR	UR	UR	OBC	UR	ST			
10.	UR	UR	OBC	UR	ST				
11.	UR	OBC	UR	ST					
12.	OBC	UR	ST						
13.	UR	ST							

(II) Direct Recruitment on All India Basis **Otherwise through Open Competition:-**

Cadre Strength	Initial Recruitment	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th	11 th	12 th	13 th
1.	UR	UR	UR	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	SC	ST
2.	UR	UR	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	SC	ST	
3.	UR	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	SC	ST		
4.	OBC	UR	UR	SC	OBC	UR	UR	UR	OBC	SC	ST			
5.	UR	UR	SC	OBC	UR	UR	UR	OBC	SC	ST				
6.	UR	SC	OBC	UR	UR	UR	OBC	SC	ST					
7.	SC	OBC	UR	UR	UR	OBC	SC	ST						
8.	OBC	UR	UR	UR	OBC	SC	ST							
9.	UR	UR	UR	OBC	SC	ST								
10.	UR	UR	OBC	SC	ST									
11.	UR	OBC	SC	ST										
12.	OBC	SC	ST											
13.	SC	ST												

2.09 Annual Statement showing the representation of SCs/STs/OBCs in Service

An Annual return as on 1st January of each year should be sent to the HQrs office in the prescribed proforma

2.10 Reservation in Service for Ex-servicemen

(A) Recruitments in respect of Ex-servicemen should be in accordance with the rules contained in “Ex-servicemen (Re-employment in Central Civil Service and Posts) Rules 1979 (Annexure 13)”.

(G.O.I. Min. of Home Affairs (Dept. of Pen. & Admn. Reforms) notification No.39016/10/79 Estt.(C) dt.11-12-1979 communicated in C&AG Lr.No.322-NGE III/53-80(1) dt.21-2-1980)

NOTE: Since the vacancies in the direct recruitment cadres of Auditors/Stenographers/Clerk in the IA&AD are filled through the Staff Selection Commission, on the basis of the results of an open competitive examination, the question of obtaining a non-availability certificate from the Employment Exchange Director General of Resettlement as required in Rule 4(3) of the rules referred to above does not arise if the S.S.C. have expressed their inability to nominate the qualified Ex-servicemen against these vacancies. The unfilled vacancies reserved for Ex-servicemen in these cadres can therefore be filled by general candidates nominated by S.S.C. if the requisite number of Ex-servicemen are reported to be not available with them.

In respect of the posts reserved for Ex-servicemen which are not required to be filled through S.S.C. and also otherwise than on the results of a competitive examination i.e., by selection through interview the procedure as contained in Rule 4(3) of Ex-servicemen (Re-employment in Central Services & Posts) Rules 1979 should be followed if the reserved vacancies for Ex-servicemen have to be filled by candidates belonging to General Category.

(CAG Lr.No.1659-NGE III/53-80 I dt.29-5-1980)

(B) Though it is not feasible to draw up a roster for ex-servicemen on the lines of the roster prescribed for SCs and STs, it has been decided that a continuous account of the vacancies arising in Group C and Group D posts from year to year may be kept. One in every ten vacancies would be earmarked for ex-servicemen in Group C posts and one in every five vacancies in Group D vacancies.

Illustration: If 13 vacancies arise in posts in Group C in a year, no doubt one vacancy would be reserved for ex-servicemen, but the excess of ten vacancies in that year, viz., three, would be notionally carried forward to the next year and added to the vacancies arising in the next year to work out the reservation for ex-servicemen. If 18 vacancies arise in the second year, the previous three vacancies would be added to this and two vacancies will be reserved for ex-servicemen, and the remainder, i.e., one vacancy would once again be carried notionally to the next year to be added to the vacancies arising in that year for

determining the reserved vacancies. It has, however, to be ensured that in any recruitment year, the reservations for ex-servicemen, SCs and STs do not exceed 50% of the vacancies in that year.

(O.M. No.13/5/69-Ests (C) dated 23-5-1970 from the Min. of Home Affairs, New Delhi communicated through C.A.G's Lr.No.978-N.G.E II/45-70 Pt.II, dated 9-6-1970)

(C) It is not the unfilled vacancies actually reserved for ex-servicemen according to the prescribed percentage which are to be carried forward to the next year, but it is the excess of 10 vacancies (in the case of Group 'C') as that the end of a year which is required to be notionally carried forward to the next year and added to the vacancies arising in the next year to work out the reservations for ex-servicemen.

For example one vacancy which was actually reserved for ex-servicemen out of 10 vacancies in the illustration above, if remained unfilled during that year, will not, however, be carried over to the next year but will lapse at the close of the year in which it was reserved. What is to be notionally carried forward to the next year and added to the vacancies arising in the next year to work out the reservation for ex-servicemen, is the excess of 10 vacancies viz., 3. In short, it is the unfilled reservation which will lapse at the end of the year and not the vacancies which have not been utilised for reservation purposes.

The vacancies reserved for ex-servicemen are required to be carried forward from one quarter to another quarter falling within the same recruitment year.

A similar procedure is required to be followed in the case of Group D also.

(C.A.G's Lr.No.1898-N.G.E.II/64-74-II, dated 5-8-1974)

(D) The following decisions have been taken, in connection with the method to be followed for ensuring reservations for ex-servicemen and limiting the number of SC, ST and ex-servicemen to 50% of the total appointments made during a recruitment year:-

(i) The ex-servicemen may be included in general panel like other general candidates.

(ii) From this composite panel the names of ex-servicemen may be conveyed into a separate list in their order of merit interse.

(iii) The vacancies reserved for ex-servicemen on percentage basis may be offered to the ex-servicemen from the separate list irrespective of their position in the composite panel.

(iv) The seniority of the ex-servicemen vis-a-vis others will be fixed with reference to their position in the composite panel.

(v) The appointment of SC, ST candidates and ex-servicemen who qualify and gain appointment on merit would also be reckoned against the respective quota of reservations. Only when the required number of candidates of the reserved category are not available in the merit list upto the number of vacancies to be filled, candidates of the reserved category outside the merit but beyond the said point could be considered for appointment. If for instance, three out of 10 vacancies are reserved for SC and only one SC is available upto the first 10 names in the merit list, two more SC candidates could be selected outside the merit list, to fill the reserved vacancies. If, however, four SC candidates obtain places in the merit list upto 10 (ad hoc) all the four could be appointed and the fourth SC candidate shown against a general vacancy. In other words in the instant case, the 4th SC candidate will not be reckoned for the purpose of the limit of 50%. This principle will apply mutatis mutandis to S.T. candidates and ex-servicemen.

(C.A.G's Lr.No.1662-N.G.E.II/45-70-II dated 15th July, 1971)

(E) Whenever owing to non-availability of suitable candidates belonging to the category of ex-servicemen, it becomes necessary to dereserve a vacancy in Group C and Group D (now MTS) posts reserved for persons of this category, a reference may be made to the Directorate General, Resettlement, Ministry of Defence, who maintains a list of ex-servicemen and who may be in a position to nominate suitable candidates for the reserved vacancies. It is only when the D.G.R. Ministry of Defence, are unable to nominate suitable persons that the office may treat the vacancies as unreserved and fill them by other candidates.

A copy of the Half yearly return ending 30th June and 31st December each year showing the position by 15th of the month following the half year in the proforma prescribed in the Annexure-I regarding reservation for Ex-Servicemen may invariably be sent to the Liaison Officer, Directorate General,

Employment and Trg. (Ministry of Labour) Room No.510, Shram Shakti Bhavan, Rafi Marg, New Delhi-I and to Director General (Resettlement) Ministry of Defence.

(O.M.No.13/5/69/Estt (C) dt.23rd May, 1970 of the Min. of Home Affairs, New Delhi, communicated through C.A.G's Lr.No.2321-N.G.E.II/60-72 dt.4th September, 1972 (P.90, 91 of 3-1 Ex-Servicemen) and OM No.39016/4/80- Estt(C) dt.22-6-1982 of MHA Department of Personnel and Employment forwarded to Headquarters NGE/ Group Circular, NGE/75/1982 Lr.No.2016-NIII/25-82/II dt.17-6-1982.

(F) Every effort should be made, as prescribed, to ensure that sufficient number of Ex-Servicemen are considered at the time of annual recruitment. If, in spite of the best efforts, it is not possible to empanel sufficient Ex-Servicemen, a supplementary recruitment for Ex-Servicemen alone may be undertaken in the middle of the year by calling for names from the Employment Exchanges and the Director General of Resettlement, Ministry of Defence. The Ex-Servicemen so sponsored may be subjected to test/interviews, as prescribed, and a separate list of Ex-Servicemen fit for employment may be prepared in the order of merit. The Ex-Servicemen included in this list will be eligible for appointment only against the posts reserved for Ex-Servicemen and that too after all the Ex-Servicemen in the General Annual panel are exhausted. The seniority of the Ex-Servicemen appointed from this special list may be fixed according to their dates of appointment.

(C.A.G's Lr.No.589-N.G.E.II/60-72-II dt.27th March 1973)

(G) Adequate number of Ex-Servicemen should be empanelled at the time of regular recruitment itself even by relaxing standards, if need be, as enjoined in C.A.G's Circular Lr. No. 911-N.G.E.II/60-72-II dt.15th April, 1974 so that supplementary recruitment during the currency of a recruitment year might be avoided as far as possible.

(C.A.G's Lr.No.2960-N.G.E.II/64-74-Pt.(1) dt.18th December, 1974)

(H) If the panel maintained by employers does not include names of sufficient number of Ex-Servicemen filling up vacancies reserved for them the competent authority should approach the Employment Exchanges/Directorate General Resettlement regularly at an interval of three months so that the latter

are in a position to sponsor suitable Ex-Servicemen who might have become available during this intervening period on being released from the Armed Forces in accordance with a phased programme every month.

(O.M. No.13/20/72-Ests.(C) dt.28th November, 1974 from the Govt. of India, Cabinet Secretariat Dept. of Personnel and Administrative Reforms, New Delhi) communicated through C.A.G's Lr. No.2960 N.G.E.II/64-74-Pt. (I) dt.18th December, 1974)

(I) The disabled Ex-Servicemen would be issued a certificate of fitness by the Demobilisation Defence Service Medical Board. No further medical certificate of fitness would be required for taking them in employment.

(O.M. No.13/34/71-Ests(C) dt.1st February, 1972 of the Cabinet Secretariat, Dept. of Personnel Govt. of India, New Delhi, communicated through C.A.G's Lr.No.2684-N.G.E.II/60-72-I dated 1st November, 1972)

2.11 Reservation for the Persons with Benchmark Disabilities

With enactment of The Rights of Persons With Disabilities Act, 2016 from 19th April, 2017 and notification of The Rights of Persons With Disabilities Rules, 2017, the following instructions are issued in line with the provisions made therein regarding reservation for Persons with Benchmark Disabilities, as defined under Section 2(r) of the Act against the posts and services of the Central Government.

Quantum of Reservation

In case of direct recruitment, four per cent of the total number of vacancies to be filled up by direct recruitment, in the cadre strength in each group of posts i.e. Groups A, B and C shall be reserved for persons with benchmark disabilities.

Against the posts identified for each disabilities, of which, one per cent each shall be reserved for persons with benchmark disabilities under clauses (a), (b) and (c) and one per cent, under clauses (d) and (e), unless otherwise excluded under the provisions of Para 3 hereinafter:-

(a) blindness and low vision;

(b) deaf and hard of hearing;

(c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;

(d) autism, intellectual disability, specific learning disability and mental illness;

(e) multiple disabilities from amongst persons under clauses (a) to (d) including deaf-blindness

Medical Examination:

As per Rule 10 of the Fundamental Rules, every new entrant to Government Service on initial appointment is required to produce a medical certificate of fitness issued by a competent authority. In case of medical examination of a person with benchmark disabilities for appointment to a post identified as suitable to be held by a person suffering from a particular kind of disability, the concerned Medical Officer or Board shall be informed beforehand that the post is identified suitable to be held by persons with benchmark disabilities of the relevant category and the candidate shall then be examined medically keeping this fact in view.

2.12 Medical examination for physical fitness of candidates having neural leprosy

“Candidates having suffered from leprosy but declared as ‘disease-arrested’ or ‘cured’ by a competent authority should not be regarded as physically unfit for public services subject to the following conditions:

(i) In addition to the normal medical examination by the appropriate medical authority prescribed in the rules from time to time for physical fitness for initial appointment to Government service candidates should also be examined at the time of their initial appointment by Government. Leprosy Medical Officer working in a Leprosy Control Unit or Hospital or as District Leprosy Officer trained in Leprosy from a recognised Leprosy Training Centre, and with not less than five years standing in the diagnosis and treatment of Leprosy.

(ii) It should be specifically certified by the Govt. Leprosy Medical Officer who examines the candidates at the time of their first appointment that the candidates concerned have taken the full course of treatment and have been declared as 'disease arrested' verifying from the available records of treatment and certificate of the patient, as well as clinical and bacteriological examination of the patient.

(iii) Ministries, in consultation with the Department of Health, may exclude certain specific posts where high standard of physical fitness is necessary, but such exclusion should be reduced to the minimum as the main purpose of this order is to break the psychological barrier between harmless of ex-leprosy patients and the public. The position should be reviewed after a period of five years.

(iv) Apart from the initial medical examination at the time of recruitment, such persons should be medically examined annually (for a period of five years after initial appointment) to check that they take the maintenance dose of the drug, if any, advised by the Medical Officer who declared him as disease-arrested and that the disease-arrested condition has been maintained. In case, the medical examination discloses, at any time, that the person concerned is having a recurrence of the disease with infectiousness, such cases should be dealt with under the normal rules for the purpose of their being given leave for treatment and the treatment period if required to be continued for over three years to make the patient non-infectious he/she may be considered for invalidation from service.

(v) The confirmation of such a Govt. servant should be proceeded with only after two years of service during which he is continued to be non-infective and the disease has remained in the arrested or cured condition.

In all cases of doubt or where a departure is required to be made from the above procedure, the case should be referred to the Department of Health”.

Authority: Govt. of India, Min. of Health & Family Welfare, Deptt. of Health, Lr. No.OM. 17011/6/79-MS(I), dt.25-6-1980)

2.13 Resettlement of Central Government Servants discharged on affliction with T.B.

(i) Such ex-T.B. patients as are declared non-infectious and medically fit for Government service by a T.B. specialist or a medical authority authorised in this behalf by the Government of India are deemed eligible for re-appointment to the posts previously held by them if vacancies exist or to equivalent posts in their own Departments, the usual condition regarding age-limit not being enforced in their case;

(ii) Such persons are eligible for reappointment by the Ministry/Department concerned without the intervention of Employment Exchanges whenever there are suitable vacancies;

(iii) If such persons cannot be re-employed in the Ministry/Department concerned for want of vacancies, employment assistance to them is rendered by Employment Exchanges. For this purpose as also for the purpose of age relaxation they are treated as “Retrenched Central Government Employees”.

(iv) On re-employment of such persons in the same posts from which they were discharged, the actual previous service rendered by them should be treated as qualifying service for purposes of pension and seniority and for purpose of pay they should be placed in the same position in which they were at the time of their discharge from service. The break in service between the date on which they were discharged from service and the date of their re-employment, would itself, however, not count for any purpose but the service is otherwise regarded as continuous. The seniority of such persons reemployed in other posts is fixed in consultations with the Ministry of Home Affairs and their pay in consultation with the Ministry of Finance.

NOTE: The service rendered by an ex-T.B. patient before his discharge on account of affliction with T.B. should be taken into account for purposes of any length of service condition prescribed for eligibility to appear in departmental tests/examination, conducted by the Union Public Service Commission or other authorities to the same extent as it would have counted if there had been no break in the service.

(C.A.G's Lr.No.2933-NGE-II/37-56, dated 23rd May, 1956)

(v) On re-employment, such persons are not required to undergo a fresh medical examination if they had been medically examined on their first

appointment. They however, have to undergo the usual medical examination before confirmation, if otherwise necessary.

(vi) In cases in which such persons are reemployed in posts direct appointment to which can be made only in consultation with the Union Public Service Commission, the Commission is consulted as usual. For this purpose, all available records of such persons are referred to the Commission. The Commission, if they consider necessary, may also interview such persons and actual appointment of such persons is made only after the Commission certify them to be suitable for appointment to the posts in question.

(C.A.G's Endt.No.2538-NGE.II/463 dt.2nd August, 1954- and Govt. of India, Min. of Home Affairs OM. No.37/1/52 D.G.S. dt.10th July, 1954)

On receipt of the fitness certificate, the final appointment order may be issued to the candidate

(A) The Government of India decided in consultation with the Staff Selection Commission and DGET that a Group 'C' or Group 'D' officer found medically unfit for the post he is holding and from which he is proposed to be discharged or has been discharged may wherever practicable be considered for another identical/equivalent post for which he may be found suitable against direct recruitment quota without insisting on the condition of appointment through the employment exchange/S.S.C. for this purpose, his previous service under Central Government should be deducted from his previous age and if the resultant age does not exceed the prescribed maximum age limit by more than 3 years he should be deemed to satisfy the condition of upper age limit for appointment to the post in question under Central Government.

(Govt. of India Ministry of Home Affairs Deptt. of Personnel & Admn. Reforms OM No.14034/1/80 Estt.(D) dt.30-10-1980)

2.14 Pregnant women

A women candidate who as a result of tests is found to be pregnant of 12 weeks standing or over, should be declared temporarily unfit until the confinement is over. She should be re-examined for a fitness certificate six weeks after the

date of confinement subject to the production of medical certificate of fitness from a registered medical practitioner.

NOTE-1: The power to grant necessary extension of time in the case of such lady candidates has been delegated to the A.G. The seniority of such lady candidates, who have been found fit to join duty after re-examination by a Regd. Medical Practitioner will, however, be fixed with reference to their actual date of joining duty.

(O.M. No.F.5-21/68 M.A. dt.12th December, 1968-from Govt. of India Min. of Health, Family Planning and U.D. received in C.A.G's Endt. No.6-Audit/208-68 dt.2nd January, 1969-Rule 13/3-1/68-72 C.A.G's Lr.No.70-NGE.III/17-73, dt.27-5-1974) P.47-3-46/73-75)

NOTE-2: It has now been decided that it shall no longer be necessary to declare a woman candidate as temporarily unfit, if she is found to be pregnant during medical examination before appointment against posts which do not prescribe any elaborate training or carrying hazardous duties (i.e) they can be appointed straight away on the job. These orders would come into force from 4-8-1988 and the past cases are not to be reopened.

(C.A.G. letter No.2617-NGE.III/35-86-Vol.III, dated 4-8-1988)

2.15 Oath of allegiance

(i) All full time Government servants who are subject to the Government servants conduct Rules or other relevant rules should take an oath of allegiance to the Indian Union, in the form given below :

I do swear solemnly affirm that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established, that I will uphold the Sovereignty and integrity of India and that I will carry out the duties of my office loyally, honestly and with impartiality.

(So help me God).

Conscientious objectors to oath taking may make a solemn affirmation in the form indicated above.

(G.I. MHA, OM No.31-1-1963 Ests (A) dt.26th December, 1963 received in CAG's No.36-NGE.II/52-64, dt.15th January, 1964)

(ii) A register in the form indicated below should be maintained to have a record of all full time Government Servants who have taken/made the prescribed oath/affirmation.

Sl. No.	Name of the Govt. servant	Date on which Oath Affirmation was taken/ made	Whether an oath or affirmation was taken/ made	Designation of officer before whom the oath Affirmation was taken/ made	Signature of officer
(1)	(2)	(3)	(4)	(5)	(6)

(iii) The Oath/Affirmation should be taken/made before the Audit Officer (Administration).

(G.I.MHA OM No.139/52 Estt, dated 31st July, 1952)

NOTE: Oath can be taken in regional languages in the authorised version also (copies of which can be obtained from the Press Information Bureau).

(G.I. MHA OM No.31/1/55-Estt.(A), dated 26th March, 1969 received with C.A.G's Lr.No.2637-NGE.II/274-59 dt.9th June, 1959)

2.16 Plural marriages

(i) No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living has entered into or contracted a marriage with any person shall be eligible for appointment to service, provided that the Central Govt. may, if satisfied that such marriage if permissible under the personal law applicable to such person and the other party to the marriage and there are other grounds for so doing, exempt any person from the operation of this rule.

(ii) Candidate for employment should be asked to sign a declaration indicating whether he/her husband has more than one wife living and in the event of a declaration in the negative being found to be incorrect after appointment, he/she will be liable to be dismissed from service.

(GOI, MHA OM No.25/37/69 Ests.(A), dt.22-4-1970 forwarded in CAG. Lr.No.1338-NGE.II/51-70-II, dt.28-7-1970)

(iii) No Government servant who has a wife living shall contract another marriage without first obtaining the permission of the Government, notwithstanding that such subsequent marriage is permissible under the personal law for the time being applicable to him.

(G.I., MHA OM No.219/51-Ests. Dt.16th October, 1954-Case 3-1/Vol.I)

ANNEXURE-I
(Vide Para 2.10(E))

**STATEMENT SHOWING THE TOTAL NUMBER OF VACANCIES IN EACH OF THE CATEGORIES OF GROUP 'C' & 'D' POSTS
AND NUMBER FILLED BY EX-SERVICEMEN**

Name of Ministry/Department/Office
For the half-yearly ending

Sl. No.	Category of posts under Gr. C&D to be shown separately	No. of vacancies filled in the year by direct recruitment	No. of vacancies notionally carried forward from previous Half year as provided in MHA OM No.13/5/69-Estt(C) dt. 23-5-1970	Total of Col. 3 & 4	Vacancies reserved for Ex-servicemen at 10% in Gr. 'C' & 20% in Gr. 'D' (to be rounded off to the nearest integer) vide DPAR Notification No.39016/10/79-Estt.(C) dt.15.12.79 Plus age making up the total to 50%	No. of Ex-Servicemen appointed		
						Ex-Servicemen	Disabled Ex-Servicemen	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

ANNEXURE - X
(Vide Para 2.10(E))

If the number appointed falls short of the number of vacancies reserved

No. of unfilled of reserved vacancies released to general candidates	Whether non-availability certificate obtained from the Employment Exchange Quota NA Certificate number & date	Whether approval obtained from the Ministry concerned. Quota number and date of letter from the Ministry concerned.	Whether reference made to DG Resettlement, Ministry of Defence Quota NA Certificate number & date	Remarks including jobs and qualitative requirements for which suitable Ex-servicemen were not available.
(10)	(11)	(12)	(13)	(14)

CHAPTER-III

DEPARTMENTAL EXAMINATIONS

Various Departmental Examinations are conducted by the HQrs office as well as Field offices locally. These include: Subordinate Audit Service (SAS) Examination, Preliminary Examination for SAS Exam, Revenue Audit Examination for AAOs/AOs/Sr. AOs, Departmental Examination for Auditors, Departmental Examination for 12th Pass Multi Tasking Staff for promotion as Clerks, Incentive Examination for Senior Auditors and Continuous Professional Development (CPD) tests for AAOs/Sr. AOs, Regional (Gujarati) Language Test.

Detailed guidelines/ eligibility criteria, syllabus etc. are contained in Chapter 9 of CAG's Manual of Standing Orders (Administrative) Vol. I. (Chapter 9 has been revised in February 2014 as per HQrs office letter No. 144-Staff (App)/26-2013 dated 20.02.2014)

3.1 SAS (Preliminary) Examination (Prerequisite Test for screening of Candidates For SAS (Main) Exam.)

With a view to determining the suitability of the candidates for SAS examination of any particular year, a preliminary test termed as SAS (Preliminary) examination is conducted by the office. This test includes one omnibus paper on **General English / General Hindi and Constitution of India** divided into two sections and another omnibus paper on **Service Regulations, Financial Rules and Principles of Government Accounts**. Both the papers are of three hours duration each and are set and evaluated locally by the Head of the Department.

A candidate who has qualified a preliminary test but absents or withdraws his/her candidature from the immediate next Subordinate Audit/Accounts Service (SAS) Examination will be required to be re-screened in the preliminary test for eligibility to appear in subsequent examination.

Only persons who have put in minimum of 3 years continuous service in one or more of the following capacities in a particular field office of IA&AD and who had successfully completed their probation period are eligible to appear for the examination:

1. As Clerk-Typist
2. As Auditor / Sr. Auditor / Asst. Supervisor/ Supervisor
3. As Data Entry Operator / Console Operator / Sr. Console Operator
4. As Stenographer / Personal Assistant / Private Secretary
5. As Junior Translator / Senior Translator
6. As a Supervisor
7. As a Divisional Accountant and Divisional Accounts Officer under the administrative control of a PAG/AG (A&E) Offices.

The crucial date for determining the length of total service put in by a candidate for eligibility to appear in the examination is the 1st day of the month in which the examination is held or as otherwise notified by the Comptroller & Auditor General of India.

(Para 9.2.4 and 9.2.6 of C & AG's MSO (Admn) Vol-I)

No T.A. for journey to take Preliminary test

T.A should not be allowed to the officials coming to Headquarters to take the Preliminary test which does not form part of the Main Exam, but only serves as a method of screening the prospective candidates for appearing in the SOG Examination.

(C.A.G's Lr.No.1230-NGEI/73-71, dt.20-5-71)

3.2 SUBORDINATE AUDIT SERVICE (SAS) EXAMINATION

SAS examination is the Departmental Examination qualifying for regular appointment to the post of Assistant Audit Officer. This examination is a computer based test (without books) and the question papers are based on multiple choice objective questions, except PC-1 paper. It is divided into two groups and an examination for both the groups is held twice a year (normally in the months of March and September) by the O/o the Comptroller & Auditor General of India, New Delhi.

Any candidate of this office who is otherwise eligible to appear in an SAS examination can opt to appear either from Civil Audit or Commercial Audit branch. The option may be exercised at the time of the filling up the form for SAS (Preliminary) examination.

The normal number of chances for passing the SAS examination is **Six**. However, a candidate who has exhausted his all six attempts and secured exemption in at least five papers (out of total nine) gets to appear in the next four consecutive attempts to clear his remaining papers of SAS. These next four attempts are reckoned to be availed of whether a candidate gets him/herself registered or not.

The candidates, who have already qualified some papers while appearing in the erstwhile SOG examination, would get exemptions in the corresponding papers of the SAS as per examination matrix mentioned at para 9.2.10 of C & AG's MSO (Admn) Volume – I.

The Paper/Subjects of the SAS exam for Civil Audit and Commercial Audit branches are as under:-

Group I (common for both Civil Audit & Commercial Audit branches)	
PC-1 (Language Skills)	
PC-2 (Logical, Analytical & Quantitative Abilities)	
PC-3 (Information Technology - Theory)	
PC-4 (Information Technology - Practical)	
PC-5 (Constitution of India, Statutes & Service Regulation)	
Group II	
Civil Audit	Commercial Audit
PC-8 (Financial Rules & Principles of Government Accounts)	PC-12 (Financial Rules, Principles of Government Accounts & CPWA)
PC-14 (Financial Accounting with Elementary Costing)	PC-15 (Advance Accounting)
PC-16 (Public Works Accounts)	PC-20 (Cost Accountancy, Commercial Laws & Corporate Tax)
PC-22 (Government Audit)	PC-26 (Commercial Auditing)

The Detailed syllabus is mentioned in Para 9.2.17 of C.A.G's MSO (Admn.) Vol.-I.

The exemption matrix for passing other examinations is as under.

SAS Paper in which exempted	Examination Passed
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PC – 14 Financial Accounting with Elementary Costing	ICWA (Inter) Stage I & Stage II Or CA PE-II Group I & Group II Or CA PCE Group I & Group II
PC-15 Advanced Accounting	ICWA (Inter) Stage II Or CA PE II Group I Or CA PCE Group I

(Note 2 & 3 under Para 9.2.10 of CAG's MSO (Admn) Vol. I)

Transfers from one branch to another branch are not ordinarily permissible. In rare cases, where such transfers are found necessary in the public interest and after ascertaining that the establishment to which they seek transfer is prepared to absorb them permanently, transfers can be made with the previous sanction of the Comptroller and Auditor General of India who will lay down any further conditions necessary in each case, with due regard to the general principles governing transfers from one branch to another.

(Para 9.2.15 of CAG's MSO (Admn) Vol.I)

Candidates of one branch permitted to switch over to another branch under Para 9.2.15 of provisions contained in CAG's MSO (Admn) Vol. I will be required to clear all papers of new branch (except common papers)

(Note 1 under Para 9.2.16 of CAG's MSO (Admn) Vol.I)

3.3 REVENUE AUDIT EXAMINATION (RAE)

Revenue Audit Examination is held for Assistant Audit Officers/Audit Officers/ Sr. Audit Officers borne on the cadre of all branches of the Indian Audit & Accounts Department except Civil Accounts branch, with SAS Examination. It is optional for the Assistant Audit Officers/Audit Officers/Sr. Audit Officers to appear in this examination. AAOs/AOs/Sr. AOs who pass the Revenue Audit Examination would be granted one advance increment with effect from first of the month in which the

examination is held. Advance increment in such case will be sanctioned by the respective Heads of the Department.

Eligibility

1. Sr. AOs/AOs, after having one year of continuous service in the Revenue Audit branch as AAO/AO/Sr. AO or after having prescribed training in the Revenue Audit.
2. Departmental officials who are promoted as AAO are eligible to appear in Revenue Audit Examination after completion of one year of continuous service in Revenue Audit branch or after having the prescribed training in Revenue Audit after completion of one year of continuous service as AAO.
3. Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year service in Revenue Audit Branch as regular AAO or after having the prescribed training in Revenue Audit after completion of one year of regular service after confirmation as AAO.

The number of chances admissible to the AAOs/AOs/Sr. AOs to pass the Revenue Audit Examination are **Six**.

There will be two papers (RAE-1, RAE-2) as detailed below:

Paper	Subject
RAE-1	Income Tax
RAE-2	Goods & Service Tax and Branch Specific Revenues Section I – Goods and Service Tax (40%) Section II – Branch Specific Revenues (60%)

3.4 CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) TESTS FOR SAS PASSED GAZETTED OFFICERS

In view of the increasing changes in the nature of audit and to keep the SAS passed Gazetted officers abreast with the latest developments in the field of auditing on a continuous basis, and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of Continuous Professional Development (CPD) tests (Computer

Based Test in Multiple Choice Question mode) has been introduced w.e.f. the year 2013. This exam is conducted along with SAS & RA Exams by the HQrs office.

The salient features of the Continuous Professional Development tests are mentioned below:

- i. The scheme of Continuous Professional Development for SAS passed Gazetted Group 'B' officers consists of three tests namely – CPD-I, CPD-II and CPD-III.
- ii. It is optional for the eligible officials to appear in the CPD tests.
- iii. No departmental training is imparted to eligible candidate for appearing in CPD tests.
- iv. Every eligible candidate is given six chances each for qualifying CPD-I, CPD-II and CPD-III.
- v. The minimum aggregate marks required for passing CPD test is 50% in each paper of CPD test. A candidate who secures 50% marks in any paper of CPD is treated as 'passed' as well as 'exempt' from future appearance in that paper.
- vi. Candidates after qualifying each CPD test are granted one advance increment in their respective scales with effect from the first of the month in which the examination is held.
- vii. The advance increment is sanctioned by the respective HOD who, in turn, obtains the ex post facto approval of the HQrs office.

Eligibility & Papers

CPD I

- i. All SAOs are eligible for first CPD test.
- ii. All departmentally promoted AAOs are eligible to appear in the CPD I test after completing **Four** years service in the AAO cadre.
- iii. Direct Recruit AAOs are eligible to appear in the CPD I test on completion of **Four** years regular service.
- iv. The crucial date of reckoning the eligibility for CPD I test is 1st of the month on which the exam is held.

(Eligibility criteria in respect of No. (ii) & (iii) above as revised vide HQrs office Circular No. 50-Staff (App I)/2016 dated 23.12.2016)

CPD II

Any SAO/AAO can appear in the second CPD test after lapse of **four years** from qualifying their CPD I test.

CPD III

Any SAO/AAO can appear in the third and final CPD test after lapse of **three years** from qualifying their CPD II test.

CPD tests consist of the following papers:

CPD-I	CPD-II	CPD-III
C-1 (Financial Management)	C-3 (Public Finance)	C-5 (General Studies & Current Economic Developments)
C-2 (Auditing Principles & Standards)	C-4 (Auditing – Methods & Techniques)	C-6 (Applied Public Auditing)

The Syllabus of CPD Examinations has been revised vide HQrs office Exam wing Circular No. 17 of 2019 dated 27.08.2019 w.e.f. Main Examination 2020 as under:

CPD-I	CPD-II	CPD-III
C-1 (Financial Management)	C-3 (Public Finance)	C-5 (General Studies & Current Economic Developments)
C-2 (Accounting and Auditing Principles & Standards)	C-4 (General Principles of Economics)	C-6 (Information Systems Audit)

In case of Sr. AOs, though there is a change in classification of posts from Group B to Group A, will *continue to be eligible for the CPD tests* as per the extant criteria.

(HQrs office letter No. 1057-Staff (App)/ 20-2013 dated 07.08.2019)

3.5 DEPARTMENTAL EXAMINATION FOR AUDITORS (DEA)

Directly recruited Auditors are required to pass this examination for confirmation and promotion to the higher scale of Senior Auditors. Clerks promoted as Auditors on seniority basis are required to pass the departmental examination for promotion to the higher scale of Senior Auditors. SAS Group I passed officials promoted to the post of Auditors are not required to pass the Departmental Examination for Auditors for promotion to the higher scale of Sr. Auditor.

This examination is held at Field office level twice in a year (February & August).

Eligibility & Papers

Directly recruited Auditors who have completed one year's continuous service as on crucial date (1st February or 1st August, as the case may be) are eligible to appear in the Examination. Likewise, Clerks promoted as Auditors on seniority basis may appear in the exam after completing **90 days** of service as Auditor on the crucial date of eligibility. Graduate MTS or Graduate Clerks with three years of continuous service are also eligible to appear in the exam for being considered for promotion against the examination quota.

Pr. Accountant General/ Accountant General may, at their discretion, condone deficiency in the prescribed service length up to a limit ***not exceeding Two months.***

(Para 9.4.2 to 9.4.4 of CAG's MSO (Admn) Vol. I)

In accordance with Recruitment Rules to the post of Auditor, Graduate Clerks with three years regular service in the grade on having passed the Departmental Examination for Auditors can be promoted to the post of Auditor. Therefore, promotee Clerks are eligible to appear in the DEA ***only after completion of three years regular service in the Clerk cadre.*** However, exemptions secured by promotee Clerks in earlier attempts of DEA during their service as Multi Tasking Staff shall be carried forward once they become eligible for appearing in the Departmental Examination for Auditors.

(HQrs office letter No. 759-Staff (App.1)/ 06-2015 dated 01.09.2015 – addressed to Pr. Accountant General (E&RSA), Gujarat, Ahmedabad)

Following are the Papers/ Subjects of DEA:

Paper	Duration	Maximum Marks
Government Accounts (Group A) & Service Regulations (Group B)	2 ¹ / ₂ hours	100
Government Audit - I	2 ¹ / ₂ hours	100
Government Audit - II	2 ¹ / ₂ hours	100

The detailed syllabus is contained in para 9.4.5 of CAG's MSO (Admn) Vol. I. Reference books mentioned in the syllabus are allowed to be consulted by the candidates during the examination.

Passing marks is 40 percent in each paper. However, in respect of Paper I the candidates must obtain at least 40 per cent marks separately in each of the two Groups of the paper and not merely in aggregate. A candidate who does not pass the examination but obtains in any paper at least 50 per cent marks is exempted from appearing again in that paper in future examination.

3.6 DEPARTMENTAL EXAMINATION FOR 12TH PASS MULTI TASKING STAFF (MTS) FOR PROMOTION AS CLERKS

The Departmental Examination for promotion of 12th pass MTS as clerks under the examination quota is held once in a year in the month of September. The papers will be set locally by each Head of Office. There is no limit to the number of chances a candidate may avail

Eligibility & Papers

MTS who are 12th passed and who have put in three years of continuous service on the first day of the month in which the examination is held are eligible to appear.

Following are the subjects/ papers for the exam:

Paper	Duration	Max. Marks
I. English/Hindi	2 hours	100
II. Arithmetic & Tabulation	2 hours	100
III. General Knowledge & Office Procedure	1 hour	100

The detailed syllabus is contained in para 9.6.4 of CAG's MSO (Admn) Vol. I. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.

A candidate will be declared to have passed the examination if s/he has secured 40 per cent marks in each of the three papers. And, candidate who secures 45 per cent marks in any paper(s) would be exempted from appearing in that paper(s) in the subsequent examinations.

Candidates will also have to take a typing test which is held once in a quarter. A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer will be required for qualifying the type test. (35 words per minute and 30 words per minute correspond to 10500 Key Depression per Hour / 9000 Key Depression per Hour respectively on an average of 5 key depressions for each word).

MTS may take the typing test at any time either before the written examination or after the written examination. They will become eligible for promotion as Clerks after passing written papers of the examination.

Passing of type test is mandatory for Clerks. Clerks (except Direct Recruit Clerks, sponsored by Staff Selection Commission) who fail to qualify in the prescribed type test would not earn any increments nor become eligible for promotion to the post of Auditor. Further, the Clerks who have not qualified the type test, would also not be allowed to appear in Departmental Examinations such as SAS, DEA etc. on passing of which promotion is given. However, on passing the type test, their withheld increments will be released but arrears prior to passing the type test will not be payable.

(Para 9.6.5 & 9.6.6 of CAG's MSO (Admn) Vol-I)

3.7 INCENTIVE EXAMINATION FOR SENIOR AUDITORS

Incentive Examination for Senior Auditors is conducted every year in the month of April by field offices.

Eligibility & Paper

Senior Auditors with one years' continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination.

Assistant Supervisor who has not passed the examination as Senior Auditor will also be eligible to appear in Incentive Examination.

(HQrs Circular No. 624-Staff (App)-I/13-2021 dated 30.03.2021)

Candidates securing fifty per cent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases is to be sanctioned by the respective Heads of the Department.

There is one paper on "Finance, Accounts & Audit" of 2½ hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.

Candidates passing the Incentive Examination for Senior Auditors are granted one advance increment in the scale of Senior Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases is sanctioned by the Heads of Deptt.

There is one paper on "Finance, Accounts & Audit" of 2½ hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.

SYLLABUS

The syllabus is mentioned at para 9.8.5 of MSO (Admn) Vol. I.

A candidate is declared passed if he/she has secured 50 per cent marks in the paper.

3.8 Regional (Gujarati) Language Examination

The candidates directly recruited through the SSC will have to:

- (a) acquire working knowledge of the official regional language of the State where he/she is appointed, unless he/she has already passed an examination of matriculation level in that language; and
- (b) pass the test in such regional language as prescribed departmentally during the period of his/ her probation.

Accordingly, in non-Hindi speaking states, where candidates sponsored by Staff Selection Commission are not proficient in the regional language and where recognized institutional arrangement for training in regional language is not available, arrangement would be made for in house training by the Accountant General. Thereafter, on completion of training, the officials have to pass the regional language test during the period of probation.

Failure to pass the examination during the period of probation, as extended where relevant, would make the services of official liable to termination.

In-house training may be given by either suitable officials of the office possessing Masters' Degree in the language concerned or faculty from Colleges/ Senior Secondary Schools.

(HQrs office Circular No.52/NGE/99 dated 12-10-1999 and Circular No. 5/NGE/99 dated 28-01-1999)

The adequacy of number of lectures and their duration to cover the prescribed syllabus may be considered locally.

(HQrs office letter No. 746-NGE(App.)/8-2000 dated 14.07.2000 – addressed to the Pr. AG (Audit)-I, Gujarat, Ahmedabad)

CHAPTER-IV
SERVICE BOOKS

4.01 General

The detailed rules regarding the maintenance of Service books are contained in Supplementary Rules, 197 to 203 and Rule 288 of General Financial Rules, 2017

The Service Books should be a complete record of the service of a Government servant. Every step in his official life such as grant of increment, promotion, reduction, transfer, leave etc., must be recorded in his Service Book. A Service Book in form M.S.O (T) -27 (Revised) should be maintained in respect of every member of the establishment from the date of first appointment. The book should be kept upto date and no item of work be allowed to fall into arrears.

4.02 Maintenance of Service Book and Leave Account

(i) Service Books should be maintained by Administration Section for all staff of the office from the date of their first appointment to Government Service. A photograph of the Government Servant has to be affixed on the first page of the Part-I of the Service Books. The Service Books of the members of the office will be kept in the custody of Asstt. Audit Officer (Admn) Section in the safe custody (locked boxes or almirah). The cost of the Service Books should be borne by the Government. The Service Book should not be returned to the Government Servant on retirement, resignation or discharge from service even in cases where the Government Servant might have paid the cost.

(G.I.M.F. OM No.12(6)-E.IV/54 dt.31st January 1955) and CAG Lr.No.1325 TAI/1295-71 12-9-72 P.32 File IRLA/72-74 EBIV)

NOTE-1: A certified copy, however of a service book may be supplied on payment of copying fee of Rs.5/- to a Govt. servant who asks for it on quitting Govt. service by retirement, discharge or resignation.

(G.I.M.F. OM No.F.12 (16)-E. IV (A)/61 dt.2-5-1961)

NOTE-2: For supply of certified copy of service book to Gazetted Officer a copying fee of Rs.5/- is to be charged. The copying fee should be accounted for under the appropriate

Receipt Major Head of the Office/Ministry/Department. Under the Minor Head "Other Receipts".

(G.O.I.MHA Deptt. of Personnel & Administrative Reform OM No.17012/2/TE Dt.27-9-80 received through C&AG Lr.No.1342 TA/191-71 Dt.1-11-80).

(ii) Necessary entries should be made in the leave accounts (in Form 2 of C.C.S. Leave Rules, 1972) attached to the Service Books wherever a person proceeds or return from leave.

4.03 Date of Birth

At the time of opening the Service Books, the date of birth of the individual concerned should be verified with the Matriculation or School Leaving Certificate and the date entered in the Service Book.

4.04 Alterations in the Date of Birth

An alteration of date of birth of a Government servant can be made, with the sanction of a Ministry or Department of the Central Government, 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:

- i. A request in this regard is made within five years of his entry into Government service;
- ii. It is clearly established that a genuine bona fide mistake has occurred;
and
- iii. 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.

(DoPT's O.M. No. F.No.19017/1/2014-Estt (A-IV) dated 16.12.2014)

4.05 Entry regarding Appointing Authority

With a view to keeping a record of the authority who actually appointed the various Govt. servants, an entry as to the designation of the authority who actually appointed the particular employee should be made in the Service Book of each Group-C (Non-SOs) employee under the signature of the Branch Officer in-charge of Admn.

(C&AG's Lr.No.833-MGE II/303-61 dated 29-3-62)

4.06 Particulars to be noted in the Service Books:-

- (a) Educational Qualification should be entered on the first page of the Service Book. Qualifications attained subsequently should be noted at the proper time.
- (b) Recognised examination in Hindi passed by the candidates and examination in Hindi conducted by the Central Government under Hindi Teaching Scheme, Hindi typewriting and Stenography examinations.
- (c) The fact of passing Gujarati Examination in the case of those persons whose mother-tongue is not Gujarati.
- (d) The home-town declaration should be pasted in the Service Book.
- (e) G.P.F. Account Number/ PRAN in case the employee is covered under NPS
- (f) Declaration of family details where such declarations are due.
- (g) Aadhaar Number of the Govt. employee

4.07 Certificates to be recorded in the Service Book

- i) Medical examination and fitness.
- ii) Verification of character and antecedents.
- iii) Declaration of his/her not having contracted bigamous marriage (wherever not exempted).
- iv) Taking oath of allegiance/affirmation to the Constitution.
- v) Declaration of home town and its acceptance.
- vi) Verification of entries against the following items of Part I "Bio-data" from original certificates furnished as valid documentary evidence for the respective purpose:
 - (a) Whether belong to Scheduled Caste/Tribe?

- (b) Date of birth by Christian Era and wherever possible also in Saka Era (both in words and figures).
- (c) Educational qualifications:
 - i) at the time of appointment;
 - ii) subsequently acquired.
- (d) Professional and technical qualifications not covered by (c) above.

Entries regarding above matters are being made at the time of first appointment and attested by the Head of office or any other officer duly authorized in this behalf. Additions and alterations, if any, also to be similarly attested.

- vii) Filing of nomination for GPF and forwarding of the same to the Accounts officer on various dates.
- viii) Details of the family members.
- ix) Filing of nomination for Death/Retirement Gratuity.

(G.I., M.F., O.M. No.3(2) –E. IV(A) dated 14th March 1976)

- x) It has been decided that in view of specific provisions in the Central Civil Services (Conduct) Rules, 1964, prohibiting the Government Servant from communicating, without any authority to any one, any information acquired by him in the course of this official duties, an oath of secrecy need not be administered separately in our department. The provision in this regard if existing in the Service Book forms may not be enforced while opening fresh Service Book of the newly recruited staff.

(C.A.G's letter No.688-NGE III/34-86-II dated 17.05.1988)

4.08 Other entries

- i) Initial appointment.
- ii) Occurrence of events involving a change in the post, station, scale of pay, or nature of appointment, which will include appointment, promotion, reversion, deputation, transfer (including transfer on foreign service), increment, leave, suspension and other forms of interruption in service.
- iii) Events like stoppage of increment, enforcement of efficiency bar.

iv) Facts of availing Leave Travel Concession either by Government servant or members of his family.

v) Passing of various Departmental Examinations

4.09 Quinquennial Attestation

(i) (a) The entries in the opening page of each Service Book should be renewed or re-attested at least once in every five years by the Government Servant

(b) Declarations received from the Government Servant like (i) Declarations of Home town for purpose of leave travel concession; (ii) details of family members for the purpose of family pension etc., may be appended (in original) with the Service Book.

(Vide Notes in Service Book form as revised in GOI., Min. of Fin OM. No.F.3(2)-E.IV(A)/68 dt.5-2-72-C&AG's Endt. No.100-OM21-62 dt.23-2-72)

(ii) Punishments such as censures etc., may be noted in the Service Books of the Government Servants concerned under the special order of the Gazetted Officer, Dy.Accountant.General. or Senior Deputy Accountant General (Admn.) as the case may be.

4.10 Verification of Service Book by Government Servant

(i) It is the duty of every member of the office to see that his service book is maintained properly and for this propose he will be permitted to examine his Service Book. In token of having examined the Service Book, the Government Servant shall affix his signatures, which he will do after ensuring that the service has been duly verified and certified as such.

(ii) It shall be the duty of the (Sr.) Audit Officer (Admn.) to initiate action to get the verification of service books done by the employees and to obtain his/her signature therein, in token of his/her having inspected the Service Book once a year.

(iii) The events should be verified and all changes of appointments, leave, transfer, etc., should be recorded in the Service Book

4.11 Annual verification of service

(i) Service Books maintained in the establishment should be verified every year by the Head of office who, after satisfying himself that the services of Government servants concerned are correctly recorded in each Service Book shall record the following certificate

“Service verified from(the date record from which the verification is made) upto(date).....

(Rule 288 (1) of General Financial Rules, 2017)

(ii) The main purpose of the annual certificate of verification of Services is to ensure that the entire service recorded in the service books is completely borne out by actual facts and as service includes all periods of leave including Extraordinary leave, the periods of Extraordinary leave should also be included in the annual verification of service.

(C&AG's Lr.No.395-NGE I/68-71-I dt.17th February 1968)

(iii) The annual verification of services of Gazetted (Group-B) and non-Gazetted staff should be conducted for the preceding financial year and a certificate to the effect submitted to the Comptroller and Auditor General by the 31st July each year.

(CAG Lr.No.1325 TAI/295-71 dt.12-9-72 and CAG. Lr.No.1611.TA II/465-63 dt.1-10-64)

4.12 Powers to attest entries in service book

(A) Powers have been delegated to the A.A.Os to attest the entries in the Service Books of Non-Gazetted staff other than those on the first page of the Service Book and annual verification of the Services. These powers will not however, be exercised by them in respect of entries in their own service books and leave accounts and will be subject to the condition that Gazetted Officers who are delegated powers to attest entries on the first page of Service Books continue to inspect 10% of the Service Book and initial them in token of their having done so.

NOTE: The delegation of powers as in the Govt. of India's above order to the A.A.O of Office Establishment and Administrative Section is subject to the following further conditions.

(i) Entries regarding increments, fixation of Pay, etc., should be based on increment certificates, pay fixation statements, etc., duly approved by the Branch Officer.

(ii) In the case of leave, the title to leave should be verified by the Branch Officer-In-charge of Administration Sections, before the sanction to leave is accorded.

(GOI MOF. Lr. No.3(3)-EG.I/67 dated 20-4-67 and CAG Lr.No.1384, TA I/698-66 dt.3-5-67).

(iii) No certificate of verification need be recorded in the Service Book by the Head of office in respect of periods of foreign service. The entry made therein by the Audit Officer under S.R.203 will be sufficient for this purpose.

(C&AG's Lr.No.899-NGE.I/151-65 dated 4th May, 1967)

4.13 Service Books of Transferred Government Servants

Service Books of transferred Govt. Servants should be made available by the Old offices to the new offices, with the Provident Fund Account numbers duly entered therein, immediately or as soon as possible after their transfer but not later than one month after such transfer.

(G.I., Min. of Fin. Memo. No.F.3(1)-E.IV(A)/66 dt.7th October 1966)

4.14 Physical Verification of Service Books

A periodical physical verification of the Service Books should be done by a responsible officer preferably by one who is not connected with the office administration twice a year.

A report of physical verification of the Service Books should be submitted by Assistant Audit Officer, Establishment to the Audit Officer (Admn) on 15th June and December every year.

(C&AG Lr.No.2387-TA II/78-79 dt.20-11-79)

4.15 Personal Files

Personal files of Government Servants are kept in the Establishment (Administration) Sections.

NOTE: In order to ensure that the community certificates furnished by the candidates at the time of their appointment are available for verification whenever required, it has been decided to keep the original community certificates duly pasted in the Service Books of the official concerned.

CHAPTER-V

ANNUAL PERFORMANCE APPRAISAL REPORTS

- 5.01** The nomenclature of the Annual Confidential Report (ACR) was modified as Annual Performance Appraisal Report (APAR) with effect from the reporting year 2008-09. The existing form of ACR was replaced by new form of APARs with effect from the appraisal year 2009-10.

The APAR is not required to be issued in respect of Multi Tasking Staff.

(Department of Personnel and Training's O.M. No. 21011/1/2005 Estt. (A) (Pt-II) dated 23.07.2009, Headquarters office Circular No. 04 NGE/ 2010 issued under letter No. 151-NGE (Disc.)/42- 2007 dated 08.03.2010 and Headquarters office Circular No. 29-NGE/2010 issued under letter no. 1687-NGE (App.)/25-2010/KW dated 29.12.2010).

5.02 New system of Appraisal after 2008-09

The earlier provisions in regard to preparation and maintenance of Annual Confidential Reports inter alia provided that only adverse remarks should be communicated to the officer reported upon for representation, if any. The Supreme Court has held in their judgment, dated 12.5.2008 in the case of Dev Dutt v. Union of India (Civil Appeal No. 7631 of 2002) that the object of writing the confidential report and making entries is to give an opportunity to the public servant to improve the performance. The 2nd Administrative Reforms Commission in their 10th Report has recommended that the performance appraisal system for all services be made more consultative and transparent on the lines of the PAR of the All India Services.

As per the extant instructions of DoPT,

- (i) The full APAR including the overall grade and assessment of integrity is communicated to the concerned officer after the Report is complete with the remarks of the Reviewing Officer and Accepting Authority wherever such system is in vogue. Where Government servant has only one supervisory level above him as in case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

- (ii) The Section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.
- (iii) The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in term of attributes, work output, etc. While communicating the entries, it shall be made clear that in case no representation is received within fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.
- (iv) The Competent Authority for considering adverse remarks under the existing instructions may consider the representation, if necessary, in consultation with the reporting and / or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.
- (v) The Competent Authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the Competent Authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned APAR Section.

(DoPT OM No. 21011/1/2005-Estt (A) (Pt-II) dated 14.05.2009)

5.03 Time Schedule for Completion of APARs

The schedule for completion of all activities relating to the APAR is given below. The schedule is applicable from the appraisal year 2009-10.

Sl. No.	Activity	Due Date
1	Distribution of blank APAR forms to all concerned (i.e. to officer to be reported upon where self appraisal has to be given and to reporting officer where self appraisal is not be given)	31 st March (This may be completed even a week earlier)
2	Submission of self appraisal to reporting officer by officer to be reported upon (where applicable)	15 th April

3	Submission of report by reporting officer to reviewing officer	30 th June
4	Report to be completed by Reviewing officer and to be sent to Administration or APAR Section/Cell or accepting authority, Wherever provided	31 st July
5	Appraisal by accepting authority, wherever provided	31 st August
6	a) Disclosure to the officer reported upon where there is no accepting authority b) Disclosure to the officer reported upon where there is accepting authority	01 st September 15 th September
7	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8	Forwarding of representation to the competent authority a) Where there is no accepting authority for APAR b) Where there is accepting authority for APAR	21 st September 06 th October
9	Disposal of representation by the competent authority	Within one month from the date of receipt of representation
10	Communication of the decision of the competent authority on the representation by APAR Cell	15 th November
11	End of entire process, after which APAR will be finally taken on record	30 th November

5.04 Reporting Officers, Reviewing Officer and Officers reported upon

The Annual Performance Appraisal Reports should be written by the immediate superior and should be submitted by the Reporting Officer to his own superior.

(Para 7.1 of GOI, CS, Deptt. of Personnel, OM No. 51/5/72-Estts (A) dated: 20-05-72)

The Annual Performance Appraisal Reports are to be written by the following Reporting Officers:-

(Pr.) Accountant General	Sr. Audit Officers/ Audit Officers working under his direct charge/Secretary and Sr. P.S.
DAG/Sr. DAG	Sr.Audit Officers/ Audit Officers working under his charge/P.A.
Audit Officer/Sr. Audit Officer	Asstt. Audit Officer/Supervisor under his charge
Asstt. Audit Officer	Clerks/ DEOs/ Auditors/Sr. Auditors working under his charge

5.05 Period and Frequency of reporting

(i) Two or more independent reports for the same person by different reporting officers

Reports should also be written when either the Reporting Officer or the Officer reported is transferred to another post during the interval between two annual reports. There is no objection to two or more independent reports being written for the same year by different reporting officers during the course of a year. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not to be deferred till the end of the year. The responsibility for obtaining APARs in such cases should be that of the head of the department or office. No report should be written unless a reporting officer has at least three months experience on which to base his report. The report so written has to be submitted by the reporting officer to his own superior for review.

(ii) Submission to reviewing and countersigning authority

The officer superior to the reporting officer has to form his own judgement of the work and conduct of the officer reported upon and is also not precluded from making any additional remarks in the report.

NOTE: The reporting officers, when they or the persons for whom they should write APARs hand over charge should obtain blank forms of APARs from SAO (Admn.) in

respect of Auditors, Clerks and Group-D staff and from Steno to Sr. DAG (A) in respect of A.A.O. and Stenographers and write the APARs and hand them over to the concerned Reviewing officer for further action. A note to the effect that this has been done should be incorporated in the handing over report and an extract thereof sent to SAO (Admn.)/Sr. DAG (Admn.) for watching the receipt of APAR Forms duly reviewed and counter signed. Whenever there is a change in the Group Officer or SAOs working under them the Group Officers may obtain blank APAR Forms from the Secretary to Pr.A.G

(iii) Minimum period of work to form opinion/make assessment by the Reviewing/Countersigning Officers

The reporting officer is not to write the report of an official who has worked under him for less than three months. The period which is considered essential for a reporting officer to form his opinion about the official would also be applicable for the reviewing officer to make his own assessment.

(C&AG's Lr.No.2481-NGE.III/5-71(II) Dt.24th September 1971)

(v) Maintenance of APARs in the case of persons deputed

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

(G.O.I. Dept. of Personnel. OM No.51/5/72 Ests(A) dt.20-5-72 forwarded in C&AG's Endt. No.1381-NGE.III/5-71 dt.9-6-72).

(b) In the case of officers on deputation the reviewing officer will be the borrowing department. Based on the remarks of the reporting and reviewing officers of the borrowing department, the Accountant General, may, if he desires to make his own observation, do so in the blank space at the end of the APAR form.

(C&AG's Lr. No.F.2 -A.O.(F&A)65 dt.26th May, 1965) read with Lr.No. DAG(A) CR/633 dt.9-3-65 of A.G., Gujarat) Vol.I.

(vi) Result oriented performance appraisal system for writing the APARs.

It has been decided to introduce a result oriented performance appraisal system for writing the confidential reports of the employees from the reporting year ending 31st March 1987 onwards. Accordingly the existing C.R. forms of SAOs/AAOs/Sr. Auditors/Auditors/Clerks have been revised. The APAR forms of clerks can be used for writing the APAR of Record keepers and the APAR format of AAOs can be utilised for writing the APAR of Welfare Asst.

The officer reported upon is required to fill in Part-II of the format. The comments of the Reporting Officers on the entries against the various columns under part-II should be made in part-III. The Reviewing Officer may in a general way comment upon in part-IV, the performance of the officer reported upon the report given by the officer in part-III.

(CAGs Circular Lr.No.193-N2/23-87 Dt.27-2-87 and Circular No.NGE/30/87 /296-N2/23-87-11 Dt.31-3-87)

5.06 Assistant Audit Officers in field parties

The APARs in respect of the A.A.O. working in the field parties in the outside Audit Wing should be written up by the officers under whom they have worked for the maximum period beyond three months during the year under report. In cases, where the period falls short of three months even under one officer, the Branch Officer at the Headquarters should write up the reports, after forming an opinion of the A.A.O in the course of scrutiny of their Inspection Reports and if necessary, after calling for reports from the Inspecting Officers. Since these Inspecting AAOs work under different officers in the course of a year, an assessment of their work and conduct has to be done carefully. While reviewing the APARs, the Sr. Dy. Accountant General concerned would no doubt take into account the reports from the different officers as well his own estimate.

(C&AG Lr.No.1528-NGE.II/58-63 Dt.20th December, 1963)

5.07 Approved course of training to be indicated in APAR.

(i) Government of India in their Ministry of Home Affairs O.M.No.51/14/60-Estts.(A), dt.29th January, 1962, inter-alia provided that

when an officer attends an approved course of study or training, the fact of having attended the above course should be indicated in his APAR. The terms approved course of training has been defined to include the following courses:

- (1) The courses sponsored by the Government, or expenditure on which is wholly or partly borne by Government and
- (2) The courses attended by officers with the permission of Government or for which Government grants study leave.
- (3) Hindi workshops for imparting training for noting and drafting in Hindi organised in various departments of Government of India in accordance with instructions issued by Ministry of Home Affairs.

(G.O.I.OM No.51/2/62-Estts.(A) dt.12-4-62 and C&AG's Lr.No.378-N.G.E.III/ 5-74-I dated 28-2-75)

(ii) Under the Hindi Teaching Schemes Central Govt. employees are being imparted training in Prabodh, Praveen and Pragya courses, whenever a Central Government employee passes any of the above referred examinations a suitable entry to the effect should be made in the Annual APAR of the employee concerned for the year.

(G.O.I. MHA OM No.11015/45/72-02 dated 26-2-1973)

(iii) The fact of making entry in APAR for having attended approved courses of study or training or for having passed the Prabodh/Praveen/Pragya Examinations should be intimated to the officer concerned.

(C&AG's Lr.No.484-NGE III/5-73 dated 13-3-1973.)

5.08 Register of Good and Bad work

The A.A.Os and Branch Officers should maintain a register for keeping a continuous record of bad work as well as good work by the staff working under their charge. The material contained in the register should be made use of by them while writing the annual Confidential, Reports.

(C&AG's Lr.No.2556-III-21-67 dated 17th, December 1970)

5.09 Adverse remarks

(1) All representations against adverse remarks should be considered only by the officer, who is superior to the officer who had signed the APAR at the

end, of his capacity as an officer next superior to the Reviewing Officer. The representation of Sr. Auditor/Auditor/Clerks against adverse remarks are required to be submitted to the Accountant General for final orders.

If the A.G. signs the APAR in his capacity as next superior officer to the Reviewing officer, the representations against adverse remarks have to be forwarded to Headquarters office for consideration. Hence in the case of S.Os/A.A.Os, if the A.G. had signed APARs in his capacity as next superior officer to the reviewing officer and in the case of A.Os onwards the representations against adverse remarks are to be finally disposed by Headquarters office.

(C.A.Gs confidential Circular No.NGE/1/87 Dated 3-3-87)

(2) All representations against adverse remarks have to be finally disposed of under the orders of the Accountant General.

(3) Adverse remarks earned in the parent office pertaining to the period immediately preceding the deputation/transfer are not communicated through the Borrowing Department but directly to the officer concerned.

(C&AG's Lr.No.1339-N.G.E. III/5-72, dt.22-6-1973)

5.10 Entry of punishments in APARs

If as a result of disciplinary proceedings any of the prescribed punishments (e.g., Censure, Reduction to a lower post etc.) is imposed on a Government Servant, a record of same should invariably be kept in his APARs. Further, if on the conclusion of the disciplinary proceedings it is decided not to impose any of the prescribed punishments but to administer only a warning or reprimand etc. (as explained in Home Ministry's Office Memorandum No.39/21/51-Ests.(A), dt.the 13th December, 1956), a mention of such warning, etc., should also be made in the APARs.

(G.I.M.H.A. OM No.38/12/59-Ests.(A), dated 23rd April, 1959)

5.11 Review of APARs

Each Group Officer will review annually the character rolls of all the auditors and clerks working in his group in terms of para 10.11.14 and 10.11.15 of M.S.O. (Administration) Vol.I and bring to the notice of the (Pr.) Accountant

General any specially good or bad reports. The APARs of A.A.Os and S.O.G. passed auditors will be reviewed by the (Pr.) Accountant General annually in terms of para 10.11.14 ibid.

5.12 Custody of APARs

(i) The APARs/ Confidential Reports of the Sr. Audit Officers, Audit Officers and Asstt. Audit Officers are kept in the custody of the office of the Pr. Accountant General (Audit II), Gujarat, Ahmedabad.

(Procedure in vogue)

(ii) The APARs/ Confidential Reports of the staff members other than those stated in the above para are kept in the custody of the Branch Officer, Establishment (Administration) Section of this office.

(Procedure in vogue)

Note: The reports should not in any case be kept by an authority higher than the appointing authority.

(OM No. 51/5/72-Estt (A) dated: 20-05-72 of GOI, CS, Deptt. of Personnel)

(iii) The custody officer should regard it as his personal and special responsibility to ensure that the yearly annual reports are properly maintained where no report has been got written owing to a particular reason, a certificate to this effect may be added to the character Roll file of the official concerned with a view to observing continuity.

Note:- The Dy. Accountant General (Admn) will review the confidential reports periodically with a view to seeing that they are kept up-to-date.

A regular systematic review of the APARs by Branch Officer and Dy. Accountant General/ Admn. As regards specific instances of bad work reported in confidential reports justifying stoppage of increment or any other disciplinary action, such action may be taken, ordinarily in case where disciplinary action has to be taken, it should be done immediately after the act of Commission or omission is brought to notice.

(iv) The authority in whose custody the confidential reports of the officers in a service post are maintained will:-

(a) Ensure that the annual confidential reports of the officers in the service post are received without undue delay.

(b) Scrutinise the report as soon as received to see whether the adverse remarks if any, have been communicated to the officer concerned. If it is found that the adverse remarks have not been communicate in any case, he should return the incomplete report, bringing it to the notice of the head of the department/office. Where the officer was last working during the period under report, requesting for the early return of the report after due compliance.

5.13 Sending of APARs to other offices

(i) Whenever Confidential Reports of officers and members of the staff are required to be sent to other Governments; outside Departments; offices or bodies (incorporated or not) wholly or substantially owned or controlled by the Government in connection with any deputation/foreign service, only attested copies of the APARs of the last 3 years should be forwarded. This will not apply when the APARs are required to be sent to the Comptroller and Auditor General's Office.

(C.A.G's Lr.No.1867-N.G.E.III/18663, dt.17th August, 1963 and Lr.No.417-N.G.E.III/ 186-63, dt.17th February, 1964)

(ii) Copies of APARs on Government Servants or even the substance of such reports should not be sent to private bodies in connection with the appointment to Posts advertised by them or for other purposes.

If a request is received from a Public or Semi-autonomous body controlled by Government, only a gist of the relevant reports may normally be supplied. There may however be cases in which it is in Governments own interest that the management of a Corporate Public enterprise should see the APARs in full. In such cases the reports may be shown under the orders of the head of the department concerned if the reports relate to Group-A or Group-B officers.

(G.O.I. Dept. of Personnel O.M. No.51/5/72-Ests(A), dt.20-5-72 forwarded in C&AG's endt. No.1381-N.G.E.III/5-72, dt.9-6-1972)

(iii) In respect of Government Servants who have joined Public Sector undertakings and Autonomous bodies either on permanent absorption or after resignation from Government service, the confidential reports for the period of

their service in Government should not be transferred to the Public Undertakings.

(C&AG's Lr.No.3379-N.G.E.III/76-63, dt.16th October, 1969-File E.B.I/7-9/65-70/71-72 (Vol.II))

5.14 Confidential Reports of retired and deceased officers and their disposal

Confidential Reports or copies thereof should not be given to a retired officer or a person who has relinquished Government service. But if a request is received, there is no objection to giving him an objective testimonial based on his work and conduct.

(G.O.I., Dept. of Personnel O.M. 51/5/72(A), dt.20-5-72 forwarded in C&AG's Endt. No.1381-N.G.E.III/5-72, dt.9-6-1972)

5.15 Maintenance of APARs

(i) The APARs are very important records, meant for taking stock, in its entirety of a Government Servant's official career. It is, therefore necessary that they should be written complete in all respects.

(ii) The APARs, after being written should be placed carefully in loose folders to be opened separately for each individual. As the record is to be preserved for about 30 years, the folders used should be sufficiently thick and stable. The pages of the Confidential Reports should be numbered serially.

(iii) The APARs are kept in 'Steel Almirah' for safe custody.

(iv) A set of 'Counter-parts' may also be prepared and kept in a box. Whenever an APAR is removed, the reason for removal and the person to whom it is sent should be noted on the counter-part which should be kept in the relevant place. When the APAR is received back, the counter-part should be removed and replaced in the box.

(C&AG's Lr.No.453-Admn.II/569-71, dt.18th April, 1952)

5.16 Period of preservation of APARs

APARs of Government Servants who have died may be destroyed after a period of two years from the date of death and that of retired Government servants after five years of the dates of their retirement.

(G.I.M.H. Confdt. O.M.51/14/60-Ests(A), dt.31-10-1961 communicated in C&AGs Confd. Endt. N.G.E.II/389-61, dt.9th February 1962)

(a) APAR Files of the Government servants who have resigned may be destroyed 2 years after the date of resignation while those of Government servants discharged from service may be destroyed five years after the date of discharge. APAR files of the officials who are transferred to other departments may be transferred to the concerned authority after final absorption of the Government servant. In the case of absorption in Public Sector Undertaking, Autonomous Bodies etc., C.Rs files may be destroyed 5 years after the date of termination of lien treating them as retirement.

(C&AG's Circular No. N.G.E. (Confdl.) 1981-No.5680-N2/53-81 dt.31-10-81)

5.17 Miscellaneous Provisions

(i) Objectivity in Confidential Reports and assessment at more than one level:-

In order to minimize the operation of the subjective human element and of conscious or unconscious bias, the confidential report of every employee should contain the assessments of more than one officer except in cases where there is only one supervisory level above immediate superior and should be submitted by the reporting officer to his own superior.

While it might be difficult for higher officer to get to know a large number of employees two grades below him, his overall assessment of the character, performance and ability of the reported officer is vitally necessary as a built-in corrective. The judgment of the immediate superior even though completely fair in its intent might sometimes be narrow and subjective to do justice to the officer reported upon. The officer superior to the reporting officer should, therefore, consider it his duty to personally know and form his own judgment of the work and conduct of the officer reported upon. He should accordingly exercise positive and independent judgment on the remarks of the reporting

officer under the various detailed headings in the form of the report as well as on the general assessment, and express clearly his agreement or disagreement with those remarks. This is particularly necessary in regard to adverse remarks (if any) where the opinion of the higher officer shall be construed as the correct assessment.

The reviewing officer is free to make his remarks on points not even mentioned by the reporting officer. Such additional remarks would, in fact, be necessary where the report is too brief, vague or cryptic.

(C.S. O.M. No. 51/5/72-Ests. (A), dated 20.05.1972.)

(ii) When there is no reporting officer having a requisite experience:-

A question has been raised as to the course of action to be adopted when, in the case of an Officer, there is no Reporting Officer having the requisite experience of three months or more during the period of report, as a result of which no Reporting Officer is in position to initiate the report. It has been decided that where for a period of report, the reviewing officer himself may initiate the report as Reporting Officer, provided the Reviewing Officer has been the same for the entire period of reports and he is in position to fill in the columns to be filled in by the Reporting Officer. Where a report is thus initiated by the Reviewing Officer, it will have to be reviewed by the officer above the Reviewing Officer.

(DoPT's O.M. No. 21011/8/85-Estt. (A) dated 23.09.1985)

(iii) Authority other than reporting / reviewing authority precluded from making entries:-

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

(D.G, P&T., Letter No. 27-2/83-Vig.II dated 21.01.1983)

(iv) Writing of Confidential Reports by officers under suspension:-

It has been decided that if the Reporting/ Reviewing Officer is under suspension when the Confidential Report has become due to be written / reviewed, it may be got written / reviewed by the officer concerned within two months from the date of his having been placed under suspension or within one months from the date on which report was due, whichever is later. An officer under suspension shall not be asked to write/review confidential reports after time-limit specified above.

(D.P & A.R., O.M. No. 21011/2/78- Estt. (A) dated 01.08.1978)

The policy of Government has been reviewed in the light of a suggestion received from central vigilance Commission and it has been decided in partial modification of the above orders that no officer under suspension should be allowed to write / review the APARs on his subordinates, if during major part of writing / reviewing he is under suspension as he might not have full opportunity to supervise the work of his subordinates.

(DoPT's O.M. No. 21011/8/2000- Estt. (A) dated 25.10.2000)

(v) Reporting officer can write APARs of his subordinates within one month of his retirement:-

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

(DoPT's O.M. No. 21011/1/93-Estt. (A) dated 14.01.1993)

CHAPTER - VI

LEAVE

6.01 GENERAL

The members of this office establishment are governed by the Central Civil Service (Leave) Rules, 1972 as amended from time to time.

Note:- Casual Leave and Special Casual leave are dealt with in Chapter 3 of the Manual of Office Procedure.

6.02 Leave to IA&AS

All Heads of field Offices in IA&AD who are of the rank of Accountant General/ Principal Director of Audit may grant leave of all kinds except special disability leave. Study leave and leave not due, and leave preparatory to retirement to the IA&AS Officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangements:

(a) Officers in the Junior Administrative Grade including the Selection Grade and Officers in the senior time scale upto 45 days.

(b) Other IA&AS Officers upto 60 days, the above power is subject to the following conditions:

(i) The Accountant General/Principal Director of Audit etc., is satisfied that work will not suffer by the absence of the officer on leave.

(ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer.

(iii) If the Accountant General/Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned.

(iv) Head of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Directors serving under them and in the office under their control subject to local arrangements.

NOTE-1: If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters.

NOTE-2: All grants of leave and the date of departure on, and return from leave shall be reported to the headquarters office.

NOTE-3: The instructions will not apply in cases where orders transferring officers have been issued by Comptroller and Auditor General of India. In such cases separate orders of the C&AG should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.

(Para 3.29.2 of M.S.O. (Administration) Vol.I)

6.03 Other Gazetted Officers

The grant of leave to Audit Officers is regulated with reference to paragraph 4.9.2 of M.S.O. (Admn.) Vol. I.

6.04 Issue of Notification

All important events in the official career of Accounts/ Audit Officers, such as promotion including proforma under next below rule, retirement, resignation and death should be notified in the official gazette. Notifications issued in this behalf will be sent by the Accountant General/Principal Director of Audit concerned direct to the press accompanied by Hindi version thereof. Only copies of the above office orders or advance notifications need be endorsed to the office of the Comptroller and Auditor General of India.

(Para 4.7.1 of M.S.O.(Admn.) Vol.I)

6.05 Certificate of Officiation

In all cases in which the benefit of second provision to the explanation below Rule 40 of C.C.S. Leave Rules, 1972 is allowed to a non-Gazetted Government servant, a certificate in the following form shall be signed by the authority competent to fill the specified post in respect of which the benefit is proposed to be granted

“Certified that on * _____
Shri/Smt./Kumari _____ has been continuously
officiating in the post ** _____ for more than three years.

* The date preceding the date of commencement of leave to be specified here.

** Designation of the post to be specified here.

(G.O.I.MOF O.M.No.F.7(8)- Estt.IV(A)/60 dt. 26-2-1960 P.2c File 3-8/71-73 EB.II)

Particulars of the event

From **To**

1. Period of officiation in the specified post.
2. Periods of officiation in equivalent of higher posts in the same department.
3. Periods of deputation.
4. Foreign service.
5. Periods of leave.

Signature

Designation

6.06 Leave Reserve

A leave reserve at 10% of the sanctioned permanent and temporary strength of (i) Audit Officers, Asst. Audit Officers, Sr. Auditors/Auditors is permitted in Auditors cadre and for Clerks in Clerks cadre.

(Para 6.4.1. of M.S.O.(Admn.) Vol.I)

6.07 Powers to Sanction Leave

The leave reserve in respect of all the cadres in the office of the Pr.Accountant General (Audit I), Rajkot are placed at the disposal of the Sr. Deputy Accountant General (Admn.) and he will have the power to grant leave subject to management of work within the leave reserve.

(a) Group Officer in charge of Admn is empowered to Sanction EL/HPL/ Commuted Leave/ EOL/ Leave Not Due up to 30 days in respect of Sr. AO/ AO and full powers to sanction leave in respect of AAO and other Group B & Group C officials of this office.

(b) Branch Officer (Admn) is empowered to sanction leave (EL/HPL/ Commuted Leave/ EOL/LND etc) up to 30 days in respect of Non- Supervisory Cadre Staff.

(c) Concerned Branch Officer is competent to sanction Casual Leave to Assistant Audit Officers working under him/ her upto 5 days and to sanction Casual Leave to Senior Auditors/ Auditors/ DEO/ Clerks/ MTS for more than 3 days but not exceeding 5 days;

(d) Assistant Audit Officers are competent to sanction Casual Leave upto a maximum period of 3 days at a time to staff working under them.

6.08 Powers of Branch Officers/ Asstt. Audit Officer

(i) The A.A.Os/Audit Officers may allow the staff working under them to avail the restricted holiday. When such a holiday is required in combination with Casual Leave, it should not be taken into account for computing the limit of 5/8 days, upto which the A.A.Os/ A.Os respectively are competent to sanction Casual Leave.

(C&AG Lr.No.F.4 OSD (P)/73 (Vol.II) dt.17-7-1973)

(ii) A.A.Os are delegated with Powers to grant permission to the staff to leave headquarters upto the period they are empowered to grant Casual leave.

(C&AG Lr.No.4-OSD)(P)/73-III dt.31-1-74-)

6.09 Refusal of L.P.R.

(a) Proposals to refuse L.P.R. will require the approval of authorities mentioned below :

(i)	In respect of Group-A officers	-	C&AG
(ii)	In respect of Group-B officers	-	Deputy C&AG
(iii)	Remaining Categories of staff	-	A.G

(b) All cases in which L.P.R. is refused in terms of (iii) in the sub-paragraph above should be reported to C&AG's Office by 31st July, and 31st January, each year giving the names and designations of the individuals and the reason for the refusal of the L.P.R. in part or whole.

(C&AG's Confill. Lr.No.1539-GE.I/333-72 dt.27-2-73)

6.10 Procedure for sanction leave

(i) Applications for leave should be submitted in the form prescribed for the purpose. The Assistant Audit Office should in respect of staff working in his section, record his recommendations and state whether a substitute will be necessary and whether the applicant has stayed away from duty and if so from what date. The application should then be sent to Administration Section with recommendations of Branch Officer. The Administration Section will verify the entries regarding regular leave and certify as to the admissibility of the leave applied for. The leave application is then submitted to the Branch Officer/DAG/Sr. DAG for sanction.

NOTE: The A.A.O/ of Bills Sections are not competent to issued leave admissibility reports.

(C&AG's Lr.No.405.D.(P)/73 (Vol.II), dated 11-11-1974 P.63 of File 8-12/Misc./72-73 K.W)

(ii) In case it is not possible to manage the work within the leave reserve allotted to each group and a substitute is necessary, the leave application will be sent to Administration Section for arranging a substitute and to the concerned Bills Section for obtaining the sanction of Sr. DAG (Admn.)

(iii) Applications for leave will be considered in the order of priority as and when substitutes become available, subject to administrative convenience and exigencies.

6.11 Instructions with regard to grant of leave to Non-Gazetted Staff

The following instructions should be observed in connection with the grant of leave to non-gazetted staff.

(i) Leave cannot be claimed as a matter of right. When the exigencies of public service so require, discretion to refuse or revoke leave of any public description is reserved to the authority empowered to grant it.

(ii) No member of the staff should avail himself of leave before it is sanctioned.

(iii) Except in case of sudden and serious illness, leave application should be submitted by the staff through the Branch Officers at least 15 days before the date on which they intend to proceed on leave. In case the leave is to be

spent out of India, such application should be sent two months before the date on which they intend to proceed on leave.

(iv) Leave is not to be applied for in piece-meal. Extension of leave shall not normally be allowed except for special reasons. Even such extensions on special grounds, shall be applied for sufficiently in advance. The applications, therefore, should reach the office at least seven days in advance of the date of expiry of the leave originally applied for, so that suitable action may be taken for obtaining orders of sanction.

(v) In the case of leave on medical ground the leave applications should be accompanied by a medical certificate.

NOTE: It has come to the notice of Govt. of India that a number of Govt. servants have been absenting themselves, from duty on short leave by producing M.C. not only from Civil Assistant Surgeons/Civil Surgeons but also from other registered Medical practitioners including Hakim Vaid, and Homeopaths. Certain members of the staff who have qualified in Homeopathy and Ayurvedic system of medicines and have got themselves registered are also issuing such certificates to the staff. It has been decided that Medical Certificates issued by Authorised Medical Attendants only (including the Doctors employed under the CGHS) should be accepted. Even in these cases greatest vigilance should be exercised in accepting such certificates. If there is any doubt the genuineness of the certificate, the applicant should be referred to the Civil Surgeon/Medical Board and drastic action should be taken against those who are found guilty of issuing Fake Certificates.

(G.O.I., M.O.H. & F.A) OM No.A.17011//1/75, MC., dt.14-7-1975 communicated in C&AG's Endt. No.973-Audit/155-74, dt.21-8-1975)

(vi) Branch Officers while recommending leave should state whether the work in the section can be carried on without any substitutes being given.

(vii) Members of the staff who were sanctioned leave by Branch Officer without any substitute being posted in their places should report themselves to the concerned Sections. Others for whom substitutes are posted by the respective groups should report themselves to those groups. But Administration should also be consulted before admitting the staff to duty on return from leave in the following cases:

(a) Where leave was not sanctioned and the Government servant had stayed away from duty;

(b) Where leave had been availed of in excess of the amount of leave originally granted to the individual;

(c) In all cases where the Government Servant returning to duty is neither permanent nor Quasi-permanent and the period of absence exceeds three months irrespective of the fact whether sanction of leave was obtained or not. The joining report of the individual should also contain full particulars of (1) the date of commencement of absence (2) whether leave was sanctioned and (3) whether any application for extension of leave of absence was made and the date of such application.

(E.B. Circular E.B.1/5-8/70-71/314, dt.14th July, 1970)

6.12 Unauthorised Absence of Officials

(a) Rule 32 of CCS (Leave) Rules, 1972, provides that unless the President, in view of the exceptional circumstances of the case otherwise determines, no Government servant who is not in permanent employment or on probation, shall be granted Extra-ordinary leave on any one occasion in excess of certain limits mentioned in Clause (2) of that rule.

(b) It is irregular on the part of any temporary Govt. Servant to absent himself from duty without the sanction of the competent authority. Where the leave applied for exceeds the limits prescribed in this rule, it is the responsibility of the official to ensure that he applied to the competent authority in time through proper channel stating the full reasons therefore and obtain his orders. In case the official is asked to rejoin duty within a specified period, he will do so failing which action under C.C.S. (TS) Rules, 1965, or CCS (CCA) Rules, 1965, may be resorted to. In this context, it is necessary that unauthorised absence of officials is taken up immediately as and when each occasion arises. As and when each case exceeding a period of 15 days arises, a recall memo in the form in the Annexure-I should be issued to official concerned by Reg. Post Dak by the concerned Branch Officer and in case there is no response within 30 days the case along with the office copy of the recall memo and acknowledgement should be transferred to Administration Section within 45 days from the date the official stayed away for further action. Instead of reporting for duty if the official concerned sends a representation or

applied for leave, the leave application indicating eligibility may be put up to the authority competent to sanction leave for his orders.

(c) Administration section will, in all cases of temporary officials, initiate such action under C.C.S. (CCA) Rules, 1965 or CCS (TS) Rules, 1965 as may be necessary before the expiry of the maximum period of Extraordinary leave that can be granted to a temporary Govt. Servant so that no case arises for regulation of such period as may fall in excess of the maximum permissible period of Extraordinary leave that can be granted to such officials. In the case of probationers and permanent Govt. Servants, each case will be reviewed on its merits for further action.

(d) If the official desires to report for duty before final orders are issued on his unauthorised absence, he may be permitted to do so, in consultation with Administration in all cases where a report has been sent to Administration as contemplated in this order.

(O.O.E.B.I/C.R./3-18/3-18/73-74/614, dated 15-2-1974)

6.13 Prefixing/Suffixing of holidays

(A) Suffixing of holidays to leave on medical certificate is not permissible where the fitness certificate is of the date on which the Government servant resumes duty or of the date just preceding the date of joining or of a date intervening the holidays. If, however, the fitness certificate is of the date preceding the holidays, the holidays may be allowed to be suffixed at the request of the Government servant.

(C&AG Lr.No.1938-NGE I/103-66, dt.17th August 1966)

(B) Holidays may be allowed to be prefixed to leave on medical certificate as under:

(i) When the medical certificate is issued on the day immediately preceding the holidays:

The holidays may be treated as part of the leave and not allowed to be prefixed.

(ii) When the medical certificate is issued during the holidays as in (i) above.

(iii) When the medical certificate is issued on the day leave is to commence: The holiday may be allowed to be prefixed at the request of the Government Servant.

(C&AGs Lr.No.1502/NGE I/103-68, dt.18th June 1968)

6.14 Compulsory Recall

All cases of compulsory recall from leave require the sanction of the Sr. Deputy Accountant General (Admn.).

6.15 Fitness certificate

(i) A Government servant who has taken leave on Medical Certificate should produce the Medical Certificate of fitness before he resumes duty.

(ii) A Government Servant suffering from T.B. who is on medical leave can rejoin duty after the expiry of the leave on production of a certificate of fitness from a T.B. Specialist.

(iii) A temporary Government Servant who has been granted Extraordinary leave upto 18 months for the treatment of T.B. under Rule 32(2) (d) of C.C.S. (Leave Rules) 1972 should be required to produce physical fitness certificate before resuming duty from the following medical authorities.

(a) A temporary Gazetted Government Servant suffering from pulmonary T.B. or T.B. of any other part of the body should produce a fitness certificate from Medical Committee (as laid down in Rule 24(3) of C.C.S. leave Rules 1972) whether the treatment is at the Sanatorium or at the residence of the Government Servant. A T.B. Specialist should also be counted as a member of the Committee.

(b) A temporary Non-Gazetted Government Servant suffering from pulmonary T.B. should produce a certificate of fitness either from the Medical Officer incharge of a recognised Sanatorium or from a T.B. Specialist recognised by a State Government while such a Government Servant suffering from T.B. of any other part of the body should produce a certificate from a qualified T.B. Specialist or a Civil Surgeon.

(G.I., Min. of Fin. Memo No.F-7(137) E-IV/56, dt.18th Feb. 1958)

(c) T.B. Patients should report themselves for a preliminary check up within the first two months of their resuming duty and thereafter for subsequent periodical check ups in accordance with the opinion of the specialists who should indicate the periodicity of the check ups.

(G.I.O.M. No.F-5-35-55 M.II dt.25th November, 55/3-5 Bills Section Medical unit)

6.16 Leave reserve

No portion of the leave reserve should be absorbed into the permanent strength of any particular section of the office. When the number of officials on leave are less than the sanctioned strength of leave reserve, the surplus leave reserve will have to be attached to sections. In such cases the result will be that the number of men working in a section will be more than the sanctioned strength temporarily. This is not a permanent addition to the particular section.

NOTE: If a permanent increase is necessary, sanction should be obtained in the ordinary way for the additional staff required.

(C&AG's No.5924.E.1173-26 dt.23rd Nov.76-Impt. Orders file)

6.17 Resumption of duties before expiry of leave

The employees who have been sanctioned regular leave are ordinarily required to resume their duties on the dates they are due to return from leave granted to them. Persons desirous of resuming duties earlier should apply to their respective leave sanctioning authority for being permitted to join before the expiry of leave. In the absence of such permission, they will not be allowed to resume duties before the expiry of leave.

6.18 Extension of Leave

The practice of applying extension of leave will be strictly discouraged and leave required should as far as possible be applied for in the first instance. Extension of leave should be applied for only in case of unforeseen circumstances. Applications for extension of leave should reach the office at least a week before the expiry of the sanctioned leave.

Establishment (Administration) Section should deal with such applications expeditiously and intimate in time to the applicants whether the extensions applied for has been sanctioned or not.

Note: For absence after expiry of leave see Rule 25 of the CCS (Leave) Rules, 1972.

6.19 Resumption of duties on expiry of leave

On return from regular leave of all kinds each individual shall report himself to the Establishment (Administration) Section by 9.45 AM day of resuming duties. The Establishment (Administration) Section will be responsible for the posting of all staff members (incl. Sr. Audit Officers)

The posting orders in all cases except Sr. Audit Officers will be issued under the signature of AAO/ Admn and the same in case of Sr. Audit Officers will be issued under the signature of Branch Officer/Admn.

6.20 Joining Report

The joining report will be filed in the personal file of individual concerned after the period of leave availed of by official has been recorded in his Service Book and in his leave account entries so made have been attested by the Asstt. Audit Officer or the Audit Officer as the case may be of Establishment (Admn) Section.

6.21 Acceptance of Service or employment while on leave

Rule 13 of CCS (Leave) Rules, 1972 governs the matters relating to acceptance of service or employment by a Government servant while on leave.

ANNEXURE -I
(Para 6.12(b))

DRAFT RECALL MEMO

Registered Post Dak

Office of the
Pr. Accountant General
(Audit I), Gujarat, Rajkot

Dated the _____

Shri _____ Assistant Audit Officer/
Sr.Auditor/ Auditor/ Clerk /MTS is not attending the office from
_____. There is no report from him explaining the circumstances in
which he began absenting himself from duty without obtaining proper sanction to
leave. Further it is also noticed that he did not submit any leave application for his
absence also. He is directed to report for duty on or before _____
failing which suitable disciplinary action will be taken against him.

Sr. Audit Officer/DAG/Sr.DAG

To

Shri _____

Note-1: The number and date of Recall Memo should be noted in R.P. Acknowledgement Form. It should be stiched to the cover by the Section itself.

Note-2: To be issued under the signature of Group Officer in the case of A.A.O and that of (Sr.) Audit Officer in other cases.

CHAPTER-VII

INCREMENTS AND EFFICIENCY BARS

7.01 Increments

In view of the provisions of F.R. 24, the head of an office is not required to adopt the elaborate procedure of requiring each case of annual increment to be put up to him for orders as to whether the increment should be passed or not. If the work or conduct of any Assistant is so bad as to justify the increment being withheld orders to this effect should be issued separately as occasions arise. The annual increments in all cases of Asst. Audit Officers (Group B), Group C and Group D staff will therefore be passed by the Audit Officer (Bills) who will satisfy himself that no orders stopping the increment exist and that there are no default entries requiring stoppage of increments. The increment register will also be signed by the Audit Officer (Bills) in such cases.

(CAG's Lr.No.1295-NGE-I/182-60, dt.15-6-1960 to AG.P&T Simla).

7.02 Regulation of increments

(i) The annual increment shall be as specified in the vertical cells of the applicable Level in the Pay Matrix.

There shall be two dates for grant of increment namely, 1st January and 1st July of every year, instead of existing date of 1st July, provided that an employee shall be entitled to only one increment either on 1st January or 1st July depending on the dates of his appointment, promotion or grant of financial upgradation.

The increment in respect of an employee appointed or promoted or granted financial upgradation including upgradation under MACP during the period between the 2nd day of January and 1st day of July (both inclusive) shall be granted on 1st day of January and the increment in respect of an employee appointed or promoted or granted financial upgradation including upgradation under MACP during the period between 2nd day of July and 1st day of January (both inclusive) shall be granted on 1st day of July.

(CCS (RP) rules, 2016 – Ministry of Finance, Department of Expenditure OM No. F.No.4-21/2017-IC/E.III(A) dated 31.07.2018)

Periods which count for increment-

The following service in the stage of a time scale counts for increment at that stage;-

1. All periods of duty.'
2. Services in another post, other than a post carrying less pay.
3. All kinds of leave, other than EOL.
4. EOL granted-
 - a. On medical ground.
 - b. Otherwise than on medical certificate due to the inability of the Government servant to join duty on account of civil commotion.
 - c. For prosecuting higher technical and scientific studies.
5. Deputation out of India.
6. Foreign service.
7. Joining time.
8. Period of training before appointment on stipend or otherwise.

Qualifying period for earning an increment is 6 month.

(ii) To enable the Audit Officer (Bills) to discharge his responsibility in the matter, the Branch Officers and A.A.O/S.O will see that all orders regarding stoppage of increments and making of entries in the Confidential Reports are promptly sent to the Administrative Section for note and necessary action and that Confidential Reports of those under their charge are written up-to-date as prescribed.

7.03 Increment register

(i) An increment register in Form No.S.Y.299 should be maintained, separately for different categories of staff viz., Sr. Auditor, Auditor, etc., and maintained in two parts.

(1) For permanent officials, (2) for Temporary officials. Separate pages should be allotted for different months. In the relevant folios relating to a month all increments which are due to be sanctioned in that month should be recorded.

Enough space should be left in between the names and also some blank pages left after the entries of a particular month so that remarks affecting the date of increment or entries relating to new names can be made. If for any reason the increment dates of some staff are changed to another month, the names of the persons concerned should be scored through on the page where it is and a note kept against it showing the folio (month) to which it has been transferred.

(ii) Names of persons newly appointed or promoted to the higher grades should be entered immediately on appointment or promotion in the relevant folios.

(iii) Before the preparation of monthly bills, this register should be reviewed to see that sanction to increments due in that month are obtained and increments so approved, drawn in the monthly bill. The officer who draws the bill should see that increments have been duly drawn for all those whose increments are due in that month.

7.04 Review of Increment Register

The increment register should be reviewed every month with a view to taking action in all cases where increments are due during that month. At the end of each increment register, some loose sheets should be attached for indicating the results of review of increment register. It should be indicated in two parts as follows:-

Part I	Part II
Opening Balance _____	No. of increments sanctioned during the month but not given effect to in the bill.
Increments during the Month _____	
Total _____	
Increment sanctioned during the month _____	(Details of name etc., should be given).
And reasons for delay _____	

The Register together with review should be put up on the 5th of each month, indicating the position in respect of the previous month.

7.05 Increments while on deputation or Foreign Service

In the case of officiating Government Servants on deputation/ foreign service to other departments, copies of the certificates regarding the extent of period to which they would have continued to officiate in the post (from which they proceeded on deputation) but for their deputation shall be furnished to the department to enable that department to regulate increments accruing during the period of deputation.

7.06 Increments for clerks

No clerk recruited on or after 1-10-1967 will be eligible to draw increments in the time scale attached to the post unless he has passed the test English Typing at 30 w.p.m.

NOTE: With the issue of letter quoted below, only those candidates who qualify in the typewriting test in English with a speed of 30 WPM (25 WPM in the case of Hindi Typewriting) are called for interview for the purpose of final selection and empanelment for recruitment.

(CAG. Lr.No.1932-NGE.II/81-74 dt.13-8-1974 dt.13-8-1974)

7.07 Increments withheld

A competent disciplinary authority can impose the punishment of withholding increment of a Government Servant (may based on penalties)

Minor Penalties -

(a) reduction to a lower stage in the time-scale of pay by one stage for a period not exceeding three years, without cumulative effect and not adversely affecting his pension.

(b) Withholding of increments of pay;

Major Penalties -

(a) reduction to a lower stage in the time-scale of pay for a specified period, with further directions as to whether or not the Government servant will earn increments of pay during the period of such reduction and whether on the expiry of such period, the reduction will or will not have the effect of postponing the future increments of his pay

(b) reduction to lower time-scale of pay, grade, post or service for a period to be specified in the order of penalty, which shall be a bar to the promotion of the Government servant during such specified period to the time-scale of pay, grade, post or service from which he was reduced, with direction as to whether or not, on promotion on the expiry of the said specified period -

(i) the period of reduction to time-scale of pay, grade, post or service shall operate to postpone future increments of his pay, and if so, to what extent; and

(ii) the Government servant shall regain his original seniority in the higher time scale of pay , grade, post or service.

7.08 Pay & increments in the case of erroneous promotion or appointment

The following provisions shall govern the pay and increments of a Government servant whose promotion or appointment in a substantive or officiating capacity to a post is later found to be erroneous on the basis of facts:

(i) The orders or notification of promotion or appointment of a Government servant should be cancelled as soon as it is brought to the notice of the appointing authority that such a promotion or appointment has resulted from a factual error and the Government servant concerned should immediately on such cancellation, be brought to the position which he would have held but for the incorrect order of promotion or appointment.

(ii) In the case, however, of a Government servant, who has been erroneously promoted and appointed to a post in a substantive capacity the procedure laid down in para 9.23 and 9.24 of the Chapter “Confirmation” this Manual may be followed and only thereafter the Government servant concerned should be brought down to the position which he would have held but for the erroneous promotion/ appointment by the issue of orders as mentioned above. Service rendered by the Government servant concerned in the post to which he was wrongly promoted/ appointed as a result of the error should not be reckoned for the purpose of increments or for any other purpose in the grade/post to which he would not normally be entitled but for the erroneous promotion/appointment.

(iii) Any consequential promotions or appointments of other Government servants made on the basis of the incorrect or appointment of particular

Government servant will also be regarded as erroneous and all such cases will also be regulated on the lines indicated in the preceding sub-paragraphs.

(iv) Except where the appointing authority is the President, the question whether promotion/ appointment of a particular Government servant to a post was erroneous or not should be decided by an authority next higher than the authority in accordance with the established principles governing promotions/ appointments. Where the appointing authority is the President the decision should rest with the President and should be final. In case of doubt, the Ministry of Home Affairs may be consulted through the Comptroller and Auditor General.

(v) The cases of erroneous promotion/appointment in a substantive or officiating capacity should be viewed with serious concern and suitable disciplinary action should be taken against the officers and staff responsible for such erroneous promotion. The orders refixing the pay should be issued expressly under F.R. 31-A and a copy thereof should be endorsed to the Ministry of Finance (Depart. of Expenditure) through the Comptroller and Auditor General.

(G.L., M.F. OM. No.F.1(3)-Estt. III/59 dated 14-3-1963 & DOPT order dated 18/06/2019)

7.09 Grant of Advance Increment to Sr. Auditors on passing the Incentive Examination for Sr. Auditor

Candidates securing 50% marks and above would be granted one advance increment in the scale of Sr. Auditor with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the respective Heads of the Department and ex-post-facto approval obtained from the Headquarters as is being done in the case of Section Officers who pass the Revenue Audit Examination.

These orders will take effect from the examination to be held in April, 1990 onwards.

(CAG's letter No. 768-Exam/27-88 dated: 09-08-1988 and No. 59-Exam-27-88.II dated: 26-02-90)

7.10 Efficiency Bar

The principles to be observed and the procedure to be generally followed are laid down in paragraphs 5.12 and 10.6 of the Comptroller and Auditor General's Manual of standing orders (Admn.) Vol. I.

CHAPTER-VIII

PROMOTIONS

8.01 General

All proposals for promotion, whether substantive or officiating should be submitted to the appointing authority. Ordinarily, no proposal should be made for the promotion of a person whose pay has been attached by Court of law but the fact that indebtedness of such a person was beyond his control should be brought to the notice of the appointing authority if such a person is proposed to be promoted.

8.02 Promotion to Senior Audit Officers Cadre

Promotion to the grade of Senior Audit Officer is made from Assistant Audit Officer Cadre.

Assistant Audit Officer in Level - 8 (Rs. 47600-151100) of the pay matrix with seven years of regular service including service rendered in non-functional grade of Level - 9 (Rs. 53100-167800) of the pay matrix and has successfully completed mandatory training of two to four weeks in the field as prescribed by the department are eligible for being considered for promotion.

(Recruitment Rules notified in Gazette of India on 20.11.2019; HQrs office Circular No. 49 - Staff(App 1)/2019 dated 22.11.2019)

8.03 Promotion to Assistant Audit Officer Cadre

Promotion of SAS Examination (Civil Audit) passed officials to AAO cadre is made from the combined inter-se seniority list of three offices, viz. O/o Pr. Accountant General (Audit II), Gujarat, Ahmedabad, O/o Pr. Director of Audit (Central), Ahmedabad and O/o Pr. Accountant General (Audit I), Gujarat, Rajkot prepared with reference to the principles laid down for the purpose and observing the reservations for SC/ST. These promotion orders are issued by Pr. Accountant General (Audit II), Gujarat, Ahmedabad, being the cadre controlling authority for the cadre of Assistant Audit Officers (Civil).

8.04 Promotion to the Post of Stenographer Grade I

Stenographers Gr. II (erstwhile Stenographers) with 10 years regular service in the cadre are eligible for promotion to the post of Stenographer Grade I (erstwhile Personal Assistant). The promotion to the post is to be made on Selection basis.

(As per Recruitment Rules to the post of Stenographer Grade I)

(ii) In view of the fact that the Incentive Scheme has been adopted to attract and retain good Stenographers in the department, Stenographers should not normally be sent on deputation. Exceptional cases should be referred to the CAG for prior concurrence giving full justification.

(CAG's Lr.No.412 NGE.I/42-67, dt.4-3-1967 P.13 File 2-5/66-67 CAG's Lr.no.860 NGE.II/19-72 dt.17-4-1972 P.11.File 3-1/72-73 and 6 NGE.III 159-73 dated 2-1-1974)

8.05 Promotion of Auditors to the cadre of Senior Auditors

The minimum length of service in the grade of auditor for promotion to the cadre of Senior Auditor is three years of regular service in the grade and one should have passed the Departmental Examination for Auditors.

8.06 Promotion of Clerks to the Auditors cadre

Promotion of Clerks to the Auditors cadre is regulated according to the Recruitment Rules to the post of Auditor.

(a) According to the provisions, 40% of vacancies are to be filled by promotion of Clerks with five years regular service in the grade on seniority basis, subject to rejection of unfit, failing which by direct recruitment.

(b) 10% of vacancies by promotion from the following officials:-

(i) Clerks on passing of part I of Section Officers Grade Examination

(ii) Graduate Clerks with three years' regular service in the grade on passing of the Departmental Examination for Auditors; and

(iii) Graduate MTS officials with three years regular service in the grade on passing the Departmental Examination for Auditors

(The inter-se ranking of those who qualify in the examination will be in the order of their inter-se seniority those qualifying in any earlier examination

ranking en-bloc higher than who qualify in a later examination; MTS officials will rank below Clerks of the same batch)

8.07 Promotion of Limited Departmental Competitive Examination passed MTS to the post of Clerk/ Typist

(a) Recruitment Rules to the post of Clerk/ Typist provide that

(i) 10 percent of the vacancies shall be filled from amongst the Group 'C' staff in the Grade Pay of ₹ 1800 (Level 1 of Pay Matrix) and who possess 12th class pass or equivalent qualification and have rendered three years regular service in the grade on the basis of departmental qualifying examination. The maximum age limit for eligibility for examination is 45 years (50 years of age for the SC and the ST candidates).

Note: If more of such employees than the number of vacancies available under clause (i) qualify at the examination, such excess number of employees shall be considered for filling the vacancies arising in the subsequent years so that the employees qualifying at an earlier examination are considered before those who qualify at a later examination.

(ii) 5 percent of the vacancies shall be filled on seniority-cum-fitness basis from amongst the Group 'C' staff in the Grade Pay of ₹ 1800 (Level 1 of Pay Matrix) and who possess 12th Class pass or equivalent qualification and have rendered three years regular service in the grade.

(b) Since the element of direct recruitment in Clerks Grade is more than 75%, no reservation need be made in the case of promotion of MTS; in terms of the provisions contained in DoPT O.M. No.36012/17/88-Estt(SCT) dated 25.04.1989.

8.08 Policy to be followed in cases where persons refuse promotion to a higher grade.

(A) A refusal of promotion by an officer should entail that no fresh offer of promotion would be issued to him for a period of one year.

In cases where the reasons adduced by the officer for his refusal of promotion are not acceptable to the appointing authority, then he should enforce the promotion on the officer and in case the officer still refuses to be promoted

then even disciplinary action can be taken against him for refusing to obey his orders. These instructions take effect from 1-10-1981.

Government Servants refusing promotion for reasons acceptable to the appointing authority will on eventual promotion to higher grade, lose seniority vis-a-vis their erstwhile juniors promoted to the higher grade earlier than they, irrespective of whether the posts in question are filled by selection or otherwise.

As regards the period of validity of fresh offer of promotion for one year from the date of refusal of initial promotion, it has been clarified that this period of one year may extend beyond one panel to another, if within that period a fresh panel is prepared.

(Govt. of India MOH Dept. of Per. & Admn. Reforms OM No.22034/3.81-EH(D), dt.1-10-1981 read with CAG Lr.No.1183-NGE.III/80-76 dt.19-4-1980 and GOI Circular OM No.1/3/69 Est., dt.22-11-1975)

8.09 Reservations for SC/ST in promotion

(1) (i) Promotions from Group-C to Group-B is made with reference to the orders of C.A.G issued from time to time.

(ii) There will be reservation at 15% for SCs and 7^{1/2}% for STs in promotions made on the basis of seniority subject to fitness in appointments to Group-C and Group-D posts in grades or services in which the element of direct recruitment, if any, does not exceed 50%.

8.10 Treatment of single vacancy falling during a year

If a single vacancy falls on a reserved point and is filled by a reserved category candidate according to his own merit or seniority it need not be treated as reserved and the reservation should not be carried forward.

But if that single vacancy falling at a reserved point for SC/ST is filled by a candidate of the other reserved community on the basis of his own merit or seniority that vacancy will be treated as unreserved and treated as if it is filled by a general category candidate and the vacancy shall also be carried forward and the reserved candidate if available should be promoted in that vacancy although it may happen to be the only vacancy in that recruitment/ promotion year.

(GOI Min. of Home Affairs OM No.3601/39-81 Est dt.30-11-1981 read with earlier OM No.1/9/74 Est. SCT dt.29-4-1975)

8.11 Declining promotion on reservation basis

(1) As the orders regarding reservations for SC/ST community issued by the Govt. of India do not provide for exclusion of any member of SC/ST community from consideration for promotion against vacancy reserved for them on the basis of declaration of such a candidate surrendering his claim against a reserved vacancy the SC/ST candidate concerned cannot be excluded from the consideration for promotion against a reserved vacancy on the basis of his declaration that he does not want promotion against reserved vacancy.

(CAGs Lr.No.2607-NGE-II/56-74-3 dt.26-10-1974, P.No.131 File 4-1/71-75/KW)

(2) In the event of refusal of promotion by an official no fresh offer of promotion is to be made for a period of 12 months from the date of refusal of first promotion. In this connection it is clarified that.

(i) No limit has been laid down in Department of Personnel and Admn. Reforms OM No.1/3/69-Estt.(D) dt.22-11-1975 as to the number of times that a person can refuse promotion. In view of this after expiry of 2 months and subject to the availability of vacancies another promotion has to be offered to the individual irrespective of the number of times he has refused such promotion.

(ii) The 12 month period can extend beyond one panel to another if within the 12 months period a fresh panel is prepared.

(C&AG Lr.No.1183-NGE.III/80-76, dt.19-4-1980)

8.12 Promotion of Employees on whom penalty is imposed

(A) (1) According to the existing instructions, promotion of officers (a) under suspension (b) against whom disciplinary proceedings are pending (c) a decision has been taken by the competent disciplinary authority to initiate disciplinary proceedings against them or (d) against whom prosecution has been launched in a court of law or sanction for prosecution has been issued is considered by the DPC at the appropriate time but the findings of the committee are kept in a sealed cover to be opened after the conclusion of the disciplinary/court proceedings.

(2) If, on the conclusion of the departmental/court proceedings, the officer concerned is completely exonerated, and in case he was under suspension, it is held that the suspension was wholly unjustified, the sealed cover is opened and the recommendations of the D.P.C. are acted upon. If the officer could have been promoted earlier, he is promoted to the post earlier filled in on officiating basis, the arrangements made earlier being terminated. On his promotion, the officer also gets the benefit of seniority and fixation of pay on a notional basis with reference to the date on which he would have been promoted in the normal course, but no arrears are allowed in respect of the period prior to the date of actual promotion.

(3) It has been noticed that sometimes the cases in the courts of the departmental proceedings take unduly long time to come to a conclusion in spite of all efforts and the officers under go considerable hardship, even where it is not intended to deprive them of promotion for such a long time. In the circumstances, Government have had under consideration, in consultation with the Union Public Service Commission, the question how the hardship caused by the long pendency of disciplinary/court proceedings to the Government servants, in whose case sealed cover procedure has been followed could be mitigated. As a result, the following procedure is laid down for being adopted in the circumstances indicated in para 1 above:-

(i)(a) It may be ascertained whether there is any departmental disciplinary proceedings or any case in court of law pending against the individual under consideration, or

(b) There is a prima-facie case on the basis of which a decision has been taken to proceed against the official either departmentally or in a court of law.

ii) The fact may be brought to the notice of the Departmental promotion Committee who may then assess the suitability of the official (s) for promotion to the next grade/post and for the purpose of this assessment the D.P.C shall not take into consideration the fact of the pending case(s) against the official. In case an official is found “Unfit for promotion” on the basis of his record, without taking to consideration, the case(s) pending against him, the findings of

the D.P.C. shall be recorded in the proceedings. In respect of any other kind of assessment, the grading awarded by the D.P.C may be kept in a sealed cover.

(iii) After the findings are kept in a sealed cover by the departmental Promotion Committee, subsequent D.P.Cs., if any, held after the first D.P.C. during the period the disciplinary/court proceedings may be pending, will also consider the officer's case and record their findings which will again be kept in sealed cover in the above manner.

In the normal course, on the conclusion of the disciplinary/ court proceedings, the sealed cover or covers may be opened and in case the officer is completely exonerated i.e., no statutory penalty, including that of censure, is imposed, the earliest possible date of his promotion but for the pendency of the disciplinary/court proceedings against him may be determined with reference to the position(s) assigned to him in the findings of the sealed cover/ covers and with reference to the date of promotion of his next junior on the basis of such position. The officer concerned may then be promoted, if necessary by reverting the junior most officiating person, and he may be given notional promotion from the date as he would have been promoted, as determined in the manner indicated above. But no arrears of pay shall be payable to him for the period of notional promotion preceding the date of actual promotion.

If any penalty is imposed on the officer as a result of the disciplinary proceedings or if he is found guilty in the court proceedings against him, the findings, in the sealed cover/covers shall not be acted upon. The Officer's case for promotion may be considered in the usual manner by the next D.P.C. which meets in the normal course after the conclusion of the disciplinary/court proceedings. The existing instructions provide that in a case where departmental disciplinary proceedings have been held under the relevant disciplinary rules, "Warning" should not be issued as a result of the proceedings. If it is found as result of proceedings that some blame attaches to the officer, then the penalty of censure at least should be imposed. This may be kept in view so that no occasion arises for any doubt on the point whether or not an officer has been completely exonerated in the disciplinary proceedings held against him.

(iv) However in some cases the disciplinary/court proceedings may not be concluded even after the expiry of two years from the date of the D.P.C. which first considered the officer for promotion and whose findings are kept in the sealed cover. In such cases, provided the officer concerned is not under suspension, the appointing may review his case to consider:

(a) Whether the charges are grave enough to warrant continued denial of promotion and the promotion of the officer will be against public interest;

(b) Whether there is no likelihood of the case coming to a conclusion in the near future; and

(c) the delay in the finalisation of proceedings, whether departmental or in a court of law, is not directly or indirectly attributable to the official concerned.

In case the appointing authority comes to conclusion that it would not be against the public interest to allow ad-hoc promotion to the official, his case should be placed before the next DPC held in the normal course after the expiry of the two year period to decide whether the officer is suitable for promotion on ad-hoc basis. When the officer is considered for ad-hoc promotion as above, the DPC should make its assessment on the basis of the totality of the officers record of service and the fact that the disciplinary or court case is pending should not affect the assessment regarding the suitability for ad-hoc promotion. If the officer is recommended by the DPC, as a result of such consideration for ad-hoc promotion, his actual promotion will be subject to the decision of the Appointing Authority which should take into account the seriousness of the charges, the nature of the evidence available the stage at which the disciplinary/court proceedings has reached, the probable nature of the punishment that may be imposed on the officer if the charges against him are established, the likelihood of misuse of official position which the officer may occupy after his ad-hoc promotion and the record of service available upto date.

(v)(a) Where the departmental proceedings or court cases have arisen out of investigations conducted by the Central Bureau of Investigation, the appointing authority should also consult the Central Bureau of Investigation and take their view into account.

(b) Where the appointing authority is an authority other than the President, such authority should take the orders of the Secretary of the Ministry/Department, or the Head of Department, as the case may be, before taking a decision on making the adhoc promotion.

(c) Where the appointing authority is a Head of Department, it should take the orders of the Secretary in the Ministry/ Department.

(d) Where the Secretary in the Ministry/Department is the appointing authority, he should take the orders of the Minister-in-charge.

(e) Where the President is the appointing authority, the final decision will rest in with the Minister-in-charge of the Ministry/ Department concerned.

(vi) After a decision is taken to promote an officer on adhoc basis as indicated above, an order of promotion may be issued making it clear in the order itself that.

(i) The promotion is being made on purely adhoc basis and the promotion will not confer any right for regular promotion, and

(ii) the promotion shall be “until further orders”. It should also be indicated in the orders that the Government will reserve the right to cancel the adhoc promotion and revert the officer to the post from which he was promoted, at any time.

(4) If the officer concerned is acquitted in the court proceedings on the merits of the case or exonerated in department disciplinary proceedings, the adhoc promotion already made may be confirmed and the promotion treated as a regular one from the date of the adhoc promotion with all attendant benefits. In such cases, the sealed cover(s) may be opened and the official may be assigned his place in the seniority list as he would have got in accordance with the recommendation(s) of the D.P.C.

(5) Where the acquittal in a court case is not on merits but purely on technical grounds, and the Government proposes either to take the matter to a higher court or to proceed against the officer departmentally, the appointing authority may review whether the adhoc promotion should be continued.

(6) Where the acquittal by court is on technical grounds if the Government does not propose to go in appeal to a higher court or to take further departmental action, action should be taken in the same manner as if the officer had been acquitted by the court on merits.

(7) If the officer concerned is not acquitted/exonerated in the court proceedings or the Departmental proceedings, the adhoc promotion already granted should be brought to an end by the issue of the “further orders” contemplated in the order of adhoc promotion (Please see para 3(vi) (above) and the officer concerned reverted to the post from which he was promoted on adhoc basis. After such reversion, the officer may be considered for further promotion in the usual course by the next DPC.

(Authority: G.O.I., M.H.A., Dept. of Personnel and Administrative Reforms, OM.No.22011/1/79-Estt.(A) dt.30-1-1982 communicated in C&AG's Lr.No.1576/N.2/5-82, dt.5-4-1982)

(B) (a) Every person eligible for promotion and in the field of choice has to be considered for promotion. The fact of the imposition of the minor penalty of censure on a Government servant does not itself stand against the consideration of such person for promotion, as his fitness for the promotion has to be judged, in the case of promotion by seniority, on the basis of an overall assessment of his service record, and in the case of promotion by selection or merit, on the basis of his merit categorisation which is again based upon overall assessment of his service record. So far as the eligibility of a Government servant who has been awarded the penalty of censure, to appear at a departmental/promotional examination is concerned, the same principles, would apply, viz., that he cannot, merely because of the penalty of censure, be debarred from appearing at such an examination. In case, however, the rules of such an examination lay down that only those eligible persons can be allowed to appear at the examination who are considered to be fit for the purpose, the fitness of an eligible candidate, who has been awarded the penalty of censure, to appear at the examination has to be considered on the basis of an overall assessment of his service record and not merely on the basis of the penalty of censure.

(b) Where the responsibility of an employee for any loss is indirect and where stoppage of increments and reduction to a lower stage of the pay scale

has been effected or ordered, while it is not possible to lay down any hard and fast rules in this regard, and it is for the competent authority to take a decision in each case having regard to this facts and circumstances. Recovery from the pay of the Government servant of the whole or part of an pecuniary loss caused by him to Government by negligence, or breach of orders, or with-holding of increments of pay, are also minor penalties laid down in Rule 11 of the CCS (CCA) Rules. As in the case of promotion of a Government servant who has been awarded the penalty of censure the penalty of recovery from his pay of the loss caused by him to Government or of with-holding his increments does not stand in the way of his consideration for promotion though in the latter case promotion is not given effect to during the currency of the penalty. While, therefore the fact of the imposition of such a penalty does not by itself debar the Government servant concerned from being considered for promotion, it is also taken into account by the Departmental Promotion Committee, or the competent authority, as the case may be, in the overall assessment of this service record for judging his suitability or otherwise for promotion or his fitness for admission to a departmental promotional examination (Where fitness of the candidate is a condition precedent to such admission)

(O.M.No.21/5/70-Ests.(A) dt.15-5-1971 from the Govt. of India Cabinet Secretariat, Dept. of Personal, New Delhi communicated in CAG's Lr.No.1952-NGE.II/34-71-III(A) dt.31-8-1971)

(c) Seniority of officers promoted after expiry of the period of penalty.

1. It is clarified that in such cases their seniority in the promoted grades would be as per their position in the panel recommended by DPC, from which they are promoted irrespective of their date of promotion.

2. As an illustration, an officer is undergoing a penalty of with-holding of increments which will expire in June 1990. The DPC for the promotion during 1989 considers him fit for promotion inspite of the penalty and places him at position No.2 in the panel for 1989. He can not be promoted during 1989 inspite of the recommendation of the DPC because of the currency of the penalty. On expiry of the life of this panel, his case among other officers in the field will be considered by the next DPC for the panel year 1990. The DPC may find him fit for promotion and assign him position No.1 in the panel for

1990. As the officer is undergoing penalty up to end of June 1990 he can be promoted only thereafter and in the mean time persons who are below him in the panel may get promoted. But on his promotion after expiry of the period of penalty his seniority will be according to the position in the panel for 1990 form which he stands promoted.

3. Past cases are not to be re-opened but pending cases may be regulated under these orders.

(C&AG Circular No.NGE.93/1988. No.900-N.2/40-86, dt.24-10-1988)

CHAPTER - IX
DECLARATION OF PROBATION, CONFIRMATION AND
SENIORITY

The consolidated instructions on Probation/ Confirmation in Central Services are laid down in DoPT OM No. 28020/3/2018- Estt (C) dated 11.03.2019

I. PROBATION

A person is appointed on probation in order to assess his suitability for absorption in the service to which he has been appointed. Probation should not, therefore, be treated as a mere formality. No formal declaration shall be necessary in respect of appointment on probation. The appointing authority may declare successful completion or extend the period of probation or terminate the services of a temporary employee on probation, on the basis of evaluation of performance.

The probation shall stand successfully completed upon issue of orders in writing. It is, however, not desirable that a Government servant should be kept on probation for long periods. Instead of treating probation as a formality, the existing powers to discharge probationers should be systematically and vigorously used so that the necessity of dispensing with the services of employees at later stages may arise only rarely.

A probationer should be given an opportunity to work under more than one officer during this period and reports of his work may be obtained from each one of those officers. For this purpose, separate forms of report should be used, which are distinct from the usual Annual Performance Appraisal Report (APAR) forms. The probation period reports, unlike APAR, are written to help the supervising officer to concentrate on the special needs of probation and to decide whether the work and conduct of the officer during the period of probation or the extended period of probation are satisfactory enough to warrant his further retention in service or post. The probation period reports thus do not serve the purpose for which the APARs are written and vice versa. Therefore, in the case of all probationers or officers on probation, separate probation period reports should be written in addition to the usual APARs for the period of probation.

Save for exceptional reasons, probation should not be extended for more than a year and in no circumstance an employee should be kept on probation for more than double the normal period

A probationer, who is not making satisfactory progress, should be informed of his shortcomings well before the expiry of the original probationary period so that he can make special efforts at self-improvement. This can be done by giving a written warning to the effect that his general performance has not been such as to justify his confirmation and that, unless he shows substantial improvement within a specified period, the question of discharging him would have to be considered. Even though this is not required by the rules, discharge from the service being a severe, final and irrevocable step, the probationer should be given an opportunity before taking the drastic step of discharge.

(i) Period of Probation

The period of probation is prescribed for different posts/services in Central Government on the following lines:

Sr. No	Method of Appointment	Period of Probation
PROMOTION		
1	Promotion from one grade to another but within the same group of posts e.g. from Group 'C' to Group	No Probation
2	Promotion from one Group to another e.g. Group 'B' to Group 'A'	The period of probation prescribed for the direct recruitment to the higher post. If no period is prescribed then it should be 2 years.

DIRECT RECRUITMENT		
3	(i) For direct recruitment to posts except clause (ii) below (ii) For direct recruitment to posts carrying a Grade Pay of Rs. 7600 or above or to the posts to which the maximum age limit is 35 years or above and where no training is involved Note: Training includes 'on the job' or 'Institution training'	2 Years 1 Year
4	Officers re-employed before the age of superannuation	2 Years
5	Appointment on contract basis, tenure basis, re-employment after superannuation and absorption	No Probation

(ii) Direct Recruitment to another post in same or different Department

If a Government servant is appointed to another post by direct recruitment either in the same department or a different department, it may be necessary to consider him for confirmation in the new post in which he has been appointed by direct recruitment irrespective of the fact that the officer was holding the earlier post on a substantive basis. Further confirmation in the new entry grade becomes necessary because the new post may not be in the same line or discipline as the old post in which he has been confirmed and the fact that he was considered suitable for continuance in the old post (which was the basis for his confirmation in that post) would not automatically make him suitable for continuance or confirmation in the new post,, the job requirements of which may be quite different from those of the old post.

(iii) Leave to Probationer, A person on Probation

A probationer shall be entitled to leave under the provisions of the Rule 33 of the CCS (Leave) Rules, 1972. A person appointed to a post on probation shall be entitled to leave under these rules as a temporary or a permanent Government servant according as his appointment is against a temporary or a permanent post; Provided that where such person already holds a lien on a permanent post before such appointment, he shall be entitled to leave under these rules as a permanent Government servant.

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 regarding the need of Child Care Leave to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.

(iv) Extension of Probation Period

If during the period of probation, a probationer has not undergone the requisite training course or passed the requisite departmental examinations prescribed (proficiency in Hindi, etc.), if any, the period of probation may be extended by such period or periods as may be necessary, subject to the condition that the total period of probation does not exceed double the prescribed period of probation.

If an employee does not complete 75% of the total duration prescribed for probation on account of availing any kind of leave as permissible to a probationer under the Rules, his/ her probation period may be extended by the length of the leave availed, but not exceeding double the prescribed period of probation.

(v) Termination of Probation

The decision whether an employee should be confirmed or his probation be extended should be taken soon after the expiry of the initial probationary period that is within six to eight weeks, and communicated in writing to the employee together with reasons, in case of extension.

On the expiry of the period of probation, steps should be taken to obtain the assessment reports on the probationer so as to: - (i) Confirm the probationer/issue orders regarding satisfactory termination of probation, as the case may be, if the probation has been completed to the satisfaction of the competent authority; or (ii) Extend the period of probation or discharge the probationer or terminate the services of the probationer as the case may be, in accordance with the relevant rules and orders, if the probationer has not completed the period of probation satisfactorily.

If it appears to the Appointing Authority, at any time, during or at the end of the period of probation that a Government servant has not made sufficient use of his opportunities or is not making satisfactory progress, the Appointing Authority may revert him to the

post held substantively by him immediately preceding his appointment, provided he holds a lien thereon or in other cases may discharge or terminate him from service.

The officer will be deemed to have successfully completed the probation period if no order confirming, discharging or reverting the officer is issued within eight weeks after expiry of double the normal period of prescribed probation.

II. COFIRMATION

Confirmation is de- linked from the availability of permanent vacancy in the grade. In other words, an officer who has successfully completed the probation, as prescribed under relevant rules, may be considered for confirmation.

Confirmation will be done only once in the service of an officer which will be in the entry grade post/service/cadre provided further confirmation shall be necessary when there is fresh entry subsequently in any other post/service/cadre by way of direct recruitment or otherwise.

A specific order of confirmation should be issued when the case is cleared from all angles.

(i) On Promotion

Where probation on promotion is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If the appointing authority considers that the work of the officer has not been satisfactory or needs to be watched for some more time he may revert him to the post/service/cadre from which he was promoted, or extend the period of probation, as the case may be. There should be no hesitation to revert a person to the post or grade from which he was promoted if the work of the officer during probation has not been satisfactory.

(ii) Effective date of Confirmation

The date from which confirmation should be given effect is the date following the date of satisfactory completion of the prescribed period of probation or the extended period of probation, as the case may be.

(iii) On Transfer

A Government servant appointed by transfer would duly have been confirmed in the earlier post. In such a case further confirmation in the new post would not be necessary and he could be treated as permanent in the new post. However, where a Government servant who has not already been confirmed in the old post is appointed by transfer, it would be necessary to confirm him in the new post. In such cases, he may be considered for confirmation after watching him for two years. During that period of two years, the officer would earn two reports in the new grade and the DPC may consider his case for confirmation on the basis of these APARs.

III. SENIORITY

(A) Seniority in Assistant Audit Officers Grade

(1) The interse seniority of Assistant Audit Officers (Commercial) is fixed on All India basis under separate orders issued by the Comptroller and Auditor General of India.

(2) Any employee who passes in an earlier SAS Examination will have precedence in appointment as Assistant Audit Officer over a person who passes in a later examination. As amongst persons who pass in the same examination, the one senior according to the extant provisions will have prior claim in such appointment. The seniority of a person appointed to officiate as Assistant Audit Officer shall ordinarily be based on the date of his first appointment after passing the SAS Examination.

(3) If a person eligible for appointment to the Assistant Audit Officers service happens to be non-available on account of leave or otherwise, on the first occasion when his turn for appointment comes, and a person below him is

appointed to fill in a vacancy, the later will not for that reason alone, become senior to the former in the cadre of Assistant Audit Officers.

(4) Instructions on “Sealed Cover Procedure” should be kept in view where relevant before promoting the Officials.

(5) The seniority of the Officers found fit for promotion but promoted after the period of penalty imposed on them, would be as per their position in the panel recommended by the DPC from which they are promoted irrespective of their date of promotion. However, the monetary benefit in the higher post will be admissible only from the date of actual promotion.

(6) The Seniority of the direct recruits to the post of Assistant Audit Officers on passing SAS Examination shall be regulated by the following principles:

(i) A directly recruited Assistant Audit Officer shall rank immediately below the last SAS Examination passed member of the staff officiating in the Assistant Audit Officer’s grade on the date on which he takes over charge as a regular Assistant Audit Officer. If an officiating Assistant Audit Officer reverts at any time to his previous post, the reversion not being on account of his proceeding on leave, he shall lose his seniority vis-a-vis all those recruited directly, who are appointed as Assistant Audit Officers upto the date on which he again begins to officiate continuously.

NOTE: The term last SAS Examination passed member of staff refers to one who has passed in an earlier examination and not in the examination in which the direct recruit has come out successful.

(ii) As between direct recruits themselves.

(a) One who completely passes the SAS Examination earlier shall rank senior to those who pass the examination at a later date, irrespective of the date of their recruitment.

(b) Amongst the persons who pass in the same SAS Examination, relative seniority shall be determined according to the year of recruitment i.e., those belonging to an earlier batch of recruitment shall be senior to those belonging to a subsequent batch.

(c) Where the direct recruits belonging to the same batch of recruitment pass the same SAS Examination the Chartered Accountants as a class will rank senior most, interse seniority among them being fixed with reference to the date of passing the Chartered Accountants (Final) examination, the persons passing in an earlier examination ranking senior to the one passing in subsequent examination. The Cost and Works Accountants as a class will be ranked below the Chartered Accountants, the interse seniority among them being determined on the same lines as for Chartered Accountants. When the date of passing the Chartered Accountants (Final)/ICWA (Final) examination is the same, the relative seniority within the relevant class of persons will be determined according to the seniority in age. All other persons will rank as a class below the Chartered Accountants and Cost and Works Accountants, the interse seniority among them being fixed in accordance with the rank secured at the time of selection for appointment. If for the purposes of ranking, two or more of them have been bracketed, the older persons shall be the senior.

(iii) A direct recruit is appointed as a Assistant Audit Officer on regular basis only *on satisfactory completion of the period of probation* prescribed in the Recruitment Rules even though he passes the examination before that period, his seniority is also effective on his actually taking over charge as a regular AAO. (Provision contained in Para 5.6.6 (iii) of MSO Admn Vol. I)

(iv) A direct recruit Assistant Audit Officer on passing the SAS examination and on successful completion of probation, shall be deemed to have been appointed as Assistant Audit Officer on regular basis from the date following the date of last paper of SAS Examination, in which s/he has been declared successful. The seniority shall be reckoned from the date of such appointment on regular basis.

(Para 5.6.6 (ii) of MSO Admn Vol. I as amended vide HQrs office Circular no. 44 Staff Wing/ 2016 received under letter No. 1316-Staff (Appt.)/ 361-2015 dated 21.11.2016, provision will be effective from the date of issue of Circular i.e. 21.11.2016)

(v) Once the seniority of a directly recruited Assistant Audit Officer is fixed in an office, he is, for further advancement governed by the same provisions as laid down for other Assistant Audit Officers.

Principle regulating Seniority of various classes of persons who pass in the same examination

The following principles shall be adopted in appointment to the posts of Assistant Audit Officers, the various classes of persons who pass in the same examination:

(a) In the case of directly recruited Auditors, the seniority by total length of service as Auditor alone irrespective of their seniority and irrespective of total number of chances they have taken in passing the Departmental Examination for Auditor will be the determining factor for their claim for appointment to the post of Assistant Audit Officer. But in the case of Auditors recruited from the same panel the seniority assigned to them on the basis of their position in the panel would be the criteria for appointment to the above post subject to any loss of seniority which is envisaged if a candidate does not join within the prescribed time limit (No.1778-N.2/193-65 dated 24-8-1967). However, in case of transfer from one office to another at one's own request, the seniority in the gradation list will be the criterion.

(b) In the case of those Auditors who have been promoted from Clerks cadre, service as Clerks upto six years will be ignored and thereafter service in the clerks cadre will be counted as Auditors service for purpose of determining seniority.

(c) Service as Stenographer shall be equated to service as Auditor or Clerks according as the person concerned is a graduate or under graduate. It will also include the service in the higher grades like Personal Assistant, Manager (Typing & Cyclostlying pool) etc. The date of declaration of the results of the degree examination passed by a Stenographer, while in service, should be taken into account for purposes of fixation of his seniority vis-a-vis Auditor.

NOTE-1: Service as Auditor and service as Clerk, referred to above, means service as Auditor and clerk in the IA&AD and does not include service as such any where else. Service as Auditor also includes service in the higher grades such as Senior Auditor and Supervisor.

NOTE-2: Penalties, like reduction in rank, do not have adverse cumulative effect for the purpose of reckoning seniority under this para.

(B) Seniority in the case of SC/ST Officials

(1) The Orders regarding reservations for S.C./S.Ts in services envisage only preference for S.C. and S.T. in the matter of appointment or promotion against reserved posts. The seniority of S.C/S.T. candidates and general candidates appointed or promoted from the same panel should, therefore, be fixed ultimately according to their interse position in the said panel alone.

(CAG's Lr.No.888-NGE-III/88-67-III, dt.27-4-1968 and No.155-NGE-II/56-70-IV, dated 25-1-1973)

If on the basis of the seniority list prevailing on January 30,1997 a junior SC/ST Officer is promoted to a higher post/grade because of the rule of reservation and his senior General/OBC Officer is promoted subsequently to that higher post/grade , the said senior General/OBC Officer will regain his original seniority over his earlier promoted SC/ST Officer in the immediate higher post/grade.

(Government of India, Ministry of Personnel, P.G. and Pensions, Department of Personnel and Training Office Memorandum No.20011/2/97-Estt(D) dated March 21,1997.

(2) Since according to general principles of seniority, all permanent officers of each grade are to be ranked senior to persons who are officiating in that grade, it was clarified in OM No.9/45/60-Estt.(D) dated 20-4-1961 that after confirmation the S.C./S.T. officers shall rank senior to temporary/officiating officers of the grade and amongst the permanent Officers of that grade, their seniority will follow the order of their confirmation.

(Govt. of India, MHA OM No.10/28/68-Estt.(S.C.T) dt.12-9-1968 P.156 of Brochure on Reservations for SC/ST in services 1972 editions.)

CHAPTER - X

POSTINGS, TRANSFERS AND DEPUTATION

10.01 Postings and Transfers

- i. The (Pr.) Accountant General may make postings within his office to the sanctioned charges of Assistant Accounts General. If his office happens to be located in more than one place, transfers of such officers from the main office to the branch office or vice-versa involving change of station can be made only the Comptroller and Auditor General.
- ii. The postings and transfers of Sr. Audit Officers, Assistant Audit Officers are made under the orders of the (Pr.) Accountant General.
- iii. Posting and Transfers of Supervisors, Sr. Auditors, Auditors, Stenographers, DEOs, Clerks and other Non Gazetted posts are ordered by the Dy. Accountant General/ Admn. However, in the cases involving change of Headquarter from Ahmedabad to Rajkot and vice-versa and other cases of peculiar nature, e.g. posting to sections created for arrear clearance, prior approval of the Accountant General would be necessary.

Note 1:-In order that the service of Hindi Trained Staff, particularly the Stenographers and typists, may be utilised to the fullest extent it is necessary that they may keep in touch with the subject and therefore, they should be given adequate opportunity for doing work in Hindi.

(GOI, G.I.G., H.A. OM No. 3/15/63-DL dated: 10-04-1963)

Note 2:-The principle that it is hardly desirable that two close relatives should be employed in the capacity of a subordinate and immediate Superior should be borne in mind in regulating the staff posting.

(CAG's Confidential D.O. No. 5228-GE/100-62 dated: 30-10-1952)

10.02 Notifications

Instructions regarding notifying all important events such as probation, confirmation, retirement in the official career of the Audit Officers for publication in the official gazetted are contained in Paragraph 4.7.1 of the CAG's, M.S.O., (Admn), Vol. I (third Edition).

Note 1-The cadres of Sr. Audit Officer, Audit Officer and Asstt. Audit Officer are common for three Audit Offices of Gujarat viz, O/o the Pr. Accountant General (Audit-II), Gujarat, Ahmedabad, O/o the Pr. Accountant General (Audit-I), Gujarat, Rajkot and O/o the Principal Director of Audit (Central), Ahmedabad and controlled by the Pr. Accountant General (Audit-II), Gujarat, Ahmedabad.

Note 2-The notification issued by the Indian Audit and Accounts Department are printed in Section I Part III of the Gazette. A note to this effect should be given at the top of such draft notification to facilitate correct printing.

10.03 Distribution of charges amongst the Supervisors, Asstt. Audit Officers

(1) Based on relevant qualification and experience, a distinction is to be made in the charges to be entrusted to the Supervisors and Asstt. Audit Officers. Supervisors, not being qualified in the respective SAS Examination, may be assigned duties where overall theoretical knowledge of accounts or audit may not be a dominant requirement. On the other hand, Asstt. Audit Officers having the necessary qualification as well as sufficient experience, are ordinarily posted to coordination and central sections those finally processing the Accounts and Audit Reports. However, if it becomes necessary, an Asstt. Audit Officer could be posted to any of the charges normally allotted to Supervisor. Accordingly, the distribution of charges should generally be as under:-

- | | | |
|----|-----------------------|--|
| A. | Supervisors | Routine and less important charges excluding:
(i) Administration (ii) Audit involving Certification of accounts and other important audits involving no Supervision by Audit Officer, Receipt audit except audit of minor receipts of the States, such as land revenue, mines and minerals where questions of law do not generally arise, ECPA, OAD Headquarters, Appropriation Audit & Audit Reports in Audit Offices. |
| B. | Asstt. Audit Officers | All charges including A (i) and (ii) |

(2) The Accountant General would, however has the discretion to alter the above pattern in exceptional circumstances.

(CAG's Circular No. 8-O&M/1989 (No. 760-OM/3-84 (KW) Part II dated: 13-09-1989)

10.04 Continuance of staff in the same section

No member of the clerical staff should be allowed to remain in the same section/wing for more than five continuous years without the specific approval of the Accountant General /Principal Director of Audit, Also a person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should particularly be avoided during the two years preceding the retirement of a person.

(Para 6.5.1 of MSO Admn (Vol.I)

Asst. Audit Officers should be given opportunity to gain experience of the work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no AAO normally remains in any particular Section /Wing for more than five years, where AAO (Civil) are working in the Commercial Wing they too would be subject to rotation as above

(Para 5.9.1 of MSO Admn (Vol.I)

10.05 Distribution Register

A 'Distribution Register' in form as at Annexure-I to this chapter will be maintained in the Establishment (Administration) Section. Each section will be allotted one or two pages in the register. The staff sanctioned for the section will be noted against the relevant pages and the names of the persons, (Asstt. Audit Officer/ Supervisor, Sr. Auditors/Auditors, Clerks etc.) serving in the section will be noted in the relevant pages, together with the details of their posting to and leaving the section. The Auditor/Sr. Auditor in the 'Posting' seat will maintain the register upto date.

(CAG's endt. No. 1185-Admn-19-49 dated: 21-06-1949)

10.06 Service Cards

(i) With a view to facilitating the posting of persons with experience of particular sections and also to give an all-round training to the auditors/assistants, the Establishment (Admn) Section should maintain a professional history of every auditor/assistant, Asstt. Audit Officer/Sr. Audit Officers. For this purpose Service Cards should be maintained in Form (as at Annexure-II to this Chapter).

(ii) The Service Card should show the Chronological sequence of the sections in which the official has concerned.

(iii) The Service Cards should be sorted out alphabetically and transfers should be dealt with by a reference to these Service Cards.

(Instruction No. 2 Simplification and Rationalisation of procedure contained in CAG's endorsement No. 1184-Admn, 19-49 dated: 22-06-1949 as modified vide his No. 39 Admn. 19-49-50 dated: 12-06-1950)

10.07 Mutual and Unilateral transfers in Indian Audit and Accounts Department

I. Mutual Transfer

The consolidated revised instructions for Mutual transfer of officials within IA&AD are contained in Headquarters office Circular no.16 Staff Wing/2013 received under letter no.885 Staff (App-II)/64-2012/Vol.IV dated 06.06.2013.

The salient points are as under:-

- i. Mutual Transfers may be permitted in respect of all the regular Group 'B' and Group 'C' posts, excluding the posts of Sr. A.O./ A.O, in the Department subject to the condition that the concerned officials should hold same post under the two different cadre controlling officers located at two different stations. Mutual transfer between an Auditor and Sr. Auditor and an Accountant and Sr. Accountant may also be permitted subject to the condition that the concerned Sr. Auditor/ Sr. Accountant will have to seek revision to the lower post, the pay will be fixed in terms of DoPT OM No. 16/04/2012-Pay-I dated 05.11.2012.

- ii. Mutual transfer allowed will not be in public interest and officials mutually transferred will be the junior most in the respective cadre on the dates of their joining in the new offices.
- iii. If the officials willing for mutual transfer belong to different categories (UR, SC, ST, OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the official of different categories.
- iv. In the case of AAOs, mutual transfers shall be permitted only in the same stream.
- v. In the case of official recruited under sports quota, mutual transfers during first 10 years of their service would be allowed between the same disciplines of Sports.
- vi. Mutual transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned official will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with exemptions, if any, would be carried forward in the new office.
- vii. Requisite length of service for probation to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.
- viii. Mutual Transfers may be permitted only once in the entire service career of the official.

II. Unilateral Transfer

Unilateral transfer in all cases within IA&AD and from Ministries/Departments to IA&AD has been dispensed with.

(C.A.G's letter No.1005-N(App)/24-97 dated 27.08.1997 vide Circular No.24-NGE/97).

10.08 Utilisation of holidays/off days for Journey period in case of transfer from one station to another or an official at his own request

(i) No joining time is admissible in the case of transfer of a Government Servant at his own request.

(ii) Instructions have been issued vide Government of India, Ministry of Personnel, P.G. & pensions (Deptt. Of P &T) O.M. No. 19011/33/81-Estt (A1108) dated; 29-01-83 that in the case of transfer of a Government Servant at his own request, there is no objection to his being granted regular leave, as admissible, by the competent authority under the leave rules applicable to him to cover the period between the date of handing over charge at an old station and that of taking over at the new station if the Government Servant applies for it and the competent authority is willing to sanction it. Accordingly, when an official is relieved on transfer at his own request on the eve of holiday/holidays and reports for duty at the transferred station in the fore noon after the holiday/holidays the employee was required to take leave for the intervening holidays.

It has been decided vide Department of Personnel and Training OM No. 19011/16/88-Estt (Allowances) dated:-15-12-89 and CAG's Endt. No. 46-Audit-I/98-81 (13) dated: 10-01-90 that in such cases intervening holidays may be deemed to have been availed of by the Government servant as holidays and he may not be required to take leave for such holiday/holidays. The pay for holidays intervening the date of relief and the date of joining the new place will be borne by the Department where the Government servant joins after his transfer.

Deputation

10.09 General Staff Position

The general staff position in the office should be taken into account before considering requests from outside offices for sparing staff from the office on deputation.

10.10 Good record of service integrity etc.

(a) C&AG has impressed upon the necessity of ensuring that only officials having good record of service and clear entries against the 'Integrity' column are recommended for deputation assignments.

(C&AG Lr.No.882-NGE-III/II-71, dt.22-4-1971)

(b) With a view to enabling the borrowing Department or Government to check the suitability of the Government Servant proposed to be deputed, any irregularities on his part during his service in this Department should invariably be brought to the notice of borrowing authority, before he is transferred. This should be done in the case of re-employed officers also.

(G.I., MHA OM NO.12/19-57-Estt.(A), 24th June,1957 forwarded with CAG's Endt. No.1740-Admn.I/435-57 dt.21st July, 1957)

10.11 Deputation of Section Officer (now Assistant Audit Officer) (Commercial) and SOGE (now SAS) (Commercial) passed Auditors

Section Officers (now Assistant Audit Officer) (Commercial) and Section Officers Grade Exam (now SAS) (Commercial) passed Auditors serving in the Commercial Audit Wing of State Accountant General should be sent on Deputation only after the concurrence of the administrative authority controlling Section Officer (now Assistant Audit Officer) (Commercial) cadre.

(CAG's Lr.No.1129-NGE-III/9-67 (part I) dt.24-5-1968)

10.12 Terms and Conditions of Deputations/Foreign Service

The terms and conditions of deputation should be settled well in advance and communicated both to the foreign employer and to the Government servant to be placed on deputation before he is released to take up Foreign Service so that complication may not arise later on. The terms of deputation should ordinarily indicate the pay, special pay or deputation allowance admissible during the period of deputation outside this office and also include a specific provision for payment of leave and pension contribution on behalf of the deputationist wherever necessary.

(Government of India., M.F., O.M.No.F.1 (2)-Est. IV/55 dt.18-6-1955)

10.13 Rates of Deputation Allowance

The Deputation (Duty) Allowance admissible shall be at the following rates:

(a) In case of deputation within the same station the Deputation (Duty) Allowance will be payable at the rate of 5% of basic pay subject to a maximum of Rs.4500 p.m.

(b) In case of deputation involving change of station, the Deputation (Duty) Allowance will be payable at the rate of 10% of the basic pay subject to a maximum of Rs.9000 p.m.

(c) The ceilings will further rise by 25 percent each time Dearness Allowance increases by 50 percent.

(d) Basic Pay, from time to time, plus Deputation (Duty) Allowance shall not exceed the basic pay in the apex level i.e. Rs. 2,25,000/-.

Note: 1

‘**Basic pay**’ in the revised pay structure (the pay structure based on 7th Central Pay Commission recommendations) means the pay drawn by the deputationist, from time to time, in the prescribed Level, in Pay Matrix, of the post held by him substantively in the parent cadre, but does not include any other type of pay like personal pay, etc.

Note: 2

In cases where the basic pay in parent cadre has been upgraded on account of non-functional upgradation (NFU), Modified Assured Career Progression Scheme (MACP), Non Functional Selection Grade (NFSG), etc., the upgraded basic pay under such upgradations shall not be taken into account for the purpose of Deputation (Duty) Allowance.

Note 3

In the case of a Proforma Promotion under Next Below Rule (NBR): If such a Proforma Promotion is in a Level of the Pay Matrix which is higher than that of the ex-cadre post, the basic pay under such Proforma Promotion shall not be taken into account for the purpose of Deputation (Duty) Allowance. However, if such a Proforma Promotion under NBR is in a Level of the pay matrix which is equal to or below that of the ex-cadre post, Deputation (Duty) Allowance shall be admissible on the basic pay of the parent cadre post allowed under the proforma promotion, if opted by the deputationist.

Note 4

In case of Reverse Foreign Service, if the appointment is made to post whose pay structure and/ or Dearness Allowance (DA) pattern is dissimilar to that in the parent organisation, the option for electing to draw the basic pay in the parent cadre [alongwith the Deputation (Duty) Allowance thereon and the personal pay, if any] will not be available to such employee.

Note 5

The term 'same station' for the purpose will be determined with reference to the station where the person was on duty before proceeding on deputation.

Note 6

Where there is no change in the headquarters with reference to the last post held, the transfer should be treated as within the same station and when there is change in headquarters it would be treated as not in the same station. So far as places falling within the same urban agglomeration of the old headquarters are concerned, they would be treated as transfer within the same station.

(DoPT OM No.2/11/2017-Estt. (Pay - II) dated 24.11.2017)

10.14 Special pay in the scales of pay of borrowing department for deputationists

Any special pay (now Special Allowance) granted to an employee in the parent department under FR 9(25) or a corresponding rule of parent organisation should not be allowed in addition to deputation (duty) allowance. However, the borrowing department may allow in addition to deputation (duty) allowance under special circumstances any special pay attached to the post held by the employee in his/her parent department, by suitably restricting the deputation (duty) allowance. This will require the specific and prior approval of Department of Personnel & Training.

(GOI Ministry of Personnel, & Grievances & Pensions (Department of Personnel & Training) letter dt.5-1-1994)

10.15 Pay & other allowances and benefits on Deputation

The Pay of Central Government employees on deputation on foreign service basis in public sector undertakings will be regulated as follows:

Pay: When a Central Government employee is deputed to a post in a Public Sector Undertaking where the industrial rates of Dearness Allowance are being granted, may be allowed an option either (i) to draw the grade pay plus deputation allowance at the rate of 10% of his grade pay subject to a maximum of Rs.1000/- p.m or (ii) to draw pay in the scale of pay attached to the post in the public sector undertaking.

Where the employee opts to draw pay in the time scale of the post in the public sector undertaking his pay may be fixed in the pay scale of the post at the stage next above the amount arrived at by adding to his grade pay one increment in the scale of his cadre post in the Government (as if he was drawing pay at the maximum of the scale, by the increment last drawn) and appropriate Dearness Allowance (and additional D.A., adhoc dearness allowance and interim relief, if any) is admissible to the Government employee on the date of deputation to the public sector undertaking, reduced by the industrial rates of dearness allowance, additional dearness allowance and interim relief, if any, applicable to the post in the undertaking. The pay so fixed should not however be less

than the minimum of the pay scale of the post and also should not exceed the maximum of the pay scale of the post to which the Government employee is deputed. The option once exercised shall be final except that, (i) When such an employee receives proforma promotion in his parent department under NBR or is reverted to a lower grade in the parent department or is appointed to another grade in the undertaking or (ii) Where scale of the deputation post or that the post held by the deputationist in the parent cadre is revised, in such circumstances the employee will be allowed a fresh option.

Personal Pay: if any, drawn by an employee in his parent department will continue to be admissible on Deputation/Foreign Service, if he opts to draw grade pay plus Deputation Allowance. No Deputation Allowance on this personal pay will, however, be admissible.

Increments: The employee will draw increment in the parent grade or in the grade attached to the deputation post, as the case may be, depending on whether he has opted for his own grade pay plus Deputation Allowance or the time scale of the deputation post.

Dearness Allowance: If he has opted for the time scale of the deputation post he will be entitled to Dearness Allowance under the rules of the public sector undertakings. In other cases the Dearness Allowance as admissible to Central Government servants from time to time is admissible.

Medical Facilities:-This will be regulated in accordance with the rules of borrowing organization.

Leave:-An employee on deputation/Foreign service shall be regulated by the Leave Rules of the parent organization.

Other Allowances: HRA/Transport Allowance, Joining Time and Joining Time Pay, Travelling Allowances and Transfer T.A., Children Education Allowance, Leave Travel Concession will be regulated with mutual consent of the lending and borrowing organisation. **(DoPT OM No. 6/8/2009-Estt. (Pay II) dated 17.06.2010)**

Leave Salary and Pension Contribution

(i) As at present, allocation of leave salary and pension contribution between different Ministries/Departments of Central Government and between Central and State Government has been dispensed with. In such cases of deputation from Central Government to State Government and vice-versa, liability for bearing leave salary vests with the department from which the officer proceeds on leave or which sanctions leave and no contributions are payable to the borrowing organization. Liability for pension/employer's contribution to CPF will be borne by the parent department, to which the officer permanently belongs at the time of retirement and no proportionate contribution will be recovered.

(ii) In case of deputation of Central Government Employees on foreign services to Central Public Sector undertakings/State Public Sector Undertakings and Autonomous bodies etc. leave salary contribution (except for the period of leave availed on foreign service) and pension contribution/CPF (Employer's share) contribution are required to be paid either by the employee himself or by the borrowing organization to the Central Government.

10.16 Period of Deputation

(a) The period of deputation/Foreign Service (FS) shall be subject to a maximum of three years in all cases except for those posts where a longer period of tenure is prescribed in the recruitment rules.

These orders will apply to all Central Govt. employees who are regularly appointed on Deputation/F.S in accordance with recruitment rules of the Ex-Cadre posts under the same or some other Department of Central Govt./State Govt./U.T. Admn./ Local bodies or under Central or State PSUs/Autonomous bodies (Where such F.S has been permitted in relaxation of appointment on immediate absorption conditions.

(b) The borrowing Ministries/Departments/ Organisations may extend the period of deputation upto the fifth year where absolute necessary in public interest subject to the following conditions:

(i) The extension would be with prior approval of the lending organisation, the consent of the official concerned and wherever necessary, the

approval of UPSC/ State Public Service Commission and Appointment Committee of Cabinet (ACC).

(ii) If the borrowing organisation wishes to retain an officer beyond the prescribed tenure, it shall initiate action for seeking concurrence of lending organisation, individual concerned etc. six months before the date of expiry of tenure. In no case it should retain an official beyond the sanctioned term unless prior approval of the competent authority to grant further extension has been obtained.

(iii) No further extension beyond fifth year shall be considered

(DoPT OM No. 6/8/2009-Estt. (Pay II) dated 17.06.2010)

If the administrative Ministries / Departments and other borrowing organizations wish to retain an officer beyond 5 years, they may extend tenure of deputation covered by OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010, where absolutely necessary in public interest, upto a period not exceeding 7 years at a stretch. This shall be done with the approval of the Minister of the borrowing Ministry / Department concerned and in respect of other organizations with the approval of the Minister of the borrowing Ministry/Department with which they are administratively concerned, keeping in view the exigencies and subject to fulfillment of all other requirements such as willingness and vigilance clearance of the Officer concerned, NOC of the lending authority, UPSC / ACC approval wherever applicable.

(DoPT OM No. 2/6/2016-Estt. (Pay II) dated 17.02.2016)

However, the Deputation (Duty) Allowance would be admissible only upto the fifth year if the deputationist has opted to draw Deputation (Duty) Allowance.

(DoPT OM No. 2/6/2016-Estt. (Pay II) dated 23.02.2017)

(c) The power for extending the tenure of Deputation both within and outside IA & AD for first four year is vested with Head of Department (except Group 'A' officers and staff in overseas Audit officers within I.A.&A.D). Extension of deputation within/outside IA & AD beyond fourth year is granted by Headquarters. Extension of deputation beyond fifth year outside IA & AD is granted by Department of Personnel & Training, New Delhi with the

concurrence of Headquarters. The extension for deputation of Sr.AO/ AO/AAO or Divisional Accounts Officers/Divisional Accountants to the State Government Departments or Local Bodies etc. may not be granted beyond fifth year.

(Headquarters office Circular No. 31-NGE (Disc.)/2007 issued vide letter No. 622-NGE(Disc.)/27-2007 dated 09.10.2007.)

The proposals seeking extension in deputation tenure beyond fourth year should reach Headquarters office in the format prescribed vide Headquarters office Circular No. 348-Staff(App 1)/08-2016 dated 26.02.2016 by 5th of the month preceding the quarter in which the deputation period beyond fourth year is due to expire.

(d) Headquarters office has decided to decentralise powers to send on deputation all Group-B & C Staff under control of field offices to Central or State Govt. Departments and bodies under their control to the State Accountant General in the following manner:

One Accountant General in every State has been designated as the specified Accountant General. In May every year, all offices of IA&AD will call for requests from their staff, who desire to go on deputation to State or Central Govt. Departments and bodies under their control, whether in the State they are working, or in other States. While making their requests, the staff could be asked to give to their A.G. their preferences of deputation to places/stations/State and offices to go to i.e., State/Central Govt. Department, State/Central PSU etc. As cadre Controlling Authorities, A.Gs will examine requests for deputation, and send the names of only those staff who can be spared by them keeping in view interest of work in their offices and forward approved requests to the concerned specified A.G by 15th of June every year. For staff belonging to the Commercial and Railways, Defence and P&T Wings, the cadre Controlling Authority will be the Prl. Directors (Staff) Hqrs., the ADAI (Defence) and the DGA (P&T) respectively. PD (Staff) will consult DAI/DAI(C) where necessary.

Aggregating all the names received from various A.Gs etc., duly approved for consideration for deputation, along with copies of CRs for 5 years, bio-data and

vigilance clearance certificate. The specified Accountant General will call a meeting of Accountant General/Principal Directors of all Wings (who may also be represented by their deputies) posted in his station, to organise the preparation of a panel for deputation. Willingness of the empanelled officers for being considered for particular assignment will also be ascertained before sponsoring their names for an assignment and an empanelled officer who may not be willing to be considered for a particular assignment will not be debarred from further consideration. An officer who declines to proceed on deputation after selection will however continue to be debarred from further deputation for a period of three years.

Once an officer is included in the panel enquiry about the position of deputation from time to time will not be entertained.

(Para 4 of Hqrs. Lr.No.834-NGE (Apptt.) 41-95, dt.6-6-1995)

No officer will be considered for a subsequent deputation before he completes 2 years of cooling off in the IA&AD on return from a deputation outside IA&AD.

(Para 4 of Hqrs. D.O.No.94-NGE.III/464-93, dt.25-8-1993)

10.17 Recall from Deputation

(a) When any member of the office is sent on deputation, the borrowing department should invariably be informed that if extension (s) of the period of deputation is (are) required, they should take up the question well in time, (say) three months in advance. A watch should be kept on the deputations and if no request be received in due time for the extension of the period of a deputation, action should be taken for the issue of an order of recall.

(C.A.G's Lr.No.2540-N.G.E.III/37/56 Pt.II, dt.10-12-1956)

10.18 Register of Deputation

(a) With a view to keep a watch on the deputations, a Register should be maintained showing the following particulars:

Sl. No.	Name and designation of deputationist	Office to which deputed	Terms of deputation	Date of relief from
(1)	(2)	(3)	(4)	(5)

Date of joining to	No. & date of reference to CAG	No. & date of reply from CAG	Remarks
(6)	(7)	(8)	(9)

(b) The Register should be closed and submitted to the Sr. Audit Officer (Admn.) on the 10th of each month reviewing the cases of deputation likely to terminate three months later and indicating the action taken in each case.

10.19 Close watch on pay drawn during deputation

A close watch has to be kept over the pay drawn by the deputationists from time to time in other Govt. Departments or Statutory Corporations etc., with a view to see that deputationists are not given accelerated promotions. For this purpose, the borrowing departments are required to send a statement showing the pay and allowances drawn monthly, every quarter on 1st March, June, September and December every year. On receipt of the statements, a review will be conducted and special points brought to the Accountant General's notice.

(C.A.G Lr.No.2085-NGE III/85-59, dt.16-8-1960)

10.20 Pay fixation of Government servants sent on foreign service

A doubt arose whether in the case of deputation of Government employees on foreign service to public sector undertakings which follow their own rules for fixation of pay, the pay of a deputationist employee will be regulated under the provisions of F.Rs or in accordance with the rules followed by the public sector undertakings. It is clarified that even in the case of deputation of Government employee on foreign service to the public sector undertakings if a Government

servant opts for pay in the pay scale of the deputation post that pay will be regulated under the provisions of F.Rs or in terms of the provisions of Government of India, Ministry of Finance, O.M.F. 10(24) E-III/B/ 60, dated 9-3-1964 as the case may be.

(Govt. of India, Ministry of Finance, O.M.F. 10(24)-E III.B/60, dated 18-8-1972 forwarded in C.A.G's Endt. No.9885. GE I/209-71, dated 25-10-1972)

10.21 Bonus to Government employees on deputation to public undertakings

(a) Subject to the conditions laid down in Government of India, Ministry of Finance, O.M.No.B.P.E./I (5)/Admn. (F)/67 dated 3-1-1974, (i) the Government servants on deputation to public undertakings which are legally required to pay bonus under the payment of bonus Act, 1965, may be allowed to accept the bonus declared by the undertakings; and (ii) those on deputation to such undertakings which declare bonus or exgratia award even though the payment of bonus is not a legal obligation in these cases would be eligible to accept such exgratia award only if they are drawing pay in the scale prescribed for the post in the Undertakings (and not their grade pay plus deputation allowance).

(C.A.G's Lr.No.492 Audit/145-65 (II) dated 23-6-1973 and No.898-Audit/15-74, dated 31-5-1974)

(b) Staff of the Indian Audit and Accounts Department while on deputation to Central Government Departments/ Autonomous bodies may be permitted to draw the productivity linked bonus sanctioned during their tenure by the Central Government Departments/ Autonomous bodies in addition to the usual Deputation (Duty) Allowance.

(C&AG's Circular No.NGE/75/198 No.4767-NGE-II/72-81 dt.18-9-1981)

10.22 Suspension of lien of AAOs sent on deputation to Indian Mission Abroad

The Ministry of External Affairs intimated that the Assistant Audit Officers of the I.A. & A.D. who are sent on deputation with the Ministry as Accountants in Indian Missions abroad, will normally be retained for periods varying from three to five years and will thereafter be reverted to their offices. It has accordingly been decided that the lien of Assistant Audit Officers in their permanent posts in the I.A.&A.D may be suspended under F.R.14(b) when

they are sent on deputation to the Ministry of External Affairs. The suspended lien will, however, revive on their return and the provisional arrangements reversed.

(C.A.G's Lr.No.1493-NGE.III/NGE.II-203-50-II dated.4-6-1954)

10.23 Submission of Half yearly statements of personnel on deputation to CAG

The statement showing the position of deputation of Audit Officers/Assistant Audit Officers and Section Officers (to Officials posts) as on January 1st and July 1st will be sent in the proforma (Annexure-IV) so as to reach C&AG's Office by the 15th January and 15th July of the latest. The information relating to the foreign service abroad should be included in the half yearly statement of deputation under the distinct heading "Foreign service abroad".

10.24 Forwarding of Applications of Government Servants for Outside Employment

Forwarding of applications for outside employment are governed by the orders contained in the Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training), O.M.No.28011/1/2013- Estt.(C) dated 23.12.2013 received under the Headquarters office endorsement No.373 Staff (App-II)/71-2014/Vol.III. dated 10.03.2015.

I. General Principles/ Guidelines

- a) In a case in which a particular employee cannot be spared without serious detriment to important work in hand, public interest would justify withholding of his application even if otherwise the application would have been forwarded. It may be added for information that where for good and sufficient reasons an application is withheld no infringement of any Constitutional right is involved.
- b) The Heads of Departments should interpret the term 'public interest' strictly and subject to that consideration, the forwarding of applications should be the rule rather than an exception. Ordinarily, every employee (whether scientific and technical or non-scientific and non-technical personnel)

should be permitted to apply for an outside post even though he may be holding a permanent post.

- c) No distinction need be made between applications made for posts in a Department under the Central government, Autonomous Bodies or subordinate offices, posts under the State Governments, posts in Public Sector Undertakings owned wholly or partly by the Central Government or a State Government and posts in quasi-Government organizations. They should all be treated alike so far as the forwarding of applications is concerned. If, however, a Government servant desires to apply for a post in a private concern, he should submit his resignation or notice of retirement, as the case may be, before applying for private employment.
- d) **Temporary employees:** Applications from purely temporary Government servants should be readily forwarded unless there are compelling grounds of public interest for withholding them.
- e) **Permanent employees:** Permanent 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 other post or employment is withheld.
- f) **Applications of Government servants who have been given some technical training at Government expenses after commencement of service:** Such Government servant cannot justifiably complain of hardship if he is not allowed to capitalize the special qualifications so gained by seeking other better employment. Withholding of application in such a case is therefore justifiable.
- g) **Applications of Government servants belonging to Scheduled Castes and Scheduled Tribes, other than 'scientific and technical personnel:** Applications for employment of temporary or permanent Central Government servants belonging to Scheduled Castes and Scheduled Tribes should be readily forwarded except in very rare cases where there may be compelling grounds of public interest for withholding such application. The

withholding of application should be the exception rather than the rule in the case of employees belonging to Scheduled Castes and Scheduled Tribes who should be afforded every facility to improve their prospects

- h) Application of Government servants for employment in private business and industrial firm, etc:** Where a Government servant (including a temporary Government servant) seeks permission, to apply for such employment, 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. While a person remains in Government service, the State can legitimately refuse to surrender its claim on his services in favour of a private employer.

II. Procedure to be followed (Applications for posts in the same/ other Central Government Departments/ State Government/ Autonomous Body/ Central Public Sector Enterprises etc.)

- a)** Applications from Government servants for employment elsewhere, submitted otherwise than in response to advertisement or circulars inviting applications, should not be forwarded.
- b)** Temporary Government servants should, as a matter of rule, be asked to resign from the parent department/office at the time of release from the parent department/office. An undertaking to the effect that he/she will resign from the parent department/office in the event of his/her selection and appointment to the post applied for may be taken from his/her at the time of forwarding the application. This procedure is to be followed even in case of a temporary Government servant applying as a direct recruit for a post in the same organisation.
- c)** 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 to other departments/office. In exceptional cases where it

would take some time for the other department/office to confirm such Government servants due to the delay in converting temporary posts into permanent ones, or due to some other administrative reasons, the permanent Government servants may be permitted to retain their lien in the parent department/office for one more year. While granting such permission, a fresh undertaking similar to the one indicated above may be taken from the permanent Government servants by the parent department.

- d) 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. In their case no lien shall be retained and they will be governed by the orders issued by Department of Pensions & Pensioners' Welfare regulating mobility of personnel between Central Govt and Autonomous Bodies/ CPSEs etc.
- e) The Terms of the bond need not be enforced in the cases of those who apply for appointment elsewhere, other than private employment, through proper channel. However, the obligations under the bond would be carried forward to the new employment. An undertaking to this effect may be obtained from the Govt. servant before he is relieved.

III. Posts advertised by Union Public Service Commission (UPSC)/ Staff Selection Commission (SSC)

- a) Where Government servants apply directly to UPSC/SSC as in the case of direct recruit, they must immediately inform the head of their Office/Department giving details of the examination/post for which they have applied, requesting him to communicate his permission to the Commission directly. If, however, the Head of the Office/Department considers it necessary to withhold the requisite permission, he should inform the Commission accordingly within thirty days of the date of closing for receipt of applications.
- b) 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. However, where subsequent to the forwarding of the application, but before selection if exceptional circumstances arise 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. The decision not to release an official should be taken only where the circumstances referred to above are really exceptional.

IV. Forwarding of applications for posts advertised by Central/ Public Sector Undertakings/ Central Autonomous Bodies

- a) Applications of Central Government Servants in response to press advertisement for posts in Central Public Enterprises/Autonomous Bodies may be forwarded with a clear understanding with the employee that in the event of their selection for the post applied for they will sever their connections with the Government before joining the Public Sector Undertakings/ Autonomous Bodies. No lien shall be retained in such cases.
- b) The relieving order should indicate the period within which the official should join the Public Sector Undertaking/ Autonomous Body. Normally this period should not be more than 15 days. This period may be extended by the competent authority for reasons beyond the control of the official. Necessary notification/ orders accepting the resignation of the Govt. servant from Govt. service should be issued from the actual date of his/her joining the Public Sector Undertaking/Autonomous Body.
- c) The period between the date of relieving and the date of joining Public Sector Undertaking/ Autonomous Body can be regulated as leave of the kind due and admissible and if no leave is due, by grant of extra ordinary leave. In case he/she is not able to join the Public Sector Undertaking/Autonomous Body within the period allowed by the competent authority, he/she should report back to the parent office forthwith.

10.25 Retirement benefits on permanent absorption

(1) (A) Government Servants opting for permanent absorption in the Public Enterprises may be given pension/gratuity immediately on their absorption provided they give an undertaking that in the event of their service with the Public undertaking terminating at a period of 2 years from the date of their retirement from Government service and permanent absorption in the Public

Undertaking the approval of the Government would be obtained by them before they take up any private employment.

(G.O.I., Min. of Fin. O.M., No.2(57)/68-BPL GN dated 3-1-1970) P.14-EB.II/ Pension File

(B) It has been decided that in partial modification of the orders contained in this Ministry's OM. No.F.24912-EV/66 dated the 16th June 1967 the benefit of family pension should be granted to the families of those persons who fulfil the following conditions.

(i) These orders will apply to all those persons who were/are absorbed permanently in the autonomous bodies/public undertaking with effect from 16-6-1967 or thereafter.

(ii) The benefit of family pension will be admissible only to the families of those who were/are actually in receipt of pension from the Central Government after their absorption in autonomous body/public undertaking. This benefit will not be admissible to the families of those who got only the service gratuity, i.e., who were/are absorbed in the public sector undertakings/autonomous bodies before rendering 10 years qualifying service under the Government. Family pension will, however, also be admissible to be families of those Government servants absorbed in the public sector undertakings/autonomous bodies who draw the lump-sum amount in lieu of monthly pension on their absorption on the date of its becoming due and thus do not draw any monthly pension on the date of death. Similarly family pension will also be payable to the families of those whose monthly pension or lump-sum amount has not become payable and is disburseable from the earliest date of voluntary retirement but the person dies before that without receiving these benefits.

(iii) This benefit will also be admissible to the families of such Government servants as have been absorbed in the public undertaking and autonomous bodies financed wholly or substantially by Government with effect from 21-4-1972 or thereafter and are entitled to prorata retirement benefits in terms of Department of personnel's O.M.No.8/1/72-Estt.CO dated 21-4-1972 and No.28016/1/75-Estt.(C) dated 4-9-75 subject to the condition at sub-para (ii) above.

(iv) Grant of family pension will be subject to the usual contribution of two months emoluments of the Government servant at the time permanent absorption in an autonomous body/ undertaking. Persons who have already drawn the pension and other benefits on absorption should deposit their two months contribution within six months of the issue of this O.M.

(v) Family pension will be admissible from only one source i.e., either from the Central Government or the public sector undertaking autonomous bodies in case such organisation has a similar scheme for payment of family pension. The beneficiary may be given option to choose either of the two schemes.

(Office Memorandum No.4(1)-EV(B)/72, Government of India Ministry of Finance (Department of Expenditure) New Delhi, the 8th October, 1975 received through the Comptroller and Auditor General of India Endt. No.2187-T.A.II/133-74/dated 14-11-1975)

(2) A permanent Government Servant who has been appointed in a Public Sector Undertaking on the basis of his application shall, on his permanent absorption in the Public Sector Undertaking be entitled to the same retirement benefits in respect of his past service under the Government as are admissible to a permanent Government Servant on deputation to the Public Sector Undertaking on his permanent absorption therein.

(G.O.I., Cabinet Secretariat Department of Personnel O.M. No.8/1/72 Ests. (C) dated 21-4-1972, P.103-3-12-B. KW 70-71)

(3) In the case of absorption in an autonomous body from 16-6-1967 onwards retirement benefits become payable from the earliest date from which the absorbed employee would have retired voluntarily under the rules applicable to him or from the date of absorption whichever is later.

(G.O.I., Min. of Fin. O.M.No.144(8)/E.V/71 dated 19-6-1972 P.48C/E.B.II/ Pensions File)

(4) In the case of Government Servant who is selected for appointment in autonomous bodies in the Public Interest and Government will not accept any liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under the Government.

(G.O.I., Min. of Fin., O.M. No.F.4 (ii)-EV(B)/73, dated 17-6-1975)

10.26 Carry forward of leave

In respect of a deputationist Government Servant who opts for absorption in any Public Enterprise. Statutory body or Autonomous Organisation owned or controlled by Government, such Public Enterprise, body or Organisation should take over the liability in regard to leave on average pay/earned leave that the optee has to his credit at the time of leaving Government service and in return the Government shall pay to the Public Enterprise statutory body/autonomous organisation a lumpsum equal to leave salary for the leave on average pay/Earned leave due to Government servant on the date of his permanent absorption in such body/ organisation. This benefit will be available only in cases where the permanent transfer from Government service to the Public Enterprise Statutory body/Autonomous organisation is in Public Interest.

(G.O.I., Min. of Fin/Dept. of Exptd.O.M.No.F.1 (16)-E.III(B)/70 dated 20-1-1971. Communicated in C&AG's Endt. No.366 Audit/170-69 dated 20-3-1971).

NOTE: It is not desirable to allow encashment or carry forward of leave to those Govt. Servants who have been absorbed in an autonomous body or undertaking under the State Government.

(O.M.No.4(5) Pension Unit/79 dt.9-1-1984)

(a) The procedure to be followed in discharge of liability in regard to earned leave/leave on average pay due to a Government Servant deputed to a Public Sector undertaking on his final absorption there is outlined below:

With the departmentalisation of accounts in the various Ministries of the Government of India with the issue of Ministry of Finance Department of Economic Affairs, Budget Division OM No.F.10(p)-B(TR)/76 dated 28-2-1976 the heads of the offices are to determine the entitlement of pay and allowances to all staff including Gazetted Officers and the Pay and Accounts Officers are to maintain only the records to watch the recovery of leave salary and pension contributions from the autonomous body organisation. As and when a Government Servant deputed on foreign service to a Public Undertaking opts for permanent absorption therein, the Head of Office concerned in the parent Department of the concerned employee shall workout the leave at the credit of the Government Servant on the date on which he is permitted to get absorbed

in the Public Undertaking and work out the amount of corresponding leave salary under the relevant rules. Simultaneously he should ascertain from the Pay and Accounts Officer concerned whether foreign service contributions have been recovered up to that date from the Public Undertaking concerned. On receipt of this information the Head of Office would prepare a bill towards the lump-sum leave salary (less amount of foreign service contribution not realised if any) and present it to the concerned Pay & Accounts Officer. The cheque for the amount drawn in favour of the Public Undertaking received there against, shall be sent to the Undertaking under intimation to the employee concerned. A note of the payment shall be kept in the service book of the employee by the Head of the Office concerned and similar note shall be kept by the Pay and Accounts Office concerned in the relevant register of foreign service contribution.

The expenditure on payment of the lump-sum leave salary will be debit to the Head of account of which the leave salary of the Government Servant would have been debit in the normal course.

10.27 Promotion in Parent Department

A permanent Government Servant who is allowed to retain his lien in the parent office and is treated as on foreign service by the application of G.O.I. orders dated 22-1-1966 will not be entitled to proforma promotion in the parent department during the period of such absence. In case such an official has any prospect in his parent department within the period of 2 years he should be asked to indicate whether he is willing to revert to the parent department to avail of the chance. It should also be made clear to him that his promotion in the parent department will be made only after he physically reverts to the parent department. The above clarification applies equally to probationers in the matter of confirmation and promotion while on foreign service.

(C&AG's Lr.No.1937-NGE.III/228-65, dated 17-9-1966)

10.28 Application for Posts in Nationalised Banks

Applications from Government Servants for posts in the Nationalised Banks will be dealt with in accordance with the provision of G.O.I., OM No.70/62-Ests.(A) dated 22nd January 1966, vide para 40.

(C&AG's Lr.No.503-NGE.III/70-71 dated 26-2-1971)

10.29 Aided Institutes like Tata Memorial Centre

The Ministry of Home Affairs held that the aided institutes like the Tata Memorial Centre are not autonomous bodies set up by the Government and the fact Government is represented in the Governing Body of a particular Institute will not in itself make it a Semi-Government Organisation. The scope of the Ministry of Home Affairs O.M.No.7/62-62-Ests.(A) dated 22nd January, 1966 cannot, therefore, be extended to Institutes like the Tata Memorial Centre.

(C&AG's Lr.No.285-NGE.III/130-69 dated 7-2-1970)

10.30 Seniority on Reversion

The permanent employees and probationers, referred to in the paragraphs above, who may be appointed to posts in the Public Sector Undertakings/Autonomous Bodies on or after 22nd January, 1966 or to other posts under Government on or after 14th July, 1967 shall be entitled in the event of reversion to the parent department within the specified period of two years to the original seniority in the grade/post from which they proceeded on foreign service to the Public Sector undertakings and autonomous bodies or on deputation to other posts under Government.

(G.I. MHA. O.M.No.1/6/67-Ests.(D) dated 4-9-1967- received in C&AG's Endt. No.2409-NGE.III/5-67 (pt.II) dated 15-11-1967)

10.31 Applications with Specialised Qualifications

It has been decided by the Comptroller and Auditor General that when an employee of the Indian Audit and Accounts Department has some specialised qualification such as Diploma in Librarianship, etc., his application for such a post under other Departments of the Central Government may be forwarded.

(C&AG Lr.No.3023-NGE.III/101-57 (Pt.III) dated 23rd August,1957)

10.32 No objection certificate

(1) (a) No objection certificate can be issued to seek higher posts under Government/Public Sector Undertakings/Autonomous Bodies through Employment Exchanges for which the employee is eligible on grounds of age, educational qualifications etc., only in the following cases:

(i) Persons belonging to Scheduled Caste/Tribe who while employed in certain posts, possess academic or Technical Qualifications for higher posts.

(ii) Educationally qualified Group 'D' employees for Group 'C' posts.

(iii) Persons reverted or transferred to lower posts due to reduction in establishment, provided such reversion or transfer resulted in reduction of individuals pay by more than 30%.

(b) Temporary employees may be allowed to register their names with Employment Exchange subject to the following conditions:

(i) The employment exchange and the employee should inform the head of office in which he is working the fact of registration with the Employment Exchange simultaneously when the registration is undertaken.

(ii) If the head of office has any objection he should communicate it forthwith to the employee as well as Employment Exchange concerned.

(c) The grant of no objection certificate to permanent and temporary Government Servants are subject to the following conditions:

(i) The employee has to register only for a post higher than the one he is holding under Government.

(ii) On being selected for appointment by the Government Department/Public Sector Undertaking/Autonomous body for higher post, he may be treated as on foreign service/deputation for a period of one year. On the expiry of this period he should either revert to the parent department or resign his post under Government.

(iii) Once an employee has reverted to the parent department after spending a year outside he should not be allowed a no objection certificate to register his name once again for a period of atleast two years.

(Lr.No.14/169 Ests (D) dated 29th July 1970 of Min. of Home Affairs)

(2) A Government servant on whom the Penalty specified in clauses (ii) and (iv) of Rule 11 of C.C.S (C.C.A) Rules, 1965 have been imposed should not be allowed to register his name with the Employment Exchange for higher posts during the period the penalty is in force.

(G.O.I., MHA OM No.14/6/65-Ests (D) dated 22-2-1965 communicated in C&AG's Endt. No.343-NGE.II/125-65 dated 22-3-1965)

10.33 Authority to deal with the case of permanent absorption of SOs/Ars etc.

Accountant General has been empowered to deal with cases of permanent absorption of SOs/Auditors including Senior Auditors and other lower staff etc., in Public Sector Undertakings and Autonomous bodies. The powers can be exercised subject to (1) the conditions precedent to absorption as prescribed by G.O.I. in orders issued from time to time being satisfied in each case, and (ii) the absorption being on such terms and conditions as prescribed by G.O.I. from time to time.

The guidelines prescribed by C&AG's Office and the format of the sanction to be issued for grant of prorata retirement benefits etc., are given in AnnexureV.

*(C&AG's letter No.3229-NGE I/81-79 dt.30-10-1979.
C&AG's Lr.No.4104-NGE III/31-70 III, dt.1-1-1980.
C&AG's Lr.No.5397-N-2/61-81-1 dt.26-9-1982.
C&AG's Lr.No.5561-NGE II/61-81-I dt.23-10-1982)*

10.34 Terms & Conditions of appointment of Central Government Servants to the Central Public enterprises on immediate absorption

The terms and conditions of appointment of Central Government servants to the Central Public Enterprises on immediate absorption are laid down in Annexure-X and these orders are effective from 6-3-1985.

(Government of India O.M.No.28016/85-Estt.(C), Dt.31-1-1986 issued by Department of Personnel and Training)

10.35 Permanent transfer to Government servants to Autonomous bodies - Grant of retirement benefits

(1) The terms and conditions of Central Government servants permanently absorbed in the Central Autonomous Bodies are laid down in Annexure-VII.

(O.M.No.26(18)-EV(B)75 dt.8-4-1976 of Ministry of Finance (Deptt. of Expenditure)

(2) (a) The additional and revised terms and conditions of permanent absorption of Central Government employees in the Central Autonomous Bodies are regulated by the instructions contained in Annexure-VIII. These are effective from 31-3-1987.

Parity in the matter of Pro-rata retirement benefits to the Government Servant permanently absorbed in the Central Public Sector Undertakings and Central Autonomous bodies.

(b) There were certain disparities in the terms and conditions of absorption of Central Government employees in the Central Public Sector Undertakings and Central Autonomous bodies. The Government decided that the terms and conditions of absorption of Central Government employees in Central Autonomous bodies will be as applicable to those permanently absorbed in the Public Sector undertakings. In both the case the instructions laid down in the Annexure-IX will apply w.e.f. 31-3-1987.

(G.O.I. Ministry of Personnel, Personnel Grievances and pensions Department of Pension and Pensioners Welfare OM No.4(12)/85 P&PW, dated 31-3-1987)

10.36 Permanent absorption

(i) Headquarters office have partially modified the existing terms & conditions of absorption of permanent government servants in Public Sector Undertaking/Autonomous Bodies/ Statutory Bodies/ Joint Sector Undertakings under the Control of Central Govt. or State Government.

(a) The existing facility of receiving capitalised value equivalent to 100% commutation of pension on absorption shall stand withdrawn.

(b) The existing facility to draw pro-rata monthly pension from the date of absorption (with option to commute $\frac{1}{3}$ rd pension wherever admissible) shall continue to exist.

The above decision shall take effect from the date of issue of O.O. i.e., 31-3-1995. The other provisions of the Office Memorandum Dt.31.1.1986, 31-3-1987, 16-10-1989, 22-4-1992, 5-7-1989 shall remain operative.

(ii) Permanent Govt. Servants who have rendered not less than 10 years qualifying service under Central Govt. prior to their absorption and who have

opted to receive prorata pensionary benefits for the service rendered under Central Govt. are entitled to exercise one of the following 2 options.

(1) To draw pro-rata monthly pension and death-cum-retirement gratuity as admissible under the relevant rules.

(2) Pro-rata gratuity and a lump-sum amount in lieu of pension.

(Form of standard terms and conditions of permanent absorption of Central Govt. to Central Public Sector under takings and Autonomous Bodies is enclosed)

(O.M.No.4/42/91 - P2 PW(D) dt.31.3.1995)

(iii) Appointment of Govt. Servants in the Central Autonomous Bodies shall be on immediate absorption basis only as in the case of Central Public Sector under taking. If any autonomous body wishes to seek exemption from the general rule of immediate absorption in respect of posts or specified posts or category posts as the case may be, the proposal should be made by the autonomous body to the Administrative Ministry/Department concerned. In the Administrative Ministry, the proposals may be scrutinised in accordance with the guidelines already laid down in the Office Order, dt.19-4-1988. Only such proposals which have the approval of the Secretary of the Administrative Ministry concerned may be referred to the Department of Pension & Public Works indicating the justification for granting such exemption.

(Paras 1 and 2 of O.M.No.4/42/87 P&PW Dt.19.4.1988)

(iv) It has been decided by the Govt. that the Govt. Servant will be required to give his technical resignation before his relief from Govt. The Govt. Servant may there after be relieved by the respective Ministry/Department/Office to take up appointment in the PSU/Autonomous body. The relieving order should contain the period within which the officer should join the P.S.U. Normally this period should not be more than 15 days. This period between the date of relief and the date of joining PSU/Autonomous Body can be regulated by grant of leave due and admissible and if no leave is due by grant of EOL. The case for grant of retirement benefits leave should be processed only after ascertaining from the PSU/Autonomous body as to whether the official has actually joined them. Thereafter the necessary notification orders accepting the

resignation of the officer from Govt. Service from the actual date of his joining the PSU/Central Autonomous body should be issued.

(O.M.No.4/15/88 P&PW (D) dt.13-11-1991)

ANNEXURE - I

(Vide Para 10.05)

Staff Distribution Register

Section wise Register

Sanction Strength

Name of the Section

AAO

Ar./Sr. Ar.

Clerk

Permanent/Temporary

Total

ANNEXURE - II

(Vide Para 10.06)

**Office of the Pr. Accountant General (General & Social Sector Audit), Gujarat,
Rajkot**

Service Card

1. Name & Designation:
2. Education Qualifications:
3. Date of Birth
4. Date of Appointment:
5. Departmental Examination Passed and year of passing:
6. Date of Confirmation:

Sr. No.	Name of the Section	Period from	To	Remarks
1.	2.	3.	4.	5.

ANNEXURE - III

(Para 10.26 (a) & (b))

Checklist

1. Name of the Officer.
2. Name of the parent office Designation of the post held in parent office & Pay scale of that post
3. Present basic pay in the parent cadre post
4. Designation & Pay scale of the post held on deputation and the present basic pay in the ex-cadre post
5. Has the Officers been given NBR proforma promotion ?
If so, pay scale of the post to which promoted.
6. Normal period of deputation prescribed in Recruitment Rules for the ex-cadre post
7. Date of appointment on deputation
8. Is the officer drawing grade pay + d(d)a ?
If so, has the d(d)a been stopped during the 5th year/2nd year in excess of the period prescribed in the Recruitment Rules.
9. Whether the extension for Ist year/2nd year in excess of period prescribed in the RRs of the post has been given with the approval of the Secretary and Minister in charge of the Administrative Ministry/ Department respectively.
10. Does the proposed extension also require the approval of UPSC/ACC?
11. What is the specific public interest involved in the proposed extension?
12. Whether the concurrence of lending organisation/ individual concerned has been obtained for the proposed extension.
13. Efforts made to select a suitable replacement for the Officer?
14. According to Recruitment Rules can the post be filled up by promotion? If so, are there any eligible Officers available from the feeder cadre (if there is one) and if so, why are they not been considered for promotion instead of seeking further extension for existing incumbent?
15. Any other relevant information considered necessary.

Signature & Designation of Administrative Authority

ANNEXURE - IV

(Vide para 10.23)

Statement showing the position of Deputation/Foreign Service of Accounts/Audit Officers, Asstt. Audit Officers and Section Officers (To Officers posts) as on January/July 1, 200.....

(Separately for Accounts/Audit Officers and Asstt. Audit Officers)

Sl. No.	Name	Date of birth	Date of promotion as AO/ AAO/ SO	Name of the organisation to which on deputation	Post held on deputation	Scale of the post
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Period of deputation		Whether approval of this office has been obtained for extension of term of deputation of the officer beyond 3/4 years. If not, the reason therefore	Steps taken for repatriation of the officer if he is on deputation without proper sanction/ extension	Remarks
From	Approved upto			
(8)	(9)	(10)	(11)	(12)

- (A)** ON FOREIGN SERVICE ABROAD
- (B)** ON DEPUTATION WITHIN IA & AD
- (C)** ON DEPUTATION/FOREIGN SERVICE OUTSIDE IA & AD, BUT WITHIN THE COUNTRY

ANNEXURE - V

(Vide para 10.32)

Grant of Retirement benefits etc., on permanent absorption of SO, etc., in Public Sector Undertakings/ Autonomous Bodies

I. Government Servants on deputation to Public Sector Undertakings and permanently absorbed therein

(a) Date of effect: According to G.I.M.G.No.2(57)/68-BPE(OM) dated 26-2-1969 no Government servant should be allowed henceforth, during service in Government to be on deputation to various Public Sector enterprises for a total period of more than three years. As such if a Government servant on deputation to a Public Sector Undertaking is proposed to be permanently absorbed therein public interest, the date of permanent absorption should not be beyond the date on which he completes three years of deputation with the undertaking. It should also be noted that this maximum time limit would also include any period/ periods spent on deputation to this or any other Public Sector undertaking after 1-3-1969. Thus if a Government servant who on deputation to a Public Sector undertaking is proposed to be permanently absorbed therein, also remained on deputation after 1-3-1969 to another Public Sector undertaking, then the earlier period together with the present period should not exceed the maximum limit of three years.

(b) Release of Pensionary benefits: After a Government servant is permanently absorbed in a Public Sector Undertaking, his pensionary benefits are to be released immediately in accordance with G.I.M.F. O.M.No.2 (57)/68-BPE (OM) dated 3-1-1970.

(c) Carry forward of leave : The benefits of carry forward of leave is to be regulated in terms of G.I.M.F.O.M.No.2(201)/69-BPE(OM) dated 4-12-1969.

(d) Family pension: The grant of family pension is to be regulated in terms of G.I.M.F.O.M.No.F.4(1)-EV(B)/73 dated 8-10-1975 read with O.M.No. F4(10)-EV(B)/77, dt.10-7-1978.

II. Government servants on deputation to Central Autonomous Bodies

(a) Government servants on deputation to autonomous bodies and proposed to be absorbed therein public interest may be allowed to be permanently absorbed therein

without the imposition of the maximum time limit of three years. In their case the pensionary benefits are disburseable either from the earliest date from which he could have retired voluntarily or from the date of absorption in the autonomous body, whichever is later vide G.I.M.F.O.M.No.F-44(8)/EV/71 dated 19-6-1972.

(b) Carry forward of leave : The benefit of carry forward of leave is to be regulated in terms of G.I.M.P. No.F-1(16)-E.III(B)/70 dt.20-2-1971.

(c) Family Pension Scheme: As per para-I (d) above.

(d) Pay fixation: The Pay of the Government servant is to be refixed as of a reemployed pensioner from the date he receives the pensionary benefits.

III. Govt. servants appointed in various Public Sector Undertakings on their own volition by getting their application forwarded.

(a) A Government servant appointed (on and after 21-4-1972) in a Public Sector Undertaking by getting his application forwarded may be allowed to retain his lien for a period of 2/3 years and he should either revert to this parent Department or get himself absorbed in the undertaking concerned within this period. This maximum time limit would also be subject to the conditions set out in para-I(a) above. If the Government servant opts not to retain lien and straightway resigns his permanent post to join the Public Sector Undertaking, his case should be dealt with under the instructions contained in this office circular Lr. No.927-NGE III/17-76-II dated 10-5-1978. The pensionary benefits are released immediately in terms of D.P. & A.R. O.M.No.7/1/72-Estt.(C) dated 21-4-1972.

(b) If a Government servant appointed on his own volition in a Public Sector undertaking on or after 8-11-1968 and permanently absorbed therein before 21-4-1972 his case may be dealt with under G.I.D.P & A.R.O.M. No.28016/4/76-Ests.(C) dated 25-3-1977 read with the instructions contained in this office letter dated 10-6-1978 referred to above. In such cases the pensionary benefits should be allowed only from 1-8-1976.

(c) It should be ensured that necessary contributions towards leave salary and pension are recovered till the date of permanent absorption.

(d) The benefit of carry forward to leave is to be regulated in accordance with G.I.D.P & A.R.O.M. dated 25-3-1977 referred to above.

(e) Family Pension Scheme: As per Para-I(d) above.

IV. Government servants appointed in Central Autonomous Bodies on their own volition by getting their applications forwarded

(a) A Government servant appointed (on or after 21-4-1972) in an autonomous body by getting his application forwarded may be allowed to retain lien for a period of 2/3 years and he should either revert to his parent Department or get himself absorbed therein within this period. During the period he is allowed to retain lien, it should be ensured that necessary leave salary and pension contributions are recovered. After his permanent absorption he is entitled to the prorata retirement benefits disburseable either from the earliest date from which he could have retired voluntarily or from the date of absorption in the autonomous body whichever is later in terms of G.I.M.F.O.M. Dated 19-6-1972 read with D.P. & A.R.O.M.No.28016/1/75 Ests.(c) dated 4-9-1975.

(b) Family Pension Scheme: As per para-I(d) above.

(c) Carry forward of leave: The Government servant is not entitled to the benefit of carry forward of leave.

(d) Pay Fixation: The pay of the Government Servant is to be refixed as of a re-employed pensioner from the date he receives the pensionary benefits.

2. The scheme of voluntary retirement contained in D.P. & A.R.O.M.No.25013/7/77-Estt.(A) dated 26-8-1977 will not apply to the cases of Government servants on deputation or appointed in their own volition to public sector under takings/autonomous bodies who propose to get themselves permanently absorbed therein.

3. The instructions contained in this circular are not applicable in respect of permanent absorptions in State Public Sector Undertakings/Autonomous Bodies.

ANNEXURE - VI

(Vide para 10.33)

Ministry of Finance (Bureau of Public Enterprises) O.M.No.5(25)/83 B.P.E.(PESB), dated 6-8-1985. The appointment of Government servants in the Central Public Enterprises will be on the following terms and conditions.

(1) Release of the Government servants for appointment in the enterprises: A Government servant who has been selected for a post in a Central Public Enterprises may be released only after obtaining and accepting his resignation from the Government service.

(2) Extension of lien/quasi-permanent status: No lien/quasi-permanent status of the Government servant concerned will be retained in his parent cadre. All his connections with the Government will be severed on his release for appointment in an enterprise and he will not be allowed to revert to his parent cadre.

(3) Pay fixation: A Government servant selected for a post in a central public enterprise will be free to negotiate his emoluments with the enterprise. On appointment to a post in a public sector enterprise on immediate absorption basis, a Government servant will be at par with other employees of the enterprise in all respects.

(4) Pensionary benefits

(i) Resignation from Government service with a view to secure employments in a Central Public Enterprise with proper permission will not entail forfeiture of the service for the purpose of retirement/terminal benefits. In such cases, the Government servant concerned shall be deemed to have retired from service from the date of such resignation and shall be eligible to receive all retirement/terminal benefits as admissible under the relevant rules applicable to him in his parent organisation.

(ii) The officer eligible for pension should exercise an option within 6 months of the date of his resignation for either of the following two alternatives:

- (a) Pre-rata monthly pension and death-cum-retirement gratuity as admissible under the relevant rules.
- (b) Pre-rata gratuity and a lump-sum amount in lieu of pension worked out with reference to the commutation tables applicable on the date of resignation.

NOTE: Where no option is exercised within the prescribed time limit, the officer will be governed by alternative (a) above. Option once exercised shall be treated as final.

- (iii) Any further liberalisation of pension rules decided upon by Government after the date of resignation of a Central Govt. servant to join the public enterprise will not be extended to him.
- (iv) A Government servant who opts for pro-rata monthly pension on his resignation from Government Service will not be entitled to relief on pension during his service in the public enterprise.

(5) Leave: A Government servant taking up an appointment in a Central Public Enterprise will be entitled to encashment of earned to his credit at the time of acceptance of his resignation from Govt. service, subject to a limit of 240 days. Half pay leave will stand forfeited.

(6) Family Pension: If there is no family pension scheme in a public enterprise, or if the officer does not become eligible to join family pension scheme in the enterprise, the family pension as admissible under the Central Govt. will be allowed to him.

- 2. For the purpose of these instruction immediate absorption means acceptance of resignation of an officer from Govt. service to enable him to take up an appointment in a Central Public Enterprise, for which he had applied with proper permission.
- 3. Since the terminal benefits mentioned above are admissible only to these officers who leave Govt. service to secure employments in the enterprise, with proper permission a case of grant of these benefits may be processed only after ascertaining from the enterprise concerned that the officer actually joined them.
- 4. The stipulation of 'immediate absorption' will apply to all appointment of Central Government servants in the Central public enterprises,

irrespective of the level of appointment, the mode of recruitment, and whether an appointment is in public interest or otherwise, but subject to the exceptions made in the O.M. dated 6-3-1985 referred to above.

5. For the purpose of these orders, a Central public enterprise in an undertaking wholly or substantially owned by the Government of India, and which is accepted as such by the Bureau of Public Enterprises.
6. The terminal benefits etc., enumerated in para 1 above will be admissible to all Central Government servants, who secure appointments in Central Public Enterprises, with proper permission. A Government servant selected for appointment in an enterprise on the basis of an application submitted by him before joining the Govt. service will be deemed to have applied with proper permission for the purpose of these orders.
7. All existing instructions on the subject will stand amended/superseded to the extent indicated in the preceding paragraphs. Formal amendments in the statutory rules, where considered necessary will be carried out in due course.
8. All cases of grant of pensionary benefits etc., to Govt. servants who are appointed in the Central Public Sector enterprises on immediate absorption basis, shall be decided by the administrative Ministries/Cadre controlling authorities/ Authorities competent to accept resignation of a Government servant in accordance with provisions of this O.M. or which require relaxation of any provision should continue to be referred to the Bureau of Public Enterprises with necessary service particulars. Cases of doubtful nature also should continue to be referred to the Bureau of Public Enterprises.
9. The Ministry of Home Affairs, etc., may please bring these orders to the notice of all concerned including the Public enterprises under their administrative control.
10. So far as the officers serving in the Indian Audit and Accounts Department are concerned, these orders are being issued after consulting the Comptroller and Auditor General of India.

11. These orders take effect from 6-3-1985.
12. This issues with the concurrence of the Ministry of Fin. (Department of Expenditure) and the Department of Public Enterprise.

ANNEXURE - VII

(Para 10.35)

Office Memorandum

Permanent transfer of Government servants to autonomous bodies -- Grant of retirement benefits:

The salient features of the existing instructions are as follows:

Basis of calculation of retirement benefits

1. Such of the Government servants as were deputed or transferred to a body corporate owned or controlled by Government or whose services were lent to such a body, should, in the event of their permanent absorption in service under that body, w.e.f. a date prior to 16-6-1967 be paid an amount equal to what Government would have contributed had the officer been on contributory provident fund terms under Government, together with simple interest there on at 2% for the period of his pensionable service under Government. In such cases the interest (2%) on the total balance of contribution should be calculated for the entire period of pensionable service of the Government servant rendered prior to his permanent absorption in an autonomous body. The amount is to be credited to his G.P. Fund account with the autonomous body as an opening balance in the date of permanent absorption and Government's liability in respect of the officer's pensionable service under them would be treated as extinguished by this payment. This decision applies however, only where the permanent transfer from Government service to an autonomous body is in the public interest and the transfer is to a Government or to a quasi Government Corporation or an autonomous body and not to a private institution. In all other cases, Government will not accept any liability to pay any retirement benefits for the period of service rendered by the officer before his transfer. The concession is not to be claimed as a matter of right but is sanctioned at the discretion of Government in individual cases where it is merited, and each case has to be referred to the Department of personnel and the Ministry of Finance.

Retirement benefits - transfer to new account

2. Credit to the Contributory Provident Fund account of the Government servant permanently absorbed in the service of a body corporate wholly or partially owned by

Government, as indicated above, was to be given as an opening balance on the date of absorption in cases of those permanently absorbed upto 17-8-1964. In cases of those absorbed thereafter, the credit was only to be either after the Government servant had rendered five years service under that body (including any period of service rendered immediately before permanent absorption) or on the date on which he would have retired had he continued in Government service, whichever was earlier.

Transfer of Provident Fund balances

3.A(i) According to Explanation III below rule 31 of the General Provident Fund Rules and corresponding Rule 33 of Contributory Fund Rules (India) 1962 which provides that when a subscriber is transferred, without any break to service under a body corporate owned or controlled by Government, the amount of subscription, together with interest thereon, shall not be paid to him but shall be transferred, with the consent of that body, to his new Provident Fund Account under that body.

It has been, however, decided that in cases where the corporate bodies do not have any Provident Fund Scheme or whose Provident Fund Rules do not provide for the Acceptance of balance from other Provident Funds, the amount in question should be finally paid to the person concerned at the time of his permanent transfer to such a body.

In cases, where the Provident Fund money is accepted by the corporate body subject to fulfilment of certain conditions viz., that the Government servant should complete the probationary period with them or that he should be confirmed in a post under them, the Provident Fund money of the persons concerned may be retained with Government till such time as it is transferred to the body concerned. In such cases the Provident Fund account of the individual concerned would cease to be 'alive' on the date of permanent transfer of the persons concerned to such a body. In other words, no withdrawals for the Provident Fund will be permitted for any purpose including payment of Premium towards life insurance policies. Fresh subscription to the Fund, except recoveries in respect of outstanding advances, shall not be accepted. The Provident Fund money held by Government would continue to earn interest at the normal rate till the date of transfer of the amount to the corporate body.

(ii) In respect of the Government servants permanently absorbed in the Public Sector Undertakings, the position is as follows:

The amount of subscriptions, together with interest thereon standing in the Provident Fund account of a Government Officer opting for service under an enterprise may, if he so desire, be transferred to his new Provident Fund account under the enterprise provided the concerned enterprise also agrees to such a transfer. If, however, the subscriber does not desire the transfer or the concerned enterprise does not operate a Provident Fund, the amount aforesaid shall be refunded to the subscriber. Similarly in case of C.P.F., the amount of subscription and the Government contribution together with interest thereon, of a subscriber opting for service under a public enterprise may, if he so desires, be transferred to his new Provident Fund Account under the enterprise if the concerned enterprise also agrees to such transfer. If, however, the subscriber does not desire the transfer or the concerned enterprise does not operate a Provident Fund, the amount aforesaid shall be refunded to the subscriber.

4. The retirement benefits granted to a Government servant who is permanently absorbed in an autonomous body/public sector undertaking have been reviewed and the following revised terms were sanctioned in respect of those absorbed on or after 16-6-1967.

(i) A permanent Government servant on deputation in a public undertaking is eligible for pro-rata pension and D.C.R. Gratuity based on the length of his qualifying service under Government till the date of absorption. The pension will be calculated on the basis of average emoluments for three years preceding the date of absorption and the D.C.R. Gratuity on the basis of the emoluments immediately before absorption.

Payment of service gratuity in lieu of pension

In cases where a Government servant at the time of absorption has less than 10 years service and is not entitled to pension, the question of proportionate pension will not arise; he will only be eligible to proportionate service gratuity in lieu of pension, and to D.C.R. Gratuity based on length of service.

(ii) The amounts of pension/gratuity and the D.C.R. Gratuity would be concurrently worked out and will be intimated to the Government servant concerned as well as to the undertaking as and when an officer is absorbed.

Exercise of option

(iii) Every Government servant is to exercise an option, within six months of his absorption, for either of the alternatives indicated below:

- (a) Receiving the monthly pension and DCR Gratuity already worked out, under the usual Government arrangements.
- (b) Receiving the gratuity and a lump-sum amount in lieu of pension worked out with reference to commutation tables obtaining on the date from which the pro-rata pension, gratuity etc., would be disburseable.

Where no option is exercised within the prescribed period, the officer will automatically be governed by alternative (b) above option once exercised shall be final. The option shall be exercised in writing and communicated by the Government servant concerned to the undertaking/autonomous body.

(iv) Cases of resignation from a public undertaking/ autonomous body will, for the purpose of these orders, be treated as resignation from Government service, entailing forfeiture of earlier service under Government and loss of the pensionary benefits under these orders.

(v) For the period of service rendered in a public undertaking/autonomous body, the absorbed officers will be entitled to all the benefits admissible to other corresponding employees of the organisation.

(vi) The total gratuity admissible in respect of the services rendered under the Government and that under the public undertaking/autonomous body should not exceed the amount that would have been admissible had the Government servant continued in Government service and retired on the same pay which he drew on retirement from the public undertaking/ autonomous body.

Non admissibility of Liberalisation of pension Rules after absorption

(vii) Any further liberalisation of pension rules decided upon by Government after the permanent absorption of the Government servant in a public undertaking/autonomous body would not be extended to him. However, the benefits of further liberalisation his pension shall also be allowed to a Government servant after his permanent absorption if, in any case, such liberalisation is sanctioned retrospectively w.e.f. a date prior to the date of such absorption.

Commutation of pension

(viii) In cases where an officer has opted to receive pension as at (iii) (a) above but wishes to commute a portion of the pension, such commutation will be regulated in accordance with the Government rules in force at the time of commutation of his pension.

Public Interest

The above decisions will apply only where the permanent transfer from Government service to a public undertaking/ autonomous body is in the public interest. In all other cases, Government will not accept liability to pay any retirement benefits for the period of service rendered by the Government before his transfer.

Deputation on ones own volition: Pensionary benefits admissible in cases of absorption w.e.f. 21-4-72.

5. Permanent transfer of Government servants who apply in response to a Press advertisement etc., for posts in autonomous bodies/public sector undertakings whether incorporated or not, which are wholly or substantially owned by the Government of India is not treated as in the public interest and the Government has no liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under the Government. However, on the position being reviewed further, it was decided that a permanent Government servant who has been appointed in an autonomous body financed wholly or substantially by Government on the basis of his own application shall, on his permanent absorption in such body w.e.f. 21-4-1972 or thereafter be entitled to the same retirement benefits in respect of his past service under the Government as are admissible to a permanent Government servant going on deputation to an autonomous body and getting absorbed therein, except carry forward of leave.

Finance Ministry's prior approval

6. In all such cases of grant of pro-rata retirement benefits to Central Government employees, under the orders quoted in the preceding paragraphs, the administrative Ministries are required to consult the Ministry of Finance before orders are issued in each individual case. However, in respect of the non-gazetted employees of the Indian Audit and Accounts Department, the C&AG will be the competent authority to confer retirement benefits.

A question had also been raised whether retrospective absorption is permissible in terms of the orders referred to above, such question would arise in cases where a person is initially sent to such a company/corporation on deputation and deputation period is sought to be curtailed retrospectively. While a person is on deputation, leave/pension contributions are payable to Government by the company etc., or the person concerned. Retrospective absorptions may lead to claim for refund or non-payment of such contributions which cannot be withheld or refunded under the rules. In view of this it has been decided not to allow retrospective absorption of the employees on deputation to the companies/ corporations etc.

Carry forward of leave

7. In respect of deputationists who opt for absorption in any statutory body or autonomous organisation owned or controlled by Government, such body or organisation should take care the liability in regard to leave on average pay/Earned leave that the optee has to his credit at the time of leaving Government service and in return Government shall pay to the statutory body/autonomous organisation a lump sum equal to leave salary for the leave on average pay/earned leave due to the Government servant on the date of his permanent absorption in such body/organisation. While issuing the final sanction for the absorption of the optee in the autonomous organisation, the administrative Ministry/Cadre authority concerned should also incorporate the provision with regard to payment of lump sum equal to leave salary by Government. This benefit will be available only in cases where the permanent transfer from Govt. service to a statutory body/ autonomous organisation is in public interest. These orders take effect from 20-2-1971 and cases already decided otherwise will not be reopened.

Refixation of pay

The pay of the Government servant permanently absorbed in an autonomous body will be refixed as re-employed pensioner w.e.f. the date from which he becomes entitled to draw the pro-rata retirement benefits.

Family pension

8(i) The families of Government servants permanently absorbed in the autonomous bodies w.e.f. 16-61-67 will also be eligible for family pension under Rules 54 and 55 of CCS (Pension) Rules, 1972.

(ii) The benefit of family pension will be admissible only to the families on those who were/are actually in receipt of pension from the Central Government after their absorption in autonomous body/public undertaking. This benefit will not be admissible to the families of those who got only the service gratuity i.e., who were/are absorbed before rendering 10 years qualifying service under the Government. Family pensions will, however, also be admissible to the families to those Government servants absorbed in the public sector undertakings/autonomous bodies who draw the lump sum amount in lieu of monthly pension on their absorption on the date of its becoming due and they do not draw any monthly pension on the date of death. Similarly family pension will also be payable to the families of those whose monthly pension or lump-sum amount has not become payable and is disbursable from the earliest date of voluntary retirement but the person dies before that date without receiving these benefits.

(iii) This benefit will also be admissible to the families of such Government servants as have been appointed in the autonomous bodies financed wholly or substantially by Government on the basis of their own applications and granted retirement benefits on their permanent absorption therein respect of the past service under the Government.

(iv) Grant of family pension will be subject to the usual contribution of two months emoluments of the Government servant at the time of permanent absorption in an autonomous body/ undertaking. Persons who have already drawn the pension and other benefits on absorption should deposit their two months contribution within six months from 8th October, 1975. "The amount is creditable to the head 066, contributions and recoveries towards pension and other retirement benefits - other receipts".

(v) Family pension will be admissible from only one source i.e., either from the Central Government or the public sector undertaking/ autonomous bodies in case such organisation has a similar scheme for payment of family pension. The beneficiary may be given option to choose either of the two schemes.

(vi) It will be the responsibility of the pension sanctioning authority to process the claim for family pension, forwarding to the audit office for issue of an authority after satisfying itself that no such claim exists in the public sector undertaking/autonomous

body or that the undertaking or autonomous body has not extended its family pension scheme to the person concerned.

(vii) The above orders will apply automatically to the cases in which necessary Government sanction has already been issued. Therefore, it is not necessary to issue formal amendments to the relevant sanction letters. Suitable provision will, however be incorporated in the relevant sanctions to be issued hereafter.

Consultation with parent Department

9. In all cases where a Government servant is to be absorbed permanently by the foreign employer under his organisation it would be incumbent to consult the parent employer before issuing order absorbing the Government servant permanently in his service. The orders of permanent absorption should be issued only after the resignation of the Government servant has been accepted by the Government and w.e.f. the date of such acceptance.

Formal resignation not necessary

10. With the coming into force of CCS (Pension) Rules, 1972 (which, inter-alia, contain a provision of deemed retirement in the case of a Government servants absorbed permanently in a public sector undertaking/autonomous body), it has not been decided that obtaining of formal resignation is not necessary if an individual is deemed to have retired from service by virtue of Rule 37 of CCS (Pension) Rules, 1972 i.e., consequent on the conditions required by this Rule, viz., permission should have been granted to the absorption in the service of the company of other body corporate, the absorption should be declared by the Government to be in the public interest, there should be an actual orders of absorption and the Government servant should also consent to such absorption, being satisfied.

Commutation and exemption from income-tax

11. In accordance with Rule 37 of CCS (Pension) Rules, 1972, a Government servant who has been permitted to be absorbed in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Government in or under a body controlled or financed by the Government shall, if such absorption is declared by the Government to be in the public interest, be deemed to have retired from service the on date of such absorption. Each such Government

servant is required under the relevant orders applicable to him to exercise an option within six months of his absorption for either of the alternatives indicated below:

- (a) receiving the monthly pension and D.C.R.G. under the usual Government arrangements, or
- (b) receiving the gratuity and a lump sum amount in lieu of pension worked out with reference to the commutation tables obtaining on the date from which the commuted value becomes payable.

Where no option is exercised within the prescribed period, the Government servant is automatically governed by alternative (b).

12. A person opting for alternative (a) is entitled to commutation of a portion of the pension admissible to him in accordance with the provisions of Civil Pension (Commutation) Rules.

13. It has been decided that where a Government servant elects the alternative (b) referred to above he should be granted :

- (i) On an application made in this behalf, a lump sum amount not exceeding the commuted value of 1/3rd of his pension as may be admissible to him in accordance with the provisions of Civil Pension (Commutation) Rules;
- (ii) a terminal benefit equal to twice the amount of lump sum referred to in (i) above subject to the condition that the Govt. servant surrenders his right of drawing 2/3rd of his pension.

The commuted value of 1/3rd of the pension mentioned at (i) above will be exempt from income-tax whereas the terminal benefit component mentioned at (ii) above will be chargeable to tax as the income of the year in which it is due. However, the recipient will be eligible for a relief in tax in respect of the said amount; such relief being calculated by spreading the amount equally over the three preceding years immediately preceding the year in which the payment is received and subjecting it to tax at the average of the average rates applicable to the total income of those years after adding thereto one-third of the amount. The relief in such cases is to be granted by the Central Board of Direct Taxes and an application for such relief under Section 89 (1) of the Income-Tax act should be made to the Board through the I.T.O. concerned.

14. In the cases of the Government Servants who opts for or are automatically governed by the alternative (b) in para 11 above, the payment of monthly pension will commence from the due date pending their medical examination in accordance with the provision of the Civil Pensions (Commutation) Rules. The Commutation shall become absolute and the title to receive the commuted value shall accrue on the date on which the Medical Board (Authority) signs the medical certificate. If the Medical Board (Authority) directs that the age of the employee for the purpose of commutation shall be assumed to be greater than his actual age, the person concerned will have the opportunity to change his option for receiving a lumpsum in lieu of monthly pension to receiving the monthly pension by written notice despatched within two weeks from the date on which he receives intimation of the finding of the Medical Board (Authority). If the applicant does not change his option within the period of two weeks prescribed above, he shall be assumed to have accepted the findings of the Medical Board (Authority).

Date of payment of pro-rata retirement benefits

15. A Government Servant who is permitted to be absorbed in the public interest in a public sector undertaking or autonomous body is deemed to have retired from Government service from the date of his absorption in public sector undertaking or autonomous body and his retirement benefits are determined with reference to the length of qualifying service rendered under Government till the date of his absorption. In the case of absorption in an autonomous body from 16-6-1967 onwards or a public sector undertaking prior to 8-11-1968, retirement benefits become payable either from the earliest date from which Government servant could have retired voluntarily under the rules applicable to him or from the date of absorption in the undertaking/corporation whichever is later.

Procedure for drawal of pro-rata retirement benefits

16. Clarifications have been sought as to the procedure which should be followed for sanctioning and authorising the payment of retirement benefits to those absorbed in public sector undertakings and autonomous bodies. Since the Government servants are deemed to have retired a from Government service on the date of absorption, the procedure laid down in Chapter (VIII) of CSS (Pension) Rules, 1972 which applies to Government servants who retire in normal course should mutatis mutandis apply in the

case of Government servants who are absorbed in the public interest in a public sector undertakings or in an autonomous body. The disbursement of the retirement benefits should be authorised from the date indicated in Government's letter allowing the Government servant to be absorbed in public sector undertaking or autonomous body.

17. In respect of employee who held non-gazetted posts before absorption, Forms 6 and 7 of CCS (Pension) Rules 1972, should be filled in by the Head of Office and forwarded to the Audit Officer for determining final amount of pension and death-cum-retirement gratuity. Where the retirement benefits are payable from the date of absorption, the Head of Office should obtain the particulars required under paras 2 to 4 of Form 5 and forward the same to the Audit Officer along with the pension papers. The Audit Officer after applying the necessary audit check, will inform the absorbed employee, autonomous body/public sector undertaking and the Head of Office of the amount of pension and DCR Gratuity and the date from which they are payable to him. Where the retirement benefits become payable from a date subsequent to the date of absorption, the particulars required under para 2 to 4 of Forms 5 should be furnished to the Audit Officer by the absorbed employee through his employer six months before the date on which the payment of the retirement benefits is to commence to enable him to issue PPO/GPO.

18. In respect of employees who held gazetted posts before absorption action to fill in Form 7 should be initiated by the Audit Officer. The Audit Officer after determining the amount of pension, and DCR Gratuity will inform the absorbed employee, autonomous body/public sector undertaking and Head of Office/Deptt. of the amount of retirement benefits and the date from which they are payable to him. Where the retirement benefits are payable from the date of absorption, the Audit Officer will also obtain the particulars required under para 2 to 4 of Form 5 through the employer of the absorbed employee before authorising payment of retiring benefits. In other cases the particulars required under paras 2 to 4 of Form 5 should be furnished to the Audit Officer by the absorbed employee through his employer six months before the date on which the payment of the retirement benefit is to commence. As soon as Government orders regarding absorption of a Government servant are issued the Head of Office will forward Form 7 duly completed to the Audit Officer and such other information as the Audit Officer may require.

19. The procedure laid down in Chapter VIII of the CCS (Pension) Rules, 1972 may be adopted keeping in view the position stated in these orders. The provisions contained in Chapter VIII for authorising payment of provisional pension for a period of six months and 3/4 of the D.C.R.G. by the Head of Office need not be observed in the case of an employee who before his absorption had held a non-gazetted post. Payment of the retirement benefits will be received by the employees concerned, from the treasury of his own choice.

Benefit of service rendered under Government in respect of Scientific Employees

20. On the basis of the recommendations of the Second Pay Commission (i) for counting towards pension of service rendered by Scientific employees of semi-Government Institutions, financed from cess or Government grants, on their appointment to a pensionable service under the Govt. of India and (ii) The rate of Pension contribution payable by Universities when they borrow service of Government Servants who are Scientists and Technologists, it was decided as follows:

(i) A Scientific employee of a semi-Government institution which is financed wholly or mainly from cess or Central Government grants who was on a Contributory Provident Fund basis in such an institution may, on permanent appointment without any interruption to a pensionable service or post under the Government of India count his previous service in that institution during which he subscribed to that Fund as service qualifying for pension provided that the contribution together with interest thereon paid by the institution is made over to the Government. The service during which he did not subscribe to the Contributory Provident Fund will not be so reckoned unless the previous employer agrees to bear proportionate charges on account of pensionary benefits for the service so rendered. If, however, the officer was not on a Contributory Provident Fund basis in such an institution, his previous service will be reckoned as qualifying for pension if the previous employer agrees to bear proportionate charges on account of pensionary benefits.

(ii) If the services of a Government servant who is a scientist or a technologist are lent to a University, the rate of pension contribution, which the University will pay, be restricted to the rate at which it contributes to the Provident Fund of its employees.

These orders take effect from 28-3-1960 and past cases of transfer will be regulated in accordance with the orders already in force. The concession sanctioned in para 1(i) is

admissible to all officers who were in service of the Government of India on 28-3-1960 provided that:

(a) The officers who had already drawn the Contributory Provident Fund benefits in respect of their service, under the semi-Government institutions refund them either in lump sum or in monthly instalments not exceeding twelve in number, the institutions share of contribution together with interest thereon from the date of withdrawal to the date of final payment. The title to count service for pension will not accrue until to amount refundable and interest thereon have been refunded in full.

(b) If no such benefit had been received, the previous employer agrees to bear the proportionate pensionary liability.

21. With a view to increasing mobility of scientific talent all round, the benefit of the concessions contained in para 20 should also be made available to scientific employees of Govt. going over to Central autonomous organisations like C.S.I.R. etc., without break. These orders will also apply to Central Universities.

22. The pensionary liability in such cases will be allocated on the basis of length of service in case the autonomous organisation where the officer takes up service has pensionary benefits for its employees. The Government of India would discharge their liability by payment of capitalised value of their share of pension together with the share of Gratuity, if any, to the autonomous organisation on retirement of the officer from the service of such an organisation. Similar procedure should apply in the event of death of an officer while in service of the autonomous organisation. In other cases Government's liability will be discharged by way of payment of pro-rata retirement benefits for the part of service rendered under the Government before absorption according to the instructions contained in the preceding paragraphs.

23. It was clarified in this Ministry's O.M.12(4)-E.V./60 dt.the 5th June, 1969 that in the case of Scientific employees of Government going over to the Central autonomous organisation like C.S.I.R. etc., without break on or after 16-6-1967, the pensionary liability will be discharged by way of payment of pro-rata retirement benefits for the part of service rendered under the Government. As a result of the issue of this clarification, Scientific employees belonging to Government departments who get absorbed in an autonomous body which has the pensionary benefits to its employees, have been deprived of the pensionary benefits, i.e., benefit of pension of

combined service of counting the service rendered under the Government as well as the autonomous organisation. The position has been reviewed as a result of representations from scientific employees and it has been decided that such employees belonging to Government departments on their absorption in autonomous bodies which have pensionary schemes will, on retirement from service of the autonomous body concerned become eligible for pensionary benefits based on the combined service rendered under Government and the service rendered under the autonomous body. Death benefits, if admissible under the rules of the autonomous body, will also be payable in such an absorbed employee. The pensionary liability including liability arising out of grant of death benefits will continue to be allocated as aforesaid. Thus the provisions of this Ministry's clarificatory orders, dated the 5th June, 1969 will cease to apply to a scientific employee who is absorbed in an autonomous body which has a pensionary scheme.

24. The provisions of the orders contained in para 23 shall not apply to a scientific employee absorbed in an autonomous body who, before 12th September, 1974 had quit the service of the autonomous body or who while in the service of the autonomous body has started receiving or has become eligible to receive the pro-rata pension, etc. However, a scientific employee who was absorbed in an autonomous body before 12th September, 1974 but had not become eligible to receive the pro-rata pension etc., will get retirement benefits in terms of these orders, i.e., benefit of pension on the basis of combined service.

State Government employees absorbed in Central Autonomous Bodies

25. Normally when a State Government servant is absorbed in a Central autonomous body the liability for the benefits accruing for the past service rendered by him under a State Government fall on that Government and should be discharged by them. However, in case a State Government refused to bear the liability, the question whether it should be taken over by the autonomous body will arise only if the absorption is considered inescapable. In such cases the autonomous body should, in their proposal relating to the initial appointment or absorption of the State Government employee, bring out specifically and clearly the extra expenditure involved in absorbing the employee so that this factor is given due weight by Government before it is decided to absorb him.

In so far as the persons working in the Indian Audit and Accounts Department are concerned, these orders have been issued after consultation with the Comptroller and Auditor General of India.

ANNEXURE - VIII

(Vide para 10.35)

The terms and conditions of permanent absorption of Central Government employees in the Central Autonomous Bodies are regulated by the instructions contained in the Ministry of Finance (Department of Expenditure) O.M.No.26(18)-EV/(B)75 dated the 8th April, 1976 as amended from time to time. The terms and conditions of those Government servants who are absorbed in the Central Public Sector Undertakings are regulated by the instructions issued vide Department of Personnel and Training O.M. No.28016/5/85-Estt.(c) dated the 31st January, 1986. Since there were certain disparities in the terms and conditions of absorption in the two organisations, the question of bringing about parity has been under the consideration of Government. The President is now pleased to decided as follows:

- (i) The terms and conditions of absorption of Central Govt. employees in the Central Autonomous Bodies will be, as applicable to those permanently absorbed in the Public Sector Undertakings. In both the cases the instructions laid down in the Department of Personnel and Training OM No.28016/5/85-Estt.(C) dated the 31st January, 1986, referred to above, will apply;
- (ii) Those absorbed in the autonomous bodies having pension scheme shall have an option to receive pro-rata benefits or continue to have the benefit of combined service under the Government and in the autonomous body subject to the conditions laid down in the Department of Personnel and A.R.s O.M.No.28/10/84-PU, Dt. the 29th August, 1984 and 12th September, 1985. Such option should be exercised within six months from the date of permanent absorption. In case no option is exercised within stipulated period, he will be eligible for pension based on combined service.
- (iii) Encashment of earned leave shall be admissible upto the maximum limit of 240 days. Half pay leave will stand forfeited.
- (iv) In respect of officers who are already on deputation to autonomous bodies, the existing terms and conditions of their deputation will operate and no extension of deputation beyond the periods specified in their deputation orders should be allowed. In case a Government employee does not return to his parent Department during or after the sanctioned deputation period, he will be deemed to have been permanently absorbed in the autonomous body on the date of expiry of deputation period.

2. All existing instructions on the subject will stand amended/suspended to the extent indicated in the preceding paragraphs. Formal amendments in the statutory rules, where considered necessary, will be, carried out in due course.
3. All cases of grant of pensionary benefits etc., to Government servants who are appointed in the Central Autonomous Bodies on immediate absorption basis shall be decided by the Administrative/ Ministries/ cadre Controlling Authorities/Authorities competent to accept resignation of a Government Servant in accordance with provisions of this O.M. If any question arises regarding the interpretation of these instructions on requiring relaxation or if there is any doubt, the question should be referred to the Department of Pension and Pensioners welfare.
4. These orders will, however, not be applicable in the cases of those Government servants whose Departments have been converted to a Central Autonomous Body or a Central Public Sector Undertaking. Their cases are covered by different set or orders on the subject.
5. For the purpose of these orders, a Central Autonomous Body is generally a non-profit making organisation which is financed wholly or substantially from cash or Central Government Grants. “Substantially” means that more than 50% of the expenditure of the autonomous body is met through Cess or Central Government grants. An autonomous body may be a society registered under the Societies Registration Act, 1860 or a statutory body or a Central University having its own governing council whose memorandum of association/bye-laws etc., contain provision for complying with Government directives for carrying out its business in achieving the objectives for which the organisation is established.
6. The Ministry of Home Affairs etc., may please bring these orders to the notice of all concerned including the autonomous bodies under their administrative control.
7. These orders will take effect from the date of issue.
8. In so far as persons serving in the Indian Audit and Accounts Departments are concerned, these orders issue with the concurrence of the Comptroller and Auditor General of India.

CHAPTER - XI

PUNISHMENT, DISMISSAL, DISCHARGE-RESIGNATION AND RETIREMENT

11.01 Punishment

Gazetted Officers are authorised to administer official reprimands to Auditors and Clerks and Group D staff and allot additional work in the case of Senior Auditors, Auditors and Clerks under them. The authority competent to impose penalty and the concerned appellate authority is indicated in Section. II part E of M.S.O. (Administrative-Vol.II).

NOTE: The distinction between warning and Censure is explained in Govt. of India, Ministry of Home Affairs O.M.No. Ests. 39/21(A), dt.13-12-1956, communicated in CAG's Lr.No.178-192-54 dt.1-2-1957 vide Annexure I.

11.02 Contravention of prohibition law

(i) Criminal charge used in provision (a) to clause (2) of Article 311 of the constitution, includes conviction under any law which provides for punishment for a criminal offence, whether by fine or imprisonment. No distinction is made between crimes involving moral turpitude and other crimes. Conviction under prohibition law would, therefore attract proviso (a) to clause (2) of Article 311 of the Constitution. Further, departmental action can be taken against him under the Prohibition law. This position is confirmed by the provision contained in Rule 22 (a) of CCS (Conduct) Rules 1964. It is true that there cannot be any violation of the Prohibition law where there is no prohibition but even in such area Government servants are required to observe the provisions of clauses (b), (c) and (d) of Rule 22 of the CCS (Conduct) Rules, 1964 and departmental action can be taken against them also for violation of any of those provisions.

(ii) The quantum of punishment in the case of persons, convicted of offences under the Prohibition Law is a matter to be determined by the competent authority on merits with reference to the relevant facts and circumstances of each case and the mere fact of conviction need not necessarily lead to the extreme penalty of dismissal/removal from service. This provision adequately ensures uniformity in treatment at the hands of departmental officers in the case of Government servants

serving in areas where prohibition is in force and those serving in areas where no such law exists.

(DGS (P&T) Lr.No.6/4/67-Disc. dt.4-8-1967. addressed to PMG, Gujarat Circle, Ahmedabad)

11.03 Suspension during pendency of proceedings in a Court of Law

(1) (i) The various cases shall be dealt with in the following manner :

(a) A Government servant who is detained in custody under any law providing for preventive detention or as a result of a proceedings either on a criminal charge or for his arrest for debt shall, if the period of detention exceeds 48 hours and unless he is already under suspension, be deemed to be under suspension from the date of detention until further orders as contemplated in rule 10(2) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965. A Government servant who is undergoing a sentence of imprisonment shall be also dealt with in the same manner pending decision on the disciplinary action to be taken against him.

(b) A Government servant against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g., a person released on bail) may be placed under suspension by an order of the competent authority under clause (b) of Rule 10(1) of the Central Civil Services (Classification, Control & Appeal) Rules, 1965. If the charge is connected with the official position of the Government servant or involving any moral turpitude on his part, suspension shall be ordered under this rule unless there are exceptional reasons for not adopting this course.

(c) A Government servant against whom a proceeding has been taken for his arrest for debt but who is not actually detained in custody may be placed under suspension by an order clause (a) of Rule 10(1) of the Central Civil Services (Classification, Control and Appeal) Rules, 1965, i.e., only if a disciplinary proceeding against him is contemplated.

(d) When a Government servant who is deemed to be under suspension in the circumstances mentioned in clause (a) or who is suspended in circumstances mentioned in clause (b) is reinstated without taking disciplinary proceedings against him, his pay and allowances for the period of suspension will be regulated under F.R 54B i.e., in the event of his being acquitted of blame or (if the

proceeding taken against him was for his arrest for debt) of its being proved that his liability arose from circumstances beyond his control or the detention being held by any competent authority to be wholly unjustified, the case may be dealt with under F.R. 54B(3) otherwise it may be dealt with under F.R. 54B(5) *ibid*.

(G.I., M.F. Memo. No.15 (8)-E.IV/75 dt.28-3-1959)

(ii) A show cause notice may be given to the Government servant concerned and the representation if any, in reply to that notice considered before an order under F.R. 54B(3) or (5) is made. This procedure may be followed in all disciplinary cases arising in future where an order is to be made under F.R.54B(3) or (5).

(CAG's Lr.No.2569-NGE.III/2-70 (ii) dt.19-12-1970)

(iii) A criminal offence for which proceedings have been taken need not necessarily relate to his official position alone. Three alternative situations may arise: (i) the charge made or proceedings taken against him is connected with his position as a Government Servant or (ii) is likely to embarrass him in the discharge of his official duties or (iii) involves moral turpitude. While the first situation speaks definitely cases arising out of Government servants official capacity, the other two need not necessarily relate to official position alone. A criminal offence committed by a Government servant in his private capacity may also cause embarrassment in discharge of his official duties. Similarly, moral turpitude is also not confined to wrongful acts committed in ones official capacity only. An offence committed in private or official capacity revealing a vitiated state of moral character may amount to moral turpitude. All these cases have, therefore, to be dealt with in a manner prescribed in sub-para (1) above.

(Authority: (1) Govt. of India, Min. of Fin (Dept. of Expenditure), O.M.No.F.15(8)-EIV/57, dt.28-3-1959. (2) Confidential D.O. No.603 NGE III/99-57-II dt.5/6 March, 1959 of Shri. T.B. Nagarajan, Asst. Comptroller and Auditor General)

(2) On occasions action to place the Government servants under suspension cannot be taken by the competent authorities because in a number of cases, the fact of arrest of the person concerned does not come to their notice at all or comes to notice only when it is too late. Therefore, it shall be the duty of a Government servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly eventhough

he might have subsequently been released on bail. On receipt of the information from the person concerned or from any other source the departmental authorities should decide whether the fact and circumstances leading to the arrest of the person call for his suspension. Failure on the part of any Government Servant to so inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the action that may be called for in the out come of the police case against him.

(G.I.M.HA-O.M.No.39/59/54-Estts.(A) dt.25-2-1955- with CAGs Endt. No.566-NGE.III/ 105-55 dt.18-3-1955)

11.04 Action to be taken in cases where Government Servants are convicted in a criminal charge

(1) In cases where Government servants are convicted in a criminal charge action is to be taken in accordance with instructions contained in Government of India, Ministry of Home Affairs O.M.No.371/3/74-AVD III/dt.19-9-1975 (Communicated in CAGs Endorsement No.5796-GEI/123-75 dt.17-10-1975. P.250C File 3-18 Vol.(v). The disciplinary authority may, if it comes to the conclusion that an order with a view to imposing a penalty on a Government servant on the ground of conduct which had led to his conviction on a criminal charge should be issued, issue such an order without waiting for the period of filing an appeal or if an appeal has been filed without waiting for the decision in the first court of appeal.

(2) In order that the departmental authorities of a Govt. servant who has been convicted by a court of law may be in a position to consider his case and pass suitable orders therein, it shall be the duty of a Government servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected therewith as soon as it is possible for him to do so.

(3) Failure on the part of any Government servant so to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the penalty called for on the basis of the offence on which the conviction was based.

(Govt. of India, Min. of Home Affairs, O.M.No.52/60/49-Ests.. dt.20th December, 1949, forwarded with C&Ar.Gl's Endt. 4032-NGE, II/410-49, dt. the 29th December 1949-File Estt. 7-49)

(4) No mention should, however be made in orders of dismissal or discharge, of a legal adviser's opinion taken, if any.

(Ar.Gl.'s No.6606-E933-26, dt. the 18th December, 1926 Important Orders File)

11.05 Cases of misconduct

(1) As soon as sufficient evidence is available in the course of investigation in cases of misconduct whether such investigation is conducted departmentally or through the Police including the Special Police (Establishment) action should be taken under the Civil Service (Classification, Control and Appeal) Rules or other appropriate disciplinary rules, and disciplinary proceedings need not interfere with the police investigation, which may be continued and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such material as may have become available as a result of the investigation.

(Government of India, Ministry of Home Affairs O.M.No.39/30/54-Estt.(A) dated 20-10-1955, with C&Ar. Gl's Endt. No.2320-NGE/III/182-55, dated 22-11-1955)

(2) In suitable cases, criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government council and in more important cases from the Attorney General or the Solicitor General. Where the conduct of an officer discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably sustained against such officer criminal prosecution should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

(3) Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused; it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings cover precisely the same ground. If they did not and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision

already taken. Moreover it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

(4) Failure to observe the statutory requirements under Article 311(2) of the Constitution renders the orders passed null and void and therefore legally inoperative. In case of such failure, the Government servant concerned is deemed to have continued in service, or in the grade from which he was reduced and subject to compliance with the provisions of any rules regarding allowances he is entitled to the pay and allowances he would have drawn if such action had not been taken. According to the ruling of the Supreme Court given in a case, it would be open to a Government servant to obtain a decree from a Civil Court against the Government for payment of these amounts. It is, therefore, necessary for the competent authority to observe strictly the statutory requirements of Art. 311(2) in all cases in which it is attracted. Compliance with these requirements is not however required in cases covered by clause (a), (b) or (c) of the provision to that article. Where, however, action is taken under clause (a) of this provision on the basis of the conviction of a person in a court of law and conviction set aside in appeal, the orders passed under the proviso automatically become in operative. If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules, and where necessary, under the substantive provisions of Art. 311(2).

(O.M.No.39/30/54-Estt., dt.7-5-1955 from the Government of India Minister of Home Affairs forwarded in C&Ar. GI's Lr.No.1302-NGE. II/182-55, dt.8-7-1955)

11.06 Quasi-permanent Employees not to be relegated to temporary status

It has been decided by Government of India that a quasi-permanent employee may not be relegated to a temporary status on ground of inefficiency or as a disciplinary measure but that the penalties permissible under the Classification, Control & Appeal Rules, 1965 may be awarded in the manner prescribed therein.

(G.I.H.M.H.A. OM No.78/23/57-TS, dt. 9th September, 1957 forwarded in CAGs Endt. No.2327-NGE.III/157-58, dt. 4th October, 1957)

11.07 Forwarding of applications for outside employment in the context of disciplinary proceedings

- (a) 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 a penalty — no application should be forwarded during the currency of such penalty.

(b) 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 (a) above arises

(O.M. No. 14017/101/91-Estt.(RR) dated the 14th July, 1993)

11.08 Termination of service of temporary Government servants under Rules 5(1) of C.C.S. (T.S) Rules, 1965

(1) The question of the propriety of taking action under this rule without following the normal procedure in cases of specific misconduct has been considered. There is an obvious difference between action on the ground of general unsuitability and action on the ground of misconduct. In either case, it is necessary for the authority dealing with the matter to satisfy itself about the

correctness of the charge before taking action, but any undue emphasis on this may come in the way of suitable action being taken. Subject to these considerations, the Ministry of Home affairs is of the opinion that it is inappropriate to take action under rule 5 as a shortcut to the normal procedure in a case where the Government servant is guilty only of a specific act of misconduct. At the same time, no hard and fast rule can be laid down in the matter and it will be necessary to consider each case on its merits and decide whether the circumstances indicate a charge of specific misconduct or not. While rule 5 should not be utilised in case in which action is to be taken on the basis of an incident or a series of incidents which only form a specific offence or misconduct the authorities concerned should not hesitate to use rule 5 (i) merely because among the reasons justifying the termination of employment there may be some which might come under the description of specific faults of misconduct.

(2) (i) When action is taken under rule 5(i) to terminate the services of a temporary employee, the order of termination, which should be passed by the appointing authority, should not mention the reasons for such a termination. The two standard forms prescribed for serving the notice of termination of service of temporary employees under rule 5(i) of the Central Civil Services (Temporary Service) Rules are given in Annexure II.

(ii) The following procedure shall be adopted by the appointing authority while serving notice on such Government servant under clause (a) of Rule 5(i).

(a) The notice shall be delivered or tendered to the Government servant in person.

(b) Where person service is not practicable the notice shall be served on such a Government servant by registered post acknowledgement due at the address of the Government servant available with the appointing authority.

(c) If the notice sent by registered post is returned undelivered it shall be published in the official Gazette and upon such publication, it shall be deemed to have been personally served on such Government servant on the date it was published in the official Gazette.

(Notification received in G.I., Cabinet Secretariat dt.4th September 1970-Ests(c) dt.13th April, 1971 Copy endorsed in CAGs No.531 Audit/117-65-II dt.24th April, 1971- File 3-18/67-71/Vol.II)

(3) Under Rule 5(1) of the C.C.S. (T.S) Rules, 1965 the appointing authority can give one month's pay in advance to a temporary employee and release him from service, but it is not open to the temporary employee to pay one month's pay in lieu of notice. It is for the appointing authority to determine whether having regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the Government servant must continue in service for the period of notice, and if he remains absent from duty during that period it is open to Government to take such disciplinary action against him as they may deem fit in addition to treating the period of absence as extraordinary leave. If on the other hand the appointing authority is satisfied that sufficient cause exists for waiver of the notice, the Government servant should be released forthwith and the question of withholding pay or both pay and allowances for the period he actually worked does not arise.

(CAG's Lr.No.734-NGE.II/494-51 dt.7th March, 1952 and 318 23-NGE-II/308-53, dt.17th September, 1953-File 3-2)

(4) When a temporary Government servant submits a letter of resignation, a distinction should be drawn between a letter of resignation purporting to be a notice termination of service and one which is not. This is because of notice of termination of service given by a temporary Government servant under Rule 5(1) of the Central Civil Services (Temporary Services) Rules, 1965 is something different from a mere letter of resignation submitted by him without any reference, direct or indirect, to the said Rule. While the former is an exercise of the right conferred by statutory rules enabling a temporary Government servant to cease performance of his duties automatically on the expiry of the prescribed period of notice, the latter requires acceptance by the competent authority in order to become effective. Therefore, if a Temporary Government servant submits a letter of resignation in which he does not refer to rule 5(1) of the C.C.S.(T.S) Rules 1965, or does not even say that it be treated as a notice of termination of service, the provisions of rule 5(1) ibid will not be attracted. In such a case, the resignation of the temporary Government will be dealt with under the provisions of this Ministry's OM No.39/657-Est (A), dt. the 6th May, 1958, and he can relinquish his

post only when the resignation is accepted and he is relieved of his duties. It will, therefore, be possible in such circumstances to retain the temporary officer even beyond one month if it takes time to make alternative arrangements. This will not be repugnant to the provisions of the CCS (T.S) Rules, 1965, in any way because when a temporary Government servant submits a letter of resignation without invoking the provisions of the said Rules they will not come into picture, withstanding the fact that, being a temporary Government servant, he is governed by those rules.

(G.O.I. MHA OM No.4/1/65-Ests(C), dt.25th May, 1966 communicated in CAG Lr.No.1112-NGE.III/70-65 dt.4-6-66-P.120-3-2Vol. III/63-69)

11.09 Dismissal with retrospective effect not permissible

An order of dismissal cannot be given retrospectively from the date of commencement of suspension but only from the date on which the order of dismissal is passed. Whenever orders of dismissal/removal are passed on a Government servant consequent on his desertion or conviction in Court of Law or for any other reason the orders should be made effective only from the date of issue of the orders and not from an earlier date.

(DG (P&T) Memo/ESB.III/7/32 dt.10-6-1933 and PMG-Madras Lr.No.Ic/N-168/50 dt.31-12-1957)

11.10 Discharge of Probationers

(1) If a probationer is discharged for want of a vacancy or for failure to acquire prescribed special qualifications or to pass prescribed tests, in other words, if the discharge is based on indisputable factual grounds, directly connected with conditions of the probationer's service, the provisions of Article 311 (2) of the Constitution are not attracted, and the probationer concerned need not be given any opportunity to show cause against his discharge. If on the other hand, the probationer is discharged for some specific fault or because, in the opinion of the appointing authority, he is not suitable for the service, the provision of Article 311(2) *ibid* are applicable and the probationer must be given an opportunity to show cause against his discharge. It is not necessary in the latter case, however to invoke the full procedure prescribed for reduction, removal or dismissal, as laid

down in the Central Civil Services (CCA) Rules, 1965. It would be sufficient if the requirements of Article 311 (2) of the Constitution are complied with.

(G.O.I. MOH OM No.473/45-Ests. dt.19-10-1947)

(2) The Government of India have passed the following orders regarding the appointment of a person already in Government service to a higher service or post on the result of competitive examination.

(i) A candidate for a higher service or post who is not in permanent Government service may be appointed to the higher service or post or probation subject to the present rules regarding loss of appointment on failure to pass the departmental examination within the prescribed period and for other reasons. Their cases will be regulated by the general instructions regarding the procedure for discharge of probationers laid down in the paragraph 11.20 above.

(ii) A candidate who is already in permanent Government service should be appointed to officiate in a higher service or post until further orders. The passing of such orders terminating the appointment (and as a necessary consequence reverting him to the former post) in the event of his failure to pass the departmental examinations within the prescribed period, or if he is otherwise found unsuitable, will not attract the provisions of Article 311 (2) of the constitution. A permanent Government servant cannot be appointed as probationer like a raw recruit, nor will it be in order to accept an agreement by which such an officer consents to forfeit his lien on his permanent post.

(iii) A candidate of either category will not be eligible to draw the next increment in the relevant time scale until he passes the departmental examination prescribed for the purpose, if any.

(G.I., MHA OM No.60/181/48-Ests. dt.21st October, 1948 Filed in Case Estt. 7-50 of 1945-49)

11.11 Procedure in respect of resignation from service

(1) **Appointing Authority may refuse to accept resignation:-**As a remedy against the tendency to resign without notice, the appointing authority may refuse to accept the resignation and, if the employee stays away from the office without permission, may take suitable disciplinary action against him. In particularly bad cases, it will be open to the authority concerned to inform the relevant authorities concerned with verification of character and antecedents of the circumstances of

the case and its opinion that he was not a fit person for employment under Government. (This is considered to be sufficient deterrent)

(G.I., MHA OM No.78/105-55-TS dt.22nd November 1955)

(2) Resignation should not be for securing some other job clandestinely:-It should, therefore, be seen that resigning officials are not resigning their posts after procuring some other jobs which they have applied for in a clandestine fashion. The Sr. Deputy Accountant General (Admn.) should make an enquiry in each individual case to find out that the resignation is for bonafide private reason.

NOTE:-Every candidate who tenders resignation should be asked to give a declaration that he is not seeking employment elsewhere either under the State or Central Government.

(3) Authority Competent to accept resignation:-The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

(4) Circumstances under which resignation is not accepted:-It is not in the interest of Government to retain an un-willing Government servant in service. The general rule, therefore, is that a resignation from service should be accepted except in the circumstances indicated below:

(i) Where the Government servant concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightaway but only when alternative arrangements for filling the post have been made.

(ii) Where a Government servant who is under suspension submits a resignation, the competent authority should examine, with reference to the merits of the disciplinary case pending against him, whether it would be in the public interest to accept the resignation. Normally, as Government servants are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from the Government servant under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused person is not strong enough to justify the assumption that if the departmental proceedings were continued, the Government servant would be removed or dismissed from service, or where the

departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

(G.I., MHA OM No.39/6/57-Est(A) dt.6th May, 1958)

(5) Resignation by an officer against whom enquiry or investigation is pending:-In case an officer against whom an enquiry or investigation is pending (whether he has been placed under suspension or not) submits his resignation it should not normally be accepted. Where, however the acceptance of resignation in such a case is considered necessary in public interest because one or more of the conditions laid down above are fulfilled, the resignation may be accepted with the prior approval of the Head of the Department in the case of holders of Group C posts and that of Ministry incharge in respect of Group A and B posts.

((CAG's Endt. No.739-Audit/3970 dt.30th June, 1970)- G.O.I OM dt.18-6-1970)

11.12 Date with effect from which resignation becomes effective

(1) The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by para 25(I) above the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave the competent authority should decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of the leave. Where a period of notice is prescribed which a Govt. servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should be come effective immediately or with effect from some retrospective date. In the latter case, the date should be specified.

(2) The competent authority has discretion to decide when it will be convenient for him to accept the resignation. The resignation becomes effective from the date it is accepted.

(3) When a permanent Government servant submits his resignation while on leave the competent authority should decide from which date resignation is to be accepted. In deciding this aspect, it should be borne in mind that the date of resignation cannot be from a date earlier than the date of submission. If the Government servant overstays the leave, competent authority can take disciplinary

action against him, but for this reason, the date of resignation cannot be antedated without the consent of the official. All pay due including leave salary due to the official prior to the date of acceptance of the resignation should be paid to him.

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

(O.M. No.3926-57-Ests.(A) dt.6th May, 1951- of the G.I., M.H.A. communicated in CAGs Lr.No.641-A.II/280-A/57 dt.1st June, 1959, File 3-22/59-60/ in E.B and Lr.No.147-NGE.II/ 1-38 dt.20th January, 1958-File EB-8-28 Vol.II)

(5) Rules regarding terminal leave concession to temporary Government Servants are contained in Appendix-7 to Volume II of F.Rs and S.Rs. & C.C.S (L.R) 1972.

11.13 Payment of leave salary where the officer submits resignation while on leave

(1) As regards the question whether payment of leave salary due from Government to a Government servant can be withheld in the case of a Government servant who while on leave, resigns his post and avails of more than half the earned leave due and admissible at a time, the position is that so long as the sanction to leave stands, the leave-salary for the entire period of leave has to be paid. However, if the leave sanctioning authority comes to know before actual payment of leave-salary for any period of the leave that the employee intends to resign or is not likely to come back, the sanction of leave could be revised by him, so as to allow leave only to the extent admissible in cases of resignation under the existing orders, recovery of the balance of any leave-salary already paid being treated as waived.

(2) Where no portion of leave-salary remains to be disbursed at the time when the leave sanctioning authority becomes aware of the Government servant's intention to resign, there would be no occasion for revoking the earlier sanction.

(G.I.M.F.Lr.No.F.7(175)-E IV/58 dt.15th October, 1958-File in File No.8-28/58-59)

11.14 Terminal leave concessions not applicable to Quasi-permanent Government Servant

As the service of a probationer Government servant is terminable in the same circumstances and in the same manner as that of a permanent Government servant, the terminal leave concessions shall not be applicable in such cases.

(Lr.No.3110-NG III/334-58 dt.1st December, 1958- of CAG)

11.15 Technical Resignation

(1) A resignation from the service or post entails forfeiture of entire past qualifying service. The exception is technical resignation which does not result in forfeiture of past service.

(2) In cases where a Government servant applied for post in the same or the other Departments through proper channel and on selection, is required to resign the previous posts for administrative reasons, the benefit of past service, if otherwise admissible under rules, is given treating the resignation as a "Technical Formality". Resignation submitted for other reasons or if competent authority has not allowed him to forward his application through proper channel is a resignation and benefit of past service will not be admissible.

(3) This benefit is also admissible to Government servants who applied for posts in same or other Departments before joining Government service and on that account the application was not routed through proper channel. The benefit of past service is allowed in such cases subject to the fulfilment of the following conditions:-

(i) The Government servant at the time of joining should intimate the details of such application immediately on their joining.

(ii) The Government servant at the time of resignation should specifically make a request, indicating that he is resigning to take up another appointment under Government/ Government organisation for which he

applied before joining the Government service and that his resignation may be treated a '*Technical Resignation*'.

(iii) The authority accepting the resignation should satisfy itself that had the employee been in service on the date of application for the post mentioned by the employee, his application would have been forwarded through proper channel.

(4) A permanent Government servant appointed in another Central Government Department/Office has to resign from his parent department unless he reverts to that department within a period of 2 years, or 3 years in exceptional cases. Such resignations shall not be deemed to be resignation for the purpose of pension, if admissible. As a consequence, continuity of service benefits should be allowed to such employees in the matter of pension, leave, LTC, etc. as admissible under the rules.

(5) In cases where Government servants, who had originally joined government service prior to 01.01.2004, apply for posts in the same or other departments and on selection they are asked to tender technical resignation, the past services are counted towards pension under CCS (Pension) Rules, 1972.

(DoPT OM No. 28020/1/2010-Estt (C) dated 26.12.2013 regarding Consolidated Instructions on Technical Resignation and Lien)

11.16 Retirement

Every Government servants shall retire from service w.e.f. the afternoon of the last day of the month in which they attain the age of 60 years according to clause (a) or (b) or (c) or (e) of F.R. 56 falls without prejudice to clause (j), (k) (l) and (m) of that Rule.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Gazette Notification No.25012/2/97 Estt (A) dated 29th May, 1998)

Where the date of birth is first of a month the date of retirement on attaining the age of 60 years, will be the afternoon of the last day of the preceding month.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) Gazette Notification No.25012/2/97 Estt.(A) dated 13th May,1998)

In all other cases of retirement viz. Premature Retirement, Voluntary Retirement, Retirement on invalidation, Compulsory Retirement as a penalty etc. the retirement need not necessarily be on the last day of the month. The day of retirement in such cases will be treated as a non-working day.

11.17 Retirement of Gazetted Officer to be notified in Gazette

The retirement of a Gazetted Officer should be notified in the Official Gazette in the following cases :

- (i) persons attaining the age of superannuation and reemployed from the same date and time; or
- (ii) who proceed on leave preparatory to retirement; or
- (iii) who retire on attaining a specific age or after completing specified period of service.

ANNEXURE I

(Vide Note Under Para 11.01)

Copy of Office Memorandum No.39/21/56-Ests.(A), Dated 13th December, 1956 by the Government of India, Ministry of Home Affairs.

Sub : Distinction between 'Warning and Censure'.

The Ministry of Home Affairs Office Memorandum No.51/1/54-Ests., dated the 12th February, 1954, sought to clarify the distinction between 'Warning and Censure'. The contents of the office Memorandum did not, however, define certain aspects of the two actions in clear terms and have given rise to certain doubts and misapprehensions. The position, has therefore, been examined again and is restated in the following paragraphs in supersession of the Office memorandum referred to above.

2. The foremost aspect to bear in mind is the fundamental and formal distinction between the two terms. An order of 'Censure' is a formal and public act intended to convey that the person concerned has been held guilty of some blame-worthy act or omission for which it has been found necessary to award him a formal punishment. And nothing can amount to a 'Censure' unless it is intended to be such a formal punishment and imposed for 'good and sufficient reasons' after following the prescribed procedure. A record of the punishment so imposed is kept on the officer's confidential roll and fact that he has been 'Censured' will have its bearing on the assessment of this merit or suitability for promotion to higher posts.

3. There may be occasions, on the other hand, when a superior officer may find it necessary to criticise adversely the work of an officer working under him (e.g. point out negligence, carelessness, lack of thoroughness, delays, etc.) or he may call for an explanation for some act or omission and taking all circumstances into consideration, it may be felt that, while the matter is not serious enough to justify the imposition of the formal punishment of 'censure' it calls for some informal action, such as the communication of a written warning admonition or reprimand. If the circumstances justify it, a mention may also be made of such a warning etc., in the officer's confidential roll; however, the mere fact that it is so mentioned in the character roll does not convert the warning etc., into a 'censure'. Although such comments, remarks, warning etc., also would have the effect of making it apparent or known to the person concerned that he has

done something blame-worthy and, to some extent, may also affect the assessment of his merit and suitability for promotion, they do not amount to the imposition of the penalty of 'Censure' because it was not intended that any formal punishment should be inflicted.

4. The fact that a mere informal 'Warning' cannot be equated to a formal 'Censure' should not, however, be taken as tantamount to suggesting that a written warning may be freely given without caring whether or not it is really justified. It is a matter of simple natural justice that written warnings, reprimands etc., should not be administered or placed on an officer's confidential record unless the authority doing so is satisfied that there is good and sufficient reasons to do so. Para 6 of the Home Ministry's O.M. No.51/5/54-Ests.(A), dt. the 27th January, 1955 provides detailed guidance in the matter of recording adverse remarks in confidential reports. It may be reiterated here that in the discharge of the responsible task of recording the confidential reports, every reporting officer should be conscious of the fact that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to see that he gives to his subordinates at all times the advice, guidance and assistance to correct their faults and deficiencies. If this part of the reporting officer's duty has been properly performed there should be no difficulty about recording adverse entries because they would only refer to the defects which have persisted inspite of reporting officer's efforts to have them corrected. If after having taken such care the reporting officer finds that for the purpose of a truly objective assessment mention should be made of any warning, admonition, etc., issued especially those which have not produced the desired improvement, it is his right and duty to so mention them. In the process of bringing the defects to the notice of person concerned, where an explanation is possible, an opportunity to do so should be given. This cannot, however, be equated to the formal proceedings required to be taken under Rule 55-A of Central Sectt. (Classification, Control and Appeal) Rules, nor the warning given to the imposition of a formal penalty.

ANNEXURE - II
(Vide para 11.08(2))

FORM - I

Notice of termination of service issued under rule 5 (i) of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of sub-rule (1) of rule 5 of the Central Civil Services (Temporary Services) Rules, 1965, I hereby give notice to Shri/Smt/Kumari _____(Name) that his/her services shall stand terminated with effect from the date of expiry of a period of one month from the date on which this notice is served on or, as the case may be tendered to him/her.

(Signature of the appointing authority)

Station:

Date:

ACKNOWLEDGEMENT

I hereby acknowledge the receipt on this day of the notice of termination from service.

Signature of the individual

Designation:

Place:

Date:

(Authority:- G.O.I. MHA OM.No.4/1/65 Ests.(C), dt.30-3-1967 rec'd in CAG's Endt. No.845-NGE.II/70-65, dt.26-4-1967 P.162-File 3-2/Vol.III/63-69 EB.V).

ANNEXURE - II
(Vide para 11.08(2))

FORM - II

Order of termination of service issued under the proviso to Sub-rule (1) of rule 5 of the Central Civil Services (Temporary Service) Rules, 1965.

In pursuance of the proviso to Sub-rule (1) of Rule 5 of the Central Civil Services (Temporary Service) Rules, 1965. I hereby terminate forthwith the services of Shri/Smt./Kumari _____ and direct _____ (name) _____ that he/she shall be paid a sum equivalent to the amount of pay and allowances for a period of one month (in lieu of the period of notice) calculated at the same rate at which he/she was drawing them immediately before the date on which this order is served on or, as case may be, tendered to him/her.

Signature of the appointing authority.

Station:

Date:

(Authority: GI, MHA OM. No.4/1/65-Ests.(C), dt.30-3-1967 rece'd in CAGs Endt. No.845-NGE.II/70-65, dt.26-4-1967 P.162-File 3-2-Vol.III/63-69 EB.V.)

CHAPTER - XII
ADDITIONAL ESTABLISHMENT

12.01 Powers of (Pr.) Accountant General

The extent of powers delegated to the (Pr.) Accountant General for sanction of temporary/casual/seasonal/emergent posts in the Group-C and Group-D cadres is contained in Section-A items 3 (B) and 3 (D) of M.S.O.(Administrative) Vol.II. The extent of powers delegated to him for the continuance of Group-C and Group-D posts is contained in Section-A item-5 (ii) *ibid*.

12.02 Powers to create regular temporary posts

The powers delegated to the (Pr.) Accountant General for the creation of regular temporary posts in Group-C grades are subject to the following conditions:

(i) Only such posts in the Group 'C' grades as have already been approved unconditionally by the Office of the Comptroller and Auditor General after scrutiny at the Budget preparation stage, and provision for which has been included in the Revised Estimates/Budget Estimates can be created under the delegated powers.

(ii) The posts to be operated in the new financial year can be sanctioned by the (Pr.) Accountant General subject to vote on account being passed by Parliament;

(iii) The allotment under Revised Estimates/Budget Estimates as communicated by the Office of the Comptroller and Auditor General should not be exceeded;

(iv) While creating the new posts, posts identified as surplus to requirements if any, should be adjusted against the new posts;

(v) Suitable portion of the budget allotment for pay of Establishment and personal allowances should be reserved for operating unforeseen post or posts which was earlier approved provisionally at Budget preparation stage by the Office of the Comptroller and Auditor General. Such posts may be sanctioned for creation on submission of necessary information statistics etc., to the Comptroller and Auditor General. The reserved funds may be of a margin

equal to the proportion which the provisionally approved additional posts may bear to the total number of posts, existing and additional, provided for in the budget.

(vi) A report regarding the total number of posts created by the A.G. under the delegated powers, as upto the end of the preceding month will be submitted to Comptroller and Auditor General by 10th of every month in the prescribed proforma. A 'NIL' report will also be necessary.

(vii) Sanction of Comptroller and Auditor General is necessary for creation of (a) additional posts even though unconditionally approved at Budget preparation stage but for which provision cannot be found by (Pr.) Accountant General within his own budget allotment and which require re-appropriation of savings from other Offices and; (b) posts which were approved only provisionally by Comptroller and Auditor General's Office at budget preparation stage pending submission of additional information, justification etc. The proposal for sanction of provisionally approved posts will be considered by C&AG's Office on it being certified by the (Pr.) Accountant General that funds are available to cover the expenditure involved. If such posts cannot be accommodated by the (Pr.) Accountant General within the budget allotment indicated for his Office, sanction of provisionally accepted posts will depend upon availability of saving within the overall budget allotment of the Department.

(C&AG's Lr.No.1267-BRS/60-69 dt.12th May, 1970)

12.03 Powers to create temporary posts for Casual/Seasonal/Emergent work

Group 'C' posts

The powers delegated to (Pr.) Accountant General for the creation of Group 'C' posts for Casual/Seasonal/ Emergent work are subject to the conditions prescribed against item 3 (B) (iii) of section A in M.S.O. (Administrative) Vol.II.

Assistant Audit Officers posts

(Pr.) Accountant General is delegated with the power to sanction (a) Continuance of temporary posts of A.A.O created by the C&AG of India and

(b) the creation of such posts on a temporary basis for seasonal work of an emergent nature, subject to the following conditions:

(A) Conditions for the continuance of this posts of Assistant Audit Officers

(i) That all the circumstances justifying the original sanction by the C&AG continue to exist.

(ii) That funds have either been provided in the budget estimates or can be found by valid re-appropriation from within the sanctioned budget allotment; and

(iii) That a report will be submitted to the C&AG of having extended the posts with brief reasons for such extension.

(B) Conditions for the creation of temporary posts of Assistant Audit Officers for Seasonal/ Emergent work of a temporary nature

(i) That all the instructions issued by Competent Authorities regulating staff composition and standards of work shall be strictly observed.

(ii) That funds to meet the cost of the temporary posts can be found by valid appropriation or re-appropriation from within the sanctioned budget allotment.

(iii) That no expenditure is involved in future years. The sanction of C&AG should in all cases be obtained for continuance or creation of posts required for clearance of arrears.

(Ministry of Fin. Deptt. of Expenditure New Delhi Lr.No.F.20(7) E.G.1/61 dt.5-9-1961, circulated C&AG Lr.No.2781-NGE-II/59-61 dated 21-9-1961 and also C&AG C.No.NGE/36/85 Lr.No.1666-N.3/N.1/78-80/KW dt.20-5-1985)

12.04 Power for continuance of regular posts

(Pr.) Accountant General has been delegated with full powers to sanction the continuance of temporary posts in Group-C and Group-D initially sanctioned by the C&AG provided that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the Budget Estimates or can be found by valid re-appropriation from within the budget allotment.

(item 5(ii) in Section 'A' of M.S.O. (Administrative) Vol.II)

12.05 Sanction for posts during training

In the case of a Government servant sent for training or a course of instructions in India it is not necessary to create a new post in order to accommodate him during such training or course of instruction, since the very order posting him for training etc., would be considered as sanction in this behalf.

(GOI. Min. of Fin. OM 1(22)-E.III(A)/64 dt.17-6-1964)

Accountant General is competent to send the candidates for the SAS, Commercial Examination on training and no approval of C&AG is necessary.

(C&AG Lr.No.1713/BRS/161-65, dt.27-8-1965)

12.06 Procedure for obtaining sanction for additional temporary staff

With a view to ensuring that the proposals made are complete and that they are scrutinised and that sanctions are issued at an early date, the C&AG has directed that the following procedure should be followed in submitting proposals for additional temporary staff:

- (i)** A separate letter should be sent for the additional staff required on standard and as well as adhoc basis in respect of all the Groups/Sections of the Office.
- (ii)** The proposals submitted for additional staff should invariably be supported by statistics of work done or anticipated to be received during a reasonably long period.
- (iii)** The details of the existing establishment, additional establishment required and the full particulars justifying the necessity for the additional staff should be given as far as possible in a tabular form. Any other information which cannot suitably be furnished in the form should be mentioned in the covering letter.
- (iv)** Application for sanction to Gazetted posts should be made by separate letter.
- (v)** In submitting statistics in support of demands for additional staff, the unit adopted in each case should be specified quite clearly. The statistics submitted should be as accurate as they can be made.

(vi) It is important that the statistics collected in an Audit Office for report to higher or outside authorities should be accurate, especially when on these statistics depends the decision regarding the requirements of staff in an Audit Office. To secure the accuracy of statistics prepared by Audit Offices, the following procedure should be adopted:

(a) When applications are made for additional establishment on the basis of statistics, these should be thoroughly checked by a responsible person, say a Section Officer, and then reviewed by a Gazetted Officer who should satisfy himself that the statistics prepared are prima-facie, correct.

(b) Both the preparer and the examiner of these statistics should set their initials in the statement in token of their having done so.

(c) All papers (including the detailed statements leading to these statistics) in connection with the revision of establishment should be preserved permanently.

(C&AG's Lr.No.121-Admn.I/26-35, dt.25th February, 1935)

12.7 Proposals for Additional Staff to emanate from Establishment Section only

The proposals for additional staff or for the continuance of such temporary staff after the expiry of their sanction (required for all sections of the Office) shall emanate only from the Establishment section. All the information necessary to justify such establishment together with detailed statistics verified by the sections specified for the purpose and approved by the group Deputy Accountant General concerned should be handed over to CASS (Co-ordn.) section which after necessary check will obtain the approval of (Pr.) Accountant General and send to Administration Section in a complete shape to enable that section to address the Comptroller and Auditor General for sanction to the required additional staff.

12.8 Proposals to be sent by due date

Proposals for temporary establishment, giving full particulars with reasons or statistics of work to justify each item, whether old or new and irrespective of the amount of cost, for which provision is proposed to be made in the Budget Estimates for the next financial year should be sent to the Comptroller & Auditor General before hand i.e., on the 25th July of each year. Provision in the Budget Estimates will not be allowed by the C&AG for items which are not included in the statement unless it is satisfactorily explained why they could not be so included and full justification is given for making provision for those items.

12.9 Conversion of temporary posts into permanent ones

The proposals for temporary establishment mentioned in para 12.8 should also include proposals for conversion of temporary posts into permanent ones. Proposals for conversion of temporary posts into permanent ones may be made provided the temporary posts (a) have been in existence for a period of three years as on 1st March (b) are really meant for work of a permanent nature and (c) have not already been converted into permanent ones. Proposals for conversion of temporary posts into permanent ones are to be first included in Part-II of the Budget Estimates of the succeeding year and after they are admitted by the C&AG and the Budget Estimates in Part-II are approved by the Government of India, formal sanction for the conversion is to be sought from the Comptroller and Auditor General in the financial year in which provision for such conversion has been made.

12.10 Demands for expenditure to be confined to provisions in budget

The present constitutional position precludes the incurring of any expenditure which has not been specially provided for in the budget or which cannot be met from savings within the Budget Estimates. In view of this provision, it is of paramount importance to see that all demands for expenditure is strictly confined to the provisions in the Budget or to such savings as can be located within the Budget Estimates of the respective Accountant General. However, demands can be made for expenditure that is inevitable and would even justify recourse to the contingency fund. It is, therefore necessary that except in the

most exceptional and urgent cases, no proposal for additional staff or expenditure should be sent up to the Comptroller and Auditor General's Office at least during the first six months of the financial year unless it has been specially provided for in the Budget Estimates or the extra cost can be definitely met from savings within the budget provisions of the Office concerned. In the latter case, it should clearly be stated that the cost involved will be met from savings in the Budget. Thereafter, i.e., after six months, proposals may be made if the expenditure is unavoidable as it may be possible by them for the Comptroller & Auditor General to know whether the extra cost can be met by re-appropriation. In making these proposals, it must be clearly explained why the expenditure cannot be postponed.

(C&AG's Lr.No.1555-NGE.I/79-52 dt.23rd May 1952)

12.11 No fresh proposals for extra staff after December

No fresh proposals for extra staff in the course of a year should be sent after December of the year, even if the extra cost can be met from savings in the Budget grant. Further, the entertainment of the staff for short periods, say less than two months, should be avoided and it should be seen whether arrangements should not be made for additional work within the sanctioned staff.

(C&AG's Lr.No.1612-NGE.I/III-50 dt. 13th July, 1950)

NOTE: Even for continuance of temporary posts during a succeeding year the continuance should be justified do novo by detailed data instead of general statement that the reasons for their creation still hold good.

12.12 Time test when large increase of establishment is necessary

When it is found necessary to ask for any large increase of establishment, a time-test should be conducted in accordance with the standards prescribed by the Comptroller and Auditor General from time to time.

12.13 Staff for clearing arrears

Whenever proposals from the field offices are sent to C&AG's Office for the sanction of staff on adhoc basis to clear accumulated arrears in specific areas, information on the following points should be sent invariably:

(a) The staff sanctioned for the work on prescribed standards, if any, or on ad-hoc basis, during the last three years including the year in which the current proposal is made indicating staff sanctioned category-wise. If any post of an officer has been sanctioned for the specific work, it should also be indicated.

(b) The circumstances in which the arrears accumulated in the said area over a period despite sanction having been obtained in the previous year either according to standards or on ad-hoc basis.

(c) The action taken from time to time to arrest the growth of arrears in the particular area and the circumstances under which the accumulation of arrears in the said area could not be prevented despite such efforts.

(d) Staff of different categories justified for overcoming arrears in accordance with the prescribed standards for calculation of staff or in accordance with ad-hoc standards, if any had been followed on any earlier occasion.

Full details required for the calculation of staff as normally required while submitting the proposals for sanction of staff should be given.

(e) Any other factors relevant to the proposal considered important.

(C&AG's Lr.No.158-TA.O/39-73 dt.14-3-1973)

CHAPTER-XIII

BUDGET ESTIMATES, REVISED ESTIMATES, CONTROL & REVIEW OF EXPENDITURE

13.01 General

The instructions regarding preparation of Budget Estimates and Control over expenditure are contained in Chapter XI of the CAG's, MSO (A), Vol. I (third edition).

13.02 Preparation and Submission of Budget Estimates and Revised Estimates

The C.A.G.'s office is generally issuing every year to the field offices, a circular containing detailed instruction on the preparation and submission of the Revised Estimates for the current year and the Budget Estimates for the next year. In accordance with these instructions the Revised Estimates for the current year and the Budget Estimates for the next year of this office may be prepared and submitted to the CAG's office.

However, certain instructions contained in the CAG's Circular No. 6-BRS/93 (No. 1591-BRS/224-93) dated: 06-08-93 are given in the subsequent sub-paragraphs. These instructions are subject to instructions that may be issued by the CAG's office from time to time and for the particular year.

(i) Consolidated Revised Estimates for the current year and Budget Estimates for the next year in respect of Group 'A', 'B' and 'C' posts may be prepared in the Form 'A' to 'D' (in respect of Group 'B'/Non-Gazetted Establishment) and Forms 'E' to 'H' (in respect of Group 'A' Officers" supplied by the CAG's office, keeping in view the instructions contained in Shri R.C. Suri's confidential letter No. 1653-BRS/1-80 dated: 11-06-80 office only and No. 2858-BRS/304-81(II) dated: 12-06-91.

(ii) The instructions contained in Government of India, Ministry of Finance, letter No. F. 1(14)-E.II (A)/89 dated: 22-02-90 circulated vide CAG's office letter's No. 326-AC-I/152-89 dated: 16-05-90 may be kept in view and utmost care should be taken in framing the Revised Estimates and the Budget

Estimates under each sub-head so that the Revised Estimates or the actual are not substantially different from the estimates.

(iii) In terms of Government of India, Ministry of Finance (Department of Economic Affairs) Budget Division O.M. No. F.2(63)-B-(AC)/91 dated: 04-04-91 and 05-07-91 the provision for “Overtime Allowance” is not to be included under “Salaries” but shown under a separate Detailed head “Overtime Allowance”. This Detailed head “OTA” should appear after the detailed heads “Salaries” and Wages. The information in the prescribed proformas is therefore to be furnished accordingly.

(iv) Separate provision is to be intimated under the head “Departmental Canteen” for Revised Estimates for the current year and Budget Estimates for the ensuing year in terms of the CAG’s office letter No. 464-BRS/297-91-I dated: 14-02-92 and No. 1463-BRS/4-91 dated: 10-04-92 in the proformas supplied.

13.03 General instructions for framing the Revised Estimates for the current year and Budget Estimates for ensuing year

The following general instructions are to be kept in view while framing the Revised Estimates for the current year and the Budget Estimates for the ensuing year.

(a) Revised Estimates for the current year (combined for permanent and temporary establishments) may be prepared in the prescribed forms on the basis of actual expenditure upto 31st August of the year and sanctioned strength (both regular and casual) as on 1st September of the year. The feasibility of filling up the vacant posts in different cadres may be critically examined while proposing monetary provision for such posts and provision for only those posts which can be filled up during the remaining part of the year should be proposed therein. Similarly, Budget Estimates for the ensuing year may be prepared on the basis of regular sanctioned strength as on 1st September of the current year and should exhibit separately the provision (i) for all vacant posts (ii) such vacant posts as can be expected to be filled up during the ensuing year.

- (b) Provision for the additional installments of Dearness Allowance sanctioned by the Government may be made under the head “Dearness Allowance” both in Revised Estimates for the current year and Budget Estimates for the ensuing year.
- (i) The details of new recruits brought on roll upto 31st August, of the year and likely to be brought on roll during the remaining part of the current financial year as well as their financial impact may also be given in the forwarding letter.
- (c) In the absence of the announcement about the payment of bonus to Central Government Servants the requirement under this head may be worked out, in accordance with the instructions contained in the Government of India, Ministry of Finance, O.M. issued in this regard during the preceding year.
- (d) In terms of Government of India, Ministry of Finance (Department of Economic Affairs) (Budget Division), OM No. F (27)-B (AC)/86 dated; 19-09-86, Festival Advance granted to Government servants shall be classified in the Accounts under the detailed head “Salaries” to which their Pay and Allowances are originally detailed. Further the recoveries of the advances irrespective of the year in which they are affected should be minus debited to the same expenditure head (Salaries) so as to avoid inflation in the Budget. Accordingly the provision in both the Revised Estimates and the Budget Estimates for the purpose should be on net basis.
- (e) The provision for ‘Men-in-position’ as on 1st September of the current year should be accurately estimated and any undue variations between the provision proposed for the remaining part of the year and actual expenditure for the first six months of the year should be suitably explained.
- (f) No provision for additional posts need be made in the estimates.
- (g) No provision is to be made for additional posts under the sub head “Travel Expenses” and provision for vacant posts may be made only after taking

into account the result of the examination referred to in sub-para (a) above.

- (h) The requirement under the head “Salaries” (Pay, Personal Pay and Festival Advances) should be computed with reference to actual for the first six months and under ‘other heads’ on the basis of actual for five months. In other words, the monetary estimates should be prepared with reference to the actual for the first five months of the current year.
- (i) Full provision for Group “B” posts (Accounts/Audit Officers) sanctioned in lieu of Indian Audit & Accounts Service Officers may be made in the Revised Estimates of the current year and Budget Estimates for ensuing year. In respect of IA&AS Officers post provision may be proposed for existing posts excluding those posts which are at the moment held in abeyance.
- (j) Detailed justification duly supported by item-wise details in support of the provision proposed for “Overtime Allowance” should be furnished. In respect of provision proposed under the head to Honoraria (i) detailed calculations of the amount proposed for various items of work covered by rates prescribed by the CAG’s office from time to time may furnished and (ii) provisions proposed on adhoc basis should be supported by detailed justifications.
- (k) It is to be ensured that the Revised Estimates for the current year are prepared very carefully on the basis of the trend of expenditure upto 31st August of the year and the forecast of events during the remaining part of the current year. Utmost foresight should be exercised in framing these estimates and the provision should be restricted to the absolute minimum necessity bearing in mind the administrative difficulties and possible delays in filling up the vacant posts etc. and should not be more than is likely to be spent during the course of the year. It should be noted that once an inflated amount has been provided in the Revised Estimates later surrenders are not of much use.
- (l) Since the preparation of Nominal Rolls of Establishment for preparation of Budget Estimates was dispensed with vide O.M. No. F-23(3)-E.II (A)

86 dated; 22-09-86 of Government of India, Ministry of Finance (Department of expenditure) circulated with the CAG's Office Memo No. 3982-BRS/315-86-I dated: 27-10-86 the estimates of the funds required under the head "Salaries" in the budget will hereafter be framed on the basis of trends over preceding three years taking into account other factors like changes in rates of Pay, Allowances, Number of posts and likelihood of their filling up and the economy instructions issued by the CAG's Office/Ministry from time to time.

- (m) No monetary provision is to be made for non-duty posts like deputation reserve/shadow/supernumery posts/posts held in abeyance etc.
- (n) The provision for the purchase of items like Accounting Machines, Staff Car, Special constructions Grant-in-aid and Departmental Canteen, Water Coolers etc. should be indicated, as usual, separately in the estimates as per instructions issued in the CAG's Office Circular letter No. 1285-BRS/200-93-III dated: 17-05-93.
- (o) Provision for the grant of cash awards to employees for this office, acquitting themselves creditably in Hindi Typewriting, Hindi Stenography, Praveen and Pragya examinations under the Hindi Teaching Scheme may be made under the residuary sub-head "other charges" and shown distinctly in the Budget Estimates.
- (p) Provision for special construction works and auxiliary requirement etc. as per the CAG's office circular letter No. 1285-BRS/200-93-III dated: 17-05-1993 may be made under the sub-head "Minor Works".
- (q) Explanations for variations between the Budget Estimates and Revised Estimates for the current year and Budget Estimates for the next year should invariably be furnished with the Budget Estimates. The reasons to be given should be cogent and vague terms like based on actual should be avoided.
- (r) Special attention should be paid to the "Notes" given at the bottom of the forms supplied by the CAG's Office.
- (s) Additional Dearness Allowance

(i) While the requirements of additional Dearness Allowance sanctioned with effect from 1st January of the previous year and payable during the current year will be included in the Revised Estimates for the current year and Budget Estimates for the next year as per item (b) of the para above, the total amounts of such additional Dearness Allowance may also be indicated separately in the forwarding letter. In regard to installment of the additional Dearness Allowance to the sanctioned from 1st July of the current year the total amount required for payment during the current year may be shown separately in the forwarding letter.

(ii) Similarly, while the statements for Budget Estimates for the next/ensuing year will include the requirements of additional D.A. of the current year the requirement of additional D.A. that may be sanctioned with effect from 1st January for the current year and 1st July of the ensuing financial year on the rough basis (assuming same additional percentage of sanctioned from 1st January for the previous financial year and 1st July of the current financial year) may be indicated in the forwarding letter.

(t) Provision for other post Budgetary Developments-Any additional expenditure incurred or to be incurred, may be worked out for the year and indicated separately in the forwarding letter for inclusion in Revised Estimates for the current year and Budget Estimates for the ensuing/next financial year of the office to enable the CAG's Office to justify the additional demands in the Revised Estimates.

(u) According to instruction of the Government of India, recoveries shown in reduction of expenditure are to be combined to recoveries from Ministries/Departments of Central Government all recoveries from State Government and from Non-Government Entities are to be treated as "Revenue Receipts" and should not be shown as recoveries.

(CAG's Circular No. 6-BRS/93 issued in No. 1591-BRS/224-93 dated: 06-08-93)

13.04 Allotment of funds/grants

(a) The allotment of funds/grants to this office for the year is communicated by the CAG's office generally in three stages as under:-

(i) Allotment of accepted Budget Estimates (original grants) showing monetary provision pertaining to this office as recommended by the CAG to the Government of India, Ministry of Finance and accepted by them for inclusion in the Budget Estimates for the year.

(ii) Revised Estimates (Revised allotment) for the year based on the demand in the Revised Estimates for the year.

(iii) Final Allotment

(b) While communicating the allotment of funds/grants to this office the CAG's Office issues instructions which may be followed.

Some of the instructions issued by the CAG's office while communicating the Revised Allotment for the year 1992-93 vide letter No. 1271-BRS/547-92 dated: 18-12-92 are given below:-

(i) The total funds allotted for the office are not to be exceeded in any case. Any non-compliance of the directions will be viewed seriously. However, re-appropriation within the Group heads, if any, should be reported to the CAG's Office by 15th February of the year positively through the Review of Expenditure for the month of January of the year. In case, however it is felt that the review of expenditure is likely to be delayed (which should be an exception only) the re-appropriation proposals should be communicated through telex/telegram for approval

(ii) In case the proposals are not reported by the above date viz. 15th February it will be presumed that funds provided are adequate and that there will be no excess/savings under each group during the year.

(iii) The field offices approach the Headquarters office for additional funds but do not utilize them fully resulting in savings which have to be explained by the Headquarters office. The additional requirements should, therefore, be advised to Headquarters office after thorough scrutiny.

(iv) Instructions issued by the CAG's office, while communicating the Final allotment for the year are given below:-

In the Review of Expenditure for the month of March and March (Final) of the year the variations may be worked out with reference to the final allotment

made and explanations furnished accordingly. No request for change in the final allotment intimated would be entertained by the CAG's office and under no circumstances expenditure during the year should exceed the final allotment. If however any savings is anticipated the same is to be reported to the Headquarters office by telex/telegrams on or before 15th March of the year positively.

13.05 Control over Expenditure

(i) Statement of Expenditure

In order that the Comptroller and Auditor General may be in a position to watch the progress of expenditure in the several Civil Audit offices and to ascertain where an excess or a saving is likely to occur, reports of expenditure through statements in the prescribed form should be sent to him monthly as required in Paras 11.2 to 11.5 of the CAG's MSO (A), Vol. I.

(ii) Review of Expenditure

Along with the monthly submission of the statements of expenditure a comprehensive review of the progress of expenditure and its probable course during the remaining period of the financial year should also be prepared as provided in Para 11.14 of the MSO (A) (third edition) in the form prescribed and sent to the Comptroller and Auditor General's office.

(iii) Due date for sending the Review of Expenditure Statements

The Review of Expenditure statements should reach the CAG's office every month positively by 2nd of the month succeeding to which it relates, to enable the CAG's office to monitor and exercise the control over expenditure. The concerned heads of offices are requested to personally ensure the timely transmission of the return to the Headquarters. Any delay in submission of Review of Expenditure will be viewed seriously by the Headquarters office.

(CAG's letter No. 142/Budget/152/BEMS/2016-17 Dated 16.09.2016)

(iv) Submission of quarterly returns regarding actual expenditure incurred on pay and various types of allowances on regular Civilian employees of the Central Government.

The quarterly returns on the above for the quarter ending, 30th June, 30th September, 31st December and 31st March are to be uploaded online in Manpower Management Information System (MMIS) Portal of Department of Expenditure, Ministry of Finance, Government of India, in the prescribed Performa latest by 31st July, 31st October, 31st January and 30th April respectively under intimation to the CAG's office.

(CAG's Letter No. 223- Budget / MMIS / 01-2018/ Dated 22.07.2019A)

(v) Monitoring of Expenditure under various heads other than Salaries and Travel Expenses

It has been decided by the CAG's office to monitor the expenditure under the heads (1) Wages (2) Overtime (3) Local Purchase of Stationery (4) Other office expenses (5) Rent, Rates and Taxes (6) Publications (7) G.I.A. (8) Minor Works (9) other charges (10) Departmental Canteen, every quarter in order to avoid deferring expenditure towards the end of the financial year. A report in the prescribed proformas, for the quarter ending 30th June, 30th September, 31st December and 31st March is to be sent to the CAG's office.

(CAG's letter No. 1565-BRS/319-92-I dated: 13-07-93)

(vi) Special responsibility in respect of control over expenditure rests on the Heads of Accounts offices and the Comptroller and Auditor General desires that to avoid large variations, the Dy. Accountant General in-charge of the Administration should devote his personal attention to this important work and exercise the fullest care and foresight in the preparation of the monthly statement and memoranda of review of expenditure, submitted to his office.

(CAG's letter NO. 778-BE-58-50 dated: 26-04-50)

13.06 Action on the recommendation of the Public Accounts Committed (10th Lok Sabha) made in its 19th Report on "Excess over voted Grants/Charged Appropriation

The Public Accounts Committee (10th Lok Sabha) in its 19th Report (1988-89) have briefly made the following observation:-

(i) In spite of the Public Accounts Committee's repeated exhortation in the past to enforce strict exchequer control by way of regulating expenditure in

accordance with budgetary allocations, the financial discipline has remained a distant goal

(ii) The Committee has observed that during the past decade there was a period when excess expenditure registered a declining trend but unfortunately the trend got reversed in 1985-86 and since then there has been no significant improvement in the situation. The Committee views this with concern.

(iii) The Committee is unhappy to note that their oft-repeated recommendation made in the past stressing upon various Ministries, the need to exercise strict vigilance over the trend of expenditure had little impact on the excess expenditure being incurred. The Committee has urged upon that the Ministries/Departments of the Government of India should ensure that the expenditure incurred by them does not exceed the budgeted limits.

In the light of the above observations of the Public Accounts Committee, it is necessary to emphasize that while it is of the utmost importance to ensure that estimates are framed accurately, it is equally important to see that expenditures are contained within the sanctioned estimates. For this purpose it is essential to enforce strict financial discipline by regulating expenditures in such a way that budgetary allocations are not exceeded. In exceptional cases, where Supplementary Grants become necessary, an accurate estimate of the likely savings should be made so that the supplementary estimates are kept to the minimum, if they cannot be avoided altogether.

(GOI, Ministry of Finance, Department of Expenditure OM No. F 1 (9)-E.II (A)/92 dated: 03-11-92 and CAG's Endt. No. 3553-BRS/592-92 dated: 27-11-92)

CHAPTER-XIV
PAY & ALLOWANCES

14.01 The classification of civil posts and the scales of pay for several cadres in the office are as follows

Classification of posts

Sr. No.	Description of Posts	Classification of posts
1.	A Central Civil post carrying a pay in pay matrix from 10-18	Group A
2.	A Central Civil post carrying a pay in pay matrix from 06-09	Group B
3.	A Central Civil post carrying a pay in pay matrix from 01-05	Group C

Scales of Pay

Sr. No.	Name of the Post	Level of Pay
1.	Sr. Audit Officer	10
2.	Asst. Audit Officer	8
3.	Sr. Private Secretary to Pr. A.G.	8
4.	Supervisor	8
5.	Welfare Assistant	8
6.	Private Secretary to A.G.	7
7.	Assistant Supervisor	7
8.	Sr. Translator	7
9.	Jr. Translator	6
10.	Sr. Auditor	6
11.	Stenographer Grade-I	6
12.	Data Entry Operator Gr. D	6

13.	Auditor	5
14.	Data Entry Operator Gr. B	5
15.	Stenographer Grade-II	4
16.	Data Entry Operator Gr. A	4
17.	Staff car driver Ordinary Grade	2
18.	Clerk/Typist	2
19.	Multi Tasking Staff	1

(Government of India, Pay matrix 7th CPC)

14.02 Grant of Special Pay to persons for passing the SAS Examination

(a) Clerks/Auditors etc., who have passed SAS Examination are granted special allowance of Rs. 160/- p.m. until they take charge as Assistant Audit Officer.

(CGA OM No. A-11019/33/2001/MF.CGA(A)/111/503 dated 15/12/2009)

14.03 Qualification Pay to Auditors

The undersigned is directed to refer to this Ministry O.M. No. 9(7)-E III(A)/98 dated 5 August 1999 regarding the rate of qualification pay of Rs. 60/- per month to the Auditors in the Indian Audit & Accounts Department and certain other organized Accounts Cadres and the Clerks, Grade II in the Railway Accounts Department. The matter regarding revision of the rate of this qualification pay consequent to revision of scales of pay on the basis of recommendations of the Fifth Central Pay Commission has been under consideration of the Government for sometime past. It has now been decided that the rate of Qualification Pay may be enhanced from Rs. 60 to Rs. 120/- per month effect from the date an individual elects to draw pay in the revised scales of pay under CCS (RP) rules, 2008.

The Qualification pay shall continue to be treated as part of the pay for the purpose of fixation of pay on promotion to the next higher post.

(GI, MF. OM No7/30/2011 – E.III(A) dated 13 January 2012)

14.04 Incentive for acquiring fresh higher qualification & reimbursement of cost of acquiring professional qualifications/ Foreign Language courses/ continuation of the professional courses, by the officers/ staff of IA&AD

(A) Incentive for acquiring fresh higher qualification:

The following one-time lump-sum rates as incentive for acquiring fresh higher qualification by a Government employee shall be permissible for courses in fields that are directly relevant to the employee's job:

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

Ministries/Departments are free to choose courses on their own. However, the grant of incentive in respect of above qualifications will be subject to the fulfilment of the criteria laid down in following para. The grant of incentive for the qualifications listed above shall be considered by the administrative authorities in consultation with their IFD and necessary orders shall be issued after ensuring that the criteria laid down in following para are fulfilled.

Criteria/guidelines for granting incentive for acquiring fresh higher qualifications, in the 7th CPC Scenario, are as under:

- i) The incentive will not be available for the qualifications which are laid down as essential or desirable qualifications in the recruitment rules for the post.
- ii) No incentive shall be allowed for acquiring higher qualification purely on academic or literary subjects. The acquisition of the qualification

should be directly related to the functions of the post held by him/her, or to the functions to be performed in the next higher post. There should be direct nexus between the functions of the post and the qualification acquired and that it should contribute to the efficiency of the government servant.

- iii) The quantum of incentive will be uniform for all posts, irrespective of their classification or grade or the department.
- iv) The incentive shall not be admissible where the government servant is sponsored by the government or he/she avails study leave for acquiring the qualification.
- v) The incentive would be given only for higher qualification acquired after induction into service
- vi) No incentive would be admissible if an appointment is made in relaxation of the educational qualification. No incentive would be admissible if employee acquires the requisite qualification for such appointment at a later date.
- vii) The qualifications meriting grant of incentive should be recognized by University Grants Commission, respective regulatory bodies like AICTE, Medical Council of India, etc. set up by Central/State Government or recognized by the Government.
- viii) The incentive shall be limited to maximum The incentive shall be limited to maximum two times in an employee's career, with a minimum gap of two years between successive grants
- ix) The Government servant should prefer the claim within six months from the date of acquisition of the higher qualification.

The incentive as per this OM will be admissible for above qualifications acquired on or after 01.07.2017.

(DoPT OM No. 1/5/2017-Estt (Pat-I) dated 15.03.2019 received under HQrs office e-mail dated 29.03.2019)

(B) Reimbursement of cost of acquiring professional qualifications/ Foreign Language courses/ continuation of the professional courses, by the officers/ staff of IA&AD

Details of Approved Professional Certificate Courses, Eligibility, Authority, Reimbursable Amount and Effective Date are as under :-

Sl. No.	Professional Courses	Awarding Body/ Authority	Eligibility	Authority	Reimbursable amount	Effective date
1	Certified Information Systems Auditor (CISA)	Information Systems Audit and Control Association (ISACA)	Group A and Group B/C Officers/ Staff of IA&AD	1. No. 4202-GE.I/114-2001/ Prof. Courses dated 22.08.2001 (Group A)	One time Registration and Examination Fee w.e.f. 22.08.2001/ 31.10.2001	22.08.2001
2	Certified Internal Auditor (CIA)	The Institute of Internal Auditors (Theiia)		2. No. 582/NGE (Entt)/5-2001 dated 31.10.2001 (Group B/ C)	PLUS	31.10.2001
				3. 3541-GE.I/ 140-2017/ Prof Course dated 31.08.2018	50 per cent Annual Maintenance Fee w.e.f. 18.08.2018	18.08.2008
3	Chartered Accountancy (CA)	Institute of Chartered Accountants of India (ICAI)	Group A and Group B/ C Officers/ Staff of IA&AD	1. No. 4202-GE.I/114-2001/ Prof. Courses dated 22.08.2001 (Group A)	One time Registration and Examination Fee	22.08.2001
4	Cost Accountancy (ICWA)/ CMA	Institute of Cost and Works Accountants of India (ICWAI)		2. No. 582/NGE (Entt)/5-2001 dated 31.10.2001 (Group: B/C)		18.08.2018
5	Certified Financial Analyst (CFA)	CFA Institute (USA)				
6	Certified Fraud Examiner (CFE)	Association of Certified Fraud Examiners (ACFE)	Group A and Group B/ C Officers/ Staff of IA&AD	1. No. 1676-GE.I/114-2001/Prof Courses dated 09.04.2003 (Group A)	One time Registration and Examination Fee	09.04.2003
				2. No.		31.10.2001

				582/NGE (Entt)/5-2001 dated 31.10.2001 (Group B/ C)		
7	Certificate in International Public Sector Financial Reporting	Chartered Institute of Public Finance & Accountancy (CIPFA) & Institute of Chartered Accountants in England and Wales (ICAEW)	Group A and Group B/ C Officers/ Staff of IA&AD	1. 1729-GE.I/ 112-08/Prof Course/ (KW) dated 04.04.2011 2. No. 227-Staff Entt-II/ 35-2012 (I) dated 27.12.2013 (Group B/C)	One time Registration and Examination Fee	04.04.2011 27.12.2013
8	NPTEL online Certification Courses on “Introduction to Data Analytics”	NPTEL Online courses, (NPTEL HRD GoI)	IA&AS Officers and other officers/ staff of IA&AD	3862-GE.I/140-2017/ Prof Course/ (KW) dated 20.09.2017	Certification Fee	31.07.2017
9	NPTEL online Certification Courses on “Introduction to R Software”	NPTEL Online courses, (NPTEL HRD GoI)	IA&AS Officers and other officers/ staff of IA&AD	3862-GE.I/140-2017/ Prof Course/ (KW) dated 20.09.2017	Certification Fee	31.07.2017
10	Certified Information Security Manager (CISM)	Information Systems Audit and Control Association (ISACA)	Group A and Group B/ C Officers/ Staff of IA&AD	3244-GE.I/ 140-2017/ Prof Course dated 07.08.2018 and 3541-GE.I/ 140-2017/ Prof Course dated 31.08.2018	One time Registration and Examination Fee PLUS 50 per cent Annual Maintenance Fee w.e.f. 18.08.2018	31.07.2018 18.08.2018
11	Certified Public Accountant (CPA)	American Institute of Certified Public	Group A and Group B Officers/	3541-GE.I/ 140-2017/ Prof Course dated	One time Registration/ Course/ Examination Fee	18.08.2018

		Accountants (AICPA)	Staff of IA&AD	31.08.2018		
12	Diploma in International Public Sector Accounting Standards (IPSAS)	Chartered Institute of Public Finance and Accountancy (CIPFA), London	Group A and Group B Officers/ Staff of IA&AD	3541-GE.I/140-2017/ Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
13	Certificate Course on Indian Accounting Standards (Ind AS)	Institute of Chartered Accountants of India (ICAI)	Group A and Group B Officers/ Staff of IA&AD	3541-GE.I/140-2017/ Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
14	Foreign Language Courses on French, Spanish and Arabic	Recognised University/ College or reputed Institutes viz., Alliance Francaise, Instituto Cervantes etc	Group A Officers and Group B Officers/ Staff of IA&AD	3541-GE.I/140-2017/ Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018

Terms and Conditions

- i. **Prior permission of the Headquarters** for IA&AS officers and of the HOD for other officers/staff will continue to be required to be obtained before actually joining any of the courses mentioned above
- ii. The reimbursement of fees of an examination will be on one-time basis, irrespective of the number of times the officer/officials required to appear for the examination. It would be only after they qualify/pass the examination and produce the relevant certificate of passing to the Headquarters office in respect of IA&AS officers and the HOD in respect of other officers/staff, along with the request for reimbursement.
- iii. The INR equivalent of the fee paid in currency other than INR should be indicated in the reimbursement claim and documentary evidence (Online Money transfer receipt/Debit-credit card statement, etc) in support of INR conversion (actual on date of payment) should invariably be produced with the claim.

- iv. The amount so reimbursed will be repaid by the officer official officer leaves the service within three years from the date of reimbursement of the costs.
- v. Alter the completion of the above mentioned courses, if any officer/ official wishes to obtain membership and pay annual subscription charges for the members of the concerned Institute/Society/Association, the same will not be reimbursed. However, annual maintenance fee has been allowed in certain cases, as indicated in table above.

Procedure for claiming Reimbursement:

A. IA&AS Officers

- a. Permission to appear in the examination: PD (P) Wing
- b. Submission and processing of re-imburement claims: PD (P) Wing

B. Officers/ Staff other than IA&AS officers posted in Field offices

- a. Permission to appear in the examination: HOD of the field unit.
- b. Submission and processing of reimbursement claims: Local Administration of the field unit will process the claims. After approval by the HOD of the field unit, an Assurance memo will be prepared by them and same be sent to the AC (N) wing of the Headquarters office, for further processing for payment of reimbursable amount.

Format of Assurance Memo

Assurance Memo cum Authority for the payment on account of reimbursement of cost of acquiring approved professional qualification/ Foreign Language

(To be printed on the official letter head)

No.

Dated.

1. Officer(s)/ official(s) of this office (as mentioned in table below) has/ have acquired professional qualification approved by the C&AG of India in the stream mentioned against each.

Sl. No.	Name (as per Bank records) of the officer/ official	Designation	Details of qualification acquired and reimbursement due				Bank particulars (Bank's name & Branch, Bank Account No., IFS code)
			Qualification Acquired	Registration/ Exam/ Maintenance Fee paid (INR)	Fee Due (INR)	Total Amount Payable (INR)	

2. This is to certify that:

1. Prior permission of the Competent Authority has been obtained by the above officer(s)/ official(s)
2. Documentary evidence in support of the officer(s)/ official(s) having qualified the examination has been obtained and kept on record. An entry to this effect has been made in the service records of the officer(s)/ official(s).
3. The officer(s)/ official(s) has/ have not been paid for the same qualification earlier.

Signature of PD(P)/ AC(N)/ DAG(Admn)/ Director (Admn)

With Official stamp affixed.

(HQrs office letter No. 2499/GE-I/140-2017/ Prof. Course dated 28.06.2019)

14.05 Special Allowance for various posts:

Sr. No.	Post	Special Allowance (Rs)	Authority
1.	Cashier (Amount of monthly cash handled) ≤5 lakh Over 5 lakh	700/- pm 1000/- pm	Cash Handling Allowance vide Admn. O.O.No623(01)/2019-PAT
2.	Care Taker (extra works allowance)	2% of basic pay p.m.	GOI F.NO. 12-3/2016-E III(A) dated 20/07/2017

CHAPTER-XV

PREPARATION OF BILLS & DISBURSEMENT OF PAY

15.01 General

Any claim against Government for payment, whether a personal claim of a Government Servant or a claim by a person not in Government employment for work done, service rendered or articles supplied should be preferred in the form prescribed. General Rules relating to claims for withdrawals from the Government Account and from the Public Debt and manner of payment are contained in the Central Government Accounts (Receipts & Payments) Rules, 1983.

15.02 Preparation of Bills

- I. The Administration (Bills) Section prepares the pay bills of the establishment of the office, and detailed check by the Asstt. Audit Officer/Section Officer with reference to the date for the claims, sanctions, scale of pay etc. & submit them to the Audit Officer/Bills for approval and signature. The Audit Officer/Bills is authorized to sign these bills of non-gazetted officials on behalf of the Dy. Accountant General/Admn.
- II. The Audit Officer will be signing the T.A. Bills in respect of Non-Gazetted staff of this office. He will be signing the T.A. Bills in respect of Non-Gazetted staff of this office, in the capacity of drawing officer and also countersign the T.A. bills of non-Gazetted staff in the capacity of Controlling Officer.
- III. Being head of office Dy. Accountant General/Admn. will be competent to sanction such contingent expenditure as head of office as authorized under G.F.Rs.
- IV. As head of office Dy. Accountant General/Admn. will be competent to sanction advances on tour to the Group B,C and D staff of the office in terms of item No. 3 of Ministry of Finance, Letter No. G-20 (5)/FGI/58 dated: 12-03-59 received with CAG's letter No. 1662/NGE.I/16-69/KW dated: 18-07-59.

- V. Dy. Accountant General/Admn. will also be competent to sanction advances for travel concession, advances of pay and T.A. on transfer to temporary Government Servant, Advances of leave salary and G.P. Fund advances.
- VI. Dy. Accountant General/Admn. will be competent to act as controlling officer for T.A. Bills, Medical reimbursement bills and P.F. advances in respect of Asstt. Audit Officers and Audit Officers.
- VII. Further, Dy. Accountant General/Admn. has been declared as controlling officer for countersigning Medical reimbursement bills Group C and Group D.
- VIII. After the bills are signed they are made over to the cashier who will present them at the Pay and Accounts Office to pass the bills for payments and issuing cheques.

15.03 Pay Bill Register

A Pay Bill Register in Form No. GAR-17 and abstract of Pay bill in Form GAR-18 shall be maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for Pay and Allowances of a Government Servant and the latter being an abstract of Pay and Allowances bills presented for payment.

15.04 Disbursement of Pay

The process of disbursement of pay is done through online system named Public Finance Management System (PFMS) from December 2018. All the salary bills are processed through Employees Information System (EIS) Module in PFMS on last working day of the month through the bills duly signed / approved by Sr. Audit Officer / Audit Officer (Bills). The bills further sent to concern PAO for payment.

Bills are prepared in both hard and soft copies. Details of each employee are maintained in PFMS (EIS Module).

All payments made directly to bank account unless a specific case arises.

15.05 Disbursement of Pay etc. to staff at outstations

Same as done for the local staff. Payments are done via online means.

15.06 Absentee Statements

EDP Section shall submit the monthly extracts / reports of attendance of all staff members in the first week of the succeeding month to Admin & Bills Section.

(Admin's Circular Number 17 Dated 30.08.2019)

15.07 Disbursement of Pay etc. before the due date

Government of India has ordered that as soon as the State Government sanctions payments of pay, allowances and pension for a particular month to their staff in advance of the due date of payment, with a view to enabling their staff to meet expenses connected with the celebration of some important festivals etc. falling immediately before the pay day, the fact of such sanction should be intimated to the Government of India, Ministry of Finance by this office immediately to enable them to take necessary action in respect of Central Government employees.

(GI, MF, OM No. 980-B II/55 dated: 25-03-1955)

15.08 Office Cash Book and its Maintenance

The entry of paid vouchers are maintained in cash book which is closed on daily basis with the sign of DDO. Review of cash book in is done on quarterly basis by a gazetted officer, appointed by DAG Admin.

Review of physical cash is done by DAG Admin on the last working day of each month.

15.09 Arrears Claims

(A) Claims against the Government which are not preferred within two year of their becoming due would attract the provisions of Rules 82 to 88 of the General Financial Rules, 1963. After relevant requirements thereof are satisfied, they may be presented to the Accounts Officer for pre-check and payment, provided further, that this rule shall not apply to claims on account of

arrears of pensions, the payment of which is regulated by Rule 369 of the Central Treasury Rules.

(Rule 32, Central Government Account (Receipts & Payments) Rules, 1983)

(B) The arrears claims which cannot be verified by Audit owing to the limited period of preservation of record are required to be referred to the Ministry of Finance for sanction to ad-hoc payment. Since audit is not in a position to verify the accuracy and admissibility in such cases, it is for the administrative authorities and the Ministry of Finance to satisfy themselves in these respects before any payment is made. The responsibility for this rests mainly with the administrative authorities as they are in the best position to check up a claim with reference to their records before forwarding such cases to the Ministry of Finance (Department of Expenditure), to enable them to satisfy about the accuracy, etc. before agreeing to ad-hoc payment. The Administrative authorities, while forwarding such claims to the Ministry of Finance (Department of Expenditure) should furnish full particulars in the following proformas. It should also invariably be certified by the Administrative Ministry that the accuracy and admissibility of the claim has been checked with reference to the corroborative records and that it has not been paid earlier.

PROFORMA

1. Name of the Claimant
2. Nature of the claim (detailed history, as to how the claim has arisen, should be given)
3. Details of the claim
 - (a) Period
 - (b) Rate per month
 - (c) Amount Due
4. Reasons for delay in settlement (the time taken at various levels should be indicated)
5. Efforts made by the claimant to get the settlement of the claim expedited with what results

6. Whether the non-payment of the claim will affect pension
7. Whether claim was referred to the Audit Officer concerned for investigation and if so, with what results
8. Details of records, orders and/or other corroborative evidence on the basis of which the claim is considered to be un-disputably due (Relevant extracts duly attested should be enclosed, where it is not possible to submit the record in original)

Note:-It has been brought to notice of the Ministry of Finance, that in certain cases, it is not practicable for the Administrative Ministry to call for the original or attested copies of the relevant records to verify the accuracy etc. of the Arrears Claims. It has, therefore, been decided that it will suffice if the Head of the Office concerned is required to furnish, full facts of the case, as per items (1) to (7) of the proformas indicated above, as also a certificate to the effect that the claim has been checked/verified with reference to corroborative records available in his office and that the same has not been drawn and paid previously.

(G.I.M.F. (D.E.) OM No. 18(3)-E.II (A)/59 dated; 03-12-59, communicated in CAG's letter No. 368-Admn.III/78-59 dated: 10-12-59 and G.I.M.O. of even No. dated: 11-03-60 communicated in CAG's letter No. 634.Admn.III/78-59 dated: 19-03-60)

The above proformas should be sent to the Comptroller and Auditor General in duplicate.

(CAG's letter NO. 153-NGE.I/18-62 dated: 27-01-62)

Note:-Where relevant records are not available prior approval of the Government will be necessary for making the payment on ad-hoc basis. For the purpose of Rule 83 of General Financial Rules, the Comptroller and Auditor General exercises full powers to sanction investigation of Arrears claims in regard to persons serving in the Indian Audit & Accounts Department.

(Rule 83 of GFRs and Note below this Rule and see also item No. 13 of Section 'A' of the CAG's MSO (A) vol. II)

15.10 Attestation of notes of Arrears claims

The Asstt. Audit Officer in charge of Bills Section shall attest all notes of Arrears Claims in the office copies of the bills or in the Pay Bill Register, subject to the condition that 5 percent of the entries which are test-checked by the Audit Officer, should be indicated in the office copies of the Bills/Pay Bill Register.

(CAG's letter No. 2690-Admn.II/131-58 dated: 01-11-1958)

15.11 Bills Registers

Bills Registers (in Form TR 28-A/GAR-9) are maintained for Pay and Allowance and other claims of the establishment. The statement of monthly expenditure to be submitted to the Comptroller and Auditor General are prepared from the figures in these registers.

(CAG's letter No. 1208.Admn/133-49 dated: 24-06-1959)

Note: See note 1 under Rule 34 of the Central Government Account (Receipts & Payments) Rules, 1983)

15.12 Preservation of Pay Bill Register

The Pay Bill Register and should be preserved for 35 years.

15.13 Annual Verification of Service

(a) The provisions regarding verification of service are contained in Rule 257 (I) of the General Financial Rules, 2005 and the Government of India's Decisions thereunder.

(b) The Service Books should be taken up for verification at a fixed time in the year, say in April and after it is seen that the services of each Government Servants are correctly recorded in his service Books, a certificate in the following form should be recorded in it over the signature of the Audit Officer/Bills Section.

“Service verified upto _____ from _____ (the record from which the verification is made)”

After the annual verification is made, 25 percent of total number of Service Books will be test checked by the Internal Test Audit Section every year by the end of the September. The Service Books of Internal Test Audit Section will be however be test checked by the ECPA Section. Total number of Service Books may be ascertained from the register of service books.

Note:-The instruction regarding the period of preservation of Pay bills and acquittance rolls is applicable in cases of Group “D” also as their services are also verified annually and a record of such verification is made in their Service Books.

(GOI, F.D. letter No. 8445-F dated: 19-11-1936)

15.14 Claims for Traveling Allowance/Daily Allowance

Ordinarily claims on accounts of Traveling Allowance should be made on completion of a tour but where the tour is prolonged one, they may be made monthly. Only in very special cases, a claim for traveling allowance otherwise than for a whole month, on completion of a tour will be passed.

(A) Daily Allowance

Consequent on the Recommendations of the Seventh Pay Commission the TA Rules have been modified as per Government of India, Ministry of Finance (Deptt. of Expenditure). Admissibility of Daily allowance for officials on tour is as under –

Pay Level in Pay Matrix	Entitlement
14 and above	Reimbursement for hotel accommodation/ guest house of up to Rs. 7,500/- per day; Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding Rs. 1,200/- per day.
12 and 13	Reimbursement for hotel accommodation/ guest house of up to Rs. 4,500/- per day; Reimbursement of AC taxi charges of up to 50 km per day for travel within the city and

	Reimbursement of food bills not exceeding Rs. 1,000/- per day.
9 to 11	Reimbursement for hotel accommodation/ guest house of up to Rs. 2,250/- per day; Reimbursement of non-Ac taxi charges of up to Rs. 338/- per day for travel within the city and Reimbursement of food bills not exceeding Rs. 900/- per day.
6 to 8	Reimbursement for hotel accommodation/ guest house of up to Rs. 750/- per day; Reimbursement of non-Ac taxi charges of up to Rs. 225/- per day for travel within the city and Reimbursement of food bills not exceeding Rs. 800/- per day.
5 and below	Reimbursement for hotel accommodation/ guest house of up to Rs. 450/- per day; Reimbursement of non-Ac taxi charges of up to Rs. 113/- per day for travel within the city and Reimbursement of food bills not exceeding Rs. 500/- per day.

(Ministry of Finance OM No. 19030/1/2017/E.IV Dated 13.07.2019)

15.15 Daily Allowance for Continuous halt

In modification of SR-73, the admissibility of daily allowance a place outside the Government servants headquarters for a continuous halt upto 180 days or more during tour/temporary transfer/training for attending a course in India where boarding and lodging are not provided, shall be regulated as follows:-

- (i) First 180 days Full Daily Allowance
- (ii) Beyond 180 days Nil

In cases, where prolonged stay is envisaged at the temporary duty station beyond 180 days the appropriate course would be to issue the necessary transfer order.

The other terms and conditions for grant of Daily Allowance will remain unchanged.

(GOI, M.F. ,Deptt. Of Expenditure, OM No. 19030/5/86-E-IV dated: 12-12-86 and CAG's Endtt. No. 24-Audit-I/30-86/IV-87 (7) dated: 19-01-87)

Note 1-

Travelling allowance claim of a government servant shall fall due for payment on the date succeeding the date of completion of the journey. He shall submit the travelling allowance claim within sixty days of its becoming due failing which it shall stand forfeited.

(Rule 290 of General Financial Rules, 2017)

Note 2-The matters relating to traveling allowance, daily allowance etc. are regulated in accordance with the Supplementary Rules and the orders issued, there under by the Government of India.

15.16 Leave Travel Concession

The concession is admissible the Government Servant who has completed one year of continuous service on the date of journey performed by him or his family as the case may be, as per the provisions made under the Central Civil Services (Leave Travel Concession) Rule, 1988 as amended from time to time.

15.17 Claims for reimbursement of Medical expenses under Medical Attendance Rules

The rules regarding the medical attendance-providing medical facilities to Central Government Employees are contained in the Central Civil Services (Medical Attendance) Rules, 1964 as amended from time to time may be consulted.

(i) From 01-12-1968, final claims for reimbursement of medical expenses of Central Government Servants in respect of a particular spell of illness should ordinarily be preferred within three months from the date of completion of treatment as shown in the last essentiality certificate issued by Authorized Medical Attendant/Medical Officer concerned.

(ii) Payment of arrears claims preferred after three months will be given by the provisions of Rules 82 and 83 of General Financial Rules, 1963 and Government of India decisions there under as amended from time to time.

(iii) In cases where claims is not ordinarily admissible and special sanction is accorded for reimbursement of expenses in relaxation of the rules, the sanction will be deemed to be for a period of any year from the date of the issue.

(iv) The Comptroller and Auditor General will exercise the full powers to sanction investigation of arrears claims relating to the Indian Audit & Accounts Department.

15.18 House Rent Allowance

Based on the recommendations of the Seventh Pay Commission the Govt. of India, Ministry of Finance (Deptt. of Expenditure). House rent allowances to Central Government employees is admissible at the following rates.

(ii) House Rent Allowance

Classification of Cities/towns	Rate of HRA
City Class - X	24% of Basic Pay
City Class - Y	16% of Basic Pay
City Class - Z	08% of Basic Pay

HRA at above rates shall be paid to all employees (other than those provided with Government owned/hired accommodation) without requiring them to produce rent receipts.

15.19 General Provident Fund

The rules regarding the General Provident Fund for the Central Government employees are contained in the General Provident Fund Rules, 1960 as amended from time to time may be consulted.

The sanction orders for General Provident Fund Advances/Withdrawals may be sent along with the bills to the Pay & Accounts Office by Establishment (Bills) Section.

15.20 National Pension Scheme (NPS):

For employees appointed on or after 01.01.2004, the monthly contribution in National Pension Scheme (NPS) would be 10 percent of the Basic Pay plus Dearness Allowance (DA) to be paid by the employee and 14 percent of the Basic Pay plus DA by the Central Government.

(Ministry of Finance Notification Dated 31.01.2019)

15.21 Grant of Children Education Allowance, Reimbursement of Tuition Fee etc. to Central Government employees

The grant of concessions under the scheme of Children's Education Assistance viz. Children Education Allowance, Reimbursement of Tuition Fee and Hostel subsidy etc. to Central Government employees is governed by the Central Civil Services (Educational Assistance) orders, 1988 as amended from time to time. These order may be consulted for regularization of claims coming whole the preview of these orders.

15.22 Grant of Advances to Central Government Employees

The rules governing the grant of various advances from Public funds to Central Government Servants, recoveries of such advances, maintenance of accounts thereof etc. are contained in Chapter 14 of the General Financial Rules, 2005 which may be consulted, and followed scrupulously.

Note: Leave Salary Advance is admissible only if the leave sanctioned is in excess of 30 days.

15.23 Central Government Employees Group Insurance Scheme, 1980

Central Government Employees Group Insurance Scheme, 1980 which was notified on 1st November, 1980 and came into force with effect from the forenoon of 1st January, 1982 and was updated vide Government of India, Ministry of Finance, Department of Expenditure OM No. F.7(5)-EV/89 dated: 15-05-89, and CAG's Endt. No. 570-Audit/20-82-III/III-89 (87) dated: 18-07-89 amended from time to time, is intended to provide for the Central Government Employees at a low cost and a wholly contributory and self-financing basis, the twin benefits of an insurance cover to help their families in

the even death in service and a lump sum payment to augment their resources on retirement.

15.24 Attachment of Pay

When an attachment order against the pay of an employee is received from a Court of Law, it should be posted in the Attachment Register in Form No. S. 130 and submitted through the Branch Officer (Establishment) to the Dy. Accountant General (Admn) for his orders. A statement of the liabilities of the Government employees in that date should be obtained from him and submitted to the Accountant General along with this register. The details of the statement should be examined with the previous list, if any, to know how far the employees has been able to discharge the previous liability or has incurred new debts. The statement of liabilities should show for each loan separately.

- (i) The original date of borrowing
- (ii) The original amount borrowed
- (iii) The person from who borrowed.
- (iv) The rate of interest percent and
- (v) The amounts repaid and their dates of payment

The statement, if found incorrect at a later date will entail disciplinary action against the Government servant concerned.

The Attachment Register will be maintained by the Establishment (Bills) Section and in addition its submission with every new order of attachment, it should be submitted for review on the 10th of each month of the Audit Officer (Establishment) for further instructions (see also Para 229 of the CAG's MSO (A))

The amount realized from the pay of a Government Servant under an attachment order issued by a Court should not be sent to the Court at Government expenses. The disbursing officer is not, however, entitled to deduct from the salary anything in excess of the amount prescribed in the attachment order, hence the amount realized under the attachment order less the remittance charge should only be sent to the Court.

(CAG's letter No. T. 67.II/10-37 dated: 30-04-37 vide also Government of India, Home Department Office Memo No. 238-35-public dated: 18-01-38 forwarded with CAG's Endt. No. 245-NGE/5938 dated: 23-02-1938)

Note:-In case where the head of office is himself concerned, the notices of orders attaching the pay or allowances should be sent to the Comptroller and Auditor General.

(Government of India, Finance Department No. F. 20 (4) Ex. II dated: 30-06-1942)

The office has no discretion to alter in any way the amount of pay ordered to be attached by a competent court and applications to this effect must not be entertained.

Note:-The matters relating to the above subject-(to attachment for debt) are contained in Rules 225 to 229A of Central Treasury Rules and Rules 74 to 78 of the Central Government Accounts (Receipts & Payments) Rules, 1983, which may also be consulted and followed.

CHAPTER-XVI
HINDI TEACHING SCHEME

16.01 General

(1) For the successful implementation of the official language policy of Government of India, it is necessary to impart training in Hindi to the Government Servants who do not possess working knowledge of it.

(i) According to the presidential order of 27th April, 1960, training in Hindi has been made compulsory for all Central Government employees who are aged less than 45 years excepting employees below Class III cadre, Industrial Establishment and work charged staff.

(ii) The scheme for teaching Hindi to Central Government employees on Voluntary basis after office hour was first introduced by the Ministry of Education, Government of India in 1952. This responsibility was transferred to the Ministry of Home Affairs in October, 1955. The scheme of teaching Hindi to Central Government employees popularly known as Hindi Teaching Scheme was drawn up by the Ministry of Home Affairs. Since there are number of instructions have been issued on various matter connected with Hindi Teaching Scheme. The salient features of the Hindi Teaching Scheme vis-à-vis orders/instructions regarding the scheme which are presently applicable are brought out in the succeeding paras.

(2) A point raised as to whether the raining in Hindi is compulsory for the Central Government employees etc. appointed on or after the date of issue of the office memorandum i.e. 30-05-1988 or is compulsory for the employee appointed before the issue of the office memorandum. It has been clarified that the provisions of the office memorandum will be given effect from the date of its issue i.e. 30-05-1988. Therefore, these provisions will not be applicable to the Central Government employees appointed prior to 30-05-1988 and who have passed their matriculation with Hindi as a third language from Non-Hindi Speaking States.

16.02 Compulsory Training

Regular attendance in classes held under Hindi Teaching Scheme and appearing in the prescribed examination at the end of each term is obligatory for all employees nominated to any one of the courses. Out of the staff to be trained in Hindi, 20% employees should be nominated in every session.

16.03 Courses offered in Hindi Examination

(1) Prabodh:-Elementary course corresponding to primary school standard in Hindi.

(2) Praveen:-Intermediary course corresponding to middle school standard in Hindi.

(3) Pragya:-Highest training course under the scheme which is equivalent to matriculation standard.

Note 1:-In Non-Hindi Speaking States, the Central Government employees who have studied Hindi as a second language or third language, or as a combined subject with other subject at matriculation standard though they might have obtained 33% or above marks, they will deem to have not acquired working knowledge of Hindi and training at Pragya standard is obligatory for them.

Note 2:-In correction Hindi Speaking States the Central Government employees who have studied Hindi as a second or third language or as a combined subject with other subject at matriculates standard and have obtained less than minimum marks i.e. 33% they would be treated to have obtained knowledge in Hindi equivalent to Prabodh standard and such employees would be admitted to Praveen classes.

Note 3:-In accordance with the instructions contained in OM No. 14013/1/85-OL(D) dated: 30-05-88, an employee who has offered "Hindi" as a third language at matriculation level will not be deemed to have passed matriculation (Hindi) under Rule 10 of the Official Language Rule, 1976, but if an employee gives an option in the prescribed proforma as per the provisions of the Rule 10(I)(b) that he has acquired the working knowledge of Hindi then he will be

treated to have acquired the working knowledge of Hindi and it will not be compulsory for him to undergo Pragma Training.

16.04 Courses prescribed for different categories of employees

(1) The Central Government employees for who educational qualification prescribed is matriculation or below and who are not required to do any ministerial work in offices, write notes or deal with correspondence (e.g. Staff Car Driver, Engine Driver, Record, Stores, Electricians, Fitter, Gestetener Operators, Postmans, Telephone Operator etc.) may qualify in Prabodh (Elementary course) examination only.

(2) The Central Government employee who are generally not required to do nay ministerial work themselves but have to be conversant with Hindi to be able to attend to correspondence and reports etc. in that language (e.g. Doctors, Scientists, Supervisory Staff in workshops, laboratory etc.) may qualify upto Praveen (intermediary course) Examination.

(3) The Central Government employees who have to do ministerial work record notes or deal with correspondence must qualify upto Pragma (Highest Training Course) Examination.

(MHA, OM No. 3/18/68-H dated: 21-09-68)

16.05 Facility and Incentives for Learning Hindi

1. No fees are charged for training and examination.
2. Test Books are given free of cost and not taken back.
3. Classes are conducted during office hours.
4. Travel expenses for attending the classes are reimbursed.
5. TA/Actual expenses are given for appearing at the examination.
6. Special facilities are given for the examination.
7. Separate classes are also conducted for teaching Hindi to Gazetted Officers.
8. Permission is also given to appear at the examination as a private candidate.

9. Correspondence courses in Hindi are also run by Central Hindi Directorate.
10. Provision also exists for intensive training in Hindi by the Hindi Institute.
11. Adequate entry is made in the service book on passing the prescribed examination.
12. No income tax is levied on the amount comprising cash prizes and lump-sum prizes.

For passing Hindi Examination monetary incentives, besides various other facilities are as under:

- (a) **Personal Pay** (equal to the amount of one increment of 12 months)
 1. To all non-gazetted staff for passing Pragya Examination.
 2. To those non-gazetted officers for whom “Pravin or Prabodh” is prescribed as their last requisite examination.
 3. To all gazetted officers for whom “Pravin or Pragya” is the last requisite examination.
 4. To those employees for passing Hindi Examinations, equivalent to matric or higher standard, conducted by Voluntary organizations, where Hindi Teaching Centres are not functioning.

(b) **Cash Awards:-**

(for passing the examination with distinction)

	Prabodh	Praveen/Pragya
	(Cash prize of each in Rs.)	
For securing 70% or more	1600	1800/2400
For securing 60% or more but less than 70%	800	1200/1600
For securing 55% or more but less than 60%	400	600/800

- (c) **Lump-sum Award** for passing examination through one’s own efforts:

1. Prabodh Examination of Hindi Teaching Scheme	Rs. 1600
2. Praveen Examination of Hindi Teaching Scheme	Rs. 1500
3. Pragya Examination of Hindi Teaching Scheme	Rs. 2400
4. Such Hindi Examinations conducted by the Voluntary Hindi Organizations, as have been recognized by Government of India (Department of Education) as equivalent to or higher than the Matriculation Examination	Rs. 800/-

16.06 Facilities and Incentives for learning Hindi Typing and Hindi Stenography

Facilities:-

1. No fees are charged for training and examination.
2. Text Books are given free of cost.
3. Classes are conducted during office hours.
4. Travel expenses for attending the classes are reimbursed.
5. TA/Actual expenses are given as per rules for appearing at the examinations.
6. Permission is also given to appear at the examination as a private candidate.
7. Special leave is granted for the examination.
8. Intensive training in Hindi Typing and Stenography is impacted for 40 and 80 working days respectively at Hindi Prashikshan Sansthan.
9. Permission is granted to go for training at the recognized Typing/Hindi Short Hand Training Centre during office hours.
10. Entry is made in the Service Book on passing prescribed examination.
11. No income tax is levied on the amount of comprising cash prize and lum-sum prizes.

Incentive:-

- (a) Personal Pay** (equal to the amount of one increment of 12 months)

1. To all non-gazetted staff for passing Hindi Typing/Hindi Stenography Examination.
2. To such gazetted Stenographers who pass the Hindi Stenography examination securing 90% or more marks.

Note:-Trainees, whose mother tongue is not Hindi, will not entitled to get two increments for the first 12 months and Personal Pay equal to one increment for the next 12 months, on passing Hindi Stenography examination.

(b) Cash Awards:-

1. Hindi-Typing

97% or more marks each	Cash Award of Rs. 2400/-
95% or more marks but less than 97% marks each	Cash Award of Rs. 1600/-
90% or more marks but less than 95% marks each	Cash Award of Rs. 800/-

2. Hindi Stenography

95% or more marks each	Cash Award of Rs. 2400/-
92% or more marks but less than 95% marks each	Cash Award of Rs. 1600/-
88% or more marks but less than 92% marks each	Cash Award of Rs. 800/-

(c) Lump-sum Award for passing examination through one's own efforts:

Hindi Typewriting Examination of the Hindi Teaching Scheme Rs. 1600/-

Hindi Stenography Examination of Hindi Teaching Scheme Rs. 3000/-

16.07 Incentive Scheme for doing work in Hindi

A new Incentive scheme for original Hindi noting/drafting in official work has come into force with effect from 1st April, 1988. The details of the scheme are as follows:-

(i) Scope of the scheme:

All Ministries/Departments/Attached and subordinate offices of the Central Government may introduce this scheme independently for their officers/employees.

(ii) Eligibility:

(A) Officers/employees of all categories who do their official work wholly or partly originally in Hindi can participate in this scheme.

(B) Only those officers/employees will be eligible for award, who write at least twenty thousand words in Hindi in a year in regions "A" and "B" (i.e. Bihar, Hariyana, Himachal Pradesh, Madhya Pradesh, Rajasthan, Uttar Pradesh, Gujarat, Maharashtra and Punjab States and the Union Territory of Andaman and Nicobar Islands, Union Territories of Delhi and Chandigarh) and at least ten thousand words in Hindi in a year in region "C" (which comprises all other State and Union Territories except regions "A" and "B"). In addition to original noting and drafting this will also include such other items of work done in Hindi which can be verified, such as, entry in registers, preparation of lists, accounting work etc.

(C) Stenographers/typists who are covered under some other scheme for encouraging the use of Hindi in Official work will not be eligible to participate in this scheme.

(D) Hindi Officers and Translators who generally do their work in Hindi will not be eligible to participate in this scheme.

(iii) Prizes:

The following cash prizes will be given to the participants every year according to the work done by them in Hindi:

(1) (a) Independently for each Ministry/Department of Central Government

First Prize (2 Prizes) Rs. 1000/- each

Second Prize (3 Prizes) Rs. 600/- each

Third Prize (5 Prizes) Rs. 300/- each

(b) Independently for each subordinate office of any Department of Central Government

First Prize (2 Prizes) Rs. 800/- each

Second Prize (3 Prizes) Rs. 400/- each

Third Prize (5 Prizes) Rs. 300/- each

(2) For purposes of this scheme every geographically separate located office may be treated as an independent unit. For instance an office of an Assistant Commissioner etc. under Commissioner of Income Tax or Area Superintendent's Office etc. under Divisional Railway Managers of the Railways will be Independent units for operation of this scheme, same will be the case in respect of subordinate and attached offices of the Ministry of Defence or the P&T Department etc.

(3) Criteria for awarding Prizes:

(a) For facilitating assessment a total of 100 marks will be allotted. Out this 70 marks will be earmarked for the quantum of work done in Hindi and 30 for clarity in expression of thoughts i.e. for quality of noting and drafting in Hindi.

In this connection and in cases of doubts the compilation of orders regarding the case of Hindi & the latest orders regarding the use of Hindi may be referred to.

(b) The competitors whose mother tongue is Tamil, Telugu, Kanada, Malyalam, Bengali, Oriya or Assamese may be given additional weightage upto 20%. The exact weightage to be given to such an employee will be determined by the Assessment Committee. While doing so, the Committee will also keep in view the standard of work of those officers/employees who otherwise rank higher to him/her.

(c) The Competitors will maintain a record of the words written by them every day in the proforma given at the end of this para. Each week record will be verified and counter signed by the next higher officer. If section head

himself keeps a record then it would not be necessary for the employees to maintain such record.

(d) At the end of the year every competitor will submit the record of his/her work done in Hindi to the Assessment Committee through the countersigning officer. If Countersigning Officer or section head himself keeps an overall watch and account of the work, then this would not be necessary and he would furnish the details.

(e) Composition of Assessment Committee:-

The Assessment Committee, in the Ministry/Departments may consist of the Joint Secretary in charge of the Hindi, the under secretary in charge of O&M and the Senior Hindi Officer/Hindi Officer. In the Attached and subordinate offices it may comprise the Head of Department/Office. Hindi Officer and one more gazetted officer or Rajbhasha Adhikari. However the composition of the Committee may be changed to suit the availability of officers in various concerned offices.

(iv) Mention of winning a prize will also be made in service records of the officer/employee concerned in suitably form. A list of the prize winners is also be endorsed to the Ministry of Home Affairs.

(v) The expenditure on operating this scheme is to be met by the office from its own budget provision. The Head of Department/Office can sanction the prizes on the recommendation of the Assessment Committee under the authority of the Circular No. Department of O.L., OM No. II/12013/I/84. OL (A-2) dated: 25-05-84. This scheme has been approved by the Ministry of Finance (Department of expenditure) vide their U.O. No. H. 78/E.III/87 dated: 27-01-88.

Proforma

**Weekly statement of the original work done in Hindi by
Shri/Smt./Kum. _____ for the week
ending _____**

Sr. No.	Date	Total No. of Files and Registers wherein work was done in Hindi	No. of words used in Note/Draft written in Hindi	Other items of work done in Hindi		Signature of Sr. Officer (once in a week)
				Brief Description	No. of words	
1	2	3	4	5	6	7

(GOI, Ministry of Home Affairs, O.M.No. 11/12013/3/87-OL(A-2) dated: 16-02-88 and CAG's endt. No. 321-Audit.I/27-83-III-88 (42) dated: 29-03-88, GOI, MHA, OM No. 11/12013/1/90/OL(A-2) dated: 24-01-90 & CAG's Endt. No. 113-Audit-I/27-83 (kw)III-90(26) dated: 03-02-90)

16.08 Incentive to Officers for giving dictation in Hindi

Ministries and Departments are to choose one of their officers every year, who may have given maximum dictation in Hindi for honouring with an award. If possible, Hindi speaking and non-Hindi speaking officers should be awarded separately. These awards may be given at the time other Officers/employees are given awards under other incentive schemes on the occasion of Hindi Day/Hindi Week.

Some guidelines are given below for implementing this scheme:-

1. All officers who have been provided Stenographer, assistance or who generally give dictation may participate in the scheme.
2. The scheme may be operated on financial year basis. It may be circulated to all officers before commencement of the financial year 1989-90.
3. The officers who participate in the scheme with maintain a record of dictation given by them in Hindi. This could be maintained by their Stenographers/Pas, but the responsibility for their verification would be that of the officer concerned. The record may be maintained in proforma prescribed by the Ministry/Department given at the end of this Para or the officer himself may maintain a folder in which name of the officer giving

dictation, date of dictation and the name of the stenographer who has taken dictation may be indicated and copies of the dictated material kept with relevant file number(s).

4. An award of say Rs. 1000/- may be prescribed under the scheme. The number of awards may be two as well as one for officers having their declared home town in regions "A" and "B" and the other for those who have their declared home town in region "C".
5. Ministry/Department/Offices may operate this scheme independently and prescribe the minimum limits of dictation in Hindi for grant of an award. Office for this purpose will mean an office whose seniormost local officer has been declared as Head of Department or Head of the office.
6. Award may be given on the recommendations of a Senior Officer nominated as assessment officer for this purpose or a committee may be constituted for this purpose.

Proforma

Specimen proforma for maintaining record under the incentive scheme for awards to officers for giving maximum dilatation in Hindi.

Sr. No.	Date	No. of words	File No.	Remarks
1.	2.	3.	4.	5.

(GOI, MHA, OM No. II/12013/1/89-OL (A_2) dated: 06-03-89 as amended by GI, MHA, Deptt. Of OL, F.No. II/12013/18/93-OL(Policy-2) dated: 16-09-98)

16.09 Grant of Hindi Incentive Allowance to Stenographers and Typists for doing their official work in Hindi in addition to English

A special allowance of Rs. 120 and Rs. 80/- per month may be granted to Stenographers and typists respectively working in Ministries/Department and in attached and subordinate offices of the Central Government, who know English shorthand/typing and are actually doing their official work in Hindi in addition to English. Only who type on an average 5 notes/drafts/letters in Hindi in a day or about 300 notes/drafts/letters in Hindi in a quarter. The drafts/notes containing only one or two lines will not be included in it. This special

allowance will not be considered Pay and dearness allowance, house rent allowance, city compensatory allowance as well as other allowances will not be admissible on this amount.

The employees to whom this allowance is granted will have to produce a certificate in the form given below to prove that the employee was actually doing his work in both the languages. In the case of Stenographers this certificate will be given by the officer with whom he is posted and in the case of typist, the certificate will be signed by the under secretary concerned or Head of Office, as the case may be. This certificate will be required every month for the first six months when a stenographer/typist starts working biannually and thereafter one in every three months.

The existing scheme under which advance increments in the shape of Personal Pay are granted for successful training in Hindi Stenography and Hindi typewriting shall continue but the benefit of advance increments will create when the benefit of special allowance under this scheme is granted.

Certificate required for grant of Hindi Incentive Allowance under MHA, OM No. 13017/4/90(CL © Part dated: 30-09-98.

“Certified _____ that _____ Shri/Smt/Kum.
_____ Designation _____ Section _____
disposed of a part of his/her stenography/typing work in Hindi during the period from _____ to _____. The quantum of work in Hindi was not less than 5 notes/drafts/letters in a day on an average during the above month/about 300 notes/drafts/letters during the above quarter.

Signature

Full name of Branch Officer/

Head of Office with seal

16.10 Correspondence Course for Prabodh/Praveen/Pragya examinations under the Hindi Teaching Scheme

(1) The Official Language Department, Government of India has decided to conduct the correspondence course for the Hindi Prabodh/Praveen/Pragya examination w.e.f. 16th August, 1990. According to the orders of the Official

Language Department, Ministry of Home Affairs, Government of India, in service training in Hindi is obligatory. The Government desires to complete this training as early as possible.

(2) It has been observed that the Officer/employees of the following three categories are not able to attend the classes under the Hindi Teaching Scheme for a period of five months:

(i) Central Government employees posted at such places where there are no Hindi Teaching Centers set up by the Ministry of Home Affairs.

(ii) Operational Staff i.e. the members of the staff whose nature of work or duty hours do not permit them to attend the Hindi Classes, run by the Ministry of Home affairs at various places.

(iii) Class I Officers who are holding important posts and are unable to attend the Hindi Training classes.

(a) Only those officers/employees of the above mentioned three categories will be admitted to these courses who, under the Hindi Teaching Scheme of the Ministry of Home Affairs, are eligible to join Prabodh, Praveen and Pragya Classes.

(b) Admission to these courses is also open to the following categories of employees whose mother tongue is not Hindi:

*-Teachers/Principals of the Kendriya Vidyalayas (Central Schools) and

*-Employees of the Statutory Bodies and Public undertakings.

(3) How to apply

For admission, please apply on the prescribed proforma given below:-

Central Hindi Training Institute
Correspondence Courses Wing (Hindi Language)

Official Language Department

Ministry of Home Affairs

**PROFORMA FOR ADMISION TO PRABODH, PRAVEEN AND
PRAGYA COURSES**

1. Name of the course of study (Please tick off/the
Prabodh/Praveen/Pragya)
2. Name of the applicant
3. Father's/Husband's name
4. Postal Address of the Applicant
5. Nationality
6. Date of birth
7. Mother tongue
8. Academic Qualifications
9. Designation and Official address
10. Name & Designation of the officers sending
the forwarding certificate
Name & Designation
11. Signature of the applicant

The applications forms of the Central Government employees should be forwarded by their respective office/departments. The offices/departments may please ensure that the candidates fall under the categories mentioned in para-2 above and are eligible to join the Prabodh, Praveen or Pragya course as the case may be. In the case of the teachers of the Kendriya Vidyalayas the applications forms from the employees of the statutory bodies and the public sector undertakings etc. should also be forwarded through proper channel. In order to check irregularities, the officers sending the forwarding certificates are requested to ensure that the employees seeking admission through correspondence course do appear in the examination also. The candidates who

pass these examinations through correspondence course are deemed to have passed the examination through their own efforts. Such candidates, if otherwise eligible, are entitled to get a lump-sum award vide Ministry of Home Affairs, Office Memorandum No. 12013/4/87-OL(D) dated: 11-07-89. Besides this, the candidates who pass these examinations with distinction are also entitled to get cash awards in accordance with the instructions issued in this regard from time to time.

The application forms may please be addressed to the Assistant Director I/C, Correspondence course Wing (Hindi Language), Central Hindi Training Institute, Paryavaran Bhavan, 7th floor, C.G.O. Complex, Lodhi Road, New Delhi-110 003.

(4) Photographs and attested copies of certificates need not be sent.

(5) Application for admission should reach this office latest by date prescribed.

(6) The Central Government officers/employees who enroll themselves for Prabodh, Praveen and Pragya correspondence course will be supplied the text books free of cost. To the employees belonging to the public section undertakings etc. books will be made available by their respective offices. In the case of teachers of Kendriya Vidyalayas, books are supposed to be supplied to them free of cost by the school, making purchases from the Contingency Fund of the school vide Kendriya Vidyalaya Sangthan letter NO. F/16/27/80-KVS (CDN) dated: 05-08-1970.

(7) Examination Fee

(To be paid at the time of submission of examination form)

The following examination fee should be remitted by the employees of the Corporations, Undertakings and Banks etc. along with the examination form by means of a Bank Draft only in favour of the Dy. Director (Exam) Hindi Teaching Scheme, Mayur Bhavan, New Delhi-1 payable at State Bank of India, North Block, New Delhi. The Central Government employees are not required to remit the examination fee.

The examination fee is payable by the Corporations, Companies etc. for each of their employees:

(i) Prabodh/Praveen Rs. 40/-

(ii) Pragya Rs. 50/-

The examination fee, once paid will neither be refunded nor adjusted in the next examination in any case.

(8) Examinations:-

- I. All the three courses will be of one year duration. The examination will be held in the month of May in accordance with the Date-Sheet issued for the conduct of the examinations of the Hindi Teaching Scheme.
- II. There will be two written question papers (of 100 marks each) for each of the three examinations i.e. Prabodh, Praveen and Pragya
- III. In order to qualify the examination, a candidate must secure a minimum of 30 marks in each paper, but the aggregate of the marks obtained by him in paper I and II should not be less than 40 percent.
- IV. Besides, a minimum of 100 marks will be earmarked for internal assessment on the basis of the marks obtained in the Response Sheets submitted by the students for evaluation.
- V. Marks secured in the internal assessment will not be added to the total marks obtained by the candidate in written papers. However, the candidates securing less than 40% marks in internal assessment will not be declared successful.
- VI. Students who do not take or get through the examinations held in the month of May, may appear/reappear in the examination to be held subsequently in the month of November or may next under the Hindi Teaching Scheme.

(GOI, MHA, Deptt. Of OL, OM No. 19011/7/90-CE/KHPS 2522 dated: 06-05-90 and CAG's Endt. No. 441-Audit/27-83 (KW)/HH-90(85) dated: 10-07-90)

16.11 Organizing Hindi Day/Week

With a view to creating consciousness and accelerating the use of Hindi as official language. "Hindi Day" or "Hindi Week" should be organized once in a year in various Ministries/Departments/Offices/Undertakings etc. of the Central Government. Hindi Day should be organized on 14th September itself as on this very day in 1949 the Constituent Assembly adopted Hindi as Official Language of the Union. Hindi Week should also begin from this day. In case 14th September falls on a holiday, then functions may be organized on the next working day. Voluntary organizations engaged in the propagation of Hindi may be associated with these celebrations.

The following programmes can be organized in connection with "Hindi Day", "Hindi Week" and depending upon circumstances, offices, undertakings, corporations/banks etc. may organize their special programmes also:-

1. Acquainting employees with Official Language, policy of the Government Rules, Act, and Instructions etc. relating to Official Language.
2. Organizing programmes for practice in Hindi Noting/ Drafting/ Typewriting/ Stenography.
3. Issuing appeal by Higher Officers to encourage the use of Hindi in official work, discussing difficulties experienced in the implementation of directives.
4. Exhibition and distribution of propagation material relating to official language (viz. terminology, magazines, reference literature).
5. Exhibition of samples of work done or being done in Hindi (viz. Cheques, Notes, Drafts etc. in Hindi).
6. Exhibition of use of bilingual mechanical/electronic equipment viz. typewriter, word processor, computer etc.
7. Organizing competitions on Hindi Noting, Drafting, Typing, Stenography, Lectures, Debates, Essay, Poetry recitation etc.
8. Organizing popular programmes like acting drama, songs etc. in Hindi.

9. Organizing programmes for providing necessary information relating to the periodical report of the Official Language.

10. Distribution of prizes, certificates etc. for commendable work in Hindi.

(OM No. 1/14034/2/87-OL (A_1) dated: 21-04-87 & OM No. 1/14034/2/87/OL(A-1) dated: 23-09-87)

In continuation of the above, O.M. the Government of India in Ministry of Home Affairs have issued OM No. 1/14034/5/94/NL/1 dated: 20-07-94 tender which instructions have been issued for organization of Hindi fortnight-Hindi Pakhwada during the period from 14-09-94 to 28-09-94.

To encourage the use of Hindi Programmes, discussion, competitions in Hindi noting, drafting, debates etc. are required to be organized during the Hindi fortnight and distribution of prizes, Certificates for commendable work in Hindi envisaged. Details Report on Hindi fortnight celebration is also required to be sent to the Government.

CHAPTER-XVII
MISCELLANEOUS

17.01 Gradation List

(i) The Establishment (Admn) Section is responsible for the preparation of the Gradation list showing generally the sanctioned strength, the scales of pay and seniority of different classes of staff on the establishment of this office. This list should be prepared so as to show the staff position as on 1st March every year.

Note:-This office prepares the Gradation list in respect of (Sr.) Private Secretary, Group 'B' Non- Gazetted Staff, Group 'C' Staff of this office. The cadres of Assistant Audit Officer, Audit Officer and Sr. Audit Officer are common for three offices, i.e. O/o the Pr. Accountant General (E&RSA), Gujarat Ahmedabad, O/o the Pr. Accountant General (Audit I), Gujarat, Rajkot and O/o the Pr. Director of Audit (Central), Ahmedabad. The Pr. Accountant General (Audit II), Gujarat, Ahmedabad being the Cadre Controlling Authority for these common cadres of AAOs, Sr. AOs prepares Gradation list of these cadres along with his local cadres.

(ii) The Gradation list should be prepared in the format prescribed by HQrs office.

(iii) The Gradation list should be submitted to the Comptroller & Auditor General of India on or before 15th June each year and one copy to the Accounts Officer/P.A.O.

(Para 10.13.01 of the CAG's MSO (A) Vol. I (Third Edition) and CAG's letter No. 55 Admn. II/150-61 dated: 15-01-1963)

(iv) Only Soft Copy of Gradation List in CD is to be forwarded to Headquarters office through e-mail in the prescribed proforma in MS Excel format only. The Gradation list in prescribed proforma (in MS Excel) is to be forwarded by the respective cadre controlling authorities only. Details of officials in branch offices may be included in the gradation list of the respective cadre controlling authorities.

The prescribed proforma of Gradation List is shown in Annexure II to this chapter:

(HQrs office Circular No. 08/ Staff Wing/ 2019 received under letter No. 291-Staff (Appt.)/ 451-2018 dated 21.02.2019).

(iv) The Gradation list being seniority list is the basic documents for reference when confirmation, promotion etc. are decided. It is, therefore, absolutely essential that this list is prepared and brought out in time and the copies submitted to the Comptroller & Auditor General of India in time. If a master copy of the Gradation list is maintained and is updated every time a change occurs, there will not be delay in preparation of the next Gradation List.

(CAG's Circular No. 233-N.2/34-88 dated: 17-03-1988)

17.02 Recognition of Revenue Audit Examination for AAOs conducted by CAG as a recognized Accountancy examination for appearing as Authorized Representative in Income Tax cases

The Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes vide their notification No. 8797/F. No. 142/23/90-TPL dated: 11-01-91 has included the Revenue Audit Examination for Section Officer (now Asstt. Audit Officer) conducted by the Office of the Comptroller & Auditor General as a recognized Accountancy Examination for the purpose of Section 288 (2) (v) of the Income Tax Act, 1961 and duly amended Rule 50 of the Income Tax Rules, 1962 in this regard for appearing as "Authorized Representative" before the Income Tax Authorities. To enable candidates who have qualified in the Revenue Audit Examination to practice as "Authorized Representative" before the Income Tax Authorities under Section 288 (2) (v) of the Income Tax Act, 1961 read with Rule 50 of the Income Tax Rules 1962 (as amended) it has been decided that application (in prescribed form) received by field offices from those person who have qualified in the Revenue Audit Examination for Civil Branch from 1964 and other than Civil Branch from 1974 onwards, for issue of the required certificate should be forwarded to Headquarters after due scrutiny. The position in this regard to the individual cases will be verified at Headquarters office and intimated to the concerned offices. The required certificate (in prescribed form) could then be issued by the respective Heads of Departments.

As the officials are barred from professional practice as “Authorized Representative” while in service, the applications of only those persons who have already retired or are due to retire shortly should be forwarded to Headquarters office.

(CAG’s letter No. 95-Exam/5-91 dated: 22-03-91 & CAG’s Circular No. 943-Exam/5-91 dated: 20-11-91)

Specimen of Application for Issue of Certificate for Appearance as “Authorized Representative” before the Income Tax Authorities

To,

The _____

Sir,

I am to state that I have passed the Revenue Audit Examination for SOs/AAOs conducted by Comptroller and Auditor General of India in _____Branch in the year_____. I am therefore to request that a certificate under Section 288 (2) (v) of Income Tax Act, 1961 read with Rule 50 of the Income Tax Rules, 1962 (as amended) may kindly be issued to me to enable me to appear as “Authorized Representative” before the Income Tax Authorities.

My particulars are given below:-

1. Name
2. Name of the Office (where working or retired from)
3. Date of Retirement
4. Year/month of passing Revenue Audit Examination
5. Branch
6. Index Number

Signature

Name of the Candidate

Specimen of Certificate

This _____ is _____ to _____ certify _____ that
Shri/Smt./Kum. _____ has passed the
Revenue Audit Examination for Section Officer/Asstt. Audit Officer held in the
year _____ in _____ Branch conducted by
IA&AD.

Shri _____ is authorized to appear as
“Authorised Representative” before the Income Tax Authorities under Section
288 (2) (v) of Income Tax Act, 1961 read with Rule 50 of the Income Tax
Rules, 1962 (as amended).

(Head of the Department)

(CAG’s Circular No. 943-Exam/5-91 dated: 20-11-91)

17.03 Scheme for grant of cash prizes to candidates securing highest marks in the Section Officers Grade Examination (Subordinate Audit Service Examination w.e.f 2010)

A scheme for the grant of incentive cash awards to candidates who pass the Section Officer Grade Examination with very high marks. The scheme envisages cash prizes to be given on All India Basis to the candidates securing the highest marks in respect of five Branches of the SOGE namely, Civil, Commercial, Railways, Posts & Telegraphs and Defense. The salient features of the scheme are indicated below:-

- (1) There will be four cash prizes of Rs. 4000/-, Rs. 2500/-, Rs. 1600/- and Rs. 1000/- respectively for the first four candidates as per the merit list of successful candidates in each part of the Civil Branch.
- (2) In respect of Commercial Branch, there will be two cash prizes of Rs. 4000/- and Rs. 2500/- respectively for each part.
- (3) The number of cash prizes for each of the Railway, Defense and Posts & Telegraphs Branch will be one of Rs. 4000/- for each part.
- (4) The award of the cash prize will be only to those candidates who pass all the papers in one attempt regardless of whether it is the first attempt or not. Those candidates who got exemptions in certain paper/papers in the previous

attempts and those who stand exempted in certain papers like PWA, Business Organization, Mercantile Law and Company Law, Advanced Book Keeping and Cost Accounting and Factory organization etc. will not be eligible for grant of cash awards.

(5) Ties among two or more candidates for prizes will be resolved by distributing the amounts of corresponding prizes equally among them.

(6) On all matters relating to the scheme, the decision of the Dy. Comptroller & Auditor General of India shall be final.

(CAG's Circular Letter No. 233-Exam/10-82 dated: 09-03-81 and No. 521-Exam/11-97/V dated: 18-07-2007)

17.04 Insolvency and Habitual indebtedness:

Indebtedness impairs an employee's usefulness as it involves gradual-deterioration in work, irregular attendance and frequent applications for leave. He should so manage his private affairs as to avoid habitual indebtedness or insolvency. A government servant who becomes the subject of legal proceedings for insolvency should forthwith report full facts to the head of office for appropriate action. A breach of the above provision may justify suitable disciplinary action being taken against him under Rule 17 of the Central Civil Service (Conduct) Rules, 1964.

17.05 Review of cases of indebtedness:-

While mere indebtedness may not warrant removal or a lesser punishment, inefficiency or untrustworthiness arising in and through indebtedness indicates the need for disciplinary proceeding. Gradual deterioration in work, irregular attendance and frequent applications for leave are symptomatic. Under Rule 17 of Central Civil Services (Conduct) Rules, the Accountant General will take cognizance of all instances of insolvency and habitual indebtedness and appropriate action will be instituted with reference to Rules 14 to 16 of the Central Civil Service (CCA) Rules, 1965.

In order to ensure uniformity of treatment, a list of debtors should be maintained by Establishment Section and submitted half yearly to the Accountant General for review. If during such a review, cases of chronic

indebtedness are noticed proceedings should be instituted against the officials concerned, mild at first, and more severe afterwards if warnings do not suffice. If it is decided by the Accountant General that the time has come to take disciplinary action beyond a warning or ensure, the full procedure laid down in Rule 14 to 16 of CCS (CCA) Rules, 1965 should be instituted before orders imposing any penalty are passed.

17.06 Grant of concessions of a religious or sectarian nature of the staff:

The Government of India, Ministry of Home Affairs has decided that no Government Servant should get privilege on the ground of his community or religion alone. Consequently, any previous instructions or order permitting concessions of a religious or sectarian nature like coming late or leaving office early should be treated as having lapsed.

(CAG's Circular No. 301.NGE.I/211.66 dated: 17-08-1967)

17.07 Permission to Central Government servants for undertaking Medical practice during their spare time-Grant of

As practice of medicine by unqualified and untrained persons is harmful to the community, permission to Central Government Servants to undertake practice in any system of medicine should not be granted unless they hold recognized qualifications. Only persons holding recognized qualifications in any system of medicines and registered under the relevant law in force in the State or Union Territory concerned should be allowed to undertake medical practice. Heads of Departments may grant the required permission, provided the practice is undertaken during the spare time, on purely charitable basis, without detriment to the official duties of the Government servant concerned.

(GOI, MHA, OM No. 25/4/64-Ests (A) dated: 29-02-1964 forwarded by the CAG's endt. No. 472-Audit/388-63 dated: 17-03-1964)

Whenever the permission to practice medicine is given, it is subject to the further following conditions:

1. The office work should not suffer on any account.
2. Permission to attend late or to leave office early will not be given in any case.

3. If, at any time it is found that there is a tendency on the part of official to be indifferent or slack towards office works, the permission will be withdrawn without assigning any reasons and without prejudice to other departmental action being taken.
4. The grant of permission, for practicing medicine cannot be offered as an excuse for not being posted to field parties.
5. The place and the timing during which the official will do practice in medicine, should be intimated in order to ensure that they do not coincide with the working hours of the office.
6. The concerned officials will be required to furnish annually a certificate to the effect that they are practicing in spare time and on charity basis. They will also obtain a certificate regarding their regularity and punctuality in attendance from their Superintendent/Branch Officer that their official duties do not suffer by their practicing and furnish it to Establishment Section by 10th April every year.

17.09 Appointment of arbitrators in cases of arbitration arising out of contracts entered into by Ministry of Supply

A Government Servant should not as a rule is allowed to act as an arbitrator for a private firm in a dispute arising out of a claim against Government in respect of contract for the supply of stores entered into by purchase organization of Government. In special cases, Government may grant him permission to act as such.

17.10 Casualty report of staff of the Indian Audit and Accounts Department-Submission of

- I. Cases of death of all categories of Staff including (non-Gazetted) while on duty or otherwise under the circumstances should henceforth be reported immediately to the CAG's Office.
- II. It has been decided that on receipt of a confirmed report of death of a member of the staff of this office the Accountant General will issue a letter of condolence to the bereaved family. Immediate action to examine

whether any assistance, if justified could be given from the Benevolent Fund/Compassionate Fund must also be taken.

- III. It has been further decided that cases in which G.P. Fund, Pension and Gratuity, and other dues are not settled within a period of two months of the date of death, a report may be sent to CAG's Office explaining the reasons for delay and the action taken to expedite the matter.

(CAG's letter NO. 1430-NGE.I/99-67 dated: 10-07-67 and CAG's letter No. 1737-GE.II/41-67 dated: 18-07-67)

- IV. The condolence meetings for those employees who die while in service should normally be held towards the close of the office hours. Such meetings should be attended by officers and staff and presided over by the Accountant General or other Senior Officer. The arrangements for such a meeting shall be made by the Administration.

(CAG's letter No. 2227-NGE.I/99-67 (I) dated: 08-10-68)

17.11 Grants from the Compassionate Fund

Application for grant from the Compassionate Fund for the relief of families of Government Servants left in indigent circumstances on account of premature death of the persons upon whom they depended, should be submitted in duplicate by the Accountant General as expeditiously as possible, after the death of the Government Servant. Any special features of the case should be brought out and recommendations then stated. Applications not submitted within one year of the death of the Government Servant shall not be considered unless reasons for delay are not sufficiently explained.

Concessions like appointment of dependents of the deceased Government Servant on Compassionate grounds and permission for retention of Government accommodation should not be considered as a bar for grant of help from Compassionate fund. The facilities of the circumstances in which the families of the deceased Government servants are placed, should be taken into account in considering the need, for the quantum of assistance for the fund.

17.12 Fitness of candidates with pacemaker for Government service

A candidate having got a pacemaker implanted may be considered fit for Government service except the candidates selected for the following posts:

- (a) Pilots
- (b) Jobs in the Defense Forces, Police and Security
- (c) Railway or Bus Drivers
- (d) Posts attached to elector-magnetic areas
- (e) Any other post requiring higher standard of physical fitness.

In case of doubt about any category of services or posts, a reference will be made to the Ministry of Health and Family Welfare, Government of India, for obtaining certifications.

(GOI, Ministry of H & FW, OM No. A 17020/2/86-MS dated: 17-03-88 and CAG's Endt. No. 350-Audit-I/2-88/111-88 (48) dated: 11-04-88)

17.13 Recovery of Service Charges from service Associations:

No recoveries for service charges such as water and electricity charges etc. should be made from the service Associations/staff Associations for holding meetings within office premises with the permission of the Head of the Department/Office.

(GOI, Ministry of W.H.S. Director of estates, OM No. 12019 (10) 67-Pol dated: 19-09-67 read with their OM No. 12019-(10) 67-Pol-III dated: 20-06-68 received respectively under CAG's Endt. No. 1521-NGE.II/654/67 dated: 05-10-67 and NO. 1343-NGE.III/10.68 dated: 03-07-68)

17.14 Anonymous and Pseudonymous complaint procedure for handling of

In suppression of all previous instructions on the above it has been decided that with immediate effect, no action is to be taken on any anonymous or pseudonymous complaint against Government servants.

(DoPT OM No. 104/76/2011-AVD-I Dated 08.10.2018).

17.15 Organization of St. John's Ambulance Division/Brigade

- (i) Each office with total strength of 500 and above should have at least one Division consisting of not less than 19 members. Larger offices may have more than one Division.
- (ii) (a) For starting a new Division an initial non-recurring grant up to Rs. 500/- will be given. The grant is intended to meet the cost of initial equipment including subsidy for the uniforms for members subject to local requirements. Efforts should also be made to have some equipment on loan from the local Red Cross Society. The non-recurring grant may be renewed, if necessary, after every three years for replacements of the equipment etc.
- (b) A recurring grant of Rs. 250/- per annum may also be given to each Division for day-to-day requirements.
- (c) Cost of Books, Enlistment fee, training etc. should be met by individual members. Arrangements can be made with the local Red Cross Society in most places for lectures to be delivered free of charge.
- (d) Some initial equipment would have been purchased out of the grants sanctioned in the past for existing Division. In case more equipment is required, proposals for the same will be considered.
- (e) The maximum furniture required by the Divisions may be provided from the existing stock or by purchase from office contingencies, where absolutely necessary, subject to the condition that it remains Government property and is borne on the Dead Stock Register.

(CAG's D.O.No. 2470.NGE.III/105-60 dated: 26-09-1960)

17.16 Overtime Allowance to Central Government Employees

- (i) As per Dept. of Expenditure's Resolution No. 11-1/2016-IC dated 06.07.2017, following is the decision of Government on Overtime Allowance (OTA): *"Ministries/Departments to prepare a list of those staff coming under the category of 'Operational Staff'. Rates of Overtime Allowance not to be revised upwards"*.

(ii) It has been clarified by the Dept. of Expenditure that the Government has decided that given the rise in the pay over the years, the recommendations of the 7th CPC to discontinue OTA for categories other than Operational Staff and industrial employees who are governed by statutory provisions may be accepted.

(iii) The following definition shall be used to define Operational Staff.

"All non-ministerial non-gazetted Central Government servants directly involved in smooth operation of the office including those tasked with operation of some electrical or mechanical equipment."

(iv) The concerned Administration Wing of the Ministries/Departments will prepare a list of operational Staff with full justification based on the above parameters for inclusion of a particular category of staff in the list of operational staff with the approval of JS (Admn.) and Financial Adviser of the concerned Ministry / Department.

(v) The grant of OTA may be linked to biometric attendance subject to the conditions mentioned below.

a) OTA should be paid only when his/her senior officer directs the concerned employee(s) in writing for staying back in office to attend urgent nature of work.

b) The OTA will be calculated on the basis of biometric attendance.

c) The OTA for Staff Car Drivers should be linked with biometric system as normally, the designated parking is allotted in the office building. However, in cases where the parking lot is provided far from office, the Staff Car Driver would mark his/her attendance while leaving from his office and a grace time of not exceeding 2 hours should be allowed to cover the distance travelled after leaving office, including the time to drop the officer and then reaching the parking lot. In such cases, calculation can be done from log books, duly verified by the officer concerned.

d) The OTA to field officials should be calculated on the basis of biometric attendance, as normally, such officers are given facility of official transport to attend the field work. Such officers are supposed to report in office

before proceeding to field. In cases, where officials are required to attend the field work directly from home, they may be extended facility of official transport from home in lieu of transport allowance and OTA may be given on the basis of the log book of that vehicle, duly verified by their senior officers.

(DoPT OM No. A-27016/03/2017-Estt. (AL) dated 19.06.2018.)

The rates of OTA as prescribed in DoPT OM dated 19.03.1991 are mentioned in Annexure I to this chapter.

17.17 Expenditure on Official Entertainment

Expenditure in connection with the foundation stone laying ceremony and opening of building relating to the India Audit and Accounts Department.

Financial powers in respect of the above expenditure are given at item No. 36 of Section A of CAG's MSO (A) Vol. II.

Expenditure on Entertainment and light refreshments at formal interdepartmental or other meetings/conferences.

Financial powers in respect of the above expenditure are given at Item No. 38 (a) of Section A of CAG's MSO (A), Vol. II.

17.18 Expenditure on Hospitality and Entertainment

Financial power in respect of the above expenditure is given at item No. 38 (b) of Section A of CAG's MSO (A), Vol. II.

Note 1:-The hiring of private accommodation for holding such conferences/meetings or of taxes to provide transport to participants should as far as possible be avoided.

(GOI, Ministry of Finance (Department of Expn.) OM No. F 4 (6)-II A/66 dated: 03-08-66 received under CAG's Endt. No. 1806-Tech-Admn II/47-85 dated: 18-08-66)

Note 2:- It has been decided that while arranging official entertainment in hotels etc. Ministry/Departments concerned should ensure authorizing in the meals served by indicating cost limit Ministries/departments should observe in this connection, the instructions issued from time to time by the Department of Food,, in regard to the type of meals, the numbers of courses, etc. and also any

instructions issued by government regarding the avoidances of participation by Government officers in public functions, including dinners etc. involving extravagance or ostentatious display of food.

(Para 1 of GOI, Ministry of Finance (Department of Expn.) OM No. F 4 (2)-II A/E.II (A)/67dated: 06-02-67)

17.19 Staff Proposal

Preparation of Annual Return “Staff Proposals” for inclusion in Revised Estimates has been dispensed with vide HQrs office letter No. 1831-BRS/SP/16-2007 dated: 05-06-2007.

17.20 Grant of Awards for Meritorious Work

Under item 22 of Section “B” of MSO (A), Vol. II, Heads of the Departments are competent to sanction honorarium to the extent of Rs. 2500/-(revised) to a Government Servant as remuneration for work which is occasional or intermittent in character and is either laborious or of some special merit as to justify some special award. It has been decided that these powers might be used as a means of recognizing meritorious work. While no detailed guidelines are required and each case has to be considered on its own merit, the following factors should be kept in view while sanctioning the award:-

- a. The total award to any one individual in a financial year should not exceed Rs. 2500/-(revised).
- b. The guidelines laid down in FR 46 (b) should be kept in view.
- c. The honorarium which is usually paid to persons engaged on seasonal work, such as calculation of Provident Fund interest etc, will not come under the present scheme. They will be covered by existing orders as amended from time to time by headquarters. In the case also of items of work for which specific rates are laid down in the various Government of India orders/decisions under FR 46(b), the orders in this circular will not be applicable.
- d. No separate budget allocation will be available and the expenditure will have to be met out of the allocation made for honorarium.

- e. While, as stated before, no guidelines can be laid down to determine what is meritorious work, it is felt that only work which will stand out and be recognised as meritorious by almost any one who comes across it should be considered to be deserving of award. In judging suitability for award, not only the quality and quantum of work, but also the circumstances in which the work is done may be taken into account.
- f. The Accountant General may appoint a Committee of Group Officers to screen recommendations.
- g. Particulars of names of awardees, reasons for the grant of awards, amount of awards, total amount sanctioned to the awardees during the financial year etc. should be distinctly included in the Half Yearly Report on honorarium sent to headquarters.

(CAG's Circular No. 1717-NGE.I/76-81 dated: 10-06-82)

ANNEXURE-I

(Para 17.16)

Rates of Over Time Allowance

(1) Office Staff:-

(i) The office staff covered under Ministry of Finance, Department of Expenditure's OM No. 15011/2-E.II (B)/76 dated; 11-08-76, who are drawing pay upto Rs. 2200/- per month under CCS (RP) Rules, 1986 shall be paid Overtime Allowance on the following basis.

Emoluments Range	Upto the first one hours in excess of the prescribed hours of work	Thereafter (in Rs.)
Upto Rs. 1200	Nil	6.25
Rs. 1201-1450	Nil	7.50
Rs. 1451-1700	Nil	8.95
Rs. 1701-1950	Nil	10.35
Rs. 1951-2200	Nil	11.80
Rs. Rs. 2201 and above	Nil	12.50

(ii) The maximum Overtime Allowance admissible to an employee in a month shall not exceed the amount corresponding to Overtime Allowance payable for 1/3rd of monthly working hours.

(iii) The term Pay for the purpose of these orders means pay as defined in FR 9 (21) (a). In case of employees who continue to draw pay in scales of pay which prevailed prior to 1st January 1986, it will include in addition to pay in the pre-revised scales, Dearness Pay, Dearness Allowance, Additional Dearness Allowance, Adhoc Dearness Allowance and Interim Relief Appropriate to that pay, admissible under the orders in existence on 31.12.85.

(iv) The term "Emoluments" for the purpose of these orders means pay as defined in para (iii) above including Dearness Allowance, Compensatory (City) Allowance and

Composite Hill Compensatory Allowance but excluding all other allowances/incentives.

(v) All other conditions contained in Ministry of Finance, Department of Expenditure's OM No. 15011/2-E.II (B)/76 dated; 11-08-76, shall continue to be applicable for the grant of Overtime Allowance under these orders.

(2) Staff Car Drivers:-

(i) Staff Car Drivers and Chauffeurs, covered under DoPT OM No. 15020/4/80-Esstt. Allowance dated: 23.12.82 shall be paid overtime allowance on the following basis:

Emoluments Range	Up to the first one hours in excess of the prescribed hours of work	Thereafter (in Rs.)
Rs. 1201-1450	Nil	9.95
Rs. 1451-1700	Nil	11.80
Rs. 1701-1950	Nil	13.70
Rs. 1951-2200	Nil	15.55
Rs. Rs. 2201 and above	Nil	16.50

(ii) The term Emoluments means emoluments as defined in Para 1 (iv) above.

(iii) All other conditions contained in DoPT OM No. 15020/4/80-Esstt (Allowance) dated: 23.12.82 shall continue to be applicable for the grant of Overtime Allowance under these orders.

(3) Operative Staff

(i) Operative Staff drawing pay as defined in FR 9 (21) (a) up to Rs. 2200/- per month under CCS (RP) Rules 1986 and falling in the categories already identified by the concerned Departments as Operative Staff, shall be paid OTA as the following rates-

Emoluments Range	Working days (in Rs.)	Holidays (in Rs.)
Up to Rs. 1200	7.95	10.60
Rs. 1201-1450	9.95	12.75
Rs. 1451-1700	11.35	15.15
Rs. 1701-1950	13.15	17.55
Rs. 1951-2200	14.95	19.95
Rs. Rs. 2201 and above	15.85	21.15

(ii) The above rates shall be applicable in respect of Operative Staff whose prescribed hours of weekly duty are 48 hours. In respect of operative staff whose prescribed hours of weekly duty are different, the proportionate rates with reference to the aforesaid rates for 48 hours may be prescribed by the concerned Ministries/Departments in consultation with their Financial Advisers.

(iii) The detailed instruction for the grant of Overtime Allowance to operative staff will be issued separately by the respective Ministries in respect of Operative Staff serving under them.

(4) The expenditure on Overtime Allowance shall be compiled under separate sub-head of account form 01-04-91. No re-appropriation to this head of account will be made without the approval of Ministry of Finance. Suitable instructions for the opening of a separate sub-head will be issued by the Ministry of Finance separately.

(5) As already laid down in the above mentioned OMs dated: 11.08.76 and 13.11.86, Ministries/Departments etc. are advised to organize their work in all offices in such a way as to complete it during the normal working hours. The standards of supervision should be tightened to achieve this objective. If in spite of all measures taken to reorganize the work and tightening of supervision, there are cases of work on holidays and excessive duty hours, the Government employees should normally be allowed compensatory off days. However, in exceptional circumstances where compensatory off cannot be given and it is inescapable to employ staff on overtime work, after satisfying himself that the work is of such an urgent nature that it cannot be postponed in the public interest till the next working day, the competent authority shall, as far as possible, specify before-hand the time up to which a Government servant may be required to perform overtime work.

ANNEXURE-II

(Ref. Para 17.01)

Prescribed Proforma for Gradation List

Authority: HQrs office Circular No. 08/Staff Wing/2019 received under letter No.291 -Staff (Appt.)/.451 -2018 dated 21.02.2019

Name of Post **Pay Level:** **Classification of Post**

S No	Name	Educational Qualification	Professional	Category	Date of Birth	Date of joining Govt. service	Date of joining IAAD	Post in which initially joined in IAAD	Post in which confirmed	Date of confirmation	Date of promotion to current post	Date of passing SOGE/ SAS Exam	Service Exam passed	Pay			Remarks		
														Level	Pay	DNI			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
1																			

A separate sheet may be used for each cadre.