

# **MANUAL OF ESTABLISHMENT SECTIONS**

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## **PREFACE**

This is the Second Edition of the Manual of the Establishment Sections issued under the provisions of paragraph 2.2 of the Manual of Standing Orders (Administrative) of the Comptroller and Auditor General of India.

This Manual contains the rules and orders relating to the administration and control of the Office Establishment and matters dealing with the functions of the Establishment Sections. The rules and instructions in this Manual are supplementary to those in the Manual of Standing Orders (Administrative) issued by the Comptroller and Auditor General of India.

The Administration Section will be responsible for keeping this Manual up-to-date incorporating all orders necessitating any modifications, additions etc.

Thiruvananthapuram  
16 November 2018

**S.SUNIL RAJ**  
**Accountant General**

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## **CHAPTER – I**

### **GENERAL**

#### **Constitution and control**

**1.01** After restructuring of Audit Offices with effect from 01.04.2012, the Accountant General (G&SSA), Kerala is the cadre controlling authority of three offices viz. Office of the Accountant General (G&SSA), Kerala, Office of the Accountant General (E&RSA), Kerala and Office of the Director General (Central), Chennai, Branch Office at Kochi.

The Manual deals with the work of Establishment Sections of the Office of the Accountant General (G&SSA) Kerala, including that of Branch Offices at Kochi, Kottayam, Kozhikode and Thrissur. The Establishment Branch consists of 12 sections, in the Main Office at Thiruvananthapuram and one in the Branch Office, Thrissur. The Establishment Section in the Branch Office, Thrissur looks after the matters relating to the Branch Office at Kozhikode also while such matter relating to the Branch Office Kottayam and Kochi are dealt with by the Section in the Main Office. The Sections in the Main Office are the following.

- (i) Office Establishment (Administration)
- (ii) Office Establishment (Bills)
- (iii) Office Establishment (Cash)
- (iv) Office Establishment (Entitlement)
- (v) Office Establishment (General & Inward)
- (vi) Confidential Cell
- (vii) Legal Cell
- (viii) Training Cell
- (ix) Hindi Cell
- (x) Welfare
- (xi) IT Support Cell
- (xii) Estate Section

DAG(Admn) is in supervisory control of all the establishment sections. The routine work of OE (Admn.), C.Cell and Legal Cell is attended to by one Sr. AO/AO.

The work of OE(General) and General Inward is supervised by one Sr.AO/AO. The work of Training Section, Co-ordination Section and Estate Section are supervised by one Sr.AO/AO and that of OE (Bills), OE (Cash) & OE (Entt) Sections is handled by one Sr. AO/AO. Data Manager is in charge of IT Support Cell and IT Audit Party. The functions of Estate Section is supervised by DAG(Admn.), being the Estate Officer.

The Office Establishment Sections in Branch Office at Thrissur is under the supervisory control of the Deputy Accountant General (SS1 & LBs) and the routine work being dealt with by a Senior Audit Officer/Audit officer in charge of the Establishment Section. The establishment matters relating to recruitments, examination and training, inter office and inter branch transfers, preparation of gradation list, declaration of probation/ confirmation, promotions, deputations in respect of the staff of all the three Offices are dealt with by the OE (Admn.) Section of the Cadre Controlling AG(G&SSA).

**1.02** The distribution of work among the Establishment Sections in the Main Office is as indicated below.

As the works of the sections are inter-dependent, it is essential that copies of sanctions and orders originating in one section should be furnished promptly to other sections. The Assistant Audit officer in charge of Administration branch will be responsible for co-ordination of work among these sections.

#### **I. OE (Administration) Section**

On behalf of the cadre controlling authority, this section deals with the following matters of the staff under the cadre control of the Accountant General (G&SSA), Kerala

- (i) General Administrative matters
- (ii) Recruitments and appointments
- (iii) Conduct of examinations.
- (iv) Preparation of Gradation list
- (v) Posting on initial appointment, inter-office posting, transfer between branch offices, resignations etc.
- (vi) Probation and Confirmation
- (vii) Promotions
- (viii) Deputations within and outside IA&AD and overseas postings

- (ix) Mutual Transfer
- (x) General orders regarding casual leave, special casual leave etc.
- (xi) Watching Recovery of Audit Fees of institutions under the audit purview of AG(G&SSA)
- (xii) Service Association matters
- (xiii) Action under CCS (CCA) Rules and Conduct Rules not dealt with by Confidential Cell.
- (xiv) Issue of Identity Certificate for passport
- (xv) Maintenance of Database of all staff

This section also deals with the following matters in respect of the staff working in the Office of the Accountant General (G&SSA), Kerala

- (i) Posting of officials to sections/ field parties
- (ii) Permissions for study purpose and to apply for outside posts
- (iii) Permission to travel by air in respect of non-entitled officials
- (iv) Issue of Employment Certificates.

## **II. OE (Entitlement) Section**

- (i) Travelling allowance and LTC claims of staff other than Group 'A' Officers
- (ii) Transfer TA claims of staff other than Group 'A' Officers.
- (iii) Re-imbursement of Tuition fees/ Children Education Allowance
- (iv) Medical reimbursement of all staff
- (v) Tour advance, transfer TA advance, LTC advance & Medical treatment advance.
- (vi) Verification of transport allowance claims.
- (vii) Verification of CGHS plastic card applications.

## **III OE (Bills) Section**

- (i) Maintenance of Service Books, Leave accounts and Personal files other than Gr. A Officers
- (ii) Preparation of Monthly Salary bills and Arrear Salary claims including Bonus.
- (iii) Effecting Recoveries from Pay bills
- (iv) Authorising Increments

- (v) Sanctioning Leave Salary advance.
- (vi) Calculation of Income Tax and timely filing of Income Tax returns
- (vii) Maintains CGEGIS details in Service Books
- (viii) Forwarding monthly statement of PLI recovery to PAO.
- (ix) Court attachment and Co-operative Recovery cases are effected on monthly basis.
- (x) Issues salary certificates and attend to further correspondence.
- (xi) Preparation of leave encashment bills on retirement & LTC
- (xii) Final payment of CGEGIS accumulation amount on retirement/ death
- (xiii) Admission to PRAN in the case of new recruits
- (xiv) Forwarding monthly statement of contribution to NPS to PAO
- (xv) Fixation of pay on promotion/ MACP
- (xvi) Implementing pay revision orders
- (xvii) Rectification of anomaly on pay
- (xviii) Re-regulating the pay of officials concerned on receipt of various Office Memorandums.
- (xix) Grant of advance increments to sports persons/ on acquiring higher qualification such as ICWA/ SAS Exam, CPT, Incentive Exam etc.
- (xx) Sanctioning of Family Planning Allowance
- (xxi) Forwarding of statement of recovery of License Fee and Profession Tax to the authority concerned.
- (xxii) Issue of LPC, NLC
- (xxiii) Acceptance and change of Home Town
- (xxiv) Budget estimates on anticipating expenses of NPS/Cash Equivalent of Leave Salary on retirement.

#### **IV. OE (Cash) Section**

- (i) Forwarding of various types of bills received from Bills and Entitlement Sections to the PAO after booking the expenditure on BEMS and attaching bank account details of the individual for e payment.
- (ii) Maintenance of Cash book and allied records.
- (iii) Processing of Salary Bills after effecting all external recoveries including recoveries U/S 37 of co-operative societies act and court attachment

- (iv) Preparation of Contingent bills, Honorarium and Grant-in-aid Bills and forwarding them to PAO after attaching e-payment details wherever necessary.
- (v) Processing of HBA applications, calculating interest after recovering Principal and watching the recovery of both Principal & interest.
- (vi) Processing of claims of Group A Officers in respect of TA, LTC etc.
- (vii) Processing of applications for advances/withdrawals from GPF & closure.
- (viii) Reconciliation of Accounts with PAO and processing monthly statement of expenditure.
- (ix) Processing of Budget and Review of Expenditure and forwarding of BE/RE proposals to HQrs. office.
- (x) Processing of pensionary claims with respect to superannuation, voluntary retirement and death cases including New Pension Scheme.
- (xi) Maintenance of accounts of Scooter Advance/Motor Car Advance already availed and calculation of interest after completion of recovery of principal.
- (xii) Processing of Computer Advance applications, calculating interest after recovering Principal and watching the recovery of both Principal & interest.

## **V OE (General) Section**

- (i) Sanctioning of expenditure and monitoring of Budget under the head 'Office Expenses'
- (ii) Purchase, repair and maintenance of furniture, office equipments, franking machine, accounting machine, etc.
- (iii) Repair and maintenance of staff car
- (iv) Purchase of books and periodicals, stationery, computers, computer consumables etc.
- (v) Work relating to outsourcing of works.
- (vi) Issue of brief cases to Group A Officers, Group B Officers and also to staff on their retirement date.
- (vii) Issue of Identity Cards to officials of GSSA, ERSA & DG(Central) Kochi Offices & rubber stamps to officials of GSSA.
- (viii) Payment of Electricity Bills, Water Bills, telephone bills etc.
- (ix) Despatch of letters of both GSSA & ERSA Offices
- (x) Record management including disposal of old records
- (xi) Cleaning of office building and premises
- (xii) Opening and closing of doors and windows of Audit Bhavan.
- (xiii) Arrangements for official meetings, seminars, conferences etc.

- (xiv) Purporting of inward papers relating to Main Office, marking of disposals, generation of weekly/monthly pending lists using dak monitoring system, monitoring of receipt of sanctions, capturing relevant particulars thereof using sanction monitoring system. The section will also take up diarizing of leave applications, claims and applications for various advances.

## **VI Confidential Cell**

- (i) Collection and Maintenance of Annual Performance Appraisal Reports.
- (ii) Confidential portion of the work relating to the various examination/ recruitment conducted by the department
- (iii) All disciplinary cases
- (iv) Court/Tribunal cases filed against the department by retired Government servants/serving employees, etc.
- (v) Assisting in convening of various Department Promotion Committees for Promotions/MACPS/Compassionate Recruitments etc.
- (vi) Screening of employees under FR 56J/ Rule 48 of CCS(Pension)Rules.

## **VII Legal Cell**

- (i) Dealing with Court cases arising out of Audit Objections and those filed by outside agencies/ persons against this office or IA&AD.
- (ii) Furnishing of information under Right to Information Act 2005.

## **VIII Training Section**

- (i) In-house training of staff on various subjects including Computer Training.
- (ii) Selection and deputing staff for training at RTIs, iCISA Noida, iCED Jaipur and Parliamentary Training at BPST New Delhi.
- (iii) Arranging training for candidates for various Departmental Examinations.
- (iv) Arranging practical training for computer paper for SAS/ Incentive Examination/ DEO Grade examination.
- (v) Preparation of Annual Calendar for in house training.
- (vi) Maintaining database for Training Need Analysis.

- (vii) Arrangement of faculties for in-house training and outside Government Agencies.

## **IX Hindi Cell**

Hindi Cell attends to the work connected with implementation of the Official Languages Act 1963 and the rules framed there under and is also entrusted with the work of translation of material in English to Hindi and vice versa.

## **X Welfare Section**

The Welfare Section is responsible for promoting the overall welfare of the staff within and outside the office. The Welfare Officer should be available for the staff to meet him and express their grievances informally. He should take up the issues brought to him, which he is not able to settle by himself, with the appropriate level and try to help the staff to the extent possible. In regard to the expenditure on items under his charge, the Welfare Officer will exercise the same financial powers as Audit Officer (Admn.).

As a part of the staff welfare activities the Welfare section should see that satisfactory working conditions (eg. proper lighting), exist in the office and take up shortcomings, if any, with the Audit Officer (General) for immediate rectifications. The function of the section should also cover recreational, cultural and community activities of the staff.

The duties of the Welfare branch includes:-

- (i) (a) Giving personal hearing to individual members of staff regarding their difficulties or grievances
- (b) Assisting staff suddenly taken ill or those chronically ill; helping in securing admission to place of treatment.
- (c) Helping in cases of need in securing admission of children in schools, colleges and other educational institutions.
- (d) Assisting in cases of need, families of persons on protracted tours, long medical leave, etc.
- (e) Purchase and keeping medicines/medical equipments
- (f) Collection of Benevolent Fund for Audit Offices.

(ii) The working conditions:

This will cover

- (a) cleanliness of office building including premises, office rooms, ladies rooms, bath/toilet rooms and dining halls
- (b) adequacy of water supply, maintenance of electric lights, fans, lifts etc.
- (c) neatness of workplaces including proper maintenance of furniture, elimination of congestion in sections, adequacy of lighting and ventilations
- (d) adequacy of drinking water facilities
- (e) adequacy of parking lots for cycles, scooters and cars and arrangements for their protection.
- (f) Providing canteen facilities

(iii) Recreational, cultural and community activities

These activities will include

- (a) Encouragements of persons possessing talent in music, dramatic arts, literary and other cultural activities and participation in the arrangements for variety dramatic performance, art exhibition, etc.
- (b) Encouragement to players for participation in games, etc., and arranging matches and tournaments.
- (c) Liaison with Recreation club, IA&AD Benevolent Fund Committee, Co-operative stores, Credit Societies, etc.

## **XI IT Support Cell**

IT Support Cell is assigned with the duty of System Administration, Network and Database Administration, IT security, maintenance of application software and hardware and maintenance of digitized inventory register. Specific duties assigned to the Cell are:

- (i) To provide support to various application software put to use and advices on IT related issues to all Sections/Parties
- (ii) To formulate IT Security Policies, communicate and ensure effective compliance
- (iii) To formulate Business Continuity Planning and ensure regular backup of crucial application data



- (iv) To assess the requirement of hardware and software based on IT Plan and prepare budget proposals
- (v) To maintain hardware and software inventory register both manual register and CAG online module
- (vi) To manage domain access, network administration, Internet sharing through proxy and ensure virus free working environment
- (vii) To maintain faults/complaints register in respect of IT hardware and ensure timely rectification in order to minimize downtime.
- (viii) To manage annual maintenance contractors in respect of all IT hardware items
- (ix) To update and maintain Office Intranet Page, internal mailing system and arrange for maintenance and updation of Office Website
- (x) To provide technical support in video conferences and audio-visual presentations
- (xi) To ensure fire-proof storage of all licensed software, in-house developed software and all application software put to use in Blue Ray/DVD/CD media
- (xii) To render assistance in any matter related to information technology/system as and when required by competent authorities.

## **XII Estate Section**

### **Major Functions**

- a) Functions relating to upkeeping of records and caretaking of office buildings, office land, residential buildings/quarters, Guest houses etc.
- b) Keeping records relating to recovery of License fee of Quarters and rent collection of Guest houses.
- c) Security functions of office, guest houses and quarters (including Branch Offices).
- d) Supervision and execution of major and minor works of our Office and Quarters.
- e) Allotment of Quarters and Guest Houses (including Branch Offices).

- f) All correspondence with headquarters in respect of major and minor works in this office including Branch Offices at Kochi, Thrissur, Kottayam and Kozhikode.
- g) Liaison work with CPWD.

**1.03** The Administration and financial powers delegated to the Accountant General (Audit) under various rules are shown in the C&AG's MSO (Admn) Vol.II.

The Senior Deputy Accountant General / DAG (Admn.) has been declared as the Head of the Office for the Main Office as well as for the Branch Offices, Kottayam and Kochi in respect of sections/ staff working under G&SSA for the purpose of delegation of financial powers. The following powers have also been delegated to him :

- (i) to exercise the powers of the controlling officer in respect of the claims of the officers of Group B and C for traveling allowances (including Leave Travel Concession) and for medical reimbursement.
- (ii) To grant regular leave with pay and allowance or without allowance (except leave to be availed out of India, Special disability leave and study leave) to Group B and C Officers.
- (iii) To order the postings of all non-gazetted staff on their initial appointment.

**Note**

- (1) The Senior Deputy Accountant General / DAG (Admn.) exercises the above mentioned powers in respect of the transactions/personnel of the Branch Offices at Kottayam and Kochi also.
- (2) The Bills drawn by Sr.AO/AO (Cash & Entt) which require counter signature are countersigned by the Sr.DAG / DAG (Admn) except in respect of bills which are countersigned by the Sr.AO/AO (Cash, Bills & Entitlement) under powers delegated to him.

**1.04** DAG(SS1 & LBs) has been declared as the Head of Office for the Branch Offices at Thrissur and Kozhikode.

The following powers have also been delegated to DAG(SS1 & LBs) in respect of the claims of officials of Group B & C for traveling allowances (including leave travel concession and for medical reimbursement).

- (i) to grant regular leave with pay and allowances or without allowance (other than special disability leave and study leave) to Group C Staff
- (ii) to order the postings and transfers of Group C Staff
- (iii) to make the following payments by cheques, without pre-check by the Pay & Accounts Officer, subject to the provisions in Civil Accounts Manual:-
  - (a) Advances from Provident Funds for all categories
  - (b) Withdrawals and final withdrawals from Provident Fund
  - (c) All short term loans and advances to Government servants (ie., those recoverable in less than 60 installments)

(vide Orders of AG dated 15.11.78, No. 91 dated 25.7.1983, O.O. No. 92.85 Order of AG Dated 31.12.1999 in Note No. Admn.1/Misc/99-2000/ and O.O.No. 1 dated 11.5.2000)

**1.05** The Senior Audit Officer/ Audit Officer (General) has been delegated the powers to incur contingent expenditures not exceeding ₹100 at a time. The Audit Officer (Cash/Entt) has been authorized to draw all establishment, Travelling Allowance, Medical Reimbursement, Contingent, Loans, Advances and grant-in-aid bills. He will also exercise the powers of the controlling officer for traveling allowance of Group C staff. In respect of medical reimbursement bills of non-gazetted staff, he will exercise the powers of controlling officer for countersigning the bills upto the limit of Rs.200 subject to the condition that the cases of Government Servants whose total claims exceed ₹10,000 during the financial year should be brought to the notice of Sr.DAG/DAG (Admn).

***(O.O. Entt.Admn.No. 11 dated 2.3.1984)***

**1.06** The Sr. Audit Officer/Audit Officer in charge of Office Establishment section in Branch Office Thrissur has been authorized in respect of that Branch and Kozhikode Branch to :-

- (i) draw bills of offices of Group B & C subject to the condition that the bills of Group B officers requiring countersignature will be countersigned by Deputy Accountant General (SS 1 & LBs).
- (ii) countersign TA Bills (including LTC Bills) of Group C staff
- (iii) countersign medical reimbursement bills of Group C staff up to the limit of ₹50 subject to the condition that cases of Government servants whose total claims

exceed ₹1,000 during the financial year, should be brought to the notice of the concerned DAG

(iv) draw all contingent bills and to countersign such bills for ₹50 and below

**Note :** Bills for amounts exceeding ₹50 will be countersigned by DAG (Civil)/DAG (Central) as the case may be (orders of AG dated 15.11.78, O.O.No.92 dated 25.07.83).

**1.07** All Audit Officers have been empowered to grant, subject to eligibility, regular leave to officials working under them to the extent indicated below, provided no substitute arrangements are required:

- (i) Earned Leave and Half Pay Leave upto 15 days to Assistant Audit Officers
- (ii) Earned Leave and Half Pay Leave upto 30 days to Group C staff

### **1.08 Speedy disposal of work**

There should be no leakage of information contained in confidential documents entrusted to the charge or passing through the hands of the staff in the section.

### **1.09 Staff disposition chart**

A chart showing the staff disposition should be prepared for the purpose of showing at a glance the staff strength in various sections. The chart will be hung in the Office of Sr.DAG(Admn.)/DAG(SS 1 & LBs).

**Samples of staff disposition chart**

Section	OE(Admn)	OE(Bills)	OE(Cash)	OE(Entt)	OE(General)
Section Head					
Supporting staff					
Addition					
Leave					

### **1.10. Maintenance of register of staff strength**

The Assistant Audit Officer of the Establishment (Admn) Section in the Main Office and the Office Establishment sections in the Branch Offices should maintain a register showing the strength, the names of members, etc., of each section in the prescribed form which should be corrected as and when changes in the personnel of the various sections occur. Each section should be allotted a page.

(ii) The A.A.O of Administration Branch maintains a staff position register to keep a watch over the vacancy position in each cadre.

Staff position register showing total sanctioned strength and the actual working strength is maintained and submitted to the Accountant General on the 5<sup>th</sup> of every month indicating the position as on the 1<sup>st</sup> of that month. A statement in the prescribed form showing the above position should be sent to the Comptroller and Auditor General so as to reach him by the 10<sup>th</sup> of each month. Number of posts of Sr. Auditors/Auditors should also be indicated separately in the statement. Brief reasons for the unfilled vacancies in all the cadres should also be given in the remarks column of the statement.

(C&AG's Lr. No. 222-BRS/66-65, dated 23 February 1966, CAG Lr. No. 2496/BRS/285-87 dt:16.6.1988)

#### **1.11 Control over state of work**

A Calendar of Returns for observances of the due dates for the various items of work in the section should be maintained by each section.

The calendar should be submitted to the Branch Officers every Tuesday and to the Sr.DAG/DAG and AG on 7<sup>th</sup> every month.

A monthly report indicating the state of work in each section with special reference to the clearance of arrears if any, should be submitted to Sr.DAG/DAG and AG on 7<sup>th</sup> every month.

## **CHAPTER –II**

### **RECRUITMENT AND TRAINING**

#### **GENERAL**

**2.01** Recruitment Rules for various posts are available in C&AG's website- "<http://www.cag.gov.in/content/recruitment-rules-group-b-c-posts>".

#### **Method of Recruitments**

**2.02** Recruitment to the cadres of Auditors, Data Entry Operators, Junior Hindi Translators and Stenographer Grade II for appointment under the cadre control of Office of the Accountant General (G&SSA) is done on the basis of dossiers sent by the Staff Selection Commission, which are duly forwarded by HQrs. Office.

The vacancies in Auditor, Data Entry Operator, Junior Hindi Translator and Stenographer Grade II cadres are called for by HQrs. Office. HQrs. Office will forward the names of the candidates who are required to be appointed in the various cadres along with their dossiers containing copies of certificates etc. Direct Recruitment in the Auditor cadre is to be proposed against the combined vacancies in Adr./Sr.Adr cadre and Direct Recruitment in the DEO cadre is to be proposed against the unfilled vacancies in the DEO cadre and direct recruitment vacancies in the Clerk-Typist cadre.

According to HQrs. Office directions contained in HQrs. Office Circular No.11-Staff (App-II) dated 16.03.2016, for filling up the vacancies in MTS cadre, the cadre controlling offices should place their requisitions with the Concerned Regional Directorates of the Commission, under intimation to HQrs. Office.

#### **Intimation, Verification and Offer of Appointments**

**2.03** (a) Based on the instructions received from HQrs. Office, from January 2014 onwards, the procedure of Detailed Verification (Record Check) of Character and Antecedents has to be followed in respect of all appointments to Gr. 'B' and 'C' posts in the Department. However, in the cases of appointment to the post of MTS, the procedure of Simple Verification of the Character and Antecedents of the candidates will continue. This should be done in all modes of recruitment.

### **Detailed verification**

**2.04** In the case of all appointments to Gr. 'B' and 'C' posts other than that of MTS, on receipt of the dossiers from Hqrs. Office, the candidates are instructed to furnish the attestation form duly filled in and an identity certificate from one of the authorities specified therein.

Whereever detailed verification is necessary, the appointing authority should have the attestation form filled by the candidate and got attested by any one of the following officials.

1. Gazetted Officers of Central or State Government.
2. Members of Parliament or State Legislature belonging to the constituency where the candidate or his parent/guardian is ordinarily resident.
3. Sub divisional Magistrates/Officers.
4. Tahasildars or Dy.Tahsildar authorized to exercise magisterial powers.
5. Principal/Headmaster of the recognized school/college/institution where the candidates studied last.
6. Block Development Officer.
7. Post Master.
8. Panchayat Inspector.

***(CAG Lr.No.910 NGE II.7069 dated:24.04.1971)***

The attestation forms should be forwarded with a standard covering letter simultaneously to the authorities of the district of which the candidate was permanent resident and other places where he had resided for more than one year within the last five years as on the date of enquiry. In the case of candidates who stayed abroad for more than one year after attaining the age of 21 years, reference should be made to the Intelligence Bureau. For this purpose, a consent letter from the candidate and all pages of Passport are required to be forwarded to the Intelligence Bureau along with the attestation form.

If a person has resided for a year or so in more than one State within five years of the date of enquiry, the District Authorities concerned in those States should also be addressed.

### **Simple verification**

**2.05** When detailed verification is not required in respect of appointments to Group C Posts, the candidate should be required to fill in the attestation form and in addition, produce a character certificate in original from the Head of educational institution attended by him and a similar certificate from his employer if any. When the candidate is finally approved for appointment, he should be called upon to have the character certificates produced by him earlier attested by a stipendiary First Class Executive Magistrate or Sub Divisional Magistrate. The appointment may be offered after the attested certificate is produced. Before attesting a certificate, it would be the responsibility of the attesting officer to satisfy himself about the character and antecedent of the candidate.

(ii) If a candidate is not in a position to produce the character certificate from the Head of the educational institution, he may be required to produce only a certificate of character from a Gazetted Officer duly attested by a Magistrate. Whenever a candidate is unable to produce a character certificate, detailed verification should be carried out.

***(CAG's Endt. No. 2136- NGE II/56-57 dated: 19.06.1958 and No. 2924/M E OO 236 to dated 31.10.1960)***

As soon as verification of character and antecedents of an employee is completed, an entry regarding such verification should be made in the dossier of his confidential reports on a separate sheet which shall be placed at the top so that the fact of such verification having been made at the time of appointment can be easily checked up. An entry should also be made in the Service Book in the case of all Group 'C' and MTS employees appointed on or after 20<sup>th</sup> September 1963.



## **Issue of offer of Appointment**

**2.06** On receipt of dossiers from Hqrs. Office and after completion of detailed verification, wherever necessary, Offer of Appointment may be issued to the candidates and they should be asked to produce the following documents so that the appointing authority can satisfy himself about the bonafide of the candidates before making appointment.

- (i) Certificate of character (in case of simple verification only)
- (ii) Attestation form duly completed
- (iii) SC/ST certificates OBC- Non creamy layer certificate from the specified authority.
- (iv) Certificate of Physically Handicapped (PH) in respect of PH candidates
- (v) A declaration regarding marriage.
- (vi) No objection certificate from previous employer.
- (vii) Any other relevant certificate in support of his/ her claim.

(b) If, however, within the specified period, a request is received from the candidate for extension of time, it may be considered by the Ministries/Departments but extension beyond three months should not be granted and it may be granted only as an exception where facts and circumstances so warrant and in any case only up to a maximum of six months from the date of issue of the original offer of appointment. An offer of appointment would lapse automatically after the expiry of six months from the date of issue of the original offer of appointment. The candidates who join within the above period of six months will have their seniority fixed under the seniority rules applicable to the service/post concerned to which they are appointed, without any depression of seniority.

(c) During probation he/she shall:

- (i) acquire working knowledge of the official regional language of the State where he/she is appointed unless he/she has already passed on examinations of matriculation standards in that language.

(ii) Pass the test in such regional language as prescribed departmentally. Failure to pass the examination during the period of probation, as extended when relevant, would make his/her services liable to termination.

**(CAG's Circular No.05/NGE/99 No. 192/NGE/(Ap) 8-98 dated:27.01.1999)**

#### **2.07 Return of Dossiers**

If any candidate declines the offer of appointment or fails to report for duty or there is no response from him/her, even after a reminder (through registered post), the offer of appointment should formally be cancelled and the candidate informed accordingly. The dossiers of such candidates may thereafter be returned to the respective Regional Directorate of SSC after placing therein a copy of the offer of appointment, subsequent reminder and the memorandum of cancellation of the offer of appointment.

***(C&AG's Letter No.1413-Staff(App-II)/71-2016/Vol.I dated 13.10.2016)***

#### **2.08 Satisfactory completion of Probation and Confirmation**

On satisfactory completion of the probation period, he/she will be eligible for confirmation in the cadre in which appointed. The confirmation is also subject to him/her being considered fit in all respects for permanent retention in the service. If the period of probation, as extended where relevant, is not completed satisfactorily, his/her services are liable for termination.

#### **2.09 (a) Educational Certificates**

(i) In the case of degrees/diploma awarded by the Universities in India which are incorporated by an Act of the Central or State Legislature in India and other educational institutions established by an Act of Parliament, no formal orders recognizing such degrees/diplomas need be issued by Government. Such degrees/diplomas should be recognized by the Central Government or the State Government.

(ii) Similarly, no orders for the formal recognition of any certificates or diploma awarded by the Boards of Secondary and Intermediate Education duly set up and recognized by the Central Government or State government concerned.

(iii) If, however, there is any doubt whether a particular university is not incorporated by Act of legislature or the degree/diploma to which a specified degree/diploma should be regarded as equivalent, a reference should be made to the Ministry of Education for clarification. Doubts, if any concerning Education Board may be similarly clarified.

[CAG's Lr. No..MUS, NGE, OM No.6.7.62 Estt. Dated:04.07.1962 and OM No.26/4/520 CS dated:30.09.1962 Page 14 File 3-45 /60-72]

**(b) Scrutiny of Certificates**

To avoid bogus academic certificate 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, official gazette publication of results should be referred to immediately.

***CAG's Lr.No.1825 NGE II/259-62 dated:03.08.1962 page 76 File 3.1.1/62-84]***

**Verification of age, qualification and identity**

**2.10** Appointing authorities should ensure that claims regarding educational and other special qualifications and age are scrutinized strictly at the time of appointment.

***(GOI MHA OM No.2/29/54 dated:19<sup>th</sup> November 1954 (Case 3 Vol.I).***

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.)

## **2.11 Upper Age Limit**

(a) The maximum age limit for recruitment to the posts of Auditors, Data Entry Operators, Junior Hindi Translators and Stenographer Grade II is 27 years (32 years in the case of candidates belonging to Scheduled Castes or Scheduled Tribes and 30 years for OBCs) and that for recruitment to the post Multi Tasking Staff is 25 years (30 years in the case of candidates belonging to Scheduled Castes or Scheduled Tribes and 28 years for OBCs)

*(Dept of Personnel & Training Notification No. 2/101/72-Estt(D) dated 07.03.1974, OM No.43013/2/95 Estt.(SCT) dated:25.01.1995, Notification No. 15012/6/98- Estt.(D) dated 21.12.1998).*

## **2.12 Minimum Age-Limit for recruitment to Clerical & MTS cadres.**

The minimum age limit for recruitment to clerical posts in Indian Audit and Accounts Department is 18 years.

*(Para 6.2.5 of MSO (Admn.) Vol I)*

## **2.13 Candidates Applied on Compassionate Grounds**

Appointments on compassionate ground and against Sports Quota should be made as per provisions laid down under para 6.2.11 of the Comptroller and Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time and with reference to the orders issued by the Govt. of India/ Comptroller and Auditor General of India in this regard. Further, provisions laid down in the Scheme for Compassionate Appointment 1998 and orders issued thereunder by the Comptroller and Auditor General of India should be strictly followed.

### **Minimum educational qualification**

## **2.14 Auditors: A University Degree**

**NOTE:** In the interest of efficiency, the minimum educational qualification prescribed for recruitment to Auditors cadre cannot be relaxed in favour of S.C. candidates.

*(C.AG's Lr.No.2323-N.G.E. III/181-57, dt.11<sup>th</sup> June, 1957)*

**2.15 Clerks:**

- (1) 12<sup>th</sup> class pass.
- (2) A minimum speed of 30 words per minute in English Typewriting (or 25 words per minute in Hindi Typewriting).

**2.16 Stenographers Grade II:**

- (1) 12<sup>th</sup> class pass.
- (2) (a) Dictation : 10 minutes @ 80 words per minute  
(b) Transcription: 50 minutes (English), 65 minutes (Hindi) on Computers

***(C.AG's Circular .No.07—Staff(App. I)/2016 dated 25.01.2016)***

**2.17 Data Entry Operator:**

- (1) 12<sup>th</sup> class pass in Science stream with Mathematics as a subject from a recognised Board.
- (2) A speed test of not less than 15000 key depressions per hour on Computer.

***(C.AG's Circular .No.08—Staff(App. I)/2016 dated 27.01.2016)***

**2.18 Multi Tasking Staff:** The qualification prescribed for recruitment to the post of Multi Tasking Staff is, pass in X<sup>th</sup> Std. class.

Note: Government of India in their OM No.11012/7/91-estt(A) Ministry of Personal and Public Grievance and Pensions (Department of Personnel and Training) dated:19.05.1993 has decided that wherever it is found that a government servant who was not qualified or eligible in terms of the Recruitment Rules etc., for initial recruitment in service or had furnished false information or produce a false Certificate in order to secure appointment, he should not be retained in service. If he is a probationer or a temporary Government Servant he should be discharged of his service. If he has become permanent Government Servant an enquiry as

prescribed in Rule 14 of CCS (CCA) Rules 1965 may be held and if the charges are proved, the government servant should be removed or dismissed from service. In no circumstances should any other penalty be imposed. Such discharge, termination, removal or dismissal from service would however be without prejudice to the right of the government to prosecute such government servant.

## **2.19 Reservations in Recruitment**

1. Regarding reservation in recruitment the instructions contained in the Brochure for reservation as amended from time to time and the orders issued by the Govt. of India/ Comptroller and Auditor General of India on the subject should be carefully observed.
2. Reservations for ex-servicemen in direct recruitment to Group-'C' & 'D' cadres are to be provided as per provisions under para 6.2.9 of Comptroller and Auditor General's MSO (Admn) Vol.I as amended from time to time.
3. Similarly, reservation for Physically Handicapped persons should be provided in Group-'C' & 'D' cadres as per provisions laid down in para-6.2.9.1 of the Comptroller and Auditor General's MSO (Admn) Vol.I as amended from time to time.
4. Post based rosters (w.e.f. 2.7.1997) should be maintained for direct recruitment and promotion in accordance with G.I. Dept. of Personnel and Training. O.M. No.36012/2/96-Estt. (Res), dt:2.7.1997 and orders issued thereafter from time to time.

## **2.20 Medical Examination of candidates for appointment**

- (i) Candidates are allowed to join duty only after they are medically examined and certified fit.  
*(CAG's Lr. No. 1726-N.G.E. II/60-72- Pt. (1) , dated:04.7.1972, P.193-1172-73)*
- (ii) Such a certificate shall be signed by a Civil Surgeon or a District Medical Officer or a Medical Officer of an equivalent status in the case of non-gazetted Government Servants other than MTS.

- (iii) In the case of female candidate the medical certificate shall be signed by a Lady Assistant Civil Surgeon.
- (iv) The candidates to be appointed to MTS cadre are to be medically examined only by the Assistant Surgeon of Grade –I or a Medical Officer of equivalent status.

*(CAG's Lr. No. 853–N.G.E. II/51-74- dt. 19-4-1975, P. 1373-1-1173-76)*

- (v) The medical examination of the candidates by the appropriate medical authority may be arranged at any place which is convenient to the candidate. In respect of candidates coming from mofussil stations, the medical examination may be arranged by the Civil Surgeon at the District Headquarters or by any other Civil Surgeon that may be convenient to the candidate.
- (vi) The fees for medical examination in respect of all candidates (including MTS) on their first appointment should be paid by the candidates to the Medical Officer direct and the amount is reimbursed to the candidate on his appointment in this office.
- (vii) A letter to the medical officer is issued in the form as in Annexure-I and Medical Certificate of Fitness is to be furnished in the form in Annexure-II
- (viii) A women candidate who as a result of tests is found to be pregnant during medical examination before appointment against posts which do not prescribe any elaborate training or carry hazardous duties (i.e), they can be appointed straight away to the job.

*(C.A.G's letter No.2617-N.G.E.III/35-86-Vol.III, dated 4-8-1988)*

## **2.21 Oath of Allegiance**

All full time servants who are subject to the Government Servants Conduct Rules or other relevant rule should take an oath of allegiance to the Indian union, in the form given below:

I ..... do swear solemnly 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 I will carry out my duties of my office loyally, honestly and with impartiality.

(So help me God)

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

***(G.I. MHA, OM No. 31-1-1963 Ests. (A) dated:26<sup>th</sup> December,1963 received in CAG'S No.36-NGE.II/52-64, dated:15<sup>th</sup> January, 1964)***

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.

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

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

***(G.I.MHA OM No. 139/52 Estt. Dated:31<sup>st</sup> July 1952)***

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

***(G.I. MHA, OM No. 31-1-55- Ests. (A) dated:26<sup>th</sup> March, 1969 received with .A.G's Lr.No.2637 NGE.II/274-59, dated:June,1759 File3-1/59-2)***



## **2.22 Plural marriages**

No person who have 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 Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and there are other ground for so doing, exempt any person from the operation of this rule.

Candidate for employment should be asked to sign a declaration indicating whether he/she 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.

*(G.O.I. MHA, OM No. 25/37/69 Ests. (A) dated: 22.04.1970 forwarded in CAG'S Lr.No.1338-NGE.II/511-70-II, dated:28.07.1970). P.1093-6/67-72).*

**2.23** 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. (dated:16<sup>th</sup> October, 1954-Case-3-1/Vol.I)*

## **Staff car driver**

**2.24** The method of recruitment of Staff Car Driver is by deputation/Absorption failing which by direct recruitment.

*(C.AG's Circular .No.18—Staff(App. I)/2016 dated 19.05.2016)*

**Annexure I**  
**(Referred to in para 2.20 (vii))**

To

The Superintendent,  
Government Hospital.

Sir,

Shri./Smt..... is a candidate (marks of identification furnished below) selected for provisional appointment as Data Entry Operator/Auditor in this Office. As per Supplementary Rule 3 of FRSR, he/she should produce a certificate from the appropriate medical authority (viz. a Civil Surgeon Grade I, District Medical Officer or Medical Officer of equivalent rank – in the case of female candidate, a female Assistant Surgeon Grade I/II – a female Surgeon Grade I should only be consulted in case female ‘Assistant Surgeons’ are not available). I request that the candidate may kindly be examined medically and necessary certificate may be issued in the form enclosed. The candidate has been directed to appear before you for medical examination. The fee for medical examination may be levied from the candidate at the rate laid down in Schedule II of Appendix V of Compilation of Medical Attendance Rules and Orders (1953).

Yours faithfully,

Senior Audit Officer (Admn)

Encl: As above

Marks of identification

**Annexure II**

(Referred to in para 2.20 (vii))

**MEDICAL CERTIFICATE OF FITNESS**

I hereby certify that I have examined Sri./Smt. ...., a candidate for employment in the Office of the Accountant General (G&SSA), Kerala, Thiruvananthapuram, and cannot discover that Sri./Smt..... has any disease (communicable or otherwise) constitutional weakness or bodily infirmity except ..... . I do not consider this a disqualification for employment in the Office of the Accountant General (G&SSA), Kerala, Thiruvananthapuram.

Signature of the candidate

(OFFICE SEAL)

Medical Officer:

Name & Designation:

Date :

## CHAPTER –III

### PAY AND ALLOWANCES

#### 3.01 Pay band and grade pay (as per sixth Pay Commission) of various cadres in this office are as follows:

The Pay Band and Grade pay of Central Govt. employees are revised and Pay Matrix is prescribed from 1.1.2016 as given below:

Pay Matrix																			
Pay Band	5200-20200					9300-34800				15600-39100			37400-67000			67000-79000	75500-80000	80000	90000
Grade Pay	1800	1900	2000	2400	2800	4200	4600	4800	5400	5400	6600	7600	8700	8900	10000				
Level	1	2	3	4	5	6	7	8	9	10	11	12	13	13A	14	15	16	17	18
1	18000	19900	21700	25500	29200	35400	44900	47600	53100	56100	67700	78800	118500	131100	144200	182200	205400	225000	250000
2	18500	20500	22400	26300	30100	36500	46200	49000	54700	57800	69700	81200	122100	135000	148500	187700	211600		
3	19100	21100	23100	27100	31000	37600	47600	50500	56300	59500	71800	83600	125800	139100	153000	193300	217900		
4	19700	21700	23800	27900	31900	38700	49000	52000	58000	61300	74000	86100	129600	143300	157600	199100	224400		
5	20300	22400	24500	28700	32900	39900	50500	53600	59700	63100	76200	88700	133500	147600	162300	205100			
6	20900	23100	25200	29600	33900	41100	52000	55200	61500	65000	78500	91400	137500	152000	167200	211300			
7	21500	23800	26000	30500	34900	42300	53600	56900	63300	67000	80900	94100	141600	156600	172200	217600			
8	22100	24500	26800	31400	35900	43600	55200	58600	65200	69000	83300	96900	145800	161300	177400	224100			
9	22800	25200	27600	32300	37000	44900	56900	60400	67200	71100	85800	99800	150200	166100	182700				
10	23500	26000	28400	33300	38100	46200	58600	62200	69200	73200	88400	102800	154700	171100	188200				
11	24200	26800	29300	34300	39200	47600	60400	64100	71300	75400	91100	105900	159300	176200	193800				
12	24900	27600	30200	35300	40400	49000	62200	66000	73400	77700	93800	109100	164100	181500	199600				
13	25600	28400	31100	36400	41600	50500	64100	68000	75600	80000	96600	112400	169000	186900	205600				
14	26400	29300	32000	37500	42800	52000	66000	70000	77900	82400	99500	115800	174100	192500	211800				
15	27200	30200	33000	38600	44100	53600	68000	72100	80200	84900	102500	119300	179300	198300	218200				
16	28000	31100	34000	39800	45400	55200	70000	74300	82600	87400	105600	122900	184700	204200					

	Level in the Pay Matrix
Principal Accountant General	15
Accountant General	14
Senior Deputy Accountant General (SG)	13
Senior Deputy Accountant General	12
Deputy Accountant General	11
Welfare Officer	11
Assistant Accountant General	10
Senior Audit Officer	10
Data Manager	10
Audit Officer	9
Senior Private Secretary	8
Senior Data Processor	8
Assistant Audit Officer	8
Hindi Officer	8
Private Secretary	7
Data Processor	7
Supervisor	8
Welfare Assistant	8
Personal Assistant	6
Senior Translator	7
Senior Console Operator	6
Senior Auditor	6
Junior Translator	6
Console Operator	5
Auditor	5
Stenographer	4
Data Entry Operator	4
Clerk/Typist	2
Staff Car Driver	2
MTS	1

### **3.02 Grant of special pay to person who have passed the SOG/SAS Examination**

Abolished with effect from 01.07.2017

### **3.03 Additional Increments for passing the RA 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.

*(Para 9.3.5 - Chapter 9 MSO-Admn Vol. I)*

### **3.04 Additional Increments for passing the CPD Examination:**

Candidates after qualifying each CPD test would be granted one advance increment in their respective scales with effect from the first of the month in which the examination is held.

*(Para 9.10.2(v) - Chapter 9 MSO-Admn Vol. I)*

### **3.05 Grant of advance increments to outstanding sports men**

Employees who are selected for participating in sporting events of National/ International importance may be granted advance increment upto a maximum of five advance increments. One advance increment for National events and two advance increments for International events. Referees/Umpires who participate in sporting events of International importance may be granted two advance increments upto a maximum of five advance increments. The same rate will continue till retirement and would not count for fixation of pay, pension or any other service benefit.

*(DOPT's OM No.s 6/1/85-Estt.(Pay-I) dated 16.07.1985, 13/26/92 -Estt.(Pay-I) dated 11.08.1994, 6/2/2009-Pay-I dated 18.05.2010 and 6/1/2013-Estt.(Pay-I) dated 19.09.2013)*

### **3.06 Special increments of Central Government Employees for promoting small family norms.**

The allowance stands abolished with effect from 01.07.2017.

### **3.07 Incentives to stenographers acquiring higher speed in short hand (w.e.f 01.01.2016. Not yet revised)**

The stenographers acquiring a higher speed of 100/120 words per minute in short hand will be granted only one advance increments/two advance increments.

*(CAG's Lr.No. 4096 -NGE-1/15-73 II/ dated: 16.12.1975-file OE/Bills/1-2-80-81/Vol. 2).*

**Note:** Stenographers who were granted two advance increments in the revised scale of pay on passing speed test of 100 words per minute under the then existing orders

of IA&AD, could be given no more advance increments on passing speed test of 120 words/minute.

***(CAG's Lr.No. 226 –NGE-1/15-73 II/ dated: 23.07.1976-file OE/Bills/1-2-80-81/Vol. 2)***

The incentive advance increments will be sanctioned by the Accountant General provisionally subject to subsequent sanction by CAG's Office.

***(Item No.20 sanction 'B' of the annexure to CAG's Lr. No. 3229/ NGE/1/81/79 dated: 30.10.1979-File OE (B)/1/2/80-81 Vol.2)***

### **3.08 Qualification Pay**

Auditors in the IA & AD who have passed the Departmental confirmatory examination will be given a qualification pay of Rs.120/- p.m. with effect from 01.01.2006 and Rs 270 from 01.07.2017 in lieu of the old system of grant of advance increment to Auditors who have passed the prescribed departmental examination.

This qualification pay will be treated as part of the pay for the purpose of fixation of pay on promotion to higher posts.

***(GOI Ministry of Finance Department of Expenditure OM NO. 7 (56) E- III/78 dated: 25.09.1981 & CAG's Cir.No. NGE I/106/1981-No. 4052 NGE- /73/81 dated:03.12.1981-File OE (Bills)/I-31-Vol.I)***

### **3.09 Incentive for ICWA/AICA examinations.**

As per CAG's No. 897/NGE/Estt./26-96 dated: 26.12.2000, departmental candidates qualifying in ICWA/AICA etc. are entitled to lumpsum incentives as below:

	<b>Final</b>	<b>Inter</b>
Chartered Accountant	8000	4000
Cost & Works Accounts	8000	4000
Chartered Financial Analyst	8000	4000
Company Secretary	4000	2000

Post graduates degree in	
Computer Science/IT/Computer Application	- Rs.10000
Degree in Science/IT/Computer Application	- Rs.8000
P.G. Diploma in Computer Science etc.	- Rs.6000
Diploma or equivalent	- Rs.4000



## **CHAPTER –IV**

### **POSTINGS, DEPUTATION AND TRANSFERS**

#### **4.01 Postings**

(i) For the purpose of **inter office transfer and posting of the Gr. 'B' & 'C' staff**, under the same cadre controlling authority, there shall be a single Transfer and Posting Board consisting of the Group Officer in charge of Administration in the offices concerned and the senior most amongst them will be the Chairperson. Where there are less than three participating offices, the third Group Officer may be nominated by the cadre controlling authority i.e. the accepting authority.

(ii) For the **intra office transfer and posting of the Gr. 'B' (Gazetted) Staff**, the Board will consist of Group Officer and Branch officer in-charge of administration and one more Group Officer to be nominated by the Head of the Department. The senior most of the Group Officers would be the Chairperson. The Head of the Department would be the accepting authority. It was, however, stated that where there is only a single Group Officer in any of the Office, a Branch officer may be nominated by the HoD as the third member.

(iii) For the **intra office posting of Gr. 'B' (Non-Gazetted) and Gr. 'C' Staff**, the Transfer and Posting Board will consist of three Branch Officers. The Branch Officer in charge of administration would be the Ex-Officio member and other two Branch Officers would be nominated by the Head of the Department and senior most amongst them would be the Chairperson. The Group officer in charge of Administration would be the accepting authority.

**(C&AG's Circular No.1- Staff wing/2014 issued in Lr. No. 10-Staff (App-II) 63-2013 dated 06.01.2014)**

#### **4.02 Retention of Auditors in the same section**

No Senior Auditor/Auditor should be allowed to remain in the same seat for more than three continuous years without the specific approval of the Senior Deputy Accountant General (Admn.) and in the same section for more than five years. Person who has worked in a seat or section for those periods should not be posted again to the same seat or section after a short interval. In no case should the close supervision

enjoined in the rules be relaxed on the ground that an individual subordinate is exceptionally competent or trustworthy.

*(CAG's Lr. No/MR/753-Admn./1/40/ dated; 18.1.1941 and no.2190/Admn./1/512-62 dated: 24.08.1962).*

#### **Retention of Clerk-Typist in the same section**

**4.03.** Clerk typists should not ordinarily be retained for more than three years in the same section.

#### **Continuance of AAOs in the same section**

**4.04.** In the interest of public service as well as in their own interest Assistant Audit Officer/Section Officers should not normally be kept in any particular section/ wing for more than five years. In the receipt Audit Wing the period is 8 years. They should be given an opportunity to gain experience in the work done in various branches of the office and should therefore be posted to the sections by rotation.

*(Para 5.9.1 of CAG's MSO (Admn.)Vol .I)*

#### **Posting of newly recruited Auditors**

**4.05.** Every Auditor newly recruited to the office, who normally begins his career in Central Audit Branch should be moved from that Branch to various other branches in some logical order so that he gets a comprehensive and clear picture of all the ramifications of Government Accounts and Audit and also understands the work of the different branches. Rosters should be kept for all new entrants in order to see that their training is completed within a reasonable period. The completion of the periods in the several branches should be watched through a quarterly review of the professional history cards on the 1<sup>st</sup> April, July October and January.

#### **Professional History Card**

**4.06.** With a view to facilitate the posting of persons with experience of particular section and also to give an all round training to the auditors, index sheets should be maintained in the form given here under.

The sheets should show the chronological sequence of the sections in which the Section Officer/Auditors have worked.

#### 4.07. Conditions regulating voluntary transfers

The scheme of unilateral transfer in all cases within IA&AD and from Ministries/ Departments to IA&AD has been dispensed with.

*(CAG Circular No.24-NGE/97 dated 27.08.1997)*

**4.08. Index sheets:** To facilitate the posting of persons with experience in particular sections and also to give an all round training to the Assistants, the Administration should know the professional history of every member of staff including Assistant Audit Officers. For this purpose, Index Sheets in the following form are maintained.

#### Index Sheet

Index Sheet of Shri./Smt .....

Showing full history of service in the IA&AD:

Date of Birth	
State of Domicile	
Educational Qualifications	
Date of joining the Dept. as a Clerk/Auditor/Senior Auditor.	
Date of permanent Appointment in the Department.	
Year of passing S.O.G. Exam.	
Date of permanent promotion to Section Officer Grade.	
Date of promotion to Asst. Audit Officer's Cadre	

Sl.No	Section in which employed	Nature of duties	Period of Service				Remarks
			From	To	Years	Months	

**4.09.** The Sheets should show the chronological sequence of the Sections in which the official worked.

The Index Sheets should remain in the custody of the Audit Officer (Admn.) and be arranged alphabetically. All proposals for transfers are dealt with by a reference to those Index Sheets.

*[CAG's Lr. No.1184-Admn. 1949 dated: 22<sup>nd</sup> June, 1949 and 30-Sp/Admn. 1949-50 dated: 12<sup>th</sup> June 1950.)*

NOTE: Every month the Index Sheets are reviewed and a certificate that 'Index Sheet have been opened in respect of all persons and brought upto-date' is submitted to Sr. Deputy Accountant General (Admn.) by 5<sup>th</sup>.

**4.10.** A review of the Index Sheet is conducted every six months ie. on 1<sup>st</sup> January and 1<sup>st</sup> July and submitted to Sr. Deputy Accountant General/DAG (Admn.). The review is conducted with a view to considering rotation or shifting of persons who are in the same seat for more than three years or in the same group for five years.

**Liability of Assistant Audit Officers and S.A.S. Exam passed Auditors for transfer to other offices**

**4.11.** Transfers of Assistant Audit Officers including SAS Examination passed Auditors from one Office to another are not ordinarily made. They are, however, liable, like all other Central Government Servants, to be transferred from one office to another subject to the provisions of F.R.15. The Comptroller and Auditor General may transfer such persons to any other office within the Indian Audit and Accounts Department or to any office under the Central Government on such terms and conditions as may be determined by him in each case.

*Para 190 MSO (A) Vol I.*

**4.12 Mutual transfer**

Headquarters office, vide Circular No. 16 Staff Wing/2013 (Issued with No. 885 Staff (App-II)/64-2012/Vol.IV dated 06.06.2013), has intimated various instructions/guidelines governing the mutual transfers in Indian Audit & Accounts Department in supersession of all the existing instructions/guidelines on the subject.

Major conditions to be accepted by the officials considered for mutual transfer are given in the following table:

- (i) Mutual Transfers may be permitted in respect of all regular Gr.'B' & 'C' posts, excluding the posts of Sr.AO/AO, in the Department subject to the condition that the concerned officials should hold same post under two different cadre controlling offices located at two different stations. Mutual transfer between an Auditor and Senior Auditor may also be permitted subject to the condition that the concerned Senior Auditor will have to seek reversion to the lower post of Auditor. On reversion to the lower post, the pay will be fixed in terms of DoPT OM No.16/4/2012-Pay-I dated 05.11.2012. Such Senior Auditor who will seek reversion to the post of Auditor may be considered for promotion to the post of Senior Auditor in the new office only after completion of the minimum length of service required for promotion to the post of Senior Auditor in the new office. However, in such cases, at the time of promotion as Senior Auditor in the new offices, the benefit of pay fixation in terms of FR-22 (I) (a) (1) would not be admissible.
- (ii) Mutual transfers allowed will not be in public interest and the 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, 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 officials of different categories.
- (iv) In the case of AAOs, mutual transfers shall be permitted only in the same stream.
- (v) In case of officials 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 officials 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 the exemptions, if any, would be carried forward to the new office.

(vii) Requisite length of service for promotion 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 an official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.

(ix) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/ Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new offices. However, if any of them resigns within one year, the mutual transfer already permitted would be treated as null and void.

(x) The concerned Heads of the Department will have to initiate action within 10 days from the date of receipt of the application and dispose off the case within 60 days.

(xi) The cases of Mutual Transfer in respect of Non Gazetted Gr. 'B' & 'C' posts would be finalized by the local Heads of Department at their own level and intimate the details to the Headquarters for information. However, the cases of mutual transfer of Gazetted Gr. 'B' Officers are to be forwarded to the Headquarters for prior approval along with the consent of both the Heads of Department.

These instructions will come into force from the date of issue.

#### **4.13 Deputation**

(i) 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.

(ii) 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's Lr.No. 882-NGE-III/II-71, P.119 2-12-Vol.V)*

(iii) With a view to enable 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 the 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) 24<sup>th</sup> June 1957 forwarded with CAG's Endt. No. 1740-Admn.1/435-57 dated:21<sup>st</sup> July, 1957).***

(iv) Assistant Audit Officers (Commercial) and 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 the Assistant Audit Officer (Commercial) cadre.

***(C&AG's Lr.No. 1129-NGE-III/9-67 ( Part I) Ddated:24.05.1968)***

(v) (a) 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 where ever necessary.

***(Government of India, M.F.O.M. No. F.I (2) –estt.IV/55 dated: 18.06.1955)***

(vi) Consequent on Sikkim becoming a State of the Union of India it has become necessary to prescribe the terms of deputation to be admissible to the Central Government Employees who are sent on deputation to that State in the public interest.

***(Govt. of India, ministry of Home Affairs, Lr.No.120/117/75 dated: 16.01.1976)***

(vii) Deputation (Duty) Allowance is admissible at 5% of the basic pay subject to a maximum of ₹ 4500 pm for deputation within the same station and at 10% of the basic pay subject to a maximum of ₹ 9000 pm in case of deputation involving change of station with effect from 01.07.2017.

(viii) Basic pay plus deputation allowance shall not exceed the basic pay in the apex level. i.e. ₹ 2,25,000 of the post held on deputation.

(ix) The ceiling will further rise by 25 per cent each time Dearness Allowance increases by 50 per cent.

(x) Any special pay granted to an employee in the parent department under FR 9(25) or a corresponding rule of parent organization 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 dated: 05.01.1994).***

(xi) (a) The period of deputation 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 Government employees who are regularly appointed on Deputation in accordance with recruitment rules of the Ex-Cadre posts under the same or some other Department of Central Government/State Govt. /U.T. Admn. /Local bodies or under Central or State PSUs/Autonomous bodies (Where such Foreign Service has been permitted in relaxation of appointment on immediate absorption conditions.

(b) The Administrative Ministry/borrowing organisation may extend the period of deputation beyond this limit upto one year, after obtaining orders of their Secretary (Central Govt.) and Chief Secretary (State (Govt.) equivalent level officer in other case, where such extension is considered necessary in public interest.

It has since been decided that the borrowing Ministries/Departments be delegated powers for extending the period of deputation for the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules where absolutely necessary, subject to certain conditions. Extension will be granted beyond the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules only after obtaining prior approval of the Department and the Ministry.

**NOTE:** For extension of period of Deputation of Central Government Officers to PSU beyond three years, approval of Appointments Committee of the Cabinet would be necessary in terms of instructions of Department of Public enterprises on the subject.

***[GOI Ministry & Personnel, Public Grievances and Pensions (Department of Personnel & Training) letter dated 05.01.1994 – para 21 (a) & (b)]***



(c) No person shall be allowed to remain on deputation outside or even within the IA&AD for more than one year/beyond three years or periods specified in recruitment rules of borrowing dept. (whichever is more) without the approval of Dy.CAG.

***(Para 82 DO No.94-NGE III/1464-93 dated: 25.08.1993)***

(d) Headquarters office has decided to decentralize powers to send on deputation all Group-B, C and D staff under control of field officer 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 Government Departments and bodies under their control, whether in the State they are working, or in other States. While making their request, the staff could be asked to give their preferences of deputation to places/stations/State and offices to go to ie., State/Central Government 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 the vacancy position in the cadre, interest of work in their offices and forward approved requests to the concerned specified A.G by 15<sup>th</sup> 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/SAI (C) where necessary.

Aggregating all the names received from various AGs 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 organize 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 (Appt.) 41-95, dated:06.06.1995)***

No offer 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.894-NGE III 46-93, dated:25.08..1993)***

(xii) (a) Subject to the limits mentioned in para 4.13 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.

***(CAG's Lr. No.2540-NGE III/37/56 Pt II, dated: 10.12.1956)***

(b) It has to be ensured that extensions of deputation beyond three years are obtained by the borrowing departments well in advance from the competent authorities in accordance.

***(GOI OM. Bo.2 (46) EB (Pay II) dated: 02.12.1981)***

(xiii) (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 depute	Office to which deputed	Terms of deputation	Date of relief from
(1)	(2)	(3)	(4)	(5)

Date of joining	No. & date of reference to CAG	No. & date of reply from CAG	Remarks Date of relief from
(6)	(7)	(8)	(9)

(b) The Register should be closed and submitted to the Sr.Audit Officer (Admn.) on the 10<sup>th</sup> of each month reviewing the cases of deputation likely to terminate three months later and indicating the action taken in each case.

(xiv) A close watch 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 1<sup>st</sup> 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.

***(CAG's Lr. No.2085-NGE III/85-5, dated: 16.08.1960 File 3-12/58-60)***

(xv) 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 Fundamental Rules 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, 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:09.03.1964 as the case may be.

***(Got. Of India, Ministry of Finance, O.M.F 10 (24) –E-III.B/60, dated:18.08.1972- forwarded in CAG's Endt. No. 9898. GEI/209-71, dated;25.10.1972)***

**(xvi) (a) Bonus to Government employees on deputation to public undertakings**

Subject to the conditions laid down in Government of India, Ministry of Finance, O.M.No. B.P.E/I (5)/Admn. (F)/7/ dated 03.01.1974, (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 pay plus deputation allowance).

***(CAG's Lr. No.492 Audit/145-65 (II), dated: 23.06.1973 and No. 89 –Audit/15-74, dated: 31-5-1974))***

(b) Staff side 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.

***(CAG's Cir. No.-NGE 75/198 o.4767-NGE-II/72-81 dated: 18.09.1881)***

(xvii) **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 IA&AD who are sent on deputation with the Ministry as Accountants in Indian Mission 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 IA&AD 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.

*(CAG's Lr.No. 1493-NGE.III/NGE.II-203-50-II dated: 04.06.1954)*

(xviii) The statement showing the position of deputation of Audit Officers/Assistant Audit Officers (to Officials Posts) as on January 1<sup>st</sup> and July 1<sup>st</sup> will be sent so as to reach C&AG's Office by the 15<sup>th</sup> January and 15<sup>th</sup> 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".

**Recommendation relating to AAOs (Commercial)/AAOs**

(xix) AAOs (Commercial) against the demands circulated by (Director (P) are to be forwarded to the Asst. CAG (Comml.) and Ex-Office Member Secretary Audit Board being Cadre Controlling Authority and not to Director (P).

The recommendation would be sent in all such cases latest by a week in advance of the last date to avoid administrative delay in considering the names of willing officers for deputation assignments. The bio-data of the recommended candidates should be sent in the prescribed proforma.

*(HqrsLr.No.851-A2/CAI/CC/57-90 dated: 09.08.1990)*

(xx) Application from Government servants for employment elsewhere, submitted otherwise than in response to advertisements or circulars inviting applications, should not be forwarded.

*(CAG's Lr.No. 129-NGE.III/28-65 dated: 19th January, 1966-P-212/3-15/63-66/Vol.III)*

(xxi) The following general principles prescribed by the Government of India, on the question of forwarding of applications of the office staff for outside posts, are required to be kept in view in dealing with such applications.

(a) The Government Servant's applications for posts (Central Services) Rules, 1943 provide that Government Servant who is an applicant for appointment to a post under the Central Government shall not be eligible for it unless he has applied with the permission of the Ministry/Head of the Department in which he may be serving. The Rules also provide that permission to apply for appointment or transfer for the post in another Department or office shall not be granted except in such cases and in such circumstances, as may from time to time be specified by the Government. The current orders lay down that the administrative authorities should ordinarily not refuse to forward application submitted by Government Servants serving under them for employment elsewhere which are in response to advertisements issued by the Union or State Public Service Commissions or requests officially received from other departments or where the applicant is a temporary Government Servant and is likely to obtain permanent employment elsewhere. Applications in such cases are withheld only where the public interest demands it. In cases not covered by the above description, the forwarding of applications is entirely in the discretion of the competent authority

(b) (i) However, no hard and fast rule can be laid down in the matter, the final decision whether a particular application should be forwarded or not, must rest with the authority through whom the application has to be forwarded. In taking the decision the authority has to balance the interest of the State against the necessity of avoiding hardship to the individual. The general principles to be observed in dealing with such applications are stated in the succeeding paragraphs.

(ii) No officer will be allowed to apply against an open advertisement for a period of two years after reversion to the Department from an assignment to which he had been selected on the basis of application against an open advertisement.

*(Letter No.1996-GE.II/139-95 dated: 23.07.986 from C&AG)*

**(c) (i) Application from permanent Government Servants:** As regards forwarding of applications from Government Servants instructions have been issued in Government Of India Ministry of Home Affairs OM.No. 52/68/Estts. Dated 06.05.1968.

**(ii) Applications from purely temporary employees:** A temporary employee who has no reasonable prospects of being made permanent can hardly be blamed if he is on the look out for better and longer lasting employment. Withholding his applications would result in hardship. Applications from such employees would,

therefore, ordinarily be forwarded unless there are compelling grounds of public interest for withholding them.

**(iii) Applications from temporary employees who may have good prospects of being made permanent in due course:** An application from an employee of this type should, be dealt with on its own merits, reference to the circumstances in each case.

**(iv) Applications of employees who have given some special technical training at Government expense after commencement of service:** The State is justified in demanding that in return for the training given to him at State expense, an employee of this category should continue to give his service to the State in the post or service in which such training was given. He cannot justifiably complain of hardship, if he is not allowed to capitalize the special qualifications so gained by seeking other better employment. Withholding of applications in such a case is, therefore justifiable.

**(v) Application from probationer for a post in other Department etc.,** may be forwarded on the condition that in case of selection for the post applied for, he will not be considered for confirmation till such time, he actually reverts and joins his original post in the Indian Audit and Accounts Department. The intention is that confirmation of his junior should not be deferred and that he will be considered for confirmation only from a date after his actual reversion to the Indian Audit and Accounts Department and that too on the basis of his performance after his reversion.

(d) Where for good and sufficient reasons, an application is withheld; no infringement of any constitutional right is involved.

***(G.I., MHA, M. No. 170-51-Ests, dated:21<sup>st</sup> October, 1952 and CAG's Lr. No.2046-NGE.II/169-52, Dated:9<sup>TH</sup> July, 1954 File 3-15)***

**4.14(a) Applications for employment in private business and Industrial Firms etc.:**

It is highly improper for Government Servant to apply without permission, for employment in a private business or Industrial Firm etc., where a Government Servant seeks permission to apply for such employment he should first offer to resign or retire from Government Service. He cannot complain for hardship, if he is not granted for permission to apply for such employment or if his application is withheld. While a person remains in Government Service, the State can legitimately refuse to surrender its claim on his service in favour of a private employer.

(b) Notwithstanding anything contained in the preceding paragraphs, 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.

***(G.I., MHA, OM. No. 170-51-Ests, dated:21<sup>st</sup> October, 1952 and CAG's Lr. No.2046-NGE.II/169-52, Dated:9<sup>TH</sup> July, 1954)***

**4.15** A question has been raised as to whether a Government Servant could be permitted to apply for a post in the private sector if he gives an undertaking that in the event of his being selected for the post applied for he would resign from Government Service or retire there from. It is clarified that Government Servant should make up his mind before he applies for a post in the private sector whether he would resign from Government Service or retire there from if he is entitled to retire from such service by giving three months notice under F.R. 56 (k) or F.R. 57 (m) or Rule 2 (2) of the Liberalised Pension Rules under Article 459 or Article 465 –A of the Civil Service Regularisation as the case may be before applying for private employment. In the case of those who give notice for retirement from service, retirement would be effective only on the expiry of the notice period. Therefore while tendering the resignation from Government Service or giving the request notice for retirement, the Government Servant may ask for permission to apply for employment in the private sector pending the acceptance of resignation or the expiry of the notice of retirement, as the case may be. While considering the request for such permission, the competent authority should keep the following points in view.

(i) In the case of an employee who tenders his resignation, the competent authority should not grant permission to him to apply for private employment or accept the resignation unless it is satisfied that his retention in Government Service is not necessary in the public interest. In this connection, particular attention is also invited to the Ministry of Home Affairs O.M.No. 39/17 (169-Estt. (A), dated: 18<sup>th</sup> June 1970).

(ii) If it is decided to accept the resignation, pending the issue of a formal order accepting the resignation after going through the necessary formalities, the officer may be given permission to apply for private employment. There is no question of Government forwarding the application to the private firm. Where it is decided not to accept the resignation, permission to apply for private employment would not be granted to the individual.

(iii) In the case of those who are eligible to give notice of retirement and who want to retire from service as already stated, they should send the requisite notice of retirement. If they seek permission to apply for private employment during the notice period, the grant of such permission may be accorded by the competent authority. If permission is given, it should be made clear to the individual that the permission for applying for private employment does not imply grant of permission for taking up commercial employment after retirement. The grant of this later permission would be governed by the provisions of Articles 531-B .C .S.Rs where applicable.

***(Govt. India Dept. of Personnel, Cabinet Secretariat, New Delhi, OM No. 8-7-1969 Estts. (C) dated: 01.11.1970 Communicated in CAG's Lr.No. 1392 Audit/152-69, dated: 30.11.1970).***

#### **Number of times to apply**

**4.16** In regard to permanent non –Scientific or non-Technical Employees of the Government, four opportunities in a year may be given to them to apply in response to advertisement/Autonomous bodies except where withholding of any such application is considered by the competent authority concerned to be justified in the public interest.

***(Govt. India M.H.A., OM No. 5/2/68 Estts. (C) dated :06.05.1968 received in CAG's Lr.No. 1258- NGE.III/2-63 dated: 10.06.1968).***

**NOTE :-** The application of Government Servants forwarded in response to UPSC advertisements for competitive examinations and limited departmental examination should not be counted against the limit of 4 opportunities. It would, however, still be open to the competent authority concerned to withhold forwarding of such applications of Government Servants for competitive/Departmental examination conducted by the UPSC where it is considered to be justified in public interest.

***(Govt. India, Cabinet Secretariat. Dpt.of Personnel, OM No. 8/22/71- Estts. (C) dated: 16.10.1981).***

**4.17.** The limit for applications is applicable to candidates of all communities including Scheduled Caste and Scheduled Tribes. They will, however, continue to be governed by the provisions of the Ministry of Home Affairs OM no.28/3/5-Estts. (A) dated:15<sup>th</sup> June, 1959 and 1/6/64 \_SCT-I dated:19<sup>th</sup> March 1964 so far as the use of the discretion by the competent authority to forward the application or not, is concerned.

***(CAG's Endt.No. 3670-NGE.III/2-68-1 dated:20<sup>th</sup> November, 196913-3-1-Vol.III)***



#### **4.18 Application of Scheduled Caste/Tribe members for employment elsewhere**

Application for employment elsewhere of a temporary or permanent Central Government Servants belonging to Scheduled Cast and Scheduled Tribes should be readily forwarded except in very rare cases where there may be compelling grounds of public interest for withholding such applications. The withholding of applications should be exception rather than the rule in the case of employees belonging to Scheduled Cast and Scheduled Tribes who should be afforded every facility to improve their prospects.

*(G.I., MHA, OM. No. 28/3/59-Ests (A), dated:15<sup>th</sup> June,1959 received with CAG's Lr. No.3040-NGE.II/5059 Pt.II, dated:15<sup>th</sup> June 1959 and G.I.MHA OM No.1/6/196SCT, I dated: 19<sup>th</sup> March, 1964 received with CAG's Lr.No.577-NGE.II/102-64-II dated:22<sup>nd</sup> April, 1964-P. 126 . 3-15/63-68)*

**4.19.** Cases, where applications of employees belonging to Scheduled Caste and Scheduled Tribes could not be forwarded due to compelling grounds of public interest, should be reported within a month to the office nominated as Liaison Officer in the Administrative Ministry/Department or in Offices under the Head of the Department. The reports in respect of this officer should be sent to the Comptroller and Auditor General.

*(Govt. India, Cabinet Secretariat. (Dpt.of Personnel) OM No. 27 (A) (vi)/70 Estts. (SCT) dated:2<sup>nd</sup> September, 1970-received in CAG's Endt. No.2708-NGE.III/130-69 Pt.II, dated:13<sup>th</sup> October, 1970-P.21/3-15/Vol.VI).*

**4.20.** The following procedure should be followed in respect of Government Servants who apply in response to advertisements or circulars inviting applications for posts in other Central Government Departments/Offices.

- (i) In the case of permanent Government Servants their lien may be retained in the parent department/office for a period of two years. 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 Departmental offices.
- (ii) In the case of probationers who wish to revert to the parent department/office within in a period of two years, they may be taken back in the parent department/office provided the posts held by them prior to their joining the new parent department/office

continue to exist. In any case, at the end of two years from the date of release from the parent department/office if reversion does not take place, an undertaking to abide by these conditions may be taken from them at the time of forwarding the application.

(iii) 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 that indicated in sub-para (i) above may be taken from the permanent Government Servants by the parent department/office. A similar treatment may be accorded to the probationers on their giving an undertaking similar to the one indicated in sub-para (ii) above.

(iv) During the period of two years referred to in clause (i) and (ii) above, the pay of the officer in the ex-cadre will be fixed in the pay scale of that post and will be subject to the limits prescribed by G.O.I., Min. of Fin. OM. No.F.10 (24) E.III/60 dated:09.03.196 in cases where the minimum of the scale of pay of the new post is substantially in excess of his grade pay in the parent department and such other orders as may be issued by them from time to time. No deputation allowance will be admissible in any case.

***(G.I., MHA, OM. No. 60-37-63-Ests (A), dated:14<sup>th</sup> July,1967 received with CAG's Lr. No.925-Audit/242/64 dated:7<sup>th</sup> August 1967 of the C&AGP. 258/3-15/63-68)***

NOTE: In cases where Government Servants are selected for appointment to the ex-cadre posts on the basis of their own application in an open competition through the U.P.S.C. they will be allowed to draw pay in the minimum. OM. Dtd:09.03.1964).

***(G.O.I., Lr.No.8/10/72-Ests. (C) dated:09.11.1972)***

#### **Applications to posts in Public Sector Undertakings, Autonomous Bodies, etc**

**4.21** 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 Central Public enterprises may be released only after obtaining and accepting his resignation from the Government service.

(2) **Extension of lien/probationer status:** No lien/probationer 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 on par with other employees of the enterprise in all respects.

(4) **Pensionary Benefits:** If resignation from Government service to secure employment in a Central public Enterprise is with proper permission it will not entail for failure of the service for the purpose of retirement/terminal benefits. The details are available in Government of India Ministry of Finance (Bureau of Public Enterprises OM No. 5 (25)/83-BPE (PESB) dated: 06.03.1985.

(5) **Leave encashment:** is permissible to such employees subject to a limit of 300 days of both for earned leave and half pay leave.

(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 admissible under the Central Government will be allowed to him. The above particulars are only a substance of the terms and condition stipulated in Government of India Ministry of Finance (Bureau of Public Enterprises O.M.No. 5(25)/83-PE (PESB) dated: 06.03.1985.

**4.22 (a)** Permanent Government Servants who are selected for appointment in Public Sector undertakings or autonomous Semi-Government organizations on the basis of their application for such posts should be allowed to retain a lien on their permanent post in their parent office for a period of two years or till they are permanently absorbed in the undertaking etc., whichever is earlier, subject to the following conditions.

(i) The leave salary and pension contributions should be paid either by the undertaking/organization or by the Government Servant concerned himself.

(ii) The pay allowed to him by the undertaking/organization should not exceed the limits specified in Ministry of Finance OM No.10 (24) –E. II/60, dated:9<sup>th</sup> March, 1964 and such other orders restricting pay on foreign service as may be issued by the Ministry of Finance from time to time.

(iii) If it is proposed to absorb the Government Servant permanently in the Public Sector Undertaking/Autonomous Semi-Government organization before the expiry of the period of two years mentioned above, it should be incumbent of the foreign employer to consult the parent office before issuing orders absorbing the Government Servant permanently and the orders of permanent absorption should be issued by the foreign employer only after the resignation of the Government Servant has been accepted by the Government with effect from the date of such acceptance.

***(Vide M.F.OM.No.4 (3)-E.IV/A/63, dated:1<sup>st</sup> October,1963)***

NOTE: Obtaining of formal resignation is not necessary if an individual is deemed to have retired from service by virtue of Rule 37 of C.C.. (Pension) Rules, 1972, that is consequent on the conditions required by this rule (Namely permission should have been granted to the absorption in the service of the company or other body corporate, the absorption should be declared by Government to be in the Public interest, there should be an actual order of absorption being satisfied. In other case (not concerned by the said rule) of permanent absorption of permanent Government Servant under foreign employer the procedure laid down in OM. F.1-10-68 should continue to be observed.

***(GOI, MOF, Dept.of Expdre, OM No.2(1)-E.IV (A)/73, dated: 22.04.1974 communicated in CAG's LrNo.858-T.II/303-60 (VII) dated:15.06.1975).***

(iv) The retirement benefits if any are regulated with reference to Government of India, BPE No.OM 2(0)/68-BPE OM dated: 08.11.196 or Government of India, Min. (Dept. Expdre.) OM No.F.24 (12) E.V/65 dated:16.06.1967 as the case may be as amended from time to time. See also para 4.42.

(v) If the Government Servant is not permanently absorbed within a period of two years from the date of his appointment in the Public Sector Undertaking/Autonomous Semi-Government Organisation in the manner indicated at (iii) above, he should on the expiry of the said period of two years either resign from Government Service or revert to his parent office.

(vi) In exceptional cases, where it would take some time for the Public Sector Undertaking/Autonomous body etc., to permanently absorb such Government Servant due to administrative reasons, the permanent Government Servant may be permitted to retain his lien in the parent department/office for one more year. While granting

such permissions a fresh undertaking similar to the one referred to in paragraph below may be taken from the permanent Government Servants by the parent department/office. A similar treatment may be accorded to the probationers.

(b) In view of the above decision, application from permanent Government Servants for posts (whether temporary or permanent) in Public Sector Undertaking/Autonomous Semi-Government Organisations should be forwarded only after taking from them a written undertaking accepting the conditions stipulated above and the foreign employer should also be informed of these conditions. (vide re-VIII).

(c) Probations applying for posts in the public sector Undertaking/Autonomous Semi-Government Organisations should be treated as on foreign service with the undertaking/organizations for a period of two years and given the same treatment as permanent employees vide paras (a), (b) above.

(d) It will not be in order to terminate the lien of a Government Servant until he gets permanently absorbed elsewhere or resigns from the post held by him under the Government. In case a Government Servant refuse either to revert to his cadre or to resign there from at the expiry of the stipulated period of 2/3 years disciplinary action should be initiated against him.

A probationer does not hold a lien on any post. If he fails to revert to his parent cadre within 2/3 years his probationer's status need not be retained any further. With the termination of his probationer status he will lose his right to come back to his parent cadre.

***(Circular No.NGE/89/1983 forwarded I letter No.4089-N2/61-82 dated:0.01.1982 of C&AG New Delhi along with a copy of UO Note No.2120/83 EH (C) dated08.12.1983 department of Pers & AR)***

(e) The above orders do not apply to temporary employees who will have to resign from Government Service before they are appointed in such undertaking/organizations on the basis of their own applications. It is, therefore, necessary in such cases to obtain from the Government Servants concerned before their application is actually forwarded, an undertaking that in the event of selection for the post applied for, they will resign from Government Service.

***(G.I.MHA OM No.70/63-Ests (A) dated 22<sup>nd</sup> January, 1966 received in CAGs Endt.No. 144-Audit/242-64- dated:5<sup>th</sup> February 1966 P.2163-15 Vol.III and G.I. MHA OM No.70/62/62-Ests (A) dated:27<sup>th</sup> July, 1968 received in CAG' Endt. No.1096-Audit/152-60, dated: 29<sup>th</sup> September, 1969-P.337/3-15/Vo.III)***

**4.23** It must be ensured that no officer remains on deputation with a Public undertaking for more than 3 years unless he opts for absorption there within that period. In case, any officer is retained by the undertakings beyond this period they may be advised to obtain the approval of the Appointments Committee of the Cabinet. Proposal for absorption on the expiry of three years time limit should not be recommended unless the borrowing authority obtains approval from the Appointments Committee of the Cabinet to the extension of the Officer's deputation beyond 3 years.

*(CAG's Lr.No.1390—GE.II/144-74, dated:20.05.1975)*

**Retirement benefits on permanent absorption**

**4.24 (A)** Government Servants opting for permanent absorption in the Public Enterprise 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 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:03.01.1970)*

**(B)** It has been decided that in partial modification of the orders contained in this Ministry's OM No.No.F.24912-EV/66 dated: the 16<sup>th</sup> June 1967 the benefit of family pension should be granted to the families of those persons who fulfill 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 there after.

(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. The 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 undertaking autonomous bodies before rendering 10 years qualifying service under the Government. Family pension will, however, also be admissible to the families of those Government Servants absorbed in the Public sector undertaking/autonomous bodies who draw the lumpsum 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 families of those whose monthly pension or lumpsum amount has not become

payable and is disbursable 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 21.04.1972 or thereafter and are entitled to proportionate retirement benefits in terms of Department of personnel's O.M.No.8/1/72-Estt.CO dated: 21.04.1972 and N.2816/1/7-Estt. (C) dated: 0.09.1975 subject to the condition at sub-para (ii) above.

(iv) Grant of family pension will be subject to the usual contribution of two months elements 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 organization has 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, th 8<sup>th</sup> October, 1975 received through the Comptroller and Auditor General of India Endt. No. 218-T.A.II/133-74dated:14.11.1975).***

**4.25** 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 his absorption therein.

***(G.O.I., Cabinet Secretariat Department of Personnel O.M. No.8/1/72 Ests. (C) dated:21.04.197, P.103-3-12-B. KW 70-71).***

**4.26** 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., Cabinet Min.of Fin. O.M. No.E.V/71 dated: 19.06.1972 P.48C/E.B.II/Pensios File).***

**4.27** 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., Cabinet Min. of Fin. O.M. No.F.4 (ii) –EV (B)/73, dated: 17.06.1975 P.152/E.B.II/ File Pensions).***

#### **4.28 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 organization 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/organization. The benefit will be available only in cases where the permanent transfer from Government service to the Public Enterprise/Statutory body/Autonomous organization is in Public Interest.

***(G.O.I., Min. of Fin./Dept. of Expdt. O.M. No.FI (16)-E-III (B)/70 dated:20.01.1971 Communicated in CAG's Endt.No.Adit/170/69 dated:20.03.1971.) P.24 C/-8-98 KW (Dept.Unit).***

**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 dated:09.01.1984)).***

**4.29 (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: 28.02.1976 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 organization. As and when a Government Servant deputed on foreign service to a Public Undertaking opt 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 workout 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 upto that date from the Public Undertaking concerned. On receipt of this information, the Head of Office would prepare a bill towards the lumpsum 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 Undertaking received there against shall be sent to the Undertaking under information 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 lumpsum leave salary will be debitable to the Head of account of which the leave salary of the Government Servant would have been debitable in the normal course.

#### **Promotion in Parent Department**

**4.30** 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 22.01.1966 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.NGE.III/228-65, datd:17.09.1966)*

### **Application for Post in National Banks**

**4.31** Application from Government Servants for posts in the Nationalized Banks will be dealt with in accordance with the provision of .O.I., OM No.70/62-Ests.(A) dated:22<sup>nd</sup> January 1966, vide para 40.

*(C&AG's Lr.No. 503-NGE.III/70-71, datd:26.02.1971)*

### **Aided Institutes like Tata Memorial Centre**

**4.32** 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 that 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-Ests.(A) dated:22<sup>nd</sup> January, 1966 cannot, therefore, be extended to Institutes like the Tata Memorial Centre.

*(C&AG's Lr.No. 285-NGE.III/130-69, datd:07.02.1970)*

### **Seniority on Reversion**

**4.33** 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 22<sup>nd</sup> January, 1966 or to other posts under Government on or after 14<sup>th</sup> 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..No.I/6/67-Ests.(D) dated:04.09.1967- received in CAG's Endt. N.2409-NGE III/5-67 (pt. II) dated:15.11.1967)*

### **Applications for posts under the State Government**

**4.34** The procedure that should be followed in respect of those Central Government Employees who apply for posts under the State Government on their own volition in response to advertisements or circulars including those by the State Public Service Commissions is as follows:

- (i) The applications may be forwarded subject to the instructions issued by the Central Government from time to time and within the limits laid down for forwarding applications for outside posts.
- (ii) Temporary Central Government Servants should, as a matter of rule, be asked to resign at the time to release from the parent dept./office. An undertaking to the

effect that in the event of selection for the posts applied for, they will resign from their posts may be taken from them at the time of forwarding the applications.

(iii) In respect of the permanent employees and probationers the terms on which the Central Government servant goes over to a post under State Government may be settled mutually between the Central Government and the State Government concerned. The permanent Government Servants will be governed by the instructions contained in Finance Ministry's Circular No.F.I (56)/B/6 dated:16<sup>th</sup> November, 1967.

(iv)(a) The Permanent Government Servant/probationer should either revert to the parent dept./office within the period of two years or resign from the parent dept./office at the end of the period.

(b) Probationers will be allowed to revert within 2 years or at the end of two years, to the posts held by them in the parent department under the Central Government if the post held by them continues to exist on the date of their revision and if they are eventually confirmed in the parent department/office the liability to pay leave salary and pension contribution for the period of service rendered by them in the State Government if the appointment is treated by that Government as on transfer or by the probationers themselves.

(c) An undertaking to abide by these conditions may be taken from permanent/temporary Government servants at the time of forwarding their applications.

(d) It will not be in order to terminate the lien of a Government servant until he gets permanently absorbed elsewhere or resigns from the post held by him under the Government. In case a Government Servant refuses either to revert to his cadre or to resign there from at the expiry of the stipulated period of 2/3 years disciplinary action should be initiated against him. A temporary Government Servant does not hold a lien on any post. If he fails to revert to his parent cadre within 2/3 years, his probationer status need not be retained any further.

***(Circular No.NGE/89/1983 forwarded in letter No.4089-N2/61-82 dated: 07.01.1982 of C&AG New Delhi along with a copy of UO note No.2120/83 EH (C) dated:08.12.1983 Dept. of Rers &AR)***

(v) In exceptional cases where it would take some time for the State Government to confirm the Government Servant due to administrative reasons, the permanent/probationer employee may be permitted to retain his lien/probationer

status for one more year. While granting such permission, a fresh undertaking similar to the one in sub-para (c) above may be taken from the Government Servant concerned.

(vi) During the period of two or three years referred to above, the pay of the Government Servant in the ex-cadre posts will be fixed in the pay scale of that post and will be subject to the limits prescribed in Min. of Fin.OM.F10 (24)/E.III/60 dated:09.1964, in cases where the minimum of the scale of pay of the new post is substantively in excess of his grade pay in the parent/dept./office and such other order as have been/may be issued by the Min. of Fin. from time to time. These orders will also be subject to the orders issued by the Min. of Home Affairs in respect of members of Central Secretariat Service/Central Secretariat Stenographers Service/Central Secretariat Clerical Service. However, in cases where the Central Government Servants are selected for appointment to posts under the State Government on the basis of their applications in an open competition through the State Public Service Commission, they will be allowed to draw pay in the scale of the post without applying the restrictions laid down in the Ministry of Fin., OM, dated:09.03.1964.

No deputation allowance as such will be admissible in such cases.

(vii) Central Government will not accept any liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under them by the temporary/probationary Central Government Servants going over to the State Government under these orders.

***(Government of India, Cabinet Secretariat Department of Personal & Admn. Reforms, New Delhi, O.M.No. 8/4/70-Ests. (C) dated:6<sup>th</sup> March, 1974 communicated in AG's Lr. No.862-Audit/152-69 dated:27.05.1974).***

**4.35** The Government of India instructions referred to in para 4.51 (iii) are as follows: A proposal was made that rules contained in Appendix .III to Account Code Vol. I relating to the incidence of transit pay and allowance, leave salary pension should apply even in cases where permanent Government Servant is appointed to a post through open competition provided the Government Servant concerned is not required to resign his previous appointment, through open competition agree to retain his lien until he is finally absorbed by the latter Government. This proposal was acceptable to Government of India and Comptroller & Auditor General of India. All the State Governments except the Government of Gujarat have accepted this suggestion. This arrangement will accordingly take effect from 01.12.1967 and be

applied with the concurrence of the Governments concerned to past cases also which have not been decided otherwise. In so far as Government of Gujarat is concerned the above arrangement would not apply as a matter of course but will apply only where it is specifically agreed to in individual cases by the concerned Governments.

*(G.O.I, Min. of Fin. (Dept. of Economic Affairs -Lr. No.F.I (56)/B/63 dated:16.11.19967 File 3-15-Vol.IV)*

#### **Application to Service Commission**

**4.36** Employees of the Central Government, if they are eligible by age and educational qualifications, should be permitted to take any competitive examination held by the Central, State and Railway Service Commission at any time. If the head of the office feels that it will not be in public interest to forward an application, a reference should be made to the Comptroller and Auditor General before taking final action.

*(G.O.I, MHA Lr. in OM No.F.1/3/58 –CS (B) dated:0.12.1958 forwarded by C& AG's Lr. No. 4776- NGE.II dated:31.12.1958 and No.1287 –NGE.II 420-57, dated:19.03.1959 File 3-15)*

**4.37** Wherever it is decided to forward applications of persons who apply in response to the advertisements issued by U.P.S.C. for recruitment by Selection, such applications may be forwarded to the Commission so as to reach the Commission within a fortnight of the closing date indicated in the advertisement.

*(U.P.S.C. Lr.No.2/80/66-RA dated:10.08.1966 – received in C7AG'S Lr.No. 1703 – NGE.III/228-65 dated: 25.08.66 P.230-3-15/63-68). GOI.MAHA, OM N0.8/1/68/ESTS.(C) communicated to C& AG Endt.No.2235-NGE.III/2-68 dated:04.11.1968)*

**4.38** Applications received in this office after or just before the last date prescribed by the Union Public Service Commission, are liable to be rejected in view of the above instructions of the Union Public Service Commission.

**4.39 (a)** If the application of the official has been forwarded to U.P.S.C. he should be released in the event of his Selection by the Commission. While this should be the general rule, where subsequent to forwarding of the application but before selection of the candidate by the commission any exceptional circumstances arise in which it may not be possible to release the official in the event of his selection the fact should

be communicated immediately to the commission as well as to the official concerned. It should be particularly noted that cases of this type be very rare and the decision not to release the official should be taken only where the circumstances are really very exceptional.

***(C&AG's Lr.No.2189 –NGE.III/74-65 dated:11.09.1965-P. 182-3-15 Vol.III)***

(b) Probationer, permanent, Scientific and technical and non-Scientific and non-technical Government employees may be given four opportunities in a year to apply in response to UPSC advertisements or notices of Government departments/Public Sector undertakings Autonomous bodies except where withholding of any such application is considered by the competent authority concerned as justified in the public interest the application of Government Servants forwarded in response to UPSC advertisements for a competitive examination/Limited departmental Examination should not be counted against the prescribed limit of four opportunities.

***(Govt. of India, Ministry of Home Affairs Dept. of P & AR OM No.8/20/77-Esttt. ( dated:16.10.1971).***

For the purpose of forwarding applications it has now been decided that applications of Government employees in response to aforesaid advertisements/notices should be forwarded without any distinction between UPSC and advertisements for selection through a competitive examination/ Limited departmental Examination and for other UPSC selections. In other words where Government Servants apply for posts in response to UPSC advertisements, it shall not be counted against the four opportunities referred to in para I above.

***(Govt. of India, Ministry of Home Affairs Dept. of P & AD OM No.42015/3/77-EH (C) dated:25.02.1978).***

#### **Application with specialised Qualifications**

**4.40** 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's Lr.No.3023-NGE.III/ 101-57 (Pt.III) dated:23<sup>rd</sup> Augst, 1957- File 3-15-57-59)***

### **No objection Certificate**

**4.41** (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) Educational 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%.

(a) 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 Exchanges 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 been reverted to the parent department after spending a year outside, he should not be issued a no objection certificate to register his name one again for a period of at least two years.

**4.42** A Government Servant on whom the penalty specified in clauses (ii) and (iv) of Rule I 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 Lr. in OM No.14/6/65 –Ests.(D) dated:22.02.1965 communicated in C& AG's Endt. No.343 -NGE.III/125-65 dated:22.03.1965 P.172/3-15, Vol.III)*

**4.43** Accountant General has been empowered to deal with cases of permanent absorption of AAOs/Auditors including Senior Auditors and other lower staff etc., in Public Sector undertakings and Autonomous bodies. The powers can be exercised subject to (i) 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.

*(C&AG's Lr,No. 3229- NGE I/81-79 dated:30.10.1979.  
(C&AG's Lr,No. 4104- NGE III/31-70 dated:01.01.1980.  
(C&AG's Lr,No. 5397- N-2/61-81-1 dated:26.09.1982.  
(C&AG's Lr,No. 5561- NGE II/81-79 dated:23.10.1982)*

**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**

**4.44** 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 applicable to those permanently absorbed in the Public Sector Undertakings.

*(G.O.I. Ministry of Personnel, Personnel Grievances and pensions Department of Pension and Pensioners Welfare OM No.4 (12)/85 P&PW, dated:31.03.1987)*

**Permanent absorption**

**4.45(i)** Headquarter office have partially modified the existing terms & conditions of absorption of permanent government servants in Public Sector Undertakings/ Autonomous Bodies/Statutory Bodies/Joint Sector Undertakings under the control of Central Government 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 1/3<sup>rd</sup> pension wherever admissible) shall continue to exist.

The above decision shall take effect from the date of issue of Office Order ie., 31.01.1987, 16.10.1989, 2.04.1992, 05.07.1989 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 pro-rata monthly pension and death-cum-retirement gratuity as admissible under the relevant rules.

(1) To draw pro-rata monthly pension and death-cum-retirement gratuity admissible under the relevant rules.

(2) Pro-rata gratuity and lumpsum amount in lieu of pension.

(Form of standard terms and conditions of permanent absorption of Central Govt. to Central Public Sector Undertakings and Autonomous Bodies/ is enclosed)

***(O.M.No.4/42/91-P2 PW (D) dated:31.03.1995)***

**4.46 (i)** Appointment of Govt. Servants in the Central Autonomous Bodies shall be on immediate absorption basis only as in the case of Central Public Sector undertaking. 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, dated: 19.04.1988. Only such proposals which have the approval of the Secretary of the Administrative Ministry concerned may be referred to the Department of Pensions & Public Works indicating the justification for granting such exemption.

***(Pars 1 and 2 of O.M.No.4/42/87 P&PW date:19.04.1988)***

(ii) 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 thereafter 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 necessary notifications orders accepting the resignation of the officer from Government Service from the actual date of his joining the PSU/Central Autonomous Body should be issued.

*(OM No.4/15/88 P&PW (D) dated:13.11.1991)*

## **CHAPTER V**

### **DEPARTMENTAL EXAMINATIONS**

#### **Subordinate Audit Service Examinations - Eligibility**

**5.01** Promotion to the Assistant Audit Officers Cadre is made from the panel of Subordinate Audit Service Examination passed Auditors/CTs/Stenographers/DEOs etc.

**5.02** The rules regarding the eligibility of officials to appear for the Subordinate Audit Service Examination and the syllabus thereof are contained in para 9.2 (Chapter IX) of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol.I. The details of the papers pertaining to the examination both for Civil and Commercial Audit Branches are furnished in the Annexure.

**5.03** Only persons who have put in a minimum three years of service in one or more of the following capacities shall be eligible to appear for the examination, unless otherwise relaxed by the competent authority.

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

**NOTE:** The Heads of offices may recommend to C& AG Office suitable and deserving cases for condonation of deficiency not exceeding 2 months in the minimum qualifying service of deficiency. Cases involving condonation of deficiency of qualifying service exceeding 2 months should not be forwarded to CAG's office.

*(AG's Confidential Lr. No.227-Exam/27-72-1, dated:08.05.1972)*

**5.04** Persons who are sent on deputation or on foreign service, in the interest of Public Service will, however be permitted to appear for the SAS Examination subject to usual conditions of eligibility.

*(CAG's Lr.No.205-Exam/30-65 dated: 29<sup>th</sup> /30<sup>th</sup> July, 1963)*

**5.05** Permanent Auditors who took up appointment in other Departments/Public Sector Undertakings etc., retaining lien in this office in terms of Government of India, M.H.A. O.M. No.60/37/Ests. (A), dated: 14.07.1967 and No.70/62/62-Ests. (A), dated:

22.01.1966 cannot be permitted to appear for SAS Examination before they revert to the Department.

*(CAG's Telex message No.315, dated: 11.11.1972)*

**5.06** As the Clerks who have not qualified in Typing test are not eligible for promotion even to the Auditors cadre, it would not be appropriate to allow them to appear for the SAS Examination passing which will render them eligible for appointment to a still higher grade. Clerk recruited after 01.10.1967 will not be eligible to appear for the examination unless they passed the type test.

*(CAG's 14 Lr.No. 1193-N.G.E.II/59-71,DATED: 19.05. 1972)*

### **Preliminary Test**

**5.07** Candidates who want to appear for the SAS Examination Part-I for the first time are selected based on their performance in the preliminary test which is held in the following papers:-

- |                 |   |  |
|-----------------|---|--|
| <b>Paper I</b>  | - | On General English and Constitution of India divided into two sections.          |
| <b>Paper II</b> | - | On Service Regulation and Financial Rules and Principles of Government Accounts. |

Both the papers will be of 3 Hours duration each and will be set and valued locally. Use of Hindi medium is permitted.

*(CAG's Circular. Letter -Exam//8-85 dated: 11.03.1985 C&AG's letter dated: 01.06.1985)*

**NOTE-I:** Candidates appearing for Subordinate Audit Service examination (Commercial Audit) should give an undertaking in the following form.

“I am willing to serve in the organization of the Director of Commercial Audit as and when I pass the SAS (Commercial Audit) Examination and accept the conditions prescribed in circular Memo No.EBI/8.63-61-62/199 dated: 27.04.1961”.

**NOTE-2:** Candidates who after qualifying themselves in the preliminary test do not appear in the SAS Examination immediately following thereafter should again qualify themselves in the Preliminary test before admission to SAS Exam.

*(CAG's Lr. No.254-Exam/70-67 dated:14.07.1967)*

**5.08** Honorarium may be paid at the following rates for the setting and valuation of papers for the SAS Preliminary Examination.

(a) For setting the Question Papers

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| (i) For less than 3 hours duration | Rs.300/- with effect from 01.01.2007 |
| (ii) 2 hours duration              | Rs.320/- with effect from 01.01.2007 |

(b) For valuation of answer sheets.

- |                  |   |
|------------------|---|
| 2 hours or less  | Rs.4/- per answer sheet with effect from 01.01.2007 |
| 2 ½ hours        | Rs.5/- per answer sheet with effect from 01.01.2007 |
| 3 hours duration | Rs.6/- per answer sheet with effect from 01.01.2007 |

***(CAG's Circular No. 37/in letter No. 563/NGE/2006/NGE/ (Entt.) 54-2002 dated 19.12.2006)***

In the cases where the amount of honorarium worked out falls below Rs.10/- -a minimum amount of Rs.10/- (Rupees ten only) shall be payable.

***(Circular NO.NGER/12/89-No. 263-NI/48-84, dated; 13.02.1989)***

**5.09** 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 perspective candidates for appearing in the SAS Examination.

***(CAG's Letter No.1230-NGE I/73-71, dated: 20.051971)***

#### **Number of chances for SAS Examination**

**5.10** The normal number of chances for passing the Subordinate Audit/Accounts Service (SAS) Examination will be six. The counting of chances would start afresh from Subordinate Audit/Accounts Service (SAS) Examination 2010.

***(Para 9.2.10 of C&AG's MSO (Admn.) Vol.I)***

**5.11** Candidates who have exhausted six chances in SAS Examination and cleared at least five papers will be eligible for additional four consecutive chances. These four chances have to be availed consecutively, commencing immediately from the next SAS examination after the sixth chance. These will lapse immediately after conclusion of four consecutive examinations irrespective of the fact whether a candidate appears or not.

***(HQrs. office Examination Section Letter No.377/02-Exam//Prog/Annual/SAS/RA/ IE/CPD-1/2014 dated 22.04.2014)***

### **List of candidates for Subordinate Audit Service Examination**

**5.12** The SAS Examination will be held twice in a year (i) **Main** and (ii) **Supplementary** Examination. Main Examination will be held in the month of August/September every year and the Supplementary Examination will be held in the month of February/March of the subsequent year which would be restricted to candidates who appeared in any earlier SAS Examinations.

*(C&AGs Circular No.34-Staff App-1/2011 issued in Lr. No.938-Staff(App-I)/25-2011 dated 24.11.2011 and Lr. No.1010-Staff(App-I)/25-2011 dated 14.12.2011)*

**5.13** Candidates appearing for SAS Examination would be allowed to avail two spells of 15 working days Preparatory training in his/her career.

*(Para 9.2.8.3 of Chapter 9 of MSO(Admn.) Vol.I)*

**5.14** Those candidates who want to avail of leave for the purpose of preparing for the examination may be granted leave subject to administrative convenience and with due regard to the general principles enunciated in S.R. 232. While it may not be possible to grant leave to all those who want it at a particular time, the leave sanctioning authority could, for this purpose draw out phased programme so as to accommodate as many candidates as possible.

*(CAG's Lr. No. 936-N.G.E. I/89-68, dated: 19.04.1968)*

### **Training classes for candidates for SAS Examination**

**5.15** Single training for both Group I and II has to be provided to eligible candidates from the SAS (Main) Examination (August/September 2012) onwards.

*(C&AGs Examination Section Circular No.1 of 2012 dated 20.01.2012)*

**5.16** Honorarium may be granted to the lectures for delivering lectures to the candidates for S.O.G Exam at the following rates.

- (a) Rs.250/- per lecture of 75 minutes for guest faculty from IA&AD.
- (b) The rate of honorarium is raised from Rs.200/- to 400/- per lecture of 75 minutes duration specially for the guest faculty from outside IA & AD for imparting in-house training in field offices.

*(CAG's Circular No.39/NGE/96 No. 929-NGE (Entt.) -40-96 dated: 18.12.1996.)*

(c) Total honorarium to one lecturer for lectures given in office of AG/PD Should not exceed Rs.2,500/-p.a. except when prior approval of P.D (Staff) in Hqrs. is taken (in which case the honorarium should not exceed Rs.5,000/- p.a).

*(CAG's D.O No.302/NGE/ (Entt.) -48-84, dated: 16.03.1994 and Circular No. NGE-22/96 No. 442-NGE/Estt. No.96, dated: 10.06.1996).*

**NOTE:** For grant of honorarium, other conditions prescribed in C&AG's D.O letter dated: 16.03.1994 may be referred to.

**5.17** Indian Audit and Accounts Service Officers should not be selected for delivering lectures to the candidates for SAS Examination.

*(CAG's letter No.1952-/NGE-1/1958-A, dated: 11.09.1954.)*

**5.18** Normally the necessity to select a temporary Asst. Accountant General, who is promoted temporarily in accordance with the scheme detailed in CAG's Lr. No.868-A Ar.A.(P)/64 dated:22.08.964, for delivering lectures to SAS Exam does not arise. In cases where Audit Officers and AAOs are not available, a temporary Asst. Accountant General be considered and CAG's office approached with the justification for the honorarium proposed to be given.

*(CAG's letter No.225-/NGE-11/83-66 dated: 10.10.1966.)*

### **Training in P.W. Divisions**

**5.19** The spell of training in P.W. Divisions will be two weeks. The training will however be mentioned and supervised by an Audit Officer or a senior Assistant Audit Officer/Section Officer from the AGs training establishment who will accompany the trainees to the PW Divisions, explain to them the accounting records and regulations related to initial accounts of cash stores works account etc., in the Divisional Offices.

The candidates appearing for the first time for Part-II will be attached to WAD Sections as indicated below.

For a total period of further 4 weeks training in WAD Sections will be given by attaching the candidates to work in Central WAD Sections, for about a week each in (a) Project or Regulation Division and (b) Buildings and Road Divisions and (c) two weeks in WM and Accounting Sections. If there is scope in any office for training on costing methods or costing procedures in any Departmental Commercial Undertaking or State Corporation the candidates may be attached to these enterprises.

The total overall practical training in PW Divisions, WAD sections and Commercial Audit will thus cover six weeks.

*(Letter No.499 O&M/5-82 daated:27.05.1982 from C&AG)*

**NOTE:** The P.A.G./A.G is competent to condone, where necessary, deficiency in the period of training of candidates for the SAS Exam upto 10 days. The crucial date for completion of the period of training should be taken as 15<sup>th</sup> November each year irrespective of the actual date of commencement of examination.

*(Para 9.2.9 of M.S.O (Admn.) Vol.1)*

### **SAS (Commercial) Examination**

All candidates who fulfill the conditions or 3 years service provided in Para 9.2.6 of C&AG's MSO (A) Vol. I are permitted to take SAS (Commercial) Examination subject to certain conditions.

*(Lr. No. 1022 –O&M/31-84, dated: 27.12.1983 from C & AG)*

### **Certificate regarding training**

**5.20** In order to satisfy that the candidates finally admitted to the examination (whether for Ordinary Branch or Commercial Branch) had actually completed the prescribed training by the due dates a consolidated certificate to the effect that “all the candidates who were allowed to appear in the examination had completed the period of training wherever prescribed” is to be furnished to CAG immediately after the examination. Separate certificates are to be given for SOG and Revenue Audit examinations. The certificates may be modified if any candidate did not complete the training and the position of the case (or cases) may be explained. Cases of condonation of shortfall in the training allowed by the Accountant General or the head of an office under his own powers should be clearly and separately mentioned.

*(CAG's letter No721-Exzam/154-74 dated: 01.10.1974 dated: 01.10.1974.)*

### **T.A. for journeys in connection with SAS Exam/Training**

**5.21** T.A. may be granted for the to and fro journey to appear in the SAS exam under S.R. 132 in respect of any two attempts at each part of the examination.

*(C&AG's Lr. No. 617-N.G.E.I/73-71, dated: 11.03.1971)*



**5.22** The rate of daily allowance for the candidates who undergo training is regulated in terms of Government of India, Ministry of Finance (Department of Expenditure) O.M.No.F.7 (7)-Estt. IV/B/63 dated: 3<sup>rd</sup> June 1965) as modified from time to time. The compensatory allowance like HRA & Travelling Allowance is also admissible to them under the Ministry of Finance Addendum No. E.2 (100)-E.II (B.O)/66 dated: 11<sup>th</sup> April 1967 (circulated under CAG's Lr.No. 437-Audit/194-66 dated: 15<sup>th</sup> April 1967).

**5.23** As far as possible, such training should be arranged in the local divisions so as to avoid the payment of Travelling Allowance/Daily Allowance.

*(CAG's Lr. No. 2153--N.G.E.I/60-67, dated: 04.10.1967)*

**5.24** Following are the points to be observed in granting T.A. to candidates proceeding on training and who have been granted leave in combination with the days of the SAS examination.

(a) The two periods of leave availed of immediately preceding and succeeding that examination should be treated as one spell of leave as it is only a technical one.

(b) In the case of the onward journey performed during the period of leave preceding the examination or return journey performed after the regular leave taken immediately after the examination, the period of journey should not be treated as duty. It is only the period of examination that has to be treated as duty in such cases. As the journey (s) would have been made during the period of leave under S.R.134, no T.A. would be admissible for journey (s) performed for the onward and/or the return journey in connection with SAS Exam.

(c) In case of person enjoying a period of C.L. immediately after the examination, the T.A. would be admissible for the return journey or resumption of duties at the end of it.

*(C&AG's Lr. No. 863-N.G.E.I/29-55, dated: 21.05.1956)*

#### **Permission to switch over from SAS(Civil) to SAS(Commercial) and vice versa**

**5.25** (a) The candidates in Civil Audit Offices who have opted for the Commercial SAS examination may be allowed to revise their option, if they so desire and exercise option for taking SAS(Civil) examination. Similarly, the candidates working in the Commercial Wing of Civil Accountant Generals office may also exercise a fresh option in lieu of the existing one. The option once exercised will,

however, be final and the chances already taken in one Branch will be taken into account towards the available chances to write the SAS Examination in another branch.

**5.26** (b) A departmental candidate who has cleared Group I under any stream and is permitted to switch over from one stream to another, would be deemed to have passed Group-I of that stream in which s/he is permitted to appear as switch over candidate, if permitted. *(Note 2 under Para 9.2.14 of MSO (Admn.) Vol.I)*

(c) All cases of requests for switch over from one Branch to another (except Commercial Branch) should be referred to CAG for approval.

*(CAG's Lr. No. 36-Exam/5-78 III, dated: 18.01.1979)*

(d) Candidates who have exhausted all the permissible number of chances will not be allowed to appear as fresh candidates for any other branch of the Subordinate Audit/Accounts Service (SAS) Examination

*(Para 9.2.16 of M.S.O. (Admn.) Vol.I)*

#### **Change of Examination Centre**

**5.27** Requests for change of examination Centre for SAS Examination candidates should not be made at a very late stage to CAGs office, except in very exceptional cases. In case of transfer of any candidate to any other office after the candidate has registered from a particular office, the fact of the transfer to other office may be reported to Headquarters office immediately.

*(CAG's Lr. No. 2-Exam/4-62, dated: 11<sup>th</sup> January 1962 &*

*CAG's Examination Section Circular No.8 of 2013 dated 04.04.2013)*

#### **Conduct of examination**

**5.28** The examination is conducted in accordance with the rules prescribed in Chapter IX of the CAG's Manual of Standing Orders (Admn.) Vol.I and further instructions issued by the CAG from time to time.

#### **Departmental Examination for Auditors**

**5.29** The rules governing the Departmental Examination for Auditors (DEA) are detailed in paras 9.4.1 to 9.4.8 of CAG's MSO (Admn.) Vol.I.

**5.30** The examination is held on February and August every year and the date to be determined by the Prl.A.G/A.G concerned and this examination is decided by the

Comptroller and Auditor General to be an obligatory exam for the purpose of SR 130 (a).

***(Examination Circular No.5 of 1988-Lr.No.421-Exams/160-86 dated: 17.05.1988)***

**5.31** (i) All temporary and officiating Auditors (direct recruits to the Auditors Cadre) who rendered at least one year of service continuous or otherwise on 1<sup>st</sup> February and 1<sup>st</sup> August are eligible to appear in the examination to be held in February and August respectively.

(ii) Graduate MTS with 3 years continuous regular service and graduate clerks with 3 years continuous regular service are eligible to appear at the Departmental Examination for Auditors.

***(Circular No.NGE/1988—Lr.No. 768-N.2/47-88 dated: 26.08.1988)***

(iii) The promotee Graduate clerks (from MTS) who rendered three years service as Group D before their promotion as a clerk but have not rendered 3 years service as a clerk may also be allowed to appear at the Departmental Examination for Auditors.

***(Circular No.NGE36/1990—Lr.No. 476-N.2/26-90dated:08.08.1990)***

(iv) Unilateral transferee clerks will be eligible to appear at the Departmental Examination for Auditors only after completing three years of regular service in new office. Their service in the previous office will not be taken into account for this purpose.

***(Circular No.NGE40/1990—Lr.No. 500-N.2/II-90 dated: 23.07.1990)***

**5.32** Condonation of deficiency up to a maximum limit of sixty days in computing qualifying service for appearing in the Departmental Examination for Auditors (DEA), to the directly recruited Auditors as well as Clerks promoted as Auditors on seniority basis. The condonation will also be admissible to Clerks/Multi Tasking Staff who take the DEA.

Heads of Departments are authorised to condone the deficiency in qualifying service upto a limit for 60 days as on 1<sup>st</sup> day of the month in which the examination is held.

***(Examination Section Circular No.14 of 1991-Exam/20-34-IV dated: 20.08.1991)***

**5.33** A Sr.Auditor/Auditor who has already passed in Departmental Examination before his transfer on unilateral/mutual basis to the other offices in IA&AD should not be required to appear in the examination again and necessary exemption may be granted by the Accountant General.

***(CAG's Lr. No1374N.G.E.III/83-72, dated: 27.06.1973)***

**5.34** Each candidate is allowed six chances in all to pass the Departmental Examination. Each successive examination held after completion of one year's service as Auditor will count towards this number. If he fails to appear at any of these consecutive examinations under whatever circumstances it may be, he is to be considered to have lost one chance and that chance will count against the number of six chances admissible.

***(Examination Circular No.4 of 1987-Lr.No.167-Exam/160-86 dated: 30.03.1987)***

**5.35** Grant of two additional chances for appearing at the DEA can be considered on merit alone for those candidates who have exhausted all the six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances. It will be the responsibility of the Heads of Department to ensure the genuineness of grounds.

If a candidate fails to qualify in the DEA within the first three chances, the concerned Head of Department will arrange for training for such candidates.

***(Examination Circular No.5 of 1992-Lr.No.398Exam/2084 Vol. IV dated : 29.07.992)***

**5.36** Candidates will be declared to have passed the examination if they obtain 40% of marks in each of the three papers. Candidates who do not pass the examination but obtain in any paper at least 50% of the marks will be exempted.

**5.37** Soon after the results of each examination are declared, a statistical report, regarding the number of successful candidates should be sent to Comptroller and Auditor General in the form prescribed by him.

***(CAG's Lr. No. 194/R.S/37-53, dated: 30<sup>th</sup> November, 1953)***

**5.38** The nominated examiners of the

- (i) Departmental Exam for Auditors
- (ii) Limited Departmental Competitive Examination for Matriculate MTS.
- (iii) Incentive Examination for Senior Auditors.
- (iv) Preliminary SAS Examination may be paid honorarium at the following rates.

**For Setting question papers**

- |      |                       |   |           |
|------|-----------------------|---|-----------|
| (i)  | Less than three hours | - | Rs. 300/- |
| (ii) | Three hours           | - | Rs.320/-  |

**For valuation of answer papers**

- |       |                    |   |           |
|-------|--------------------|---|-----------|
| (i)   | Two hours or less  | - | Rs.4.00/- |
| (ii)  | Two and half hours | - | Rs.5.00/- |
| (iii) | Three hours        | - | Rs.6.00/- |

Revised rates with effect from 1.1.07 vide para 9.1.2 of MSO I read with HRs Circular No.37/NGE/2006 dated 19.12.2006.

In cases where the amount of honorarium worked out falls below Rs.10/-, a minimum amount of Rs.10/- (Rupees Ten only) shall be payable. These orders take effect from 19.10.1988.

*(Circular NO.NGER/12/89-No. 263-NI/48-84, dated; 13.02.1989)*

**5.39** Directly recruited Auditors, who have completed one year's continuous service on 1<sup>st</sup> February/1<sup>st</sup> August will be eligible to sit in the examination. Clerks promoted on seniority basis may take the examination immediately after their promotion. They may, however, not take the examination if it is held within 90 days of their promotion. They may instead take their first examination if it is held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within stipulated time/number of chances will entail discharge from service in the case of direct recruitment and reversion to clerk's grade in the case of promoted Auditor. The reverted clerks will have three more chances to clear this examination within two years of the reversion.

**NOTE:** Grant of two additional chances for appearing Departmental Examination can be considered on merit for those candidates who have exhausted all the six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances.

If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for training for such candidates.

**Destruction of answer books of the Departmental Examination.**

The used answer books of the half yearly Departmental Examination may be preserved only for six months from the date of publication of the result of the examination after which they may be destroyed

*(CAG's Lr. No. 1850-NGE/III/77-54, dated; 27.07.1954)*

**Miscellaneous**

**5.40** When a particular day fixed for one or more papers of the Departmental Examinations, viz., SAS Examination Departmental Examination for Auditors and Departmental Examination for IA&AD Probationers, is suddenly declared as a holiday by the Government of India or by any State Government, Examination scheduled for that day should not be postponed but should be conducted according to schedule at all the centers.

*(CAG's Lr. No. 460-Exam/27-58, dated: 2<sup>nd</sup> December, 1958)*

A candidate appearing for a Departmental Examination (both for obligatory and for preferment conducted by IA&AD) will be treated as on duty on the days of the examination even though the examination is held only in the forenoon or afternoon. A candidate for such examination need not attend office on these days except on the last day of the examination if the examination is only in the forenoon then he/she should attend office in the afternoon.

*(CAG's Circular No. NGE/93I/1982 Lr. No. 2558-N.I/21-82 dated: 24.08.1982)*

**Revenue Audit Examination for Assistant Audit Officers/Audit Officers/Senior Audit Officers**

**5.41** Revenue Audit Examination is held for Assistant Audit Officers/Audit Officers/ Sr. Audit Officers 1 or 2 years immediately after SAS Examination. It is optional to appear in this examination.

*(Para 9.3.1 of M.S.O. (Administration) Vol. I.)*

**Eligibility criteria in respect of Sr. AOs/AOs/AAOs for appearing in Revenue Audit Examination are as under:**

- a) 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;
- b) 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 have the prescribed training in Revenue Audit after completion of one year of continuous service as AAO.
- c) Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year of regular service in Revenue Audit Branch as a regular AAO; or have the prescribed training in Revenue Audit after completion of one year of regular service after confirmation as AAO.

***(Para 9.3.1.1 of M.S.O. (Administration) Vol. I.)***

**5.42** The detailed instructions for training, number of chances that can be availed, syllabus for the Examination, minimum number of marks for a pass etc., are contained in para 9.3.1 to 9.3.8 of M.S.O. (Admn.) Vol. I.

**Incentives for passing examination**

**5.43** The Sr.AOs/AOs/AAOs who pass the Revenue Audit Examination will be given one advance increment. The advance increment is to be granted 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.

***(Para 9.3.5 of CAGs MSO (Admn.) Vol. I)***

NOTE-1: Normal date of increment of Sr.AOs/AOs/AAOs who pass the Revenue Audit Examination will remain unaffected in their respective scales by the grant of advance increment.

***(CAG's Lr. No. 1496-Rev. A/29-64 dated: 25.08.1964)***

NOTE-2: The powers to grant advance increment under FR 27 are vested with the Accountant General vide C&AGs Lr. No. 3229-NGE-I/81-79 dated: 30.10.1979 and para 4-1-2 of M.I.R read with correction slip No. 52, MSO (Admn.) Vol. II (Vide item 15 (i) & (ii))

**5.44** Advance increments admissible under the incentive scheme for passing Revenue Audit Examination can be granted to an official while a penalty imposed under CCS (CCA) Rules for the stoppage of increment is in operation, but the increment which normally accrued in the time scale should be withheld in terms of the penalty order so that the pay remains depressed to the extent contemplated in the order of penalty.

*(CAG's L.r No. NGE/3043-NGE.I/80-71, dated 15.12.1972)*

**5.45** Where the official reaches the maximum of the scale of pay on grant of advance increment for passing Departmental Examination, the orders of penalty can be taken to have become inoperative as his pay would not remain depressed the extent contained in the order of penalty.

*(CAG's L.r No. 354--NGE.I/147-73-VI, dated: 11.02.1975)*

**5.46** The days of examination in connection with the Revenue Audit Examination are treated as duty. The time spent on journey to and from the place of examination by the candidates who are required to appear at the Revenue Audit Examination at a place other than the place of his duty may also be treated as duty and the T.A. should be allowed to the extent admissible to persons appearing at the SAS Examination.

*(CAG's L.r No. 696 --NGE.I/8-63 dated: 27.04.1964) 3113-N.G.E. I/ 73-71, dated: 27.11.1971)*

**5.47** The Scheme of Revenue Audit Examination has been extended to Section Officers of all Branches. Under this Scheme the Section Officers would be given intensified training in audit of Receipts at the end of which a Departmental Examination will be held. Such of those Section Officers who pass the examination will be allowed one advance increment in the Section Officer's scale as in the case of Section Officers Civil Officers.

The examination for these branches (other than Civil) will be 2 papers as follows:

**Paper-I:** Dealing with Income Tax (This will be a common paper for all branches other than Civil).

**Paper-II:** Dealing mainly with Revenue Receipts of the Departments under audit of the concerned Branch.

**Paper III:** State Revenue

*(CAG's Lr. No. 902-Exam/102-72, dated: 31.10.1973)*



**5.48** The minimum pass marks will be 40% in each paper but candidates who obtain 60% or more marks in any paper will be exempted from appearing in that paper in any subsequent examination. The examination will ordinarily be held in the month of November every year along with the Revenue Audit Examination for Section Officers of Civil Branch. Section Officers who desire to appear in the examination and undergo the prescribed period of training are eligible to appear in the examination. SAS passed clerks who have not been promoted will, however, not be allowed for the examination. Purely temporarily Section Officers officiating in leave vacancies will not be eligible for the pre-examination training and for appearing in Revenue Audit Examination.

*(CAG's Lr. No. 902-Exam/102-72, dated: 03.06.1974 and No.372-Exam/102-72 dated: 10.02.1974)*

#### **Honorarium for invigilation duties**

**5.49** The officers and staff detailed for invigilation duties in respect of any Exam may be paid honorarium at the following rates:

Assistant Accountant General/Sr.AO/A.O	-	Rs.80 per day
AAO	-	Rs.60 per day
Sr.Adr./Adr./ Clerk	-	Rs.40 per day
MTS	-	Rs.30 per day

(For one session the amount will be half the above rates)

The above rates will be applicable in respect of Examinations held on Saturday/Sundays/Holidays also.

*(CAG's Lr. No. 561-NGE (Entt.) 48-84 (III) dated: 01.08.1986)*

No honorarium will be admissible to the Presiding Officer as hitherto in force.

*(CAG's Lr. No3675-NGE .I/06-07 dated: 18.10.1980)*

#### **Other Departmental Examinations**

**5.50** The following are the other Departmental Examinations which are conducted.

- (a) Departmental Examination for 12th passed Multi Tasking Staff (MTS) for promotion as Clerks.

*(Para 9.6 of M.S.O. (Admn.) Vol.I)*

- (b) Incentive Examination for Sr.Auditors/Sr.Accountants.

*(Para 9.8 of M.S.O. (Admn.) Vol.I)*

- (c) CPD Examination for Sr.AOs/AOs/AAOs.

- (d) Regional Language Examination

During probation, directly recruited candidates

- (i) Shall 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 standard in that language.
- (ii) Pass the test in such regional language as prescribed departmentally.

***(C&AGs Circular No. 05/NGE/99 dated 27.01.1999)***

Based on recommendations of the Committee on Training in Regional Language, the Departmental Examination in Malayalam (Official regional language of Kerala) for the directly recruited candidates who did not pass an examination in Malayalam at matriculation level, will be conducted in January and July every year according to the availability of the candidates. Training for the candidates are to be arranged as follows:

January Exam -	October to December of the previous year
July Exam -	April to June

### Annexure

#### Details of papers pertaining to examination for both Civil and Commercial Audit Branches (Refer para 5.02)

Sl. No.	Paper Code	Name of the paper
1	PC-1	Language Skill
2	PC-2	Logical, Analytical and Quantitative Abilities (all branches)
3	PC-3	Information Technology (Theory) (all branches)
4	PC-4	Information Technology (Practical) (all branches)
5	PC-5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)
6	PC-6	Constitution of India, Statutes and Defence Service Regulation (Defence Audit)
7	PC-7	Constitution of India Statutes, Service Regulations, including related Accounts/Audit Procedures (Railway Audit)
		Group – II
8	PC-8	Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)
9	PC-9	Financial Rules and Principles of Defence Accounts (Defence Audit)
10	PC-10	Financial Rules and Principles of Postal Accounts (P&T Audit)

11	PC-11	Financial Rules, Principles of Government Accounts/Audit and Works Expenditure (Railway Audit)
12	PC-12	Financial Rules, Principles of Government Accounts and CPWA (Commercial Audit)
13	PC-13	Accountancy (Civil Accounts)
14	PC-14	Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit & P&T Audit)
15	PC-15	Advanced Accounting (Commercial Audit)
16	PC-16	Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)
17	PC-17	Budgetary Process and Financial Audit (DAD I) (Defence Audit)
18	PC-18	Local Paper – Postal Audit (P&T Audit)
19	PC-19	Railway Traffic Revenue (Railway Audit)
20	PC-20	Cost Accountancy & Commercial laws and Corporate Tax (Commercial Audit)
21	PC-21	Government Accounts (Civil Accounts)
22	PC-22	Government Audit (Civil Audit & Local Audit)
23	PC-23	Contract Management and Laws (DAD II) (Defence Audit)
24	PC-24	Telecom Audit (Local Paper – Post & Telecom Audit)

25	PC-25	Government Audit including Workshop and Stores Audit (Railway Audit)
26	PC-26	Commercial Auditing (Commercial Audit)
27	PC-27	Local Paper – Acts of Legislature and Statutory Rules, Audit and Inspection of Accounts of Local Funds (West Bengal)
28	PC-28	Local Paper – Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Bihar)
29	PC-29	Local Paper- Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Jharkhand)

## **CHAPTER –VI PROMOTIONS**

### **General**

**6.01** All proposals for promotion 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.

According to C&AG's Circular No. 08/2018, dated 03.04.2018, the preparation of panel for promotion has been changed from financial year basis to calendar year basis. Accordingly, crucial date for determining eligibility for promotion will be 1<sup>st</sup> January.

#### **Promotion to Senior Audit Officers Cadre**

**6.02** Promotion to the grade of Senior Audit Officer is made from Audit Officers having two years service as on the crucial date of determining eligibility.

#### **Promotion to Audit Officers Cadre**

**6.03** Promotion to the grade of Audit Officer is made from Assistant Audit Officer Cadre. This is governed by the orders in paragraph 4.1 of CAG's Manual of Standing Orders (Admn.) Vol.I (Third Edition) and orders regarding reservation for SC/ST.

**6.04** Every year, a list of AAOs who complete 5 years of service as AAOs, as on the crucial date of eligibility has to be submitted to the DAG (Admn.) along with service particulars, for convening the D.P.C. The crucial date of eligibility for promotion will be 1st January of the year to which the panel pertains. The empanelled persons will, however, be promoted, subject to availability of vacancies. In the list (1) AAOs belonging to SC/ST (2) AAOs against whom disciplinary proceedings are pending (3) AAOs undergoing punishment like stoppage of increment, promotion, reduction of pay etc., should distinctly be marked.

*(C&AG's Letter No.80/NGE/(APP)/68-94 dated:14.01.1994 &  
C&AG's Circular No. 27/2014, dated 10.07.2014)*

**6.05** (a) Promotions of SAS Examination passed officials to AAOs cadre are made from the inter-se seniority list prepared with reference to the principles given in para 5.6 to 5.8 of MSO (Admn.) Vol. I and observing the reservations for SC/ST.

- (i) Each establishment of the IA&AD should have a proforma seniority list of all the SAS Examination passed personnel borne on that establishment including those who were recruited as apprentices. The following instructions are laid down for determining their relative position in the proforma lists which should be brought up-to-date immediately after the announcement of the results of each SAS Examinations. The list should also find a place in the Gradation List prepared every year showing the position as on the 1<sup>st</sup> March.
- (ii) Although an AAO apprentice may be confirmed earlier than an SAS Examination passed official with a longer period of officiating service in the AAO's Cadre, the former will not, on that account, automatically rank senior to the latter in the proforma list. A directly recruited Assistant Audit Officer shall rank immediately below the last SAS Exam., passed official officiating in the AAO's cadre, on the date on which he takes over charge as Assistant Audit Officer.
- (iii) If an Auditor/Sr.Auditor officiating in the Assistant Audit Officer's cadre reverts at any time to his substantive post but for the reason of his proceeding on leave, he shall at once lose his seniority vis-à-vis all directly recruited AAO apprentices who are appointed as Assistant Audit Officers up to the date on which he again begins to officiate continuously.

#### **Inter-se-seniority of directly recruited AAOs**

**6.06** (i) A person who pass the SAS Examination on a particular date shall rank senior to all those who pass such examination at a later date. This is irrespective of the date of recruitment as SAS Apprentice as well as of the date of passing Group I of the SAS/SOG Examination.

(ii) When the date of passing the SAS Examination is the same, relative seniority shall be determined according to the year of recruitment, i.e., apprentices belonging to an earlier batch shall be senior to those belonging to subsequent batches.

(iii) If the date of passing as well as the year of recruitment of two SAS Apprentices happen to be the same, the one who secured higher rank at the time of the selection for

appointment shall be ascertained by making a reference to the CAG. If by chance, their ranks coincide the person who is older shall be the senior.

(iv) A proforma of all India seniority list for a limited number of direct recruits to the SAS will be maintained by the office of the CAG for the purpose of equalizing as far as possible, the flow of promotions to the rank of Audit Officers in the different Audit Offices all over India.

***(CAG's Cr. No.35-NGE.III/67-55 P II dated: 06.01.1956 Case Estt. 6-12/55-56)***

**6.07** As the position in the Gradation List may not always reflect the actual length of service (as in the case of persons appointed against reserved vacancies) it has been decided that in the case of directly recruited auditors seniority by length of service as auditors alone will be the determining factor for their claim for appointment to Section Officers' cadre. However in case where the loss of seniority is due to factors like passing the Departmental Confirmatory Examination (now departmental examination for auditors) late, or transfer from one office to another at one's own request, the seniority in the Gradation List will be the criterion.

***(CAG's Cr. No.35-NGE.III/57-7419/1/1976-file Estt. A/VII 6-12/Vol.XI).***

The break in service caused by unauthorized absence, irrespective of whether such break has been condoned or not does not alter the seniority. Therefore, for fixing the inter-se seniority of SAS passed official, break in service caused by unauthorized absence or periods of dies non on account of participation in strike etc. if any, need not be excluded in the determination of length of service.

***(CAG's Cr. No.35-NGE.III/57-74/19/1/1796-file Estt. A/VII 6-12/Vol.XI).***

**6.08** In CAG's letter No. 2412-NGE-490-45 dated 10<sup>th</sup> December 1945 a person who has appeared in part II of the SAS Exam and who is appointed to hold charges of a Section under para 298 (b) of MSO (A) may be promoted retrospectively to officiate in the Section Officers cadre for the period he has actually held such charge from the last day of the particular SAS Examination (Part II) in which he comes out successful. The instructions referred to merely contain a permissive provision to be applied in deserving case only. It has also to be seen that the grant of this concession would not amount to the giving of



unfair advantages (in seniority and pay) over others who has passed the examination. Not often does it happen that the selection of a person for appointment as clerk-in charge is due to fortuitous circumstances and not to his possession of all round superiority in merit over others. It is very desirable that no such fortuitous advantage should become perpetrated at the expense of others who are equally qualified and have better claim to seniority.

***(CAG's Lr.No. 1928 NGE.1/231-57 dated: 28.11.57 and No. 2036-NGE I 231-57dated: 28.11.57 Case Estt./6-12/57-58)***

**Suspension of lien of Section Officers sent on deputation to the Indian Missions abroad**

**6.09** The lien in the permanent posts of Section Officers may, when sent on deputation as Accountants in the Mission abroad, be suspended under F.R 14 (b) as they are normally retained in service with the Ministry of External Affairs for periods ranging from 3 to 5 years. The suspended liens will, however, revive in their returns and the provisional arrangements reversed.

***(CAG's Lr.No 1493NGE.III/1208-50-11 dated: 04.06.54 Case Estt. 8-22/54-55)***

**Passing of an examination in Hindi of the matriculation standard by the SAS Apprentices before confirmation in the Assistant Audit Officer's cadre**

**6.10** It has been decided by the CAG that the SAS apprentices of 1954 batch onwards would be required to pass in the Hindi papers of the local SSLC exam before they are confirmed in the AAOs cadre. Apprentice who have already passed in Hindi in the Matriculation of high School Examination are exempted from passing their test for the purpose of their confirmation in the Assistant Audit Officer's cadre.

***(CAG's Lr.No 1839-NGE.III/145/54 Pt.II dated: 3-5-55 Case Estt. (A)/6-5-55-56)***

**6.11 (i)** HQrs. Office Circular No.43-Staff(App 1)/2015 dated 16.11.2015, the designations of Stenographer and Personal Assistant in IA&AD are re-designated as Stenographer Grade-II and Stenographer Grade-I respectively.

Promotions to the grade of Stenographer Grade I carrying Grade Pay of Rs. 4200 shall be made from Stenographers Grade II carrying Grade Pay of Rs. 2400 who have 10 years of regular service in that grade.

**(ii) Stenographer Grade-I to Private Secretary**

Promotions to the grade of Private Secretary carrying Grade Pay of Rs. 4600 shall be made from Stenographers Grade I carrying Grade Pay of Rs. 4200 who have 5 years of regular service in that grade.

**(iii) Private Secretary to Senior Private Secretary**

For promotion from Private Secretary to Senior Private Secretary, the eligibility criteria would be Private Secretary in Pay Band 2 with Grade Pay of Rs. 4600 with 2 years regular service in the grade or 6 years regular service in Grade Pay of Rs. 4200 in the grade of Stenographers Grade I

*(C&AG's Circular NO.36/Staff(App-)16-2010 dated 07.12.2011)*

**6.12 Promotion to Supervisor Cadre**

Posts of Supervisor are selection posts. Senior Auditor with three years regular service in the grade are eligible for promotion as Supervisor.

**6.13 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.

The crucial date to determine the eligibility criteria would be 1st January of the year to which the panel pertains.

**Promotion of Clerks to the Auditors cadre**

**6.14** Promotion of Clerks to the Auditor cadre is regulated according to the provisions contained in Appendix-23 of CAG's MSO (A) Vol. III.

(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, failing which by direct recruitment:

(i) Graduate Multi Tasking Staff with three years continuous regular service in the grade on passing the Departmental Examination for Auditors.

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

(iii) Clerks on passing Part –I of the SAS Examination.

(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; Multi Tasking Staff officials will rank below Clerks).

#### **6.15 Promotion to Clerks cadre:**

(i) 5% from among Multi Tasking Staff with 3 years regular service in the grade and who possess plus two or equivalent qualification on seniority basis, subject to rejection of unfit, failing which by direct recruitment.

(ii) 10% from among plus two passed Multi Tasking Staff qualifying in the Departmental Examination prescribed by the Comptroller and Auditor General of India, failing which by direct recruitment.

#### **Departmental Examination for +2 passed Multi Tasking Staff:**

**6.16 (a)** Multi Tasking Staff who passed plus two and who have put in three years continuous service on the first day of the month in which the examination is held are eligible to take this examination.

There will be three written papers on

- (i) English/Hindi
- (ii) Arithmetic & Tabulation
- (iii) General Knowledge & Office procedure.

*(Para 9.6 of MSO(Admn.) Vol.I)*

**(b)** Typing test will not be held simultaneously with the written papers of the Departmental Examination. It will be held once in a quarter by the Accountant General etc., as at present. The plus two passed Multi Tasking Staff may take the typing test at any time either before the examination or after the examination. They will become eligible for promotion as Clerks after passing written papers of the examination. However, a candidate who has not already passed the typing test as on the date of his promotion as Clerk will have to clear the same within two years from the date of promotion. Unless exempted by an order issued in this behalf by the C & AG a Clerk who has not

qualified in the type test will not be entitled to any increment, confirmation or promotion by seniority or through department test.

(c) The examination will normally be held by the AG once a year in the month of September.

(d) The probable number of vacancies should be published along with the notice announcing the competitive examination.

(e) The number of vacancies to be filled under the present scheme of promotion on seniority basis would be limited to 5% of the vacancies in the cadre of clerks accruing in a recruitment year. For determining the number of vacancies against 5% limit, any fraction may be rounded off to the next higher figure.

The qualified Multi Tasking Staff who are employed as Clerks under this scheme will, for the purpose of earning increment or for declaration of quasi-permanency or for conformation in the Clerks grade, be governed by the same terms and conditions as applicable to promotees under the departmental promotion scheme for Group 'D' employees to Clerk's grade.

***(C&AG Lr.No.F.2-OSD (P) /73 dated: 18.12.1973).***

**6.17** Since the element of direct recruitment in Clerks Grade is more than 50%, no reservation need be made in the case of competitive examination passed Multi Tasking Staff in terms of the provisions contained in Chapter II Para I(iii) (b) of the Brochure Third Edition, 1972.

**6.18** If in a particular office, the required number of vacancies are not there to adjust a post reserved for the Multi Tasking Staff passing the Departmental Examination in the 20 point roster, the last direct recruit vacancy should be utilized for promotion of this person. The idea behind this is that in an office which is likely to have lesser number of posts to accommodate such a candidate, at least one vacancy should go to a person that being the last vacancy meant for the direct recruit. It is not the intention that when there are sufficient number of vacancies and no recruitment is made, promotion against the 12<sup>th</sup> point in the roster should be given to the person passing the departmental examination even if direct recruits are not in position.

***(C&AG Lr.No.F.2-OSD (P) /73 dated:21.12.1973).***

**6.19.** A question has been raised whether the last vacancy to be given to a departmental examination passed Multi Tasking Staff should be with reference to the total number of vacancies arising in a year in clerk's grade or with reference to 20% of the vacancies actually filled by direct recruitment in a year. It is clarified that the last vacancy to be given to a departmental examination passed Multi Tasking Staff should be with reference to the vacancies actually filled by direct recruitment in a year. For example, if there are 15 vacancies in clerk's grade in an office in a year, but it is decided to fill in only 9 vacancies and direct recruitment has already been made up to 8<sup>th</sup> point in the roster, then the 9<sup>th</sup> post should go to the departmental examination passed Multi Tasking Staff.

*(CAG's Lr. No. F.2/OSD(P)/73 dated 21.12.1974)*

**6.20** Multi Tasking Staff who have once qualified in the type test at the prescribed speed are exempted from appearing in type test again in Lr.No.127-NHE III/177-NGE.II/66-Pt.II. dated: 11.01.1968 of CAG

#### **T.A. for Multi Tasking staff for promotion tests**

**6.21** Promotion tests for Multi Tasking staff cannot be obligatory ones. There is no objection to allowing T.A. as on tour (without halting allowance) to such of the candidates as have to undertake journey to the headquarters under the powers of A.G. under S.R.132 T.A. to a candidate may not be paid more than twice for any examination.

*(C&AG Lr.No.701 NGE-I/133-68dated:21.04.1969).*

#### **6.22 Promotion of Data Entry Operators**

##### **(i) Promotion of Data Entry Operator Grade 'A' to Data Entry Operator Grade 'B'**

Data Entry Operator Grade 'A' with Grade Pay of Rs.2400 with five years regular service in the grade and have successfully completed two weeks of training in relevant area as prescribed from time to time are eligible for promotion to the post of Data Entry Operator Grade 'B' with Grade Pay of Rs.2800.

*(C&AG's Circular NO.08/Staff(App-)/2016 dated 27.01.2016)*

(ii) C&AGs office vide circular No. 28-Staff(App.I)/2018 dated 07.09.2018 has modified the Recruitment Rules for the post of Data Entry Operator Grade 'D'. 50% of the total sanctioned strength in the cadre is to be filled by promotion failing which by deputation.

Eligibility criteria for promotion to the post is Data Entry Operator Grade 'B' in level 5 of pay matrix (Rs 29200-92300) with six years regular service in the grade and have successfully completed two weeks of training prescribed by the Department.

For deputation, officials holding analogous posts on regular basis with six years service in the grade on regular basis in level five in the pay matrix Rs 29200-92300 or equivalent.

Educational and other qualifications, required for the direct recruits shall be applicable for the officials holding the post on deputation basis.

#### **Appointment to Staff Car Driver**

**6.23** Appointment is made deputation/ Absorption basis from the eligible Group 'C' employees in accordance with Staff Car Driver Recruitment Rules issued vide C&AG's Circular No.18-Staff (App 1)/2016 dated 19.05.2016.

#### **Posts of Assistant Care Taker and Care Taker**

**6.24** According to Ministry of Finance, Department of Expenditure OM No. 7(46)/E.III(A)/98 dated 30.06.1999 and OM No. 7921/2008-E.III(A) dated 22.09.2008, there will be no separate cadre of Caretakers anywhere in the Government. The post of Caretaker and its functions shall be managed by deploying officials of appropriate level borne on the regular establishment according to the norms specified therein. The amount of caretaking allowance is to be paid at the rate of 10% of the aggregate of pay in the pay band and grade pay.

*(C&AG's Circular No.10/Staff Appointment-1/2011 dated 18.03.2011)*

#### **Policy to be followed in cases where persons refuse promotion to a higher grade**

**6.25** A refusal of promotion by an officer should entail that no fresh offer of promotion would be issued to them 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 01.10.1981.

Government Servants refusing promotion for reasons acceptable to the appointing authority will on eventual promotion to higher grade, lose seniority vis-à-vis their erstwhile juniors promoted to the higher grade earlier than them, 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 MH Dept. of Per. & Admn. Reforms OM No. 22034/3.81-EH (D), dated:01.10.1981 read with CA Lr.No.1183-NGE\_III?80-76 dated:19.04.1980 and GOI Circular OM No.1/3/69 Estt. Dated: 22.11.1975).***

### **Reservations for SC/ST in promotion**

**6.26 (i)** Promotions from Group-C to Group-B is made with reference to the orders of CAG issued from time to time.

**(ii)** There will be reservation at 15% for SCs and 7½% 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%.

**(iii)** To determine the number of reserved vacancies in a year, on the lines of the post based roster prescribed as per the Ministry of Personnel, P.G. and Pensions O.M.No. 36012/2/96/Estt.(Res) dated: 02.07.1997) read with CAG's Circular No.1082 NGE (App) 3-97 dated:10.09.1997, a separate procedure is to be adopted. The procedure to be adopted is issued in Brochure on Reservation for SC, ST & Other Backward Classes in Services issued vide OM No. 36011/1/211-Estt (Res) dated 17.11.2011.

**(iii)** The above orders will necessitate reservation for SCs and STs in promotions made in IA&AD.

**6.27** Since appointment to selection grade also constitutes promotion, the appropriate orders relating to reservation/concession to SC/ST in promotion made by "selection" or on the basis of seniority subject to fitness would apply to appointments to the selection grade in any cadre (to which the direct recruitment does not exceed 50%) accordingly as such appointments are made on the basis of "Selection or Seniority-Cum-Fitness".

***(Govt.of India Cabinet Secretariat, Dept. Of personnel and Admn. Reforms O.M.No.8/11/73- Estt. (SCT) dated:12.09.1974 communicated in CAGs Endt. No.2444-NGE-II/5674 -IV dated:01.10.1974)***

**6.28** A single vacancy falling at a reserved point in the initial recruitment year, will be treated as unreserved, the single vacancy in the subsequent year will be treated as reserved vacancy and can be filled in by a general category candidate only after getting the same dereserved by the Dept. of Personnel and Admn. Reforms.

*(CAG Lr.No.1254-NGE-II/65-75, dated: 11.06.1975)*

#### **Treatment of single vacancy falling during a year**

If single vacancy falls on a reserved point and is filled by 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 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 read with earlier OM No.1/9/74 Est. T dated: 29.04.1975)*

#### **Declining promotion on reservation basis**

**6.29** 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.

*(CAG Lr.No.2607-NGE-II/56-74-I, dated: 26.10.1974)*

**6.30** 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-Ett. (D) dated:22.11.1975 as to the number of times that a person can refuse promotion. In view of this, after expiry of 12 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.

*(CAG Lr.No.1183-NGE-III/80-76, dated: 19.4.1980)*

**Promotion of Employees on whom penalty is imposed**

**6.31 (1)** According to the 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 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 inspite of all efforts and the officers undergo 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 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 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 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 authority may review his case to consider:

- (a) Whether the charge is 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 finalization 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 the 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 officer's 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 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 other than the President, such authority should take the orders of the Secretary of the Ministry/Department, or Head of Department, as the case may be, before taking a decision on making the ad-hoc 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 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 attendance 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 purposes 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 and 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.

**(G.O.I., M.H.A., Dept. of Personnel and Administrative Reforms, O.M.No.22011/1/79-Estt. (A) dated: 30.01.1982 communicated in C&AG’s Lr. No.1576/N.2/5-82, dated: 05.04.1982).**

**6.32 (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 categorization which is again based upon overall assessment 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.

(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 a pecuniary loss caused by him to a Government by negligence, or breach of orders, or withholding 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 a 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 a 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 his 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.21/5/7—Ests. (A) dated: 15.05.1971 from the Govt. of India Cabinet Secretariat, Dept. Of personnel, New Delhi communicated in CAGs Lr.No.1952-NGE-II/34-71-III (A))***

(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 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 in spite 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 upto 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 from 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, dated: 24.10.1988).*

### **6.33 Assured Career Progression Scheme**

The Assured Career Progression Scheme for Central Government Employees has been introduced by the Government of India on the recommendation of the Fifth Central Pay Commission to deal with the problem of genuine stagnation and hardship faced by the employees due to lack of adequate promotional avenues. This scheme is operational from 9<sup>th</sup> August 1999.

#### **1. Scheme:**

1. Envisages grant of two financial up gradations to Groups 'A', 'B', 'C' and 'D' categories which have no promotional avenues are also eligible for the benefits of the Scheme.
2. The Scheme is not applicable to Group 'A' Central Service (Technical/Non-Technical) for the reason that promotion in their case must be earned.
3. Casual employees (including those with temporary status), adhoc and contract employees are not eligible for benefits under the Scheme.
4. The Scheme will in no case affect the normal (regular) promotional avenues available on the basis of vacancies.

#### **Conditions for the grant of benefits.**

- 1) The Scheme envisages merely placement in the higher pay scale/grant of financial up gradation only to the Government Servant concerned on personal basis and shall, therefore, neither amount to functional/regular promotion nor would require creation of new posts for the purpose.
- 2) The highest pay scale upto which the financial upgradation shall be available will be Rs.14,300 – 18,300.
- 3) The first financial upgradation under the *Scheme* will be allowed after 12 years of regular service and second upgradation after 12 years from the date of the

first financial upgradation. If the first upgradation gets postponed on account of the employee not found fit or due to departmental proceedings, etc., this would have consequential effect on the second upgradation which would also get deferred accordingly.

- 4) Two financial upgradations under the Scheme in the entire career of an employee will be counted against regular promotions (including *in situ* and fast track promotions availed through limited departmental competitive examination) availed from the grade in which an employee was appointed as a direct recruit.
- 5) If an employee has already got one regular promotion, he shall qualify for the second financial upgradation only on completion of 24 years of regular service. In case two prior promotions on regular basis have already been received by an employee, no benefits under the scheme shall accrue to him.
- 6) The period of regular service for grant of benefits under the Scheme will be counted from the grade in which an employee was appointed as a direct recruit.
- 7) Financial upgradation under the Scheme will be given to be next higher grade in accordance with the existing hierarchy in a cadre/category of posts without creating new posts for the purpose.
- 8) The financial upgradation under the Scheme will be purely personal to the employee concerned and will have no relevance to his seniority position.
- 9) On upgradation under the Scheme, pay of an employee will be fixed under the provisions of FR 22 (1) (a) (1). The financial benefit allowed under the Scheme will be final and no pay fixation benefit accrues at the time of regular promotion, i.e. posting against a functional post in the higher grade.
- 10) Grant of higher pay scale under the Scheme shall be conditional to the fact that an employee, while accepting the said benefit shall be deemed to have given his unqualified acceptance for regular promotion on occurrence of vacancy subsequently.
- 11) If an employee, after availing the financial upgradation under the ACP Scheme subsequently refuses to accept the regular promotion, the financial upgradation



already granted will not be withdrawn. However, the subsequent financial upgradation will not be postponed.

- 12) Existing time-bond promotions Schemes, including *in situ* promotion scheme, in various Departments may, as per choice continue to be operational for the concerned categories of employees; but these schemes will not run concurrently with the assured Career Progression Scheme-Chapter 54.

#### **6.34 Modified Assured Career Progression Scheme (MACPS)**

Financial upgradation under the scheme is applicable to regularly appointed Group A, B and C Central Government civilian employees and is operational with effect from 1.9.2008. Three upgradations counted from direct entry grade on completion of 10, 20 and 30 years of continuous regular service. Upgradation is admissible whenever a person has spent 10 years continuously in a Level in Pay Matrix. Benefit of pay fixation as in promotion. The MACPS envisages merely placement in the immediate next higher level in the Pay Matrix in the hierarchy, even if Level in the Pay Matrix to next promotion post is more. In such cases, the higher level in the Pay Matrix attached to the next promotion post in the hierarchy of the concerned cadre/organisation will be given only at the time of regular promotion.

As financial upgradation under MACPS is purely personal there shall be no additional financial upgradation to senior employees on the ground that junior employee got higher grade pay under MACPS. If a promotion has been offered and was refused by the employee before becoming entitled to financial upgradation, no financial upgradation shall be allowed. However if financial upgradation has been allowed and the employee subsequently refuses promotion it shall not be a ground to withdraw financial up gradation already granted. As per GOI OM.No.35034/3/2008--Estt(D(Vol.II) dated 4 October 2012 it was clarified that, where ever an official in accordance with terms and conditions of transfer on own volition to a lower post is reverted to the lower post/grade from promoted post/grade before being relieved to the new organization / office such past promotion in previous organization/ office will be ignored for the purpose of MACPs in the new organization/office.

According to C&AG's Circular No. 23-Staff Wing/2016 dated 20.06.2016, the appointment of SAS qualified persons to the post of AAO shall be treated as direct recruitment for the purpose of grant of benefits under ACP/MACP Scheme.

The scheme is detailed in OM No.35034/3/2008-Estt. (D) dated 19.05.2009, OM No. F.No.35034/3/2015-Estt.(D) dated 28.09.2016 and clarifications/FAQs issued vide OM dated 16.11.2009, 09.09.2010, 01.04.2011, 13.06.2012, 04.10.2012 and 10.12.2014.

### **6.35 Non-Functional Upgradation to Assistant Audit Officers**

As per Ministry of Finance, Department of Expenditure OM No. 25-2/2017-IC/E.II(A) dated 18<sup>th</sup> June 2018, subsequent clarification thereon vide OM of even reference dated 27<sup>th</sup> June 2018 and Para 10 of Government Resolution No. G.I., MF No. 1-2/2016-IC dated 25<sup>th</sup> July 2016 pay of Assistant Audit Officers in level 8 of pay matrix would be in level 9, on completion of four years of service in Grade pay of 4800 (PB 2)/level 8 with effect from 01.01.2016.

### **6.36 Adhoc promotions**

1. Adhoc Promotions should not be made for the reasons-
  - (i) Absence of Recruitment Rules (ii) Revision of Recruitment Rules.
  - (iii) Cases are pending in Courts/Tribunals for result of disputed seniority list.
2. Revision of Seniority List – Unless there is a clear stay in a Court case against making regular promotions, the existing seniority list should be followed and persons recommended by DPC promoted, with the stipulation that promotions are provisional subject to decision of the Courts/Tribunal. After the decision, necessary re-adjustment will be made.
3. Cases where *adhoc* promotion can be made.-
  - (i) Where there are no candidates in the approved panel.
  - (ii) Where there is injection by Courts/Tribunal against filling up the vacancy on regular basis and the post cannot be kept vacant till the final judgment.
  - (iii) Filling up short-term vacancies-Approved panel should be prepared taking into account vacancies of more than 45 days on *adhoc* promotions.

4. Procedure for filling short time vacancies on *ad hoc* basis-

Promotions of the officer in the feeder grade may be on seniority-cum-fitness basis even if 'selection' method is prescribed for regular promotion after proper screening to ensure satisfaction of the eligibility conditions. If there are no eligible officers, relaxation by the Competent Authority in exceptional circumstances, is necessary.

5. Reservation for SC/ST-Applicable for *ad hoc* promotions also.

***[G.I dt of per & A.R.O.M. 36011/14/83-Estt.(SCT) dated:30.04.1983.***

6. *Ad hoc* promotion of officers whose cases are kept in sealed covers – If the disciplinary cases/criminal prosecution is not concluded even after the expiry of two years from the date of the first DPC which kept the promotion cases in sealed cover, the appointing authority may consider the case for *ad hoc* promotion, if the official is not under suspension, in view the following aspects:-

- (a) whether the promotion of the officer will be against public interest:
- (b) Whether the charges are grave enough to warrant continued denial of promotion.
- (c) Whether there is no likelihood of the case coming to a conclusion in the near future.
- (d) whether the delay in the finalization of proceedings, departmental or in a Court of Law, is not directly or indirectly attributable to the government servant concerned, and
- (e) Whether there is any likelihood of misuse of financial position, the government servant may occupy after *ad hoc* promotion, which may adversely affect the conduct of the departmental case/criminal prosecution. The Appointing Authority should also consult the CBI and take their views into account if the case arose out of the investigations conducted by the Bureau.

## **CHAPTER –VII**

### **DECLARATION OF PROBATION, CONFIRMATION AND SENIORITY**

#### **7.1 Temporary Employees and Declaration of Probation**

The terms and conditions of service of temporary Government Servants are embodied in the C.C.S. (Temporary Service) Rules, 1965. Declaration of Probation should be issued in accordance with the provisions of Government of India, Ministry of Home Affairs, Department of Personnel & A.R.No.21011/1/80-Estt. (C) dated: 19.05.1983.

Although reference to age and qualifications has been omitted in Rule 3 (ii) of the C.C.S. (T.S) Rules, 1965, age and qualifications continue to be relevant for the purpose of declaration of Probation, since a person whose appointment itself was irregular on grounds of age and qualifications prescribed for the post to which he was appointed, cannot obviously be considered for declaration of Probation. Under the C.C.S. (T.S) Rules, 1965, therefore, the appointing authority should check up that the Government servant satisfied the age and qualification for recruitments as prescribed in the Recruitment Rules before he was appointed to the post and that, if the appointment was made in relaxation of these requirements, the relaxations were made under proper authority.

Under Government of India O.M., the declarations of Probation are to be issued by the Appointing Authority.

The procedural and administrative instructions issued with reference to these Rules are incorporated below.

- (a) Register of temporary employees should be maintained in each cadre i.e., Auditors, Data Entry Operators, Clerks, Junior Hindi Translators, Stenographers and Multi Tasking Staff. The registers should contain a table of contents and the register should be in the form with space separately allotted to each grade or post.
- (b) The register of temporary employees should be properly checked and authenticated by the appointing authority before any action to recommend a person for declaration of Probation is initiated.
- (i) Preliminary action for the grant of declaration of Probation status should be initiated after an official completed 2 years of service and any doubt regarding the following points should be clarified before he completes 2 years of service.

- (a) Verification of character and antecedents in accordance with the instructions issued by the Home Ministry.
  - (b) Medical Examinations.
  - (c) Verification of age and educational qualifications.
  - (d) Question of condonation of break in service, if any
  - (e) Any other matter that may have a bearing on the official's claims for Declaration of Probation.
- (ii) At the time of transfer of temporary Government Servant from one office to another, it should be incumbent on the previous office:
- (a) To forward to the office to which the Government servant is transferred, complete service documents and Confidential Report of the transferred at the time of transfer.
  - (b) If any service document or confidential report is not immediately available, to explain the precise position to the new office.
  - (c) In the event of the Confidential Reports being incomplete, to state specifically in the forwarding letter the periods for which such reports were not on record; and
  - (d) Where for any reason the previous confidential report is not available, to give a certificate whether anything adverse came to notice in regard to the work and conduct of the transferee. In case in which such a certificate is not furnished or in cases especially of demobilised re-employed personnel, the officer appointing the transferee should obtain such a certificate from the previous employer.
- (i) A complete check list enumerating all possible points on which action are to be initiated and completed in cases of Probation at the appropriate stages should be drawn up for the facility of the appointing authority.

***[GOI MAHA O.M.No.M 78/129/57-TS, dated: 14.05.1959 communicated in CAG's Endt. No. 2404-NGE.III/1-59, dated: 19.06.1959]***

## **7.2 Probation Report should be written in addition to Confidential Report**

Instructions were issued vide G.I, M.H.A., O.M. No.44/1/59-Estt (A), dated: the 15<sup>th</sup> 1959, that instead of treating probation as formality, the existing powers to discharge probationer should be systematically and vigorously used so that the necessity of dispensing with the services of employees at later stages may arise only rarely. It was laid down that the separate forms of report on the probationers, which should be distinct from the usual confidential report forms, may be devised for each of the services in consultation with O&M Division of the Cabinet Secretariat.

2. It has, however, come to the notice of Home Ministry that most of the Ministries are writing either probation report (i.e., the reports in the form prescribed specially for probationers) or usual confidential reports of the probationers for the period of their probation. This practice is not in keeping with the intention of Home Ministry. It was laid down in 1959 that separate form of report on the probationers should be devised as distinct from the usual confidential reports as both the reports are intended to serve different purposes. The confidential reports are written because the case of the officers of crossing of efficiency bar, promotions, etc., are to be considered on the basis of those reports as and when the occasion for such consideration arises. The probation reports are, on the other hand, 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 reports may thus not serve the purpose for which the confidential reports are written, and vice versa. It is , therefore, once again urged that in the case of all probationers or officers on probation, separate probation reports should be written in addition to the usual confidential reports for the period of probation.

*[G.I.M.H.A, O.M No.44/64-Estts. (A), dated: the 9<sup>th</sup> October, 1964]*

## **7.3 Period of probation in various Central Services-**

Para (vii) of Ministry of Home Affairs, O.M.No. 44/1/59-Estt (A) dated the 15<sup>th</sup> April, 1969 (General Principles-Order (1) above) stipulates that the fresh entrants as well as

those promoted should be kept on probation for a period of two years to judge the potentialities of an officer for a higher service. On view, it has now been decided that-

(i) Save as provided in Clause (ii) below, direct recruits to a post/service shall be on probation for a period of two years.

(ii) Direct recruits to posts carrying a pay scale, the minimum of which is Rs.20,000 or above or to posts for which the maximum age-limit for recruitment is 35 years or above and where no training is involved, shall be on probation for a period of one year only.

(iii) Persons who are inducted into a new service through promotion shall also be placed on probation for two years; but there will be no probation for a person promoted from one grade to another with the same service, except where the promotion involves a change in the Group of posts in the same service, e.g., promotion from Group 'B' to Group 'A' in which case the probation shall be two years.

(iv) Wherever probation includes 'on job' or 'institutional training' combined with actual performance on the job, probation for a period of two years should be prescribed in the Recruitment Rules.

(v) In the case of those who are re-employed before the age of superannuation, e.g., Ex-Military personnel, there will be probation of two years on their appointment/re-employment to civil posts except in respect of cases covered by Clause (ii) above.

(vi) There will be no probation in the case of officers appointed to various posts on-

- (a) contract basis;
- (b) deputation;
- (c) tenure basis;
- (d) re-employment after superannuation; and
- (e) permanent transfer.

2. On the expiry of the period of probation, steps should be taken to obtain the assessment reports on the probationer and 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 in terms of para .1 (viii) of the OM dated the 15<sup>th</sup> April, 1959 or discharge the probationer or terminate the service 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.

3. The date from which confirmation should be given effect to 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. The decision should be communicated to the probationer normally within 6 to 8 weeks. Confirmation of the probationer after completion of the period of probation is automatic, but is to be followed by a formal order. As long as no specific orders of confirmation or satisfactory completion of probation are issued to a probationer, such probationer shall be deemed to have continued on probation.

4. The instructions contain in the O.M. of 15<sup>th</sup> April, 1959 (General Principles) referred to in Para. I above may be treated as amended to the extent stated in the preceding paragraphs.

5. Wherever considered necessary, corresponding change in the relevant service rules may be made in consultation with the Department in the light of the instructions contained in the foregoing paragraphs.

6. The provisions of this O.M. are applicable to organized services as well as isolated posts, bearing only Para I (iii) which is primarily intended for organized services.

*[G.I.M.H.A., (D.P. & A.R) O.M.No.21011/2/80 Estt.(C), dated the 19<sup>th</sup> May, 1983; O.M.No.21011/3/83Estts. (C) dated: the 24<sup>th</sup> February, 1984 and 5<sup>th</sup> December, 1984 and O.M.No.21011/2/80 Estt.(C), dated the 26<sup>th</sup> April, 1989]*

**7.4 Decision to confirm or to extend the period of probation should be communicated to the probationer within 2 months.- \*\*\***

2. In spite of the simplification of the procedure as indicated in the preceding Para and reiteration of the existing instructions, delay in complying with procedural requirements of completion of probation/confirmation continue to occur. The Fifth Central Pay Commission, while taking a serious view of the existing situation have *inter alia* recommended in Para 124.50 of their report that provisions should be made for holding concerned officers responsible in cases of delay in confirmation.

3. The Union Public Service Commission in their 47<sup>th</sup> Annual Report for the year 1996-97 have observed that:- “During 1996-97, cases of 665 officers were referred to the Departmental Promotion Committee for confirmation after delays of more than two years.



4. In view of the above, it is once again reiterated that decision to confirm a probationer or to extend the period of probation, as the case may be, should be communicated to the probationer normally within six to eight weeks. In order to ensure that delays do not occur in confirmation, timely action must be initiated in advance so that time-limit is adhered to.

5. Where the proceedings of Department Promotion Committee for considering confirmation of officers are to be sent to the Union Public Service Commission for approval as per the provisions of Department of Personnel and A.R., O.M No. 39011/2/S/75-Estt (B), dated: 1.03.1997, these instructions would apply mutatis mutandis. *[G.I., Dept. of Per. & Trg., OM.No.18011/2/98 –Estt (C), dated the 28<sup>th</sup> August, 1998].*

### **7.5 Uniform probation period should be prescribed for both promotees and direct recruits**

The period of probation to be prescribed for different posts in the Government has been laid down in DOPT's O.M.No.21011/2/80-Estts. (C) dated: the 19<sup>th</sup> May 1983 [See 3 above]. In terms of these instructions in the case of promotions involving a change of Group, for example, from Group 'B' to Group 'A', the period of probation to be prescribed is two years. Further, for direct recruits to posts which carry a pay scale of minimum of which is Rs.5,000/- (Fourth Pay commission) and above, probation is one year where no training is involved and two years where probation includes institutional/on the job training.

2 Instances have been brought to this Department's notice in which on account of the guidelines referred to above, different periods of probation have to be prescribed for direct recruits and promotees. In the case of posts carrying the pay scale of Rs.2,200-4,000 (Fourth Pay Commission) where the mode of recruitment comprises direct recruitment as well as promotion and where no institutional training is involved, the period of probation for direct recruits would be one year whereas that for promotees would be two years.

3. This issue has been examined and it has been felt that it would not be desirable to prescribe different periods of probation for promotees and direct recruits in such cases. It has, therefore, been decided that in such cases, i.e., where recruitment is made both by promotion and direct recruitment and the posts carry a pay scale the minimum of which is

Rs.5,000/- (Fourth Pay Commission) or more or for which the maximum age-limit is 35 years or above and where no training is involved, a uniform period of one year may be prescribed as probation period for both promotees and direct recruits.

4. Whenever considered necessary, a corresponding change in the relevant Recruitment Rules may be made in consultation with the Department in the light of the above instructions.

***[G.I., Dept. of Per.& Trg., OM.No.210011/1/94- –Estt (C), dated the 20<sup>th</sup> April, 1958].***

Probation commences from date of formal selection when already officiating in the post. A question recently arose as to the date from which the prescribed period of probation should commence in the case of Government servant who is already holding a post in a temporary or officiating capacity and who is selected by the Union Public Service Commission for permanent appointment thereto. During the period of officiating prior to formal selection for permanent appointment to a post, the officer concerned merely carries on the duties of the post and his work and conduct are not particularly watched with a view to eventual confirmation. It is reasonable, therefore, that after formal selection for a post and before confirmation therein, there should be specific period of probation during which the work of the officer could be carefully watched, and his suitability for confirmation decided on the basis thereof. It has accordingly been decided, after careful consideration, that the period of probation in such cases should commence from the date of formal selection by the Union Public Service Commission of an officer for a post and not from the date from which he began to officiate in that post prior to such selection.

***[G.I.M.H.A., O.M.No.44/21/51- Estts., dated the 17<sup>th</sup> March 1951]***

## **7.6 PROBATION**

1. Every officer on appointment to the Service, either by direct recruitment or by promotion in Junior Scale shall be on probation for a period of two years:

Provided that the Controlling Authority may extend the period of probation in accordance with the instructions issued by Government from time to time:

Provided further that any decision for extension of a probation period shall be taken ordinarily within eight weeks after the expiry of the previous probationary period

and communicated in writing to the officer concerned together with the reasons for so doing within the said period.

2. On completion of the period of probation or any extension thereof, officers shall, if considered fit for permanent appointment, be retained in their appointments on regular basis and be confirmed in due course against the available substantive vacancies, as the case may be.

3. If, during the period of probation or any extension thereof, as the case may be, government is of the opinion that an officer is not fit for permanent appointment, government may discharge or revert the officer to the post held by him prior to his appointment in the post, as the case may be.

4. During the period of probation, or any extension thereof, candidates may be required by Government to undergo such courses of training and instructions and to pass examination and test (including examination in Hindi/ regional language as Government may deem fit), as a condition of satisfactory service.

5. As regards other matters relating to probation, the members of the service will be governed by the instructions issued by the Government in this regard from time to time.

***[G.I., D.P. & A.R., O.M.No.AB-14017/5/83- Estts (RR)., dated the 7<sup>th</sup> May 1984]***

Probation not to be extended as a matter of routine: - It has been pointed out by one of the circulars that an official who is not able to successfully complete the prescribed period of probation after his promotion, does not lose his seniority on completion of his extended period of probation. This has resulted into an anomalous situation where officials are confirmed and are able to retain their seniority regardless of their performance. In order to remedy this undesirable position, the following guidelines are being issued which may kindly be strictly adhered to:-

Probation should not be extended as a matter of course. In case an official is considered unfit for the post on which he is placed on probation, his reversion/termination should be considered. Cases of probation of officials should be reviewed every six months. In case, the result of review of performance of an official is found indifferent, he should be warned of the consequences, ie., termination of his services/reversion to the post from which he is promoted. Such a warning should be issued at least six months in advance after which the performance of the official concerned should be continuously

kept under observation. It may be emphasized that after entry by an official in a grade, the stress is 'on Probation' and not on confirmation. This should be brought home to the new entrants.

***[G.I., Dept. of Post.No.35-1/89-SPB II-dated the 16<sup>th</sup> June 1991]***

Prescribing requirement of possession of knowledge of Hindi during the period of probation.- The Committee of Parliament on Official Language in Para.22(G), of its Report (Part III) has recommended as follows:

According to the Official Language Resolution, 1968, passed by the Parliament, Recruitment Rules of all posts "should be reviewed with a view to examining whether it is necessary to have the knowledge of English or Hindi or both at the time of recruitment. Where for a particular post, the knowledge of particular language is not essential, the option of English or Hindi should be given to the candidate and if at the time of recruitment he does not have the knowledge of Hindi, a provision should be made in the rules requiring him to acquire the same during his probation period".

2. The above recommendation of the Committee has been accepted by the government. All the Ministries/Departments, etc., are requested to take necessary action for implementation of the above recommendation.

3. As the objective behind the above recommendation of the Committee of Parliament on Official Language is to encourage the Central Government employees to acquire the knowledge of Hindi during the period of probation without any element of coercion, no penalty should be imposed on the candidates who do not acquire the required knowledge of Hindi during their probation period, so that the candidates learn Hindi willingly during their probationary period.

4. The progress with regard to implementation of the recommendation of the Committee may be reported to the Department of Official Language.

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.

**(Vide OM No. 28020/1/2017 Estt (C), Ministry of Personnel, PG and Pension dated 5.10.2017)**

## **CONFIRMATION**

### **7.7 General**

(i) Confirmation will be made only once in the service of an official which will be in the entry grade.

(ii) Confirmation is delinked from availability of permanent vacancy in that grade. In other words an officer who has successfully completed the Probation and passed Departmental examination necessary for Confirmation may be considered for Confirmation. In cases where Probation or passing of a Departmental examination necessary for Confirmation is not prescribed, the official should have put in a minimum of 2 years service in the entry grade before he is considered for Confirmation by the DPC.

### **7.8 Confirmation in the grade to which initially recruited**

(i) **the apprentices should satisfactorily complete the probation.**

The case will be placed before D.P.C. (for confirmation). A specific order of Confirmation will be issued when the case is cleared from all angles.

(ii) **Exceptions**

1) Where however, a government servant appointed by transfer, who has not already been confirmed in his old post, 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. Within the period of (Two) 2 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.

2. If a government servant is appointed to another post by direct recruitment either in the same department or a different department, it will 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, recruitments of which may be different.

*[G.I., Dept. of Per.& Trg., OM.No.18011/3/88- –Estt (D), dated:24.09.1992)*

### **7.9 On promotion**

(i) If the recruitment rules do not prescribe any probation, an officer promoted on regular basis (after following the prescribed D.P.C. procedure etc.) will have all the benefits that a person confirmed in that grade would have.

(ii). Where probation 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 or grade from which he was promoted, or extend the period of probation as the case may be.

Since there will be no confirmation on promotion, before an official is declared to have completed the probation satisfactorily, a rigorous screening of his performance should be made and 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.

#### **7.10 Confirmation of officials who were allowed mutual transfers during probation period.**

If an official, who was allowed mutual transfer, had already been confirmed in the previous office, further confirmation in the new office is not necessary. However, in respect of such official, who was allowed mutual transfer during probation period, it would be necessary to confirm him/her in the new office. He/ she may be considered for confirmation in the new office after passing the requisite departmental examinations, if not passed earlier in the previous office, and after rendering the minimum service of two years in the new office.

*(C&AG's Letter No.1806-Staff(App-II)/71-2014/Vol.I dated 03.12.2014)*

#### **7.11 Lien –**

The concept of Lien as the title of a Government Servant to hold substantively a permanent post will undergo a change. Lien will now represent only the right/title of a Government Servant to hold a regular post, whether permanent or temporary, either immediately or on the termination of a period or periods of absence. The benefits of having a lien in the grade will thus be enjoyed by all officers who are confirmed in the grade of entry or who have been promoted to higher post, declared as having completed the probation where it is prescribed, or those who have been promoted on regular basis to a higher post where no probation is prescribed under Rules, as the case may be.

The above right/title will, however, be subject to the condition that the junior most person in the grade will be liable to be reverted to the lower grade at any time, the number of persons so entitled is more than the posts available in that grade. For example, if a person who is confirmed or whose probation in a higher post for which there is no probation on a regular basis, reverts from deputation or foreign service and if there is no vacancy in that grade to accommodate him the junior most person will be reverted. If, however, this officer himself is the junior most, he will be reverted to the next lower grade from which he was earlier promoted.

#### **7.12 Pension**

Since all the persons who complete probation in the first appointment will be declared as permanent, the present distinction between permanent and temporary employees for grant of pension and other pensionary benefits will cease to exist.

#### **7.13 Reservation for SC/ST**

As a result of confirmation only at the entry stage and the delinking of confirmation from the availability of permanent post, the need for reservation at the time of confirmation in posts and services filled by Direct Recruitment as per the existing instructions will cease to exist, as everyone who is eligible for confirmation will be confirmed.

*(CAG's Cir.no.NGE. Gr.Cir.No.N/56/1988 No.2536-NGE.III/43-88 dated: 20.07.1988)*

#### **7.14 Eligibility for confirmation:-**

Before confirming a government servant, the Competent Authority should satisfy himself:-

- (i) that the person concerned is educationally qualified unless the educational qualification were specifically relaxed in his case by the competent authority in accordance with DOPT or he belonged to a category of person in whose case the prescribed educational qualifications stand relaxed at the time of initial appointment in accordance with orders issued by DOPT.
- (ii) that the person satisfied the condition of the age-limit prescribed in the Recruitment Rules at the time of his initial appointment unless he was exempted from the

conditions to the extent provided in the instructions issued by or the conditions were specially relaxed in his case by the Competent Authority under the relevant instructions issued by DOPT.

- (iii) that he has been examined by appropriate medical authority and found fit wherever necessary.
- (iv) that he is qualified for confirmation under the relevant Recruitment Rules and passed prescribed test, if any, before confirmation.

***(G.I. MAHA OM No. 1/9/58-RPs dated:16.05.59)***

#### **7.15 Suitability of persons with the Zone of Consideration:-**

- (i) Suitability of persons with in Zone of consideration should be determined by a DPC. Both confirmation and denial of confirmation involve assessment of the work done by the officer concerned and assessment can best be done by the DPC. G.I. MAHA OM No. 1/9/58-RPs dated: 16.05.59 and DOP &T O.M NO. 20011/1/86-Estt.(d) dated 10<sup>th</sup> April 1989.
- (ii) Before confirming a person, integrity clearance should always be obtained from vigilance unit of the department concerned.
- (iii) In the case of confirmation, the DPC should not determine the relative merit of officers but it should assess the officers 'Fit' or 'Not yet fit' for confirmation in their turn on the basis of their performances in the post as assessed with reference to their record to service.

#### **7.16 Typewriting test for LDC in subordinate and attached offices and confirmation.**

- (1) To whom applicable –Person appointed as LDCs to posts which do not belong to Central Secretariat Clerical Service (CSCS) whether such appointment is by promotion from Group 'D' or by direct recruitment through SSC or otherwise or by any other methods including appointment on compassionate grounds or on adhoc basis.
- (2) When exemption may be allowed:
  - (a) If above 45 years at the time of their appointment, may be granted exemption from the date of their appointment.
  - (b) If between the age of 35 years and 45 years at the time of appointment, may be granted exemption on attaining age of 45 years.



- (c) If below 35 years of age on the date of appointment may be given exemption after 10 years of service as LDC, provided they have made two genuine attempts to pass the typing test, otherwise they may be granted exemption after attaining the age of 45 years.
- (d) Those LDCs who have made two genuine attempts for passing the Typing Test prior to the issue of OM dated: 29.09..92 but have not completed 8 years of service as LDC may be granted exemption from passing the typing test after completion of 8 years of service or on attaining the age of 45 years, whichever is earlier.

**(3) Typing Test-**

- (a) The Typing Test for the purpose of these orders will be that conducted by the SSC.
- (b) The certificate in Typewriting issued under the Hindi Teaching Scheme will be treated as equivalent to the certificate issued by the SSC for the purpose of this order.

- (4) **Genuine attempt** - the genuine attempt referred to above would be determined by the Head of the Department in consultation with SSC keeping in view that mere appearance in the test or a perfunctory attempt would not constitute a genuine attempt.

- (5) For the purpose of computing service as LDC – (a) Broken periods of service if any as LDC on a regular scale of pay may also be taken into account (b) continuous combatant clerical services will also be reckoned in the case of Ex-serviceman appointed as L.D.C.

**(6) Release of increments-**

- (a) On such exemptions being granted, the increments of different persons may be released from the date from which such exemption is granted to them without any arrears for the period prior subject to the retention of normal annual date of increments.
- (b) On passing the typing test, the increments may be released from the date of the test without any arrears for the period to the date of test, subject to retaining of normal annual date.

**(7) Eligibility for regularization/Confirmation**

They would also be eligible for regularization/confirmation in L.D.C grade from a date not earlier than the date of exemption or the date of the test at which they passed the typing test, as the case may be.

**(8) Physically Handicapped:-**

(a) Physically handicapped persons who are otherwise qualified to hold clerical post and who are certified as being unable to type by the Medical Board attached to Special Employment Exchanges for the Handicapped or by a Civil Surgeon where there is no such Board, may be exempted from passing the typing test.

(b) The term physically handicapped persons does not cover those who are visually handicapped but covers only those physical disability permanently prevents them from typing.

(9) Surplus employees – In respect of surplus employees re-deployed as LDCs, the provision for stoppage of increments for not passing the Typing Test may be enforced from the date of next but one increment after re-deployment.

(10) Existing LDCs - Those LDCs who have put in at least 10 years service in the grade as on 01.01.1990 may be exempted from passing the type writing test without insisting on the condition of genuine attempt as one time measure, not to be quoted as precedence in future.

(11) Date of effect- These instructions will come in force with effect from 01.01.1990.

***(GI Dept of Per & Trg. OM No. 14020/2/91-Estt. (D) dated:29.09.1992)***

**7.16 Half yearly Progress report to C&AG**

A half yearly report in the prescribed proforma indicating the position of confirmations as on 1<sup>st</sup> April and 1<sup>st</sup> October should be furnished to C&AG of India on 25<sup>th</sup> April and 25<sup>th</sup> October each year.

***(CAG's Lr.No.NGE..III/II/ 8-11 (c) P.G.I (A) dated:1980)***

## **Seniority**

### **7.17 Seniority in Officers Grade**

**Seniority** – It has been decided that Seniority of a person regularly appointed to a post according to rule would be determined by the Order of merit indicated at the time of initial appointment and not according to the date of confirmation.

*(GI Dept of Per & Trg. OM No. 20011/590 -Estt. (I) dated:04.1.1992).*

- (i) Each Civil Audit Office has its own Assistant Audit Officers cadre.
- (ii) The inter-se seniority of Assistant Audit Officers (Commercial) is fixed on All India basis under separate orders issued by the Comptroller & Auditor General of India.

Any employee who passes in an earlier SOG/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 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 SOG/SAS Examination.

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 latter will not for that reason alone, become senior to the former in the cadre of Assistant Audit Officers.

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

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.

The seniority of the direct recruits to the post of Assistant Audit Officers on passing the SOG/SAS Examination shall be regulated by the following principles:

(i) A directly recruited Assistant Audit Officer shall rank immediately below the last SOG/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-à-vis all those recruited directly, who are appointed as Assistant Audit Officer upto the date on which he again begins to officiate continuously.

**NOTE:** The term 'last SOG/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 SOG/SAS Examination earlier shall rank senior to those who pass the examination at a later date, irrespective of the date of their recruitment or of the date of passing Part –I of the SOG/SAS Examination.

(iii) A direct recruit is appointed as 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 Assistant Audit officer.

The following principles shall be adopted in appointment to the posts of Assistant Audit Officers in 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 Auditors, 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.

(b) In the case of those Auditors who have been promoted from clerk's cadre, services as clerk up to six years will be ignored and thereafter service in the clerk's cadre will be counted as Auditor's service for purpose of determining seniority.

(c) Service as Stenographer shall be equated to service as Auditor or clerk according as the person concerned is a graduate or undergraduate. It will also include the service in the higher grades like Personal Assistant, Manager (Typing pool) etc. The date of declaration of 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-I: 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 anywhere 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.

#### **7.18 Departmental Examination for Auditors for Confirmation/Promotion**

Directly recruited Auditors and Clerks promoted as Auditors on seniority basis are required to pass a departmental examination for confirmation and promotion to the higher scale of Senior Auditors. This examination will be arranged to be held by Principal Accountant General/Principal Directors of Audit/ Accountant General once in six months ie., February and August of each year.

Directly recruited Auditors, who have completed one year continuous service as on 1<sup>st</sup> February/1<sup>st</sup> August will be eligible to sit in the examination. Clerks promoted on seniority basis may take the examination immediately after their promotion. They may, however, not take the examination if it is held within 90 days of their promotion. They may instead take their first examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within stipulated time/number of chances will entail discharge from service in the case of direct recruits and reversion to clerks' grade in the case of promoted Auditors. The reverted clerks will have three more chances to clear this examination within two years of the reversion and will be considered for promotion against next available vacancy under the seniority quota and the

reverted clerks who will be considered for re-promotion as Auditor within five years of service from the date of reversion will be allowed all permissible chances to pass the Departmental Examination for Auditors afresh in accordance with the CAG's Lr.No.961-N.III/97-63 dated:03.04.1964.

*(CAG's Circular No.946 NGE/(APP) 53-98 dated:01.09.1998)*

NOTE:Grant of two additional chances for appearing in the Departmental Examination can be considered on merit alone for those candidates who have exhausted all six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances.

If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for training for such candidates.

### **7.19 Seniority in the case of SC/ST Officials**

The orders regarding reservations for SC/STs in services envisage only preference for SC and ST in the matter of appointment or promotion against reserved posts. The seniority of SC/ST candidate and general candidates appointed or promoted from the same panel should, therefore, be fixed ultimately according to their inter-se position in the said panel alone.

*(C&AG's Lr.No. 888-NGE-III/88-67 , dated:27.04.1968 and No.155-NGE-II/56-70-IV, dated:25.01.1973).*

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 edition)*

## **7.20 Seniority to be determined by the order of merit indicated at the time of initial appointment**

1. The seniority of Government servants is determined in accordance with the general principles of seniority contained in M.H.A, O.M, No.9/11/55 RPS, dated: 22<sup>nd</sup> December, 1959 (see Section II). One of the basic principles enunciated in the said OM is that, seniority follows confirmation and consequently permanent officers in each grade shall rank senior to those who are officiating in that grade.

2. The principles have been coming under judicial scrutiny in a number of cases in the past, the last important judgement being the one delivered by the Supreme Court on 02.05.1990. In the case of class II Direct Recruit Engineering Officers' Association vs state of Maharashtra in Para 47 (A) of the said judgement, the Supreme Court has held that once an incumbent is appointed to a post according to rule, his seniority has to be counted from the date of his appointment and not according to the date of his confirmation.

3. The general principle of seniority mentioned above has been examined in the light of the judicial pronouncement referred to above and it has been decided that seniority may be delinked from confirmation as per the directive of the Supreme Court in para. 47 (A) in its judgment, dated: 02.05.1990. Accordingly, in modification to the General Principle 3, Provision to General Principle 4 and Provision to General Principle 5 (i) contained in O.M. No. 9/11/5-RPS, dated: the 22<sup>nd</sup> December, 1959 and para.2.3 of OM dated the 3<sup>rd</sup> July 1986, it has been decided that seniority of a person regularly appointed to a post according to rule would be determined by the order of merit indicated at the time of initial appointment and not according to the date of confirmation.

4. These orders shall take effect from the date of this issue of Office Memorandum. Seniority already determined according to the existing principles on the date of issue of these orders will not be re-opened even if in some cases seniority has already been challenged or it is dispute and it will continue to be determined on the basis of the principles already existing prior to the date of issue of these orders.

***(GOI. Dept Per & Trg.OM No.20011/5/90-Estt (D) dated:04.11.1992)***

**7.21 Seniority of meritorious sportsmen appointed in relaxation of Recruitment Rules:-**

Where sportsmen are recruited through the Employment Exchange or by direct advertisement and are considered along with other general category candidates, they may be assigned seniority in the order in which they are placed in the panel for selection.

Where Recruitment to a post is through a selection made by Staff Selection Commission, whether by a competitive examination or otherwise, the sportsmen recruited in the department themselves should be placed *enbloc* junior to those who have already been recommended by the Staff Selection commission. The *inter se* seniority of sportsmen will be in the order of their selection.

***[GOI. Dept Per & Trg. OM No.14015/1/76-Estt (D) dated:4<sup>th</sup> August, 1980- Paragraph 4]***

No loss of seniority of promoted SC/ST employees by virtue of rules of reservation roster.- The seniority of person appointed to a post is determined according to the general Principles 5 (i) contained in MHA O.M. No. 9/11/55-RPS, dated:22.12.1959 and para 2.2 in DOPT O.M No.22011/7/86-Estt (D), dated:03.07.1986 read with DOPT O.M No.22011/7/86-Estt (D), dated:04.11.1992. Seniority of such persons is determined by the order of merit indicated at the time of initial appointment and seniority of persons promoted to various grades is determined in the order of selection for such promotion. Thus, as per the aforementioned instructions, persons appointed through an earlier selection would *enbloc* be senior to those promoted through subsequent selection.

2. This position was reviewed subsequent to the judgement of the Supreme Court, dated :10.10.1975 in the case of *Union of India v. Virpal Singh Chouhan, etc.* [IT 1995 (7) SC 231] and it was decided vide DOPT O.M No.22011/1/96-Estt (D), dated: 30.01.1997, (Vide order No.28 in Section 2 of Swami's compilation on Reservations and Concessions for SCs STs-Edition 2002) to modify the then existing policy by addition of the provision to general principles 5 (i) contained I MHA (now Dopt), O.M.No.9/11/55-RPS, dated:03.07.1986, which stipulated that if a candidate belonging to the Scheduled Caste or Scheduled Tribe is promoted to an immediate higher post/grade against a reserved vacancy earlier than his senior general/OBC candidate who is promoted later to the said immediate higher post/grade , the general/OBC candidate will regain his seniority over such earlier promoted candidate of the Schedule Caste and Scheduled Tribe in the immediate higher post/grade.



3. The Government has now decided to negate the effect of the DoP&T, O.M., dated: the 30<sup>th</sup> January, 1997 by amending Article 16 (4-A) of the Constitution right from the date of its inclusion in the constitution i.e, 17<sup>th</sup> June, 1995, with a view to allow the Government Servants belonging to SCs/STs to retain the seniority in the case of promotion by virtue of rule of reservation. In other words, the candidates belonging to general/OBC category promoted later will be placed junior to the SC/ST Government servants promoted earlier, even though by virtue of reservation.

4. Therefore, in pursuance of the aforementioned Constitution (Eighty Fifth) amendment Act, 2001, it has been decided as follows.

- (i) SC/ST Government servants shall, on their promotion by virtue of rule of reservation/roster, be entitled to consequential seniority also; and
- (ii) the instructions contained in DOPT O.M No.22011/1/96-Estt (D), dated: 30.01.1997 as well as the clarifications contained in DoP&T O.M No.22011/1/96-Estt (D), dated: 21.03.1997 shall stand cancelled with effect from 30.01.1997.
- (iii) Seniority of Government servants determined in the light of OM dated: 30.01.1997 shall be revised as if that OM was never issued.
- (iv) (a) On the basis of the revised seniority, consequential benefits like promotion, pay, pension, etc. should be allowed to the concerned SC/ST Government servants
- (b) For this purpose, senior SC/ST Government servants may be granted promotion with effect from the date of promotion of their immediate junior general/OBC Government Servants.
- (c) Such promotion of SC/ST Government servants may be ordered with the approval of Appointing Authority of the post to which the Government Servant is to be promoted at each level after following normal procedure of DPC (including consultation with UPSC)
- (v) Except seniority, other consequential benefits like promotions, pay, etc., (including retail benefits in respect of those who have already retired) allowed to general/OBC government servant by virtue of implementation of O.M., dated:30.01.1997 and or in pursuance of the directions of CAT/Court should be protected as personal to them.

5. All Ministries/Departments are requested to bring the above decisions to the notice of all concerned for guidance and compliance. Necessary action to implement the decisions contained in Para. 4 (iii) above may be completed within three months from the date of issue of these instructions and necessary action to implement the decision at para. (iv) above may be completed within 6 months from the date of issue of these instructions.

***[GOI. Dept Per &Trg.OM No.2001/12001-Estt (D) dated: 21<sup>st</sup> January, 2002]***

**ANNEXURE I**  
**(Vide para 7.1(a))**  
**REGISTER OF TEMPORARY EMPLOYEES**

<b>Sl. No.</b>	<b>Name of temporary employee</b>	<b>Date of Birth</b>	<b>Educational Qualifications (highest Qualifications)</b>	<b>Date of entry in continuous Government service and the grade in which he/she joined</b>	<b>Whether he/she has been medically examined and certified fit for service.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>

<b>Date of appointment to various posts of grade</b>	<b>Whether his/her antecedents and character have been verified</b>	<b>Is he/she eligible for Declaration of Probation employment in the post or grade in respect of</b>			<b>Has S.S.C been consulted about his/her suitability for declaration of</b>
		<b>Age</b>	<b>Educational Qualification</b>	<b>Length of service</b>	<b>Probation employment</b>
<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>

<b>Date of Declaration of Probation</b>	<b>No. and date of declaration of Probation appointment</b>	<b>Date of absorption in permanent employment and grade in which so absorbed</b>	<b>No. &amp; Date of order of Permanent appointment</b>	<b>Remarks</b>
<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	<b>(17)</b>

## **CHAPTER VIII**

### **LEAVE**

#### **GENERAL CONDITIONS**

#### **8.01 Right to Leave**

##### **(i) Leave cannot be claimed as a matter of right**

When the exigencies of public service so requires, leave of any kind may be refused or revoked by the authority competent to grant it, but it shall not be open to that authority to alter the kind of leave due and applied for, except at the written request of Government servant.

##### **Government of India decision**

(i) Government servants to be encouraged to take leave regularly.

The Government have had under consideration the recommendation made by the Second Pay Commission that the Head of the Department/officers etc., should plan their work in such a way as to permit Government Servants to take a certain amount of leave annually and a longer period after some years or according to any special necessity provisions, to refuse or revoke leave of any kind reserved to the authority empowered to grant it, have been made in the rules, because it is not always possible to let all who want leave at a particular time and there is a limit beyond which depletion of staff cannot be permitted without dislocating the working of an establishment. These provisions are not intended to be used to abridge the leave entitlement of the staff. Indeed it is desirable in the interest of efficiency of the public service that Government Servants take leave at suitable intervals and return to work clean and refreshed.

The leave sanctioning authority may therefore encourage Government Servant to take leave regularly, preferably annually. In cases when all applications for leave cannot, in the interest of public service, be granted at the same time, leave sanctioning authority should draw up phased programme for the grant of leave to the applicants by turn with due regard to the principles.

***(G.I MHA. OM No. 6/51/60-Ests (A) dated 25.01.06 and reiterated vide GI Dept of per & Trg OM No. 14028/3/2000 Estt. (L) dated 27<sup>th</sup> March 2002)***

The rules regulating the conditions under which regular leave may be granted to and availed of by the members of the Office other than the Gazetted Officers are incorporated in the Manual of General Procedure.

**8.02** All the heads of the 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 the field office may also grant leave of all kinds except special disability leave, Study leave and leave not due upto 180 days to temporary Assistant Accountant General/ Assistant Director 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, the date of departure 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.1)***

## Other Gazetted Officers

**8.03** The grant of leave to Audit Officers is regulated with reference to paragraph 4.9.2 of M.S.O. (Administration) Vol.1.

All kinds of leave to the members of this office are governed by the Central Civil Service (Leave Rules) 1972 as amended from time to time.

## Issue of Notification

**8.04** All important events in the official career of Gazetted 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 the 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. (Administration) Vol.I)*

## CERTIFICATE OF OFFICIATION

**8.05** In all cases in which the benefit of second provision to the explanation below Rule 40 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/Shrimati/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.F7(8)- Estt. IV(A)/60 dated 26-02-1960)*

NOTE: On the first of each month, a consolidated list of employees for whom such certificates were obtained during the previous month should be sent to the Audit Officer, i.e., the Director of Audit (Posts and Telegraphs), inclusive of the following period which he/she would have officiated in that post but for the following events.

**Particulars of the event**

	<u>From</u>	<u>To</u>
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 .....

**8.06** A leave reserve at 10% of the sanctioned permanent and temporary strength of Audit Officers, Assistant Audit Officers, Section Officers, Senior Auditors,/Auditors is permitted in Auditor's cadre and for Clerks (including Typists, Machinists, Computer Operators) in Clerks cadre.

***(Para6.4.1 of M.S.O. (Administration) Vol.I)***

**8.07** The leave reserve in respect of all the cadres in the offices are placed at the disposal of Senior Deputy Accountant General (Administration) and he will have the power to grant leave subject to management of the work within the leave reserve.

**(a)** The Group Officers (Sr.DAG/DAG) are empowered to sanction all kinds of leave with pay and allowances in respect of all Group-B Officers (including AAOs), not exceeding 30 days, where no substitute is required and the Senior Deputy Accountant General (Administration) is empowered to sanction all kinds of leave with pay and allowances exceeding 30 days and in cases where substitutes are required and also in cases of E.O.L. with or without M.C. irrespective of the duration of leave.

**(b)** Branch Officers are competent

**(1)** to sanction regular leave with pay and allowances, i.e., E.L, H.P.L., Commuted Leave, Leave Not Due etc., to the Assistant Audit Officers/Section Officers working under them upto a maximum of 15 days at a time on the condition that no substitutes are asked for. The exercise of these powers is subject to other conditions like verification of title, production of medical certificate where leave is applied for on

medical ground etc. In respect of leave sanctioned to Assistant Audit Officers, the Audit Officer should not himself be on leave during such period.

(2) to sanction regular leave with pay and allowances, i.e. E.L. H.P.L. Commuted Leave and Leave Not Due etc., to the Senior Auditors/Auditors/ Clerks/Multi Tasking Staff working under them upto a maximum of 30 days at a time without asking for substitutes. The exercise of this condition is subject to other conditions like verification of title, production of Medical Certificates etc., where leave is applied for on medical grounds;

(3) to sanction CL to Senior Auditors/Auditors/Clerks/MTS beyond 5 days upto 8 days;

(4) to sanction Casual Leave to Assistant Audit Officers working under them upto 8 days.

(c) Assistant Audit Officers are competent to sanction Casual Leave upto a maximum period of 5 days at a time to staff working under them.

**8.08** The Assistant Audit Officers/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 Assistant Audit Officers/Audit Officers respectively are competent to sanction Casual Leave.

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

**8.09** Assistant Audit Officers 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.31/1/1974)*

**8.10(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) | In respect of Section Officers | - | Addl. Dy. C&AG |
| (iv)  | Remaining Categories           | - | A.G            |

(b) All cases in which L.P.R. is refused in terms of (iv) in the sub-paragraph above should be reported to C&AG's Office by 31<sup>st</sup> July and 31<sup>st</sup> 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 Lr.No.1539-GE.1/333-72 dated:27.02.1973)*

**Procedure leading to sanction of leave**

**8.11** Applications for leave other than C/L specifying the nature of leave clearly should be submitted in the form prescribed for the purpose. The Assistant Audit Officer 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 Bills Section with recommendations of Branch Officer. The concerned Bills 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.

Procedure for sanctioning of regular leave is given in Circular No. O.E.(Bills)/Audit/Leave dated 26.2.2007.

**NOTE:** The A.A.Os of Bill sections are not competent to issue leave admissibility reports.

*(C&AG's Lr.No.405.D.(P)/73 (Vol.II), dated:11.11.1974)*

**8.12** After the sanction, the application shall be sent to the Bills Group for further action such as entry in the leave account, service book etc.

**8.13** 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 Bills Section for obtaining the sanction of Sr.DAG (Admn.).

**8.14** Application for leave will be considered in the order of priority as and when substitutes become available, subject to administrative convenience and exigencies.

**Instructions to be observed**

**8.15** 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 kind 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 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 application, 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 grounds, 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 Vaidys, and Homoeopaths. Certain members of the staff who have qualified in Homoeopathy 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 GHS) should be accepted. Even in these cases, greatest vigilance should be exercised in accepting such certificates. If there is any doubt in the genuineness of the certificate, the applicant should be referred to the Civil Surgeon/Medical Board and drastic action should be taken against who are found guilty of issuing Fake Certificates.

***(G.O.I., M.O.H. & F.A) OM No.A 17011/1/75, M.C., dated: 17.07.1975 communicated in C&AG's Edt.No.973-Audit/155-74, dated:21.08.1975).***

- (vi) Branch Officers, while recommending leave, should state whether the work in the section can be carried on without any substitutes being given.
- (vii) Member of the staff who was 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 individuals;
- (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 or absence was made and the date of such application.

**8.16(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 not regular 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 unauthorized 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 Annexure-1 should be issued to official concerned by Registered Post with Acknowledgement due 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 acknowledgment 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 Extra ordinary 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 Extra ordinary 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 unauthorized absences, 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.

***Govt. of India decision below Rule 25 of CCS Leave Rule***

**Suffixing of holidays to leave on Medical Certificate**

**8.17** 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 the date just preceding the date of joining or of the 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-NGE1/03-66, dated:17<sup>th</sup> Augst 1966)***

**Prefixing of Holidays to leave on medical certificate.**

**8.18(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 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, dated:18<sup>th</sup> June 1968)***

**Compulsory recall**

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

**Fitness certificate**

**8.20** A Government Servant who has taken leave on Medical Certificate should produce the Medical Certificate of fitness before he resumes duty.

**8.21** A Government servant suffering from T.B, who is on medical leave, can rejoin the duty after the expiry of the leave on production of a certificate of fitness from a T.B. specialist.

**8.22** A temporary Government Servant who has been granted Extra ordinary 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. or T.B of any other part of the body should produce a certificate of fitness either from the Medical Officer in charge of a recognized Sanatorium or from a T.B. Specialist recognized by a State Government while 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 18<sup>th</sup> 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.25<sup>th</sup> November, 55/3-5 Bills Section Medical Unit)***

## **Leave Reserve**

**8.23** 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 is less than the sanctioned strength of the leave reserve, the surplus leave reserve will have to be attached to the 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.23<sup>rd</sup> Nov.76-Impt. Orders file)*

## **Grant of Leave to Officers on expiry of their tenure of deputation.**

**8.24** On reversion from the deputation post, the officer concerned might be allowed leave, not exceeding two months by the borrowing ministry/department/ organization. The officer concerned should apply for further leave to his cadre controlling authority

*(GI M/O personnel, public E pension OM No.2/33/87-Estt.pay II dated 17.12.1987)*

## **Orders regarding grant of Casual Leave**

**8.25** Casual leave is not a form of recognized form of leave and is not subject to any rules made by Government of India. An official on casual leave is not treated as absent from his duty and his pays not intermitted.

1. Casual Leave can be combined with special Casual Leave but not with any other kind of Leave.
2. It cannot be combined with joining time.
3. Sundays and Holidays falling during a period of Casual Leave are not counted as a part of Casual Leave.
4. Sundays/Public Holidays/restricted holidays/weekly offs can be prefixed/suffixed to Casual Leave.
5. Casual Leave can be taken while on tour but no daily allowances will be admissible for the period.
6. Casual Leave can be taken for half day also.
7. Essentially intended for short period, it should not normally be granted for more than 5 days at any one time.

8. LTC can be availed during Casual Leave.
9. Entitlement (per Calendar Year) is eight days.
10. Officials may avail Casual Leave proportionately or full period, at the discretion of the competent authority.

#### **Revised Form for maintaining Casual Leave account**

For the purpose of maintaining the Account of Casual Leave, a register is maintained in each section or branch for each year.

#### **Child Care Leave**

Women employees having minor children may be granted Child Care Leave by an authority competent to grant leave, for a maximum period of two years (i.e. 730 days) during their entire service for taking care of upto two children whether for rearing or to look after any of their needs like examination, sickness etc. Child Care Leave shall not be admissible if the child is eighteen years of age or older. During the period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. It may be availed of in more than one spell. Child Care Leave shall not be debited against the leave account. Child Care Leave may also be allowed for the third year as leave not due (without production of medical certificate). It may be combined with leave of the kind due and admissible. Child Care Leave is admissible subject to the following conditions:

- (i) CCL may not be granted in more than 3 spells in a calendar year.
- (ii) CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of Child Care Leave to the Probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.
- (iii) The leave is to be treated like Earned Leave and sanctioned as such.

***(O.M. No.13018/2/2008-Estt.(L) dated 11/09/2008 and OMs dated 29.9.2008, 18.11.2008, 02.12.2008, 07.09.2010, 30.12.2010, 03.03.2010, 05.06.2014 & 12.01.2016)***

**ANNEXURE-I**  
**(Para 8.16 (b))**  
**DRAFT RECALL MEMO**

Registered Post Ack. due.	Office of the Accountant General
-----	Kerala, Thiruvananthapuram.
-----	Dated the-----

Shri. ....Assistant Audit  
Officer/Auditor/Clerk/MTS was 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 of 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.

**Audit Officer/DAG/Sr.DAG**

To

Shri.....

Note – I: The number and date of Recall Memo should be noted in R.P. Acknowledgment Form. It should be stitched to the cover by the Section itself.

Note- 2: To be issued under the signature of Group Officer in the case of A.AO and that of Audit Officers in other cases.



## **CHAPTER – IX**

### **INCREMENTS**

#### **Regulation of increments**

**9.01** An increment should be granted from the first of the month in which it falls due instead of from the actual date on which it accrues, under the operation of the normal rules and orders regulating increments.

These orders shall take effect from 1<sup>st</sup> November 1973 and shall cover Central Government Employees in Groups A,B,C &D.

*(Govt.of India MOF (DOE) No.22-E.III (A)/73 dated:07.01.1974 Govt.of India MOF OM No.F (22) E.III/A/73 dated:27.05.1974)*

#### **9.02 Date of next increment in revised pay (7th Pay Commission) structure.-**

(1) A Government Servant who has completed the six months service will be eligible for increment.

(2) 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 annual increment either on 1st January or 1st July depending on the date of his appointment, promotion or grant of financial upgradation.

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

#### **9.03 Increment in the revised pay structure –**

The increment shall be as specified in the vertical Cells of the applicable Level in the Pay Matrix prescribed in the seventh pay commission.

#### **9.04 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 on deputation.

**Increments for Clerks**

**9.05** No Clerk recruited/ promoted on or after 01.10.1967 will be eligible to draw increments in the time scale attached to the post unless he has passed the English Typing test.

**Increments withheld**

**9.06 (i)** Whenever it is proposed to withhold increments as a disciplinary measure, the proper order to make is to withhold increments falling due after the date of the order.

**(ii) Question whether all the increments or only one increment to be withheld during the currency of the penalty:** When the penalty of withholding of increment is awarded to an employee, it is obligatory on the part of the disciplinary authority to specify the period for which the penalty should remain current. A doubt has been raised whether in such a case, all the increments falling due during the currency of the penalty or only one increment should remain withheld during the currency of the penalty or only one increment should remain withheld during the specified period. It is clarified that an order of withholding of increment for a specified period implies withholding of all the increments admissible during that specified period and not the first increment only.

***(D.G., P&T Le.No.20/41/66-Disc. Dated:14<sup>th</sup> April, 1967).***

**(iii) Withholding of increment - clarification:** A question has been raised whether in accordance with the clarification contained in Sub-para (ii) above, if the next increment is withheld for a specified period, all the increments falling due during the period should be withheld. This question has been considered carefully and it is further clarified that where an order of penalty purports to withhold the “next increment” for a specified period, it implies that all the increments falling due during that period would be withheld because without getting the next increment, officer cannot get increments falling after the ‘next increment’. All disciplinary authorities should, therefore, ensure that orders of penalty are correctly worded in accordance with their intention. Thus if it is intended that only one increment should be withheld over a specified period it should not be stated in the order that the next increment be withheld for a specified period. The proper course of action in such a case would be to

specifically order that 'one increment' be withheld for specified period instead of ordering that 'next increment' be withheld for a specified period. Such an order will have the effect of withholding one increment only over a specified period and the official concerned will be able to draw the subsequent increments falling during the period, of course, depressed by the one increment which is withheld.

***(D.G.P. & T Lr.No.20/41/66-Disc. Dated:14th April, 1967)***

## **CHAPTER X**

### **PERSONAL FILES AND ANNUAL PERFORMANCE APPRAISAL REPORTS**

#### **Service Book**

**10.01** The details of rules regarding the maintenance of Service Books are contained in Supplementary Rules, 197 to 203 and Rule 81 of the Compilation of GFRs.

**10.02** The Service Books or Service Roll 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 and proceeding on leave and return there from etc., must be recorded in his Service Book/Roll. A photograph of the employee has to be affixed on the first page of the Part I of the Service Book.

#### **10.03 Certificates to be recorded in the Service Book**

1. Employees have been medically examined and found fit.
2. His/her character and antecedents have been verified.
3. He/she has furnished declaration of his/her not having contracted bigamous marriage.
4. He/she has taken the oath of allegiance affirmation to the Constitution.
5. He/she has furnished the declaration of home town and has been accepted.
6. The correctness of the entries against the following items of part I “Bio-data” has been verified from original certificates considered as valid documentary evidence for the respective purpose:-
  - (i) Whether a member of Scheduled Caste/Tribe.
  - (ii) Date of birth in “Christian Era” and wherever possible also in “Saka era”. (Both in words and figures).
  - (iii) Educational qualification
    - (a) at the time of appointment.
    - (b) Subsequently acquired.

(iv) Professional and technical qualifications not covered (iii) above.

Entries regarding the above may be made at the time of first appointment and attested by the Head of Office or any other officer duly authorised in this behalf. Additions/alternations will also be similarly attested.

7. He/she has filed nominations for GPF and the notices have been forwarded to the Accounts Officers on various dates.

8. He/she has furnished details of the family members.

9. He/she has filed nominations for Death/retirement gratuity.

***(GIMF OM No. 3(2) – EIV A dated: 14.03.1976.)***

#### **10.04 CGEGIS form to be pasted in the Service Book.**

It has been decided that sufficient copies in form No.13 as in the proforma appended should invariably be included in the Service Books of all the existing members as well as the new members admitted to the scheme hereafter. Every Year, in the month of January and at the time of transfer of the members of the scheme, the head of office shall record a certificate as given below in the remarks column (column No.7) of the Form No.13 over his dated signature.

“Subscription at the rate of Rs..... appropriate to group..... of the scheme recovered from pay and allowance for the period from January to December”.

All other events in the nature of promotion, transfer on deputation, foreign service, absorption in public sector undertakings/autonomous Bodies, retirement etc. occurring during the service career of the member of the scheme, shall also be recorded in the appropriate columns (Column 1 to 6) and duly attested by the appropriate authority over his dated signatures.

***(GI MFO OM No.F 7 (17) –E V/89 dated:26.02.1990).***

Form No. 13

Date of joining Government Service	Date of admission of CGEGIS	Which admitted	Rate of month by contribute	Period from to	Events with date affiliating Co1.5 &4

**10.05 Documents to be placed in Vol.II of the Service Book in the safe custody of the Head of the Office**

1. Relaxation of age/educational qualification (authenticated/attested Copy)
2. Report regarding verification of Character and antecedents (Original)
3. Medical Certificate of Fitness (Original)
4. Attested Copies of Certificate showing age and educational qualifications.
5. Declaration regarding mental status.
6. Oath/affirmation of allegiance to the Constitution (Original)
7. Declaration of acceptations of home town (Signed attested Copy).
8. Nominations for GPF (Signed attested Copy).
9. Nominations for Death/Retirements gratuity.
10. Details of family (signed/attested copy).
11. Exercise of option in service matters (Signed/attested Copy)
12. Condonation of break in service (authenticated/attested copy).
13. Order regarding change of date of birth (Authenticated/attested).
14. Collateral evidence in respect of past service (Original)
15. Change of name (Original).

*(Gl dept of Per & AR OMNo.28034/35/7-6-Estt (A) dated:19.01.1977)*

**10.06 Maintenance of Service Book and Leave Account**

Service Books should be maintained for all Gazetted Officers in Group-B and all Non-Gazetted members of Group-C of the office by Bills Section 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 Section Officer/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 dated: 31<sup>st</sup> January 19575) and CAG Lr.N.1325 TAI/1295-71 12-9-72 P.32 File IRLA/72-74 EBIV)***

**NOTE-1:** A certified copy, however of service book may be supplied on payment of copying fee of Rs.5/- to a Govt. servant who ask for it on quitting Govt. service by retirement, discharge or resignation. (SR 198).

***(G.I.M.F. OM No.F. 12 (16)-E. IV (A)/61 dated:09.05.1961)***

**NOTE-2:** For Group-D staff service rolls are maintained.

**NOTE-3:** 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 dated: 27.09.80 received through C&AG Lr. No.1342 TA/91-71 dated:01.11.1980).***

**10.07** 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.

#### **Date of Birth**

**10.08** 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 duly attested by BO.

#### **Alterations in the Date of Birth**

**10.09** Requests from Govt. Servants for alteration of date of birth should not be entertained after preparation of their service books and in any event not later than the completion of the probation period or declaration of quasi-permanency whichever is earlier. The date of birth of a Govt. Servant may, however, be altered at a later stage by a Department of the Central Government by an Administrator or a Head of Department if he is satisfied that a bonafide clerical mistake has been committed and that it should be

rectified. Efforts should however, be made to settle the matter within the period stated above. Further, the date of birth so altered would not make him ineligible to appear in any school or university or U.P.S.C Examinations or the date on which he entered Government Service. (Note 5 below FR 56)

***(G.I.M.H.A. OM.No. F/91-6 Ests (A) dated: 17<sup>th</sup> November, 1962- Received with C&AG's Endt.No.2253 Admn.11-402-62-dated: 3<sup>rd</sup> January 1963)***

**NOTE:1** Correction in the date of birth can be made, if necessary correction had been made in S.S.L.C Book by the Educational Authorities of the State Government even in the case of permanent Govt. servant provided he would be eligible to enter Government service with the changed date of birth.

**NOTE:2** Belated claims for the alterations in date of birth to be rejected- Government policy regarding rejection of belated claims for alterations in the date of birth is reinforced by the Apex Court Judgment in two cases. It will not be appropriate to consider any request in the correction of date of birth if the condition stipulated not strictly fulfilled.

***G.O. Dept of per & Trg O.M No.19017/2/92 Estt (A) dated: 14.05.1993.  
(CAG's Lr.No.965-NGE.II/44-70 11 dated: 03.05.1975)***

**10.10(i)** The requests for alterations should be supported by satisfactory evidence together with an explanation of the circumstances in which the wrong date happened to be got recorded and statement of any previous attempts made to have the record amended.

**(ii)** It should be examined whether the date of birth accepted originally had given the official concerned any advantage in securing admission to service etc., and the change proposed later on is for bonafide reasons and not to gain fresh advantage.

#### **Entry regarding Appointing Authority**

**10.11** 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 Office in-charge of Admn.

***(C&AG's Lr.No 833-MGE II/303-61 dated:29.03.1962)***



### **10.12 Change of name**

#### **(a) Addition/deletion or change in name/Surname**

If a Govt. employee wishes to adopt a new name or effect any modification in his/her existing name he/she should first execute Deed in prescribed form.

After executing of the deed, the Govt. servant should have the change of name published in a prominent local news paper as well as in the gazette of India at own expense. On the submission of copy of deed, advertisement and gazette notification change of name will be entered in the Service records.

#### **(b) Addition/ change in surname on account of Marriage/re-marriage of female government employee.**

No deed is necessary. Only intimation of her marriage particulars of the husband and request for change in her surname should be submitted to the office for making necessary changes in the service records.

#### **(c) Deletion of Surname or revision to name on divorce/separation or death of the husband of female government employee.**

Change may be permitted if the female employee gives an intimation regarding change in marital status and a formal request for reversion to her maiden name.

### **Other entries**

**10.13.** Entries regarding passing of departmental examinations, like Departmental Examinations for Auditors, Revenue Audit, SAS, CPD etc., passing of the recognized examination in Hindi Typewriting, Stenography Examinations, costing etc., should also be made in the Service Books of the Government Servant concerned.

### **Quinquennial Attestation**

**10.14 (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 and signature against items 14 and 15 should be dated.

(b) Declaration 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 GO 1, Min. of Fin OM. No.F.3(2)-E-IV (A)/68 dated:05.02.1972 C&AG's Endt.No.100-OM 21-62 dated:23.02.1972).*

**10.15** 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, D.A.G. or Senior Deputy Accountant General (Admn.) as the case may be.

#### **Verification of S.B. by Government Servant**

**10.16 (i)** It is the duty of every member of the Office to see that his service book is maintained properly and for this purpose he will be permitted to examine his Service Book. In token of having examined the Service Book, the Government Servant shall affix his signature, 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 Audit Officer (Bills) to initiate action to show the Service Books to the employee and to obtain his/her signature therein, in token of his/her having inspected the Service Book once a year.

#### **Annual verification of services**

**10.17(i)** At a fixed time yearly, the Service Book shall be taken up for verification by the Head of office, as enjoined in Rule 81 of the Compilation of G.F.Rs.

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

*(C&AG' Lr.No.395- NGE 1/8-71-I dated: 17<sup>th</sup> 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 31<sup>st</sup> July each year. For this

purpose Service Books should be verified by ITA section so as to cover all the Service Books once in (four) years.

***(CAG Lr. No.1325 TA/295-71 dated:12.09.1972 and CAG.Lr.No.1611.TA 11/465-63 dated: 01.10.1964)***

**Power to attest entries in Service Book**

**10.18.** Powers have been delegated to the A.A.Os in the Indian Audit and Accounts Department 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/S.O of Office Establishment and Administrative Section is subject to the following further conditions.

- (i)** Entries regarding increments, fixation of Pay, 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 Bill Sections, before the sanction to leave is accorded.

***(GOI MOF. Lr.No.3(3)-EG.1/67 dated: 20.04.1967 and CAG Lr.No.1384, TA 1/698-66 dated:03.05.1967 p.2 File 3-35/EB11 68-69).***

**10.19.** 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.1/151-65 dated:4<sup>th</sup> May, 1967)***

**10.20.** 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.1. Min. Memo.No.F.3(1)-E.IV (A)/66 dated:7<sup>th</sup> October 1966)*

**10.21.** The programme for the annual, quinquennial attestation will be chalked out by the general units and communicated to all Sections in the Office. The annual verification of Services with the pay bills acquittances should continue to be done by the Bills Unit Auditors.

**10.22.** 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.

**NOTE:** The Service Books in the section library should be verified with the register by the Audit Officer (Training) half yearly i.e., in the month of June/December and the fact recorded under his dated signature.

*(C&AG Lr.No.238-TA II/78-9 dated:20.1.1979)*

### **Personal Files**

#### **10.23 Guidelines for maintenance of Personal Files**

1. Personal files should essentially be a collection of authenticated copies of orders and other papers relating to important events in the official career of an individual government servant. Normally, no matter should be processed in this file.

No paper should be placed on a personal file unless it

- (a) concerns the government servant.
- (b) relates to an important event concerning his official career or has a direct bearing on it.
- (c) is likely to be required for future reference
- (d) means retention for a long period, if not throughout the official career of the government servant and

- (e) either dispenses with the need for retaining the concerned subject file for long or facilitates its retrieval.

As envisaged in the functional files index for establishment and house-keeping sections, personal files, will be opened under headings Personal files' i.e A-9 for gazetted officers and A- for non gazetted staff and not under any specific subject or functional headings. These personal files will be kept open throughout the official career of the government servant although there would be no objection to open a fresh volume when the existing volume reaches a size of 100 pages, which may be stitched.

The personal file should be distinguished from files opened under the primary sufficient/functional heading, movable/immovable property returns, intimations and sanctions regarding financial transactions under the Central Civil Service (Conduct Rules). Although the functional file index visualise separate files being opened each year to deal with such matters concerning all employees with in a particular class, it would be more convenient to deal with such matters on separate files for each official and to keep them open throughout the official career of the government servant. To avoid mix up of periodical property returns with papers concerning individual financial transactions, each file should consist of two volumes of two types of papers separately.

Personal files (other than those maintained by Cadre authorities) should normally move with the officials concerned on their transfer from office to office.

Paper to be placed on personal files.

- 1 Application for initial appointment (original)
- 2 Appointment order/notification
- 3 Orders regarding relaxation of age or educational qualifications or conditions of break-in-service.
- 4 Orders regarding change in date of birth.
- 5 Orders regarding retirement, Quasi Permanent confirmation, deputation, transfer, promotion, reversion, and training.
- 6 Orders regarding grant of study leave or extraordinary leave.
- 7 Results of departmental and other tests/examinations.

- 8 Orders regarding fixation of pay, advance increments, awards/Prizes.
- 9 Sanctions of HBA/MCA and final withdrawal from GPF.
- 10 Letter guaranteeing payment by government servant to electricity and water charges to appropriate local authority (original), surety to CS Library and similar guarantee given on behalf of a Government servant.
- 11 Letter sponsoring a Government servant membership of the Central Secretariat Library (Original).
- 12 Court deed regarding attachment files (original).
- 13 Orders imposing penalties under CCS (CCA) Rule (Copies of these orders will also be placed on APAR dossier).
- 14 Warning (Copies will also be placed on CR where warning is the result of regular departmental proceedings or when there is a specific directions to that effect).
- 15 Termination of service under CCS (temp service) Rules.
- 16 Resignation.
- 17 Retirement.
- 18 Extension of service.
- 19 Re employment.

It should be ensured that the copies of orders being placed on the personal file are properly authenticated and attested by the Assistant Audit Officer.

***(GIDP & AR on 28034/35/76/-Estt dated:19.07.1971).***

**10.24.** Personal files of Government Servants are kept in the concerned Establishment (Bills) 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 certificate duly pasted in the Service Books of the official concerned.

## **Confidential Reports**

### **Gazetted Officers**

**10.25** The instructions in Paras 3.30.1, 3.30.2, 5.11.1 and 10.11.2 of the M.S.O. (Administrative) Vol.I in regard to the preparations and submission of Confidential Reports on Gazetted Officers should carefully be observed. The reports for officers of the I.A&A.S. should be in Form 4 of M.S.O. (Administrative) Vol.I and those for the Audit Officers in Form.5.

### **Non-Gazetted Officers**

**10.26** A confidential Report in the appropriate form should be maintained for every member of the establishment as prescribed in Paras 5.11.1, 10.11.4 to 10.11.8 of MSO (Administrative) Vol.I. The reports in respect of AAOs and other staff should be in Forms 5,7,8,9 and 11 M.S.O. Administrative) Vol.I as amended from time to time.

**10.27** The C.R. forms prescribed for MTS should be used for working up the C.Rs of Staff Car Drivers. As, however, these are Group-C posts, the words 'MTS' occurring in the form should be substituted by the words 'Staff Car Driver'.

*(C&AG Lr.No.2288-N.G.E. III/5-74 (1), dated: 20.11.1974).*

### **Period and Frequency of reporting**

**10.28(i)** As per the instructions contained in para 10.11.11 of M.S.O (Administrative) Vol.I. ordinarily Confidential Reports should be written annually, (vide-sub-para (ii) below). Blank forms of Confidential Report will be supplied to all the Reporting Officers by 20<sup>th</sup> March. The Reporting Officers should ensure that the Confidential Reports duly completed by them are submitted to their Superior Officers by 30<sup>th</sup> April for review.

**(ii)** 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 Confidential Reports in such cases should be that of the head of 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.

**(iii)** 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. The report is then submitted by the Reviewing officer to his next superior officer for countersignature.

**(iv)** 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) Dated:24<sup>th</sup> September 1971)***

**(v)** In the case of Central government Officers who are deputed to other Departments/State Governments or are on Foreign Service the Confidential Reports should be maintained by their departments and the periodicity of such C.Rs 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.1. Dept. of personnel. OM No.51/5/72 Ests)A) dated.20.05.1972 forwarded in C&AG's Endt.No.1381-NGE.III/5-71 dated:09.06.1972-P.46/File-7-9/Vol.III).***

**(vi)(a)** Writing up of confidential reports of Group-D employees is no longer necessary except in respect of those who are engaged in sensitive work.

**(b)** If there is short coming in the performance of the allotted work or any act of indiscipline or violation of Conduct Rules, the matter should be brought to the notice of the Administration. Administration would take recourse to the disciplinary action in such cases.

**(c)** Punishments including recordable warnings commendations etc., conveyed to the employees should be entered in the Service Books and the relevant information furnished



to the Department promotion committees; when their cases are considered for promotion, Efficiency bar crossing etc, in the absence of Confidential Reports.

***(C&A.G's Circular No.NGE/101/86/1455-N/78-85 dated:24.12.1986).***

**(viii)** 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 31<sup>st</sup> March 1987 onwards. Accordingly the existing C.R. forms of Sr.AOs/AOs/AAOs/ Sr.Auditors/Auditors/ Clerks have been revised. The CR forms of Clerks can be used for writing the CR of Record keepers and the CR format of AAOs can be utilised for writing the C.R. 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.

***(CAG's Circular Lr.No.193-N2/23-87 dated: 27.02.1987 and Circular No.NGE/30/87/296-N2/23-87-11 dated: 31.03.1987)***

#### **Assistant Audit Officers in field parties**

**10.29** The Confidential Reports in respect of the AAO working in the field parties in the outside Audit Wing should be written up by the officers 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 Confidential Reports, the Sr.Dy. Accountant General concerned would no doubt take into account the reports from the different officers as well as his own estimate.

***(C&AG Lr.No.1528-NGE.II/58-63 dated: 20<sup>th</sup> December 1963)***

**Approved course of training to be indicated in C.R.**

**10.30** Government of India in their Ministry of Home Affairs O.M.No.51/14/60-Estts.(A), dated: 29<sup>th</sup> 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 C.R.. 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 organized 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) dated: 12.04.1962 and C&AG’s Lr.No.378-N.G.E.III/5-74-1 dated: 28.02.1975).***

**10.31.** 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 Confidential Report of the employee concerned for the year.

***(G.O.I. MHA OM No.11015/45/72-02 dated: 26.02.1973).***

**10.32** The fact of making entry in C.R. 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’ Lr.No.484-NGE III/5-73 dated:13.03.1973).***

## **Register of Good and Bad work**

**10.33** The A.A.O 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&A's Lr.No2556-III-21-67 dated: 17<sup>th</sup>, December 1970).*

**10.34** All adverse entries in the Confidential Reports of the officers should be communicated by the Reviewing Officer after they have been seen by the countersigning authority if any. This should be done as far possible within one month of the completion of the report. The communication should be in writing (with an indication that any representation or appeal against such adverse remarks should be submitted within one month) and a record to that effect should be kept in the Confidential Reports of the officer. Where there is no reviewing officer the adverse entry will be communicated by the reporting officer likewise.

*(G.O.I. MH.OM No.13/65 Estt. (D) dated:20.02.1967 recd in CAGs Endt. No.444-NGE III/3965 II dated: 18.03.1967 and G.O.I Dept.of personnel-OM No.51/5/72 Estts (A) dated: 20.05.1972 forwarded in CAG's Endt.No.138 NGE.III/5-72dated:;09.6.1972)*

**10.35** All representations against adverse remarks should be considered only by the office, who is superior to the officer who had signed the C.R. at the end, of his capacity as an officer next superior to the Reviewing Officer. The representations of Sr. Auditor/Auditor/Clerks against adverse remarks are required to be submitted to the Principal Accountant General/Accountant General for final orders.

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

*(C.A.Gs confidential Circular No.NGE/1/87 dated:03.03.1987)*

**10.36** All representations against adverse remarks have to be finally disposed of under the orders of Prl. Accountant General/Accountant General.

**10.37** Adverse remarks earned in the parent office generally would pertain to the period immediately preceding the deputation/transfer as are not communicated through the Borrowing Department but directly to the concerned.

*(C&AG's Lr.No.1339-N.G.E.III/5-72, dated: 22.06.1973)*

#### **Entry of punishments in C.Rs**

**10.38** If as a result of disciplinary proceedings any of the prescribed punishments (e.g., Censure, Reduction to a lower post etc.) imposed on a Government Servant, a record of same should invariably be kept in his Confidential Reports. Further, if on the inclusions 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), dated: 13<sup>th</sup> December, 1956), a mention of such warning, etc., should also be made in the Confidential Reports.

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

#### **Review of C.Rs.**

**10.39** 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 Accountant General any specifically good or bad reports.

#### **Custody of C.Rs**

**10.40** The Confidential Reports of all the members of the staff together with the record of the orders passed on the representations made against adverse entries, if any, should be forwarded confidentially to the officers mentioned below in the office of the Prl.AG/AG for safe custody.

A.A.Os, Stenographers.....Sr.D.A.G.(Admn)

Sr.Auditors, Auditors, Clerks and Group-D.....A.O.(Admn.)

**10.41** The authority in whose custody the Confidential Reports of 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) scrutinize the reports as soon as received to see whether adverse remarks, if any, have been communicated to the officers concerned. If it is found that the adverse remarks have not been communicated 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 period under report, requesting for the early return of the Report after due compliance.

*(C&AG's Endt.No.2136-n.G.E.II/76-68, dated:26<sup>th</sup> September, 1969)*

#### **Certificate to C&AG**

**10.42** A certificate to the effect that all Confidential Reports of Non-gazetted staff have been written up for the previous reporting year ending March, has to be issued under the signature of the Accountant General himself to the Comptroller and Auditor General by 16<sup>th</sup> December, each year. While sending the annual certificate, it should also be certified that the adverse remarks in C.Rs have been communicated wherever necessary.

*(C&AG's Circular No.35-Staff (Disc.)/2015 dated: 9th October 2015).*

#### **Sending of C.Rs.to other offices**

**10.43** 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 Confidential Reports of the 3 years should be sent to the Comptroller and Auditor General's Office.

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

**10.44** Copies of C.Rs of 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 CRs in full. In such case the reports relate to Group-A or Group-B officers.

***(G.O.I. Dept.of Personal O.M. No.51/5/72-Ests (A), dated: 20.05.1972 forwarded in C&AG's endt. No.1381-N.E.III/5-72, dated: 09.06.1972)***

**10.45** 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 or the period of their service in Government should not be transferred to the Public Undertakings.

***(C&AG's Lr.No.3379-N-G.EIII/76-63, dated:16<sup>th</sup> October,1969).***

#### **Confidential Reports of retired and deceased officers and their disposal**

**10.46** 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 give him an objective testimonial based on his work and conduct.

***(G.O.I. Dept.of Personal O.M. 51/5/72-Ets (A), dated: 20.05.1972 forwarded in C&AG's Endt. No.1381-N.E.III/5-72, dated: 09.06.1972)***

#### **Maintenance of C.Rs**

**10.47(i)** The Confidential Reports 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 Confidential Reports, are being written should be 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 Confidential Reports are kept in 'Reneo, Vickers' for safe custody.

(iv) A set of 'Counter-parts' may also be prepared and kept in a box. Whenever a Confidential Report 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 at a relevant place. When the Confidential Report is received back, the counter-part should be removed and replaced in the box.

*(C& AG's Lr.No.453-AdmnII/569-71, dated: 18<sup>th</sup> April, 1952).*

#### **Period of preservation of Confidential Reports**

**10.48** Confidential Reports of Government Servants who have died may be destroyed after a period of two years from the date and that of retired Government Servants after five years of the dates of their retirement.

*(G.O.I. M.H Confdt. O.M..51/14/60-Ests (A), dated: 31.10.1961 communicated in C&G's Confd. Endt.N.G.E.II/389-6, dated: 9th February 1962).*

**10.48 (a)** C.R. 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. C.R. 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 Bodice etc., CRs files may be destroyed 5 years after the date of termination of line treating them as retirement.

*(C&AG's Circular No.NGE (Confdl.)1981- No.5680-N2, (disc) 53-81 dated: 31.10.1981).*

#### **10.49 Treatment of Employees on Non-Statutory Departmental Canteen as Central Government Servants.**

Headquarters Office has instructed to obtain the C.Rs for Canteen employees also from 1992-93.

General Manager/Manager (Canteen) will be the Reporting Officer for Halwai, Store Keeper etc.

Honorary Secretary (Canteen) will be the Reviewing Officer.

In case of General Manager/Manager/Asst. Manager Honorary Secretary (Canteen) will be the Reporting Officer and Chairman of the Canteen would be Reviewing Officer

C.R. of MTS employees are not to be written.

***(C.A.G. Lr.No.59/13-92/NGE.B dated: 11.02.1993)P.180/c of C&AG File Vol.II)***

**Preparation and maintenance of Annual Performance Appraisal Reports**

It has been decided to replace the old form of Annual Confidential Report by new forms of Annual Performance Appraisal Report, (enclosed) pertaining to the regular cadres namely: (i) Clerk/Data Entry Operator, (ii) Stenographer/PA/PS/Sr.PS (iii) Auditor/Accountant/Sr.Auditor/ Accountant; and (iv) Supervisor/AAO/AO/Sr.AO. No changes have been prescribed in the existing Part-I and II and hence the same have been incorporated in the new forms.

The nomenclature has been changed from existing Annual Confidential Report to Annual Performance Appraisal Report (APAR). Further, the instructions as existing at the end of the old form of Annual Confidential Report have been suitably amended and replaced by a new set of instructions which appear at the end of new forms of the Annual Performance Appraisal Reports. The existing Part III and IV of the old forms of the Annual Confidential Report have been completely replaced in the new forms of Annual Performance Appraisal Report incorporating therein the numerical grading on a scale of 1-10, where '1' refers to the lowest grade and '10' to the highest.

The detailed instructions given at the end of new forms of APAR shall be kept in mind, while awarding numerical gradings on a scale of 1-10 by Reporting and Reviewing Authorities for quality of work output, personal attributes and functional competence of the officers reported upon.

These instructions will be applicable from the appraisal year 2009-10 onwards exclusively for all Group 'C' and 'B' posts of the Indian Audit and Accounts Department.

***(C&AG's Circular No.04 NGE/2010 dated 08.03.2010)***



The full APAR including the overall grade and assessment of integrity shall be communicated to the concerned Officer after the Report is complete with the remarks of the Reviewing Officer and the Accepting Authority. The system of communicating the entries in the APAR was made applicable with effect from the reporting period 2008-09 which is initiated after 01.04.2009.

***(DOPT OM No.21011/1/2005-Estt(A) (Pt-II) dated 14.05.2009 and clarification dated 11.06.2009)***

HQrs. Office, vide e-mail received in this office on 31/12/2010, has stated that DOPT has clarified that APARs need not be introduced in respect of Multi Tasking Staff in Pay Band-I with Grade Pay of ₹1800/-.

## **CHAPTER XI**

### **PUNISHMENT, DISCHARGE, DISMISSAL AND RETIREMENT**

#### **1. Punishment**

**11.01.** Punishments in the case of members of the staff can be inflicted by the authorities to whom powers have been delegated under the CCS (CCA) Rules 1965

#### **Departmental Proceedings & Prosecution in the case of Criminal Misconduct**

**11.02.** As soon as sufficient evidence is available for the purpose in the course of investigation in the case of misconduct, whether such investigation is conducted, departmentally or through the Police (including the Special Police Establishment) action should be taken under the Central Civil Service (C.C.A) Rules 1965 or other appropriate disciplinary rules and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the Police Investigation, which may be continued, and the penalty, if any imposed as a result thereof, the questions of prosecution should be considered in the light of such materials as may have become available as a result of the investigation.

The suitable cases of criminal proceedings should thereafter be initiated. Before initiating such proceedings on evidence should be obtained from Government Counsel and in more important cases from the Solicitor General of India or the Attorney General of India. Where the conduct of an officer disclosed 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 an officer, criminal prosecution should not be resorted to: but prosecution should not be avoided merely on the ground that the case might result in an acquittal.

Should the decision of the trial or the appellate court, as the case may be, 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 a review would be whether the legal proceedings covered precisely the same ground. If they did not and the legal proceedings related to only one or two charges, i.e. not the entire field 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 this case did not amount 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 misdemeanor and he had not behaved in the manner in which a person of his position was expected to behave.

In this connection attention is drawn to requirements of Art. 311(2) of the Constitution of India in regard to penalties of dismissal or removal or reduction in rank. This article provides that “no person who is a member of civil service of the Union or an all India service or Civil Service of a state or hold a civil post under the Union or a state shall be dismissed or removed or reduced in rank except after *an enquiry in which he has been informed of charges against him and given a opportunity of being heard in respect of those charges*”. According to judicial pronouncements, these provisions are mandatory and the words in italics above contemplate that after the enquiry against the accused officer has been completed and the competent authority has come to provisional conclusions regarding the action to be taken against him, he should be given an opportunity of showing cause against such action if it is dismissal or removal or reduction in rank. For this purpose, he should be supplied with a copy of the report enquiring authority and be called upon to show cause within a reasonable time against the action proposed to be taken. Any representation submitted by him in his behalf should be duly considered before final orders are passed. Failure to observe these statutory requirements renders the orders passed null and void 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 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, it would be open to such a person 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 the statutory requirements of Art. 311(2) of the Constitution 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 the provision on the basis of the conviction is set aside on appeal, the

orders passed under the provision automatically become inoperative. If departmental action against him is considered desirable, it will be necessary to follow provisions of the relevant disciplinary rules and where necessary, the substantive provisions of Art. 311(2) of the Constitution.

***(GIMHA OM No.39/30/54 Estt.dated 7-6-1955 and Endt. No TM 10-274/1157dated 8-10-1955 Case Estt.13-20/55-56)***

In cases where the proceedings are pending before a court of competent jurisdiction and the proceedings before a departmental authority are based on the same facts, the latter proceedings should be kept in abeyance if a criminal court of competent jurisdiction has taken cognizance of the case.

***(CAG Lr. No.3571-NGE.III/41-60 dated 5-12-1961. Case Estt.13-20/Vol.II)***

#### **Payment of subsistence allowances and other allowances to Government Servants under suspension**

**11.03** A Government servant under suspension is entitled to subsistence and other allowances from the date and during the period of suspension under the statutory provisions of FR 53.

## **II. Discharge**

### **Termination of service of Temporary Employees**

**11.04 (a)** The services of temporary Government servant who was not in Quasi-permanent service shall be liable to termination at any time by a notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government servant.

**(b)** The period of such notice shall be one month:

Provided that the service of any such Government servant may be terminated forthwith and on such termination the Government servant shall be entitled to claim a sum equivalent to the amount of pay plus allowances for the period of the notice at the same rates at which he was drawing them immediately before the termination of his service or as the case may be, for the period by which such notice falls short of one month.

Note: The following procedures shall be adopted by the appointing authority while serving notice to such Government servant under (a) above.

- (i) The notice shall be delivered or tendered to the Government servant in person.
- (ii) Where personal service is not practicable, the notice shall be served to such Government servant by registered post acknowledgement due at the address of the Government servant available with the appointing authority. If the notice sent by registered post is returned unserved, 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 of it was published in the official Gazette.

**(Central Civil Services (Temporary Service) Rules 1965 Rule 5(1))**

**11.05** The order of termination which should be passed by appointing authority, should not mention the reason for such termination. Standard proforma prescribed to be used for termination of services are given below.

**Notice of termination of service issued under Rule 5(i) of the C.C.S (TS) Rules 1965**

**FORM I**

In pursuance of the sub rule (1) of the Rule 5 of the Central Civil Services (Temporary Service) Rules, 1965, I hereby give the notice to Shri/Smt/Kumari..... that the 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 receipt on this day of the notice of termination from service.

Signature of the individual

Name

Designation

Place

Date

## **Orders of termination of service issued under Rule 5(i) of the C.C.S (TS) Rules 1965**

### **FORM I**

In pursuance of the sub rule (1) of the Rule 5 of the Central Civil Services (Temporary Service) Rules, 1965, I hereby terminate forthwith, the service of Shri/Smt/Kumari.....and direct that the he / she shall be paid a sum equivalent to the amount of pay and allowances of 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 the case may be tendered to him / her.

Signature of the appointing authority

Station:

Date

**11.06** Names of authority competent to re-open the case under the Rule 5(2) of the C.C.S (TS) Rules 1965 in so far as the employees of the IA & AD are concerned and the extent of their powers are furnished below:

<b>Name of Authority</b>	<b>Extent of Powers</b>
1	2
Comptroller and Auditor General of India	In respect of orders passed under Rule 5(1) against the employees of the Department other than those whose appointing authority is the President
Deputy Comptroller & Auditor General, Additional Deputy Comptroller & Auditor General	In respect of orders passed under Rule 5(1) against Group 'C' or Group 'D' Employees of the department, other than Group 'C' employees of the O/o the Comptroller and Auditor General of India

***(G.I.M./H/A Notification No59/13/65 Estt.(A) dated 22-7-65 and Sl. No.4 Section G of MSO (A) Vol.II)***

#### **Resignation from service**

**11.07** Resignation is an intimation in writing sent to the competent authority by the incumbent of a post, of his intention or proposal to resign the post/office either immediately or from a future specific date. A resignation has to be clear and unconditional.

**(a) Authority competent to accept the 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.

**(b) Circumstances under which resignation should be accepted:** It is not in the interest of the 'Government' to retain an unwilling officer in service. The general rule, therefore is that a resignation from service should be accepted 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 straightway, but only when alternative arrangements for filling the post have been made.

(ii) Where the 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 the Government servant, whether it would be in the public interest to accept the resignation. Normally as officers are placed under suspension only in the cases of grave delinquency, it would not be correct to accept a resignation from an officer 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 officer is not strong enough to justify the assumptions that the departmental proceedings are likely to be so protected that it would be cheaper to the public exchequer to accept the resignation.

In the case of Government servant against whom an enquiry or an investigation is pending (whether he has been placed under suspension or not) submits his resignation, such resignation should not normally be accepted. Where, however in such a case is considered necessary in the 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 respect of Group 'C' and 'D' posts that of the Minister in Charge in respect of holders of Group 'A' and 'B' posts. (CAG in the case of Group 'B' Government servants serving in IA&AD). Prior concurrence of Central Vigilance Commission (C.V.C) should be obtained before the submission of the case of Minister in Charge / C&AG, if the CVC has advised of departmental action against the Government servant concerned or such action has been initiated on the advice of the CVC.

(c) A resignation becomes effective when it is accepted and the Government servant is relieved of his duties. If a Government servant, who had submitted a resignation, sends an intimation in writing to the appointing authority withdrawing his earlier letter of resignation before its acceptance by the appointing authority, the resignation will be deemed to have been automatically withdrawn and there is no question about accepting the resignation. In case, however, resignation has been accepted by the appointing authority and the Government servant is to be relieved from a future date, if any request for withdrawing the resignation made by the Government servant before he is actually relieved of his duties, the normal principle should be to allow the request of the Government servant to withdraw the resignation. If, however the request of withdrawal is



to be referred, the grounds for the rejection of the request should be duly recorded by the appointing authority and suitably intimated to the Government servant concerned.

**(d) Withdrawal of Resignation:** The procedure of withdrawal of resignation after it has become effective and the Government servant had relinquished the charges of his earlier post, are governed by the following statutory provisions in sub rules (4) to (7) of Rule 26 of the CCS (pension) Rules, 1972 which corresponds to Art.418 (b) of the Civil Service Regulations:

(4) The appointing authority may permit a person to withdraw his resignation in the public interest on the following conditions namely:

(i) that the resignation was tendered by the Government servant for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for the withdrawal of the resignation has been made as a result of the material change in the circumstances which originally compelled him to tender the resignation;

(ii) that during the period intervening between the date on which the resignation became effective and the date from which the request for withdrawal was made, the conduct of the person concerned was in no way improper.

(iii) that the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than 90 days;

(iv) that the post, which was vacated by the Government servant on the acceptance of his resignation or any other comparable post, is available.

**(5)** Request for withdrawal of resignation shall not be accepted by the appointing authority where a Government servant resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation company or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by Government.

**(6)** When an order is passed by the appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service but the period of interruption shall not count as qualifying service.

(7) A resignation submitted for the purpose of Rule 37 shall not entail forfeiture of part service under the Government.

Since the CCS (pension) Rules, 1972 are applicable only to holders of permanent posts, the above provisions should apply only in the case of a permanent Government servant who had resigned his post. The cases of withdrawal of resignation of permanent Government servants which involve relaxation of any of the provision of the above rules will need the concurrence of the Ministry of Personal, Public Grievances and Pensions, as per Rule 88 of the CCS (pension) Rules 1972.

**(e) Release of Government servants for appointment in Central Public Enterprises:**

A Government servant who has been selected for a post in a Central Public Enterprise / or Central autonomous body may be released only after obtaining and accepting his resignation from Government service with a view to secure employment in Central Public Enterprises 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 admissible under the relevant rules applicable to him in his parent organization.

**(f) Resignation as a technical formality:** In cases where Government servants apply for the post in same or other departments through proper channel and on selection, they are asked to resign the previous posts for administrative reasons, the benefits of past service may, if otherwise admissible under rules, be given for the purpose of fixation of pay in the new post treating the resignation as a ‘technical formality’.

***(GOI,M/O PG & Pensions OM No.28034/25/87-Estt. (A) dt.11-2-88***

**Resignation from service of a temporary employee**

**11.08** Temporary employees, who wish to resign from service, should give notice of one month (or any other period agreed upon). The stipulation is to ensure that the sudden departure of the temporary employee may not inconvenience the administration, and that it may be possible to make arrangements for appointment to the post and for the transfer of charge to the new incumbent to the post and for the transfer of charge to the new

incumbent. This objective cannot be achieved by forfeiture of pay and allowance for the period of notice. As such, it is necessary that the notice of the prescribed period is insisted upon before the resignation is accepted unless the departure of the temporary employee is not considered necessary. Where however, the temporary employee stays away without giving the required notice and it is not proposed to relax the conditions the employee will have to be treated as absenting willfully without leave and dealt with accordingly under the normal disciplinary rules.

***(C&AG's lr.no.81/NG/III/10-611 dated:11.01.1964 cases Estt.A/V/5/-9663-64)***

Note: A letter of resignation submitted by a temporary Government employee in which he does not refer to Rule 5(1) of the CCS (Temporary Service) Rules 1965, or does not even say that it may be treated as a notice of termination of service the provisions of Rule 5(1) *ibid* will not be attracted. In such cases he can relinquish his post only when the resignation is accepted and he is relieved of his duties. It will be possible in such circumstances to retain the temporary officer even beyond one month if it takes time to make alternate arrangements.

***(GIMHA OM No.4-1-65-Estts.(c dated:25.05.1966- Cases Estt.A/V/5-96 Vol.II)***

**Continuance of post of a temporary Government servant placed under suspension**

**11.09** Where an individual governed by the Central Civil Services (Temporary Service) Rules 1965 is due to be discharged from service on account of the expiry of the sanction for the post held by him or otherwise becomes liable to be retrenched when he is under suspension, the question whether he should be so discharged, or whether, to be enable disciplinary proceedings being continued, special steps should be taken to provide a post for him, should be examined on the merits of each case and his post ended for an appropriate period. In these circumstances, the vacancy caused by the extension should not however, be filled.

The authority competent to dismiss or remove the officer concerned from service, may in such circumstances, issue orders extending the post without reference to the higher administrative authorities ordinarily competent to sanction such extension or to the Finance Ministry if delay is anticipated in obtaining sanction, before the expiry of the term of the

post, under the normal procedure. Otherwise the sanction of the competent authority should be obtained as usual.

*(G.I.MF.OM.NO.F.8(30 E-Co.Ord./56 dated:10.04.1956 Case Esst.13-45/52-56)*

### **Issue of discharge certificate to retrenched Central Government Employees**

**11.10** The Government of India have decided that a discharge certificate in the following form should invariably be given by the authorities concerned to Central Government employees, discharged from service on account of retrenchment, to enable them to have documentary evidence establishing the fact that they are retrenched Central Government employees.

#### **MINISTRY/DEPARTMENT/OFFICE**

No.....place.....date.....

#### **Discharge certificate**

Shri./Smt/.....has/had been working as..... in the  
Ministry/department/office of.....from  
.....to.....He/She was drawing  
Rs.....as pay with/without allowances and his/her services have been or  
are likely to be terminated with effect from.....on account of reduction in  
establishment. His/Her work and conduct were satisfactory.

*(G.I.M.H.O M.No.58/3/53/DGS (c) datd:29.10.1955 Communicated in C.A.G. Endt. No 5010-NGE.II/323—55 dated:29.10.55-Case Estt. (A) 16-8A/55-56)*

### **III. Dismissal**

#### **Dismissal in cases of conviction in a Criminal Court**

**11.11** Dismissal, etc., in cases where a departmental penalty is to be imposed on a Government servant on the basis of facts which have led to his conviction in a criminal court is to be automatic. Each such case should be examined on its merit and order

imposing the appropriate penalty passed only when the charges against the Government servant, on which his conviction is based show that he was guilty of moral turpitude or grave misconduct which is likely to tender his further retention in service undesirable or contrary to public interest.

### **Departmental action in cases of conviction**

**11.12** When a Government servant is convicted by a competent court of a criminal offence involving moral turpitude, the question whether appropriate orders of dismissal, etc. may be passed in such cases should be examined as soon as the first trial court has passed orders of conviction. Action to dispense with the services of Government servant should be taken promptly as soon as the first appeal is filed. This would obviate further loss to Government in the form of subsistence allowance to Government.

*(G.I MHA Memo No.7/30/50-Esst dated: .09.1950 and CAG Endt.No.2354-NGE II/201-50 dated:02.08.1950 and GIMHS OM No.F43/57/64-AVD (III) dated:29.11.1966)*

**Note:** No mention should be made in the order of dismissal or discharge of a legal adviser's opinion taken, if any.

*(CAG Lr.No.6606 NGE/933-26 dated:1812.1926)*

## **IV Retirement**

### **Date of Retirement**

**11.13** The age of retirement on superannuation of all Government servants is prescribed as 60 years. Every Government servant, unless his service is extended by competent authority, shall retire on the AN of the last day of the month in which he attains the prescribed age of retirement. A Government servant whose date of birth is the first of a month shall retire on the AN of the last day of the preceding month on attaining the age prescribed for retirement. The day of retirement in these cases will be treated as a working day.

In all other cases of retirements viz. 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 working day.

**Date of retirement to be notified**

**11.14.** When a Government servant retires from service.

- (i) A notification in the official gazette in the case of a gazetted Government servant and
- (ii) An office order in cases of a non – gazetted Government servant shall be issued specifying the date of retirement within a week of such date and a copy of every such notification or office order, as the case may be, shall be forwarded immediately to the Accounts Officer.

**Note:** When a notification in the official Gazette or an office order as the case may be regarding the grant of LPR to a Government servant has been issued a further notification that the officer retiring on a particular date after enjoying the leave will not be necessary unless the leave is curtailed and the retirement is for any reason ante-dated or postponed.

## **CHAPTER –XII**

### **ADDITIONAL ESTABLISHMENT**

#### **Creation of Posts – Powers of Accountant General**

**12.01** The extent of powers delegated to the Accountant General for sanction of temporary / casual / seasonal/ emergent posts in the Group –C and MTS 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*.

#### **Powers to create regular temporary posts**

**12.02** The powers delegated to the 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 Accountant General subject to vote on account being passed by the 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 up to the end of the preceding month will be submitted to Comptroller and Auditor General by 10<sup>th</sup> of every month in the prescribed proforma. A 'NIL' report will also be necessary.

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 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 Accountant General that funds are available to cover the expenditure involved. If such posts cannot be accommodated by the Accountant General within the budget allotment indicated for his office, sanction of provisionally accepted posts will depend upon availability of savings within the overall budget allotment of department.

*(C&AG's Lr.No.1267-BRS/60-69 dt.12<sup>th</sup> May, 1970)*

### **Powers to create temporary posts for Casual/Seasonal/Emergent work**

#### **Group 'C' posts**

**12.03** the powers delegated to 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**

Principal Accountant General/Accountant General is delegated with the power to sanction temporary posts of A.A.Os created by 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 the 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.
- (iv)** 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. Dept. of Expenditure New Delhi Lr.No.F.20(7) E.G.I/61 dated:05.09.1961, circulated C&AG Lr.No.2781-NGE-II/56-61 dated:2.09.1961 ad also C&AG C.No.1666-N.3/N.1/78-80/KW dated:20.05.1985 (File Admn.III 3-55/1958-63 and File Admn.III/3-55-77/87)**

#### **Powers for continuance of regular posts**

**12.04.** Principal Accountant General/Accountant General has been delegated with full powers to sanction the continuance of temporary posts in Group-C and MTS 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(11) in Section 'A' of M.S.O. (Administrative) Vol.II)*

### **Sanction for posts during training**

**12.05** In the case of a Government servant sent for training 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.

*(GOL Min. of Fin. OM (2)-E.III (A)/64 dated: 17.06.1964 P.64-68 E.B.)*

Principal Accountant General/Accountant General is competent to send the candidates for the SAS (Commercial) Examination on training and no approval of CAG is necessary.

*(C&AG Lr.No.1713/BRS/161-65, dt 27.8.1965) P.84 File 3-37/64-68)*

### **Procedure for obtaining sanction for additional temporary staff**

**12.06** With a view to ensuring that the proposals made are complete and that they are scrutinized 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.
- (i)** Application for sanction to Gazetted posts should be made by separate letter.

(ii) 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.

(iii) 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 an Assistant Audit Officer, and then reviewed by a superior who should satisfy himself that the statistics prepared are prima-facie, correct.

(b) Both the preparer and the examiner of these statistics should put their initials in the statement in token of their having done so.

(c) All papers (including the detailed statements leading to these statistics) in connecting with the revision of establishment should be preserved permanently.

*(C&AG's Lr.No.121-Admn.1/26-35, dated: 25<sup>th</sup> February, 1935)*

**12.07** 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 Co-ordination section which after necessary check will obtain the approval of 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.

**12.08** Proposals for temporary establishment, giving full particulars with reasons or statistics of work to justify each of them, whether old or new and irrespective of the

amount cost, for which provision is proposed to be made in the Budget Estimates for the next financial year should be sent to the Comptroller and Auditor General beforehand i.e., on the 25<sup>th</sup> 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 as to why they could not be so included and full justification is given for making provision for those items.

**12.09** The Proposals for temporary establishment mentioned in Para 12.08 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 1<sup>st</sup> 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 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 I Part-II are approved by the Government of India, formal sanction for the conversion is to be sought from the Comptroller & Auditor General in the financial year in which provision for such conversion has been made.

**12.10** 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 & Auditor General's Office at least during the first six months of the financial year unless it has been specifically 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 and 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 dated: 23<sup>rd</sup> May 1952)***

**12.11** No fresh proposals or 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 be made for additional work within the sanctioned staff.

***(C&AG's Lr.No.1612-NGE.I/III-50 dated: 13<sup>th</sup> July 1950)***

**NOTE:** Even for continuance of temporary posts during a succeeding year the continuance should be justified *de novo* by detailed data instead of general statement that the reasons for their creation still hold good.

**12.12** 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.

#### **Staff for clearing arrears**

**12.13** Whenever proposals from the field officers 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 adhoc 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, if any had been followed or 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.

- (c) Any other factors relevant to the proposal considered important.

*(C&G's Lr, No. 158-TA. O/39-73 dated: 14.03.1973)*

## **Chapter XIII**

### **CONTINGENCIES**

#### **Permanent advance for Contingent expenditure**

**13.01** A Permanent Advance of ₹14,000/- (of which ₹10,000/- for General Section, Main Office, Thiruvananthapuram, ₹3000/- for Branch Office Kottayam and ₹1,000/- for Welfare Section) is sanctioned for meeting urgent contingent expenditure of this office.

Further, a permanent Advance of ₹500/- each is sanctioned to Audit Officer (Cash) in Main Office, Thiruvananthapuram and Branch Office, Thrissur for meeting urgent petty contingent expenditure.

*(CAG Lr.No.2413-NI/84-80-11 dated: 03.08.1982, No.562-NI/58-83 dated: 20.03.1984 and No.42-Staff(Entt-II)/19-2016 dated 01.08.2016)*

#### **Verification of permanent advance**

**13.02** The balance of the permanent advance in hand will be verified by Audit Officer (Cash) on the last day of every month and by the Accountant General on the last day of March and also whenever he takes over charge.

#### **Contingent Expenditure**

**13.03** No expenditure should be incurred without obtaining the previous sanction of the Audit Officer (General) in a requisition book in form No.Sy.313 maintained for the purpose. In the case of expenditure beyond the authorized limit set for the Audit Officer (General), the requisite sanction of the Sr.DAG/AG should be obtained before the charge is incurred.

#### **Control over contingent expenditure**

**13.04** Powers have been delegated to PAG/AG, Sr.DAG/DAG and Sr.AO/AO to incur expenditure, subject to the provisions in the GFR.

Powers to incur expenditure as per Schedule V of Delegation of Financial Powers (DFP) Rules and CAG's Manual of Standing Orders (Administrative) Vol.II are detailed in Annexure to this Chapter.

*Note:* Expenditure on electricity charges, water charges, telephone charges, service postage will be authorized by the Sr.DAG (A), without any monetary limit.

*[MOS(Admn.) Vol.II Section A 18(vii) & 18(xxi)]*

### **Financial powers delegated to Heads of Department and Heads of Office.**

**13.05** The CAG has delegated to the Head of Departments in IA &AD and the officers subordinate to them the following financial powers.

(a) for incurring contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by government.

<b>Authority</b>	<b>Monetary limit upto which expenditure may be sanctioned</b>
(i) PAG and other Heads of Departments	₹60,000/- per annum in each case (Non-recurring) and ₹25,000/- per annum in each case (recurring)
(ii) Heads of Offices	₹1,000/- per month in each case (Recurring).

*(Item No.14, Section A of MSO (A) Vol.II)*

**13.06** The instructions given below should be followed in the matter of making payments towards contingent charges.

- The vouchers should contain full details of the claim and the acknowledgement of payees.
- There should be specific pay order on the vouchers and the amount in the pay order should be recorded in figures as well as in words
- Small printed memo forms should be used for miscellaneous payments of petty amounts. To ensure that the voucher is in the proper form and is free from technical defects, all contingent claims should be submitted for pay order through the Cash Section.

*(O.O No.Estt.653/57-58 dated: 05.03.1958)*

**13.07** Where deposits on earnest money, etc., are required to be given by the tenderer/contractor for any tender/contract for execution of work of rendering supplies to this office, the details of deposits (EMD) if any, should be intimated to the Cash Section by the General Section. The contractors should also be directed to produce the challan to the Cash Section for taking action for the refund of the deposit. The refund of deposits should be watched through the Register of Deposits and this should be submitted to AO (Cash) on the 5<sup>th</sup> of every month.

*(O.O No.654/57-58 dated:05.03.1958)*



*Note:* Earnest money deposits of civil departments may be refunded under the authority of an order endorsed by the departmental officer in whose favour deposit was received. Under no circumstances can part payments be made.

**13.08** The Heads of Departments have full powers to incur expenditure on the purchase, hiring maintenance and repairs to all office equipments including typewriters, intercom equipment, calculators, electronic stencil cutters, data phones, photocopiers, copying machines, franking machines, filing and indexing systems etc., excluding computers of all kinds subject to the followings conditions.

(1) The expenditure on the purchase, hire, upkeep and repairs shall be incurred subject to general orders issued by the Ministry of Finance / Department of Supply from time to time in this behalf.

(2) Heads of Offices may incur expenditure subject to the observances of general conditions laid down in this regard upto the following limits:

Recurring -----₹1000/- per month &

Non-Recurring-----₹10,000/-

*(Sl.No.26(a) of Annexure to Schedule V, Delegation of Financial Powers Rules)*

**Payment of actual expenses incurred by Non-Gazetted Government servants in travelling to and from office.**

**13.09** When a non-gazetted Group C Government servant is deputed on duty to place at some distances from the office or is summoned to this office outside the ordinary hours of duty by special orders of a gazetted officer, the expenditure involved for his journey may be paid by Government and charged to contingencies provided that:

the Head of the Office certifies that (i) the expenditure was unavoidable and actually incurred and (ii) the claim is in accordance with the scheduled scale of charges for the conveyance used and the Government servant is not entitled to draw traveling allowances under the ordinary rules for the journey and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

The charges governed by these orders which are debitable to contingencies should be distinguished from those which are governed by Rule 89 of the Supplementary Rules debitable to traveling allowances.

*(Gl Lr.No..2841-ExII Finance dated:18.07.1935)*

**Messages issued for reservation of accommodation in Inspection Bungalows, rest Houses etc.**

**13.10** Telegrams, postage and other charge in connection with reservation of accommodation in Inspection Bungalows, Rest Houses etc., for inspecting Officers should not be incurred from Government Funds.

*(CAG Lr.No.2219-NGE/417-38/dated:07.09.1938)*

**Annexure**  
**(Vide para 13.04)**  
**CONTINGENT EXPENDITURE**

***Powers of Heads of Departments***

**1. Legal Charges**

Fees to barristers, Advocates, pleaders, Arbitrators and umpires - The Heads of Departments have full powers.

1. expenditure shall ordinarily be incurred with the previous consent of the Ministry of Law except in cases involving a total amount of ₹3,000 for a case in a High Court and ₹1,000 for a case in any other Court;
2. in respect of fees of Advocates whose names are borne on the panel approved by the Law ministry for engagement in the High Court of Kolkata and Mumbai unless special fees exceeding fees admissible under the sanctioned schedule of fees are claimed;
3. in respect of fees of Government Pleaders appointed by Government of India in the Ministry of Law or of State Officers where the fees payable are in accordance with the scale of fees fixed by the High Court or State Government or any law for the time being in force or are settled or determined by the Ministry of law, as the case may be and
4. in respect of fees of Advocates whose names are borne on the panel approved by the Law Ministry for any Courts other than the Courts of Kolkata and Mumbai, unless special fees exceeding fees admissible under the sanctioned schedule of fees are claimed;

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

**2. Other Legal Charges**

- (a) Law suit or prosecution cases:- The Heads of Departments with the power for prosecution or of law have full power to incur expenditure.
- (b) Arbitration cases: - The Heads of Departments empowered to make references to attribution under Article 77 (2) of the Constitution or by any other law or rules have full powers to incur expenditure on arbitration cases.

(c) Reimbursement of legal expenses incurred by Government servants in cases arising out of their official duties:- Financial assistance to Government servants involved in legal proceedings arising out of their official duties may be extended according to the orders/instructions issued from time to time. But no assistance is permissible in the conduct of proceedings in respect of matters not connected with his official duties or with his official position irrespective of whether the proceedings were instituted by a private party against the Government servant or vice versa.

*Note*:- Payments in satisfaction of Court decrees or awards of arbitral tribunals are not legal charges but are to be treated as “Miscellaneous Expenditure” to be regulated in accordance with the provisions of schedule VI of DFPR. Such payments relating to public works shall, however be treated as works expenditure.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

### **3. Printing and Binding**

(a) Through the Director of Printing:- The Heads of Departments have full powers if done through or with the approval of Director of Printing.

(b) Through private agencies:- The monetary limits in respect of petty printing and binding jobs executed locally through private agencies in emergent and unforeseen cases will be as follows:-

- |                         |               |
|-------------------------|---------------|
| 1. All departments      | ₹1,00,000 p.a |
| 2. Heads of departments | ₹20,000 p.a   |
| 3. Head of Offices      | ₹10,000 p.a   |

*Note*:- The limit includes the cost of paper and other binding materials.

However, if the cost of printing through private agencies exceeds the monetary limit, the department of the Government of India may approve such works if the rates are within those prescribed by the Directorate of Printing. Payments after scrutiny of the bills will be made by the Department direct. When the rates quoted by the private agencies are in excess of those prescribed by the Directorate of Printing in the Schedule of Rates, the case may be decided in consultation with the Integrated Finance of the Department Item No.18 (ix) Section A of MSO (A) Vol. II.

For printing of Audit Reports and Finance and Appropriation Accounts, the field offices can empanel local printers for printing as per provision contained in GFR.

*[Schedule V, DFP Rules, 1978 & CAG's circular letter No.15/Staff(Appt)/103-2016 dated 03.5.2016]*

#### **4. Rent**

Normally the requirement of accommodation for Government officers is taken care of by the CPWD. However, in special cases, heads of Departments can hire the accommodation. The powers conferred under this can be exercised as indicated below:

- (a) Where the accommodation is used for office and residence, no accommodation may be hired in Delhi, Mumbai, Shimla and Kolkata for any office which is entitled to general pool accommodation provided by the Ministry of Housing and Urban Poverty Alleviation.
- (b) Where the accommodation is hired exclusively for office, the area of the accommodation shall not exceed by more than 10% of the admissible area.
- (c) Private accommodation should be hired only for office purposes. Where such accommodation of the proper scale and requirement of the officer concerned is not available or where special circumstances exist, accommodation can be hired for office-cum-residence. When allotting accommodation to residence, it should be ensured that no excess residential accommodation is allotted and the office accommodation is not reduced. However, variations upto 5 per cent between the actual and eligible residential accommodation may be allowed.
- (d) The standard rent for residential portion of accommodation under FR 45-A should be determined on the plinth area basis.
- (e) Out-houses forming part of the hired accommodation should be utilized for storing forms and stationery or old records. When this is not possible, these should be let out to Group 'D' staff and rent recovered from them under the rules in force.
- (f) Accommodation shall not be hired for more than five years at a time.
- (g) The Ministry of Housing and Urban Poverty Alleviation have full powers for hiring accommodation and the restrictions on the subject will not apply to them. The restrictions can be relaxed by the Ministry of Housing and Urban Poverty Alleviation in respect of cases of other Ministries.

- (h) Where private accommodation is hired wholly for residential purposes or for office-cum-residential purposes, the rent payable to the landlord by the Government for the residence or the residential portion, as the case may be, shall not exceed an amount equivalent to the total of the rent recoverable under FR 45-A-IV (b) from an officer of the class for whom it is intended and the house rent allowance which that officer would normally be entitled to. In cases where the rent payable to the landlord exceeds the above, prior approval of the Finance Ministry shall be obtained. (*Note:-* Emoluments for the purpose of recovery of rent and pay for the purpose of HRA shall be the mean of minimum and maximum prescribed for the class).
- (i) Powers of Officers of CPWD:- The powers of the Officers of the CPWD for renting accommodation will be as follows: -

Designation of the Officer	Maximum annual rent (₹)	Period of lease
Chief Engineer / Additional Chief Engineer	10,000	5 years
Superintending Engineer	7,500	3 years
Executive Engineer	5,000	3 years

- (j) The Ministry of External Affairs have powers to sanction renting of accommodation abroad both for office as well as residential purposes up to ₹7,500/- per month in consultation with their Financial Adviser. Any case involving lease of building where rent exceeds ₹7,500/- per month will be referred to the Finance Ministry. In all these cases, prior consultation with Ministry of Housing and Urban Poverty Alleviation and CPWD will not be necessary.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

## **5. Local Purchase of Stationery**

A Department of the Central Government shall have full powers to make local purchase of stationery stores.

Heads of Offices can make local purchase of stationery upto ₹4,000/- p.a.

*Note 1:-* Local purchases should be so regulated that the overall procurement of stationery stores including those received through the Government of India Stationery Office/Regional Stationery depot does not exceed the total requirements of the indenter calculated on the basis of the “Quantity scale” prescribed by the Chief Controller of

Printing and Stationery for the consumption of different items of stationery by various categories of staff; and after making the local purchase the indenter should inform the Government of India Stationery Office, Kolkata/Regional Stationery Depot, New Delhi , as the case may be, in the first week of April, July, October and January, of the particulars of such purchases made during the preceding quarter so that the quantities to be supplied by the Government of India Stationery Office are reduced to that extent.

*Note 2:-* The powers for the local purchase of stationery do not extend to the purchase of paper for printing purposes without the prior concurrence of the Chief Controller of Printing and Stationery.

*[Schedule V, Delegation of Financial Powers Rules, 1978].*

#### **6. Supply of Uniforms, badges and other articles of clothing, etc., and washing allowances**

Heads of departments have full powers subject to the following conditions:-

1. Unless otherwise specially ordered, uniforms and other clothing articles shall not be supplied to Government servants other than MTS, car drivers and despatch riders.
2. The scale of uniforms to be supplied will be according to the orders of the Home Ministry on the subject.
3. For MTS under the control of the Administrators, the scales and conditions shall be regulated by the orders and rules made by the Administrators concerned.
4. *Note:-* The instructions at serial Nos. 2 and 3 above shall not apply to the Departments/establishments where special orders issued by the President are available.

*[Schedule V, DFP Rules 1978 & Item No.18 (vi) Section A of MSO (A) Vol.III]*

#### **7. Purchase of office Equipments**

- a. Purchase of typewriters, electronic typewriters, dedicated word processors, intercom equipments, calculators, electronic stencil cutters, Dictaphones, tape recorders, photocopiers, copying machines, franking machines, addressographs, filing and indexing systems, etc., excluding computers of all kinds can be made by Heads of Departments without any restriction/financial limit. However, the purchase, hire and upkeep are governed by the special orders issued by the Department of Supply from time to time.

- b. Heads of Offices also can incur expenditure in this regard subject to the following limits:-
- c. Recurring ₹1,000/- per month in each case.
- d. Non- recurring ₹5,000/- in each case.

*[Schedule V, Delegation of Financial Powers Rules, 1978 & item NO.18(iv) Section A of MSO(A) Vol.II]*

#### **8. Computers (including Personal Computer)**

A Department of the Central Government shall have full powers for purchase of indigenous computers and the purchase shall be subject to the instructions, if any, issued by the Department of Electronics from time to time in this behalf.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

#### **9. Hire and maintenance of computers of all kinds**

Heads of Departments have full powers to incur expenditure on this item. However, the expenditure on the maintenance, upkeep when the work is entrusted to a 'Public Sector Undertaking' and hire for block time in case of exigency faced by breakdown, erratic power supply, non-availability of computer spares of special nature at short notice, etc., when time-bound work has to be completed shall be incurred subject to general or special instructions issued by the Ministry of Finance or Department of Electronics and Information Technology.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

#### **10. Local Purchase of rubber stamps and official seals**

Heads of Departments have full powers. Purchases shall be made with caution and from firms of repute only to avoid the possibility of counterfeiting of stamps and seals.

*[Item No.21© of Annexure to Schedule V of Delegation of Financial Powers Rules, 1978& Item No.17 (b) Section A, MSO (A) Vol.II]*

#### **11. Motor Vehicles**

(a) **Purchase:** - In the case of purchase of operational vehicles other than those to be used as staff cars, if specify provision has been made in the Budget and approved by the Finance Ministry at the pre-Budget stage, Department of Central Government and Administrators may sanction such purchases. In the case of purchase of staff car, the prior approval of the Secretary of the concerned Administrative department is necessary.



Administrators of Union Territories with Legislature can sanction purchase of motor cars (Indian built only) for the use of the Ministers/Speakers even though no specific provision for it has been made in the budget subject to the existence of adequate savings in the budget and also subject to the condition that the number of cars purchased for use of the Ministers and Speaker does not relate to replacement of any of the existing cars.

(b) **Replacement:** - Ministries/Departments have full powers subject to certificate of condemnation being given by the Competent Authorities.

(c) **Maintenance, Upkeep and repairs:-** Heads of departments have full powers.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

## **12. Conveyance Hire**

The charges incurred on conveyance hire can be reimbursed subject to the conditions specified below:-

(a) (i) For Gazetted officers:- The conveyance hire charges actually paid may be reimbursed in respect of journeys performed in public interest within the municipal limits of the city in which the Headquarters is situated, when the staff car is not available. Where travelling allowances is also admissible for such a journey, it will be open to the officer concerned to claim either reimbursement of the conveyance hire or Travelling Allowance. If more than one officers are deputed to a particular place they should share the hired conveyance as far as possible. Group 'A' Officers any be allowed reimbursement of taxi or scooter or bus fare, as the case may be, and Group 'B' Officers may be allowed reimbursement of scooter or bus fare, as the case may be. The controlling officer should certify that the staff car could not be made available for the journey performed by the officer. The power to sanction reimbursement vest in the Ministries/Departments, HoDs and Heads of Offices.

(ii) For non Gazetted Officers:- When an official is sent on duty to a place at some distance from his office within the municipal limits of the city in which his office is situated or when summoned to office outside office hours under the orders of a Gazetted Officer may be allowed scooter or bus fare, as the case may be.

Where Travelling Allowance is admissible for such a journey, it will be open to the official to claim either reimbursement of conveyance hire or Travelling Allowance.

*Note 1:-* Reimbursement of conveyance hire is admissible by public transport to collect air/rail ticket, passports, visa, etc., in connection with official journey.

(b) The total amount of conveyance hire reimbursed to a Gazetted/non-Gazetted Government servant in any one month should not exceed ₹300/-.

(c) Officers using their own conveyance for journeys in public interest within the municipal limits of the city in which their headquarters are situated may claim reimbursement at the rates notified by the concerned Director of Transport, for taxi, or as the case may be auto-rickshaw plying in that city.

(d) The conveyance hire reimbursable shall be the fare by bus, tram, local train or a combination of them, if the places to be visited are connected by any of these public conveyances. If any conveyance is hired, the hiring charges may be reimbursed on the certificate of the Head of Department in the case of a Gazetted Officer to the effect that in the interest of public service or due to the urgency of the work, it was necessary for the officer to hire such a conveyance. Such reimbursement may be made in respect of a non-Gazetted Government servant by Heads of Offices or any authority authorized in this regard.

(e) For casual departmental use:- Conveyance may be hired for casual use, etc., when some material is to be transferred. However, a taxi can be hired only if the material equipment is large enough that it cannot be transferred in an auto-rickshaw.

(f) For providing transport facilities to State Guests:- Taxis may be hired for the use of State Guests when staff cars are not adequate to meet the requirement or if they are not in order.

(g) For Inter State/International Conference:- Taxis may be hired when staff cars are not adequate to meet the requirement. As the use of taxis on such occasions is likely to extend over a period of time, some general procedure (fixing monetary limit etc., for the proper use) may be prescribed by the Heads of Departments in consultation with the Internal Financial Adviser.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

**13. Hire of Office furniture, electric fans, heaters, coolers, clocks and call bells –**

A Department of the Central Government can hire these items only in case where the CPWD is unable to supply them.

**14. Municipal Rates and Taxes**

The expenditure shall be incurred in accordance with the rules for the payment of Municipal Rates and Taxes on Buildings as contained in Appendix-I to DFP Rules 1978.

**15. Purchase of publications**

Heads of Departments have full powers for purchase of both official and non-official publications. The Heads of Departments should exercise this power by keeping in view whether these publications are likely to be useful for and have relevance to the work done in the office. Non-official publications include books, newspapers, periodicals etc.

**16. Staff paid from contingencies:**

Heads of Departments have full powers. Remuneration to be regulated in accordance with general or special orders issued by the President.

**17. Charges for remittance of treasure**

The expenditure in connection with such remittance, where it is not chargeable to the Reserve Bank of India shall be treated as contingent charges of the treasury or Sub-treasury concerned.

**18. Recurring and non recurring contingent expenditure**

Heads of Departments have full powers to incur expenditure both on recurring/non-recurring items.

Heads of Offices other than Under Secretaries in the Departments can incur expenditure on recurring items upto ₹1,000/- per month in each case and on non-recurring items upto ₹5,000/- in each case.

Under Secretaries declared as Heads of Offices can incur expenditure on recurring items upto ₹2,000/- per month in each case and on non-recurring items upto ₹5,000/- in each case.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

**19. Petty works and repairs**

Heads of Departments have powers upto ₹30,000/- in each case on execution of petty work and special repairs to government owned building, including sanitary fittings, water-supply and electric installations in such buildings and repairs to such installations.

For ordinary repairs to government building they have full powers (Provisions of Rules 126 & 133 of GFRs should, however, be observed in exercising these powers.)

For repairs and alterations to hired and requisitioned building, Heads of Departments have powers upto ₹50,000/- per annum (non-recurring) and ₹6,000/-per annum (recurring). Such expenditure may be incurred only if the landlord refused to meet the charges himself and when the building is released, Government should have the right to remove any installation material added to the building.

*[Schedule V, Delegation of Financial Powers Rules, 1978]*

## **20. Miscellaneous Expenditure**

Heads of Departments have full powers to incur expenditure on recurring/non-recurring items.

Expenditure on entertainment (light refreshments), foundation stone laying ceremonies and opening of building shall be subject to the general instructions of the Finance Ministry. The existing limit of expenditure for light refreshment at formal inter departmental and other meetings and conference is ₹5/- per head per meeting. Similarly, the limit of expenditure in connection with the laying of foundation stones and the opening ceremonies to Government undertakings and others Government institutions is ₹10,000/- including expenditure on contingent nature like printing of invitations, proviso of stamina's refreshments, garlands and photographs.

*[Schedule VI, Delegation of Financial Powers Rules, 1978]*

## **21. Serving of working lunch**

It has been decided to revise the limit of ₹50 per head to ₹150 per head for serving refreshments/working lunch during the meeting/seminars/conferences which start in the forenoon and continue beyond lunch time. The holding of meeting/ conferences/ seminars/workshops, etc, in hotels should be avoided to curb wasteful expenditure. The Financial Advisers are requested to adhere to the prescribed revised ceiling keeping always in view the need for austerity and economy in expenditure.

*[GoI, .Ministry of Finance OM.No.7 (2)-E(Co-ord.)/03, dated the 25<sup>th</sup> March, 2004].*

## **22. Other items of expenditure**

The Heads of Departments have full powers in the following cases:-

- (a) **Fixtures and furniture :-** Purchase and repairs subject to conditions and scales prescribed by Ministry of Housing and Urban Poverty Alleviation.
- (b) **Freight charges :-** Air-lifting of stores should be resorted to only in rare cases of extreme urgency in consultation with Internal Financial Advisor. Cases where Freight charges for Air-lift exceed ₹ 1,000/-, should be reported periodically to the next higher administrative authority.
- (c) **Stores required for works:-** The sanction of a competent authority for executing the work carries with it the sanction for incurring necessary expenditure on the purchase of stores required for the work.
- (d) **Other stores ie.** stores required for the working of an establishment, instruments, equipments and apparatus.

## **CHAPTER –XIV**

### **PREPARATION OF BILLS / DISBURSEMENT OF PAY etc.**

**14.01** The OE Bills Section prepares the pay bills of the members of both Gazetted (Group ‘A’ and Group ‘B’) and Non-Gazetted Establishment.

**14.02** These bills should be prepared in Form No.T.R.22 with reference to the data available for claim viz, sanction, scales, orders, regarding promotions, increments and leave.

#### **Time schedule**

**14.03** The pay bills have to be sent to the Pay & Accounts Office sufficiently in advance, at least ten days before the last day of the month.

**14.04** The claims of Group ‘A’ & Group ‘B’ officers will be in a separate bill in the same form in which such claims of Non Gazetted Officers are prepared. In order to distinguish the bills in respect of claims of Group ‘A’ & Group ‘B’ officers from those of Non Gazetted personnel, the words ‘Gazetted Officers Bills’ will be written prominently at the top of the front page of the bill. Also, all certificates which are required to be given in a bill in support of a claim will be given by the Head of the Office. Thus for regular monthly Pay and Allowances of Group ‘A’ & Group ‘B’ Officers, the Head of office will draw a consolidated bill and present it at the Pay and Accounts Office.

***(G.O.I., Min. of Fin. OM.No.F.1 (25)-B/72 dated: 20.07.1972 forwarded in C&AG Endt. No.1325-TA.I/395-71 dated: 12.09.1972)***

From the month of September 2014 onwards, all payments are made through Bank.

#### **Bills of Non-Gazetted Staff**

**14.05** The Department of Administrative Reforms has evolved a revised procedure of maintaining the office copies of the Bills of Non-Gazetted staff and new forms have been devised for the purpose.

**14.06** The revised procedure of maintaining office copies of pay bills of non-gazetted staff is as follows:

- (i) The procedure envisages that one page of the new form T.R.22-A will be allotted to each employee and a record of his dues and deductions and net amount drawn for him is kept month by month on that single page.
- (ii) The above form is bound into registers of suitable size adding at the end of the registers two or three forms for abstract of pay bill in Form T.R.22-B. Each pay bill clerk has to maintain a register for the number of persons whose pay bill is prepared by him.
- (iii) The top of the sheet shows certain items of essential information which will be needed for the preparation of schedules or for computing recoveries of income tax and information which affects his dues or deductions. Some of these entries are made by the bill auditor at the beginning of the year when starting a new register, and other as events take place.
- (iv) On a fixed date, about the middle of the month, the pay bill auditor starts noting the dues and deductions for the month keeping in view the events already noted. Entries on each page of the register are then checked by the checker. They are thereafter being faired into a bill and totaled.
- (v) At the end of the register will be given, in form T.R.22-B, the totals of each column of the bill.
- (vi) An abstract giving the names of persons, and the net amount drawn for each is prepared simultaneously, in a register in T.R.28-B. This is useful in preparing the section wise acquittance rolls in large establishments where pay is disbursed through the Section Supervisors. The net total can be copied out on acquittance roll forms on which acquittance are taken at the time of disbursement, separately for each bill.
- (vii) The claims of arrears of pay and allowances are drawn separately and a 'note' to this effect is invariably be made in the 'Remarks' column of form T.R. 22-A against the entries of the period to which they relate.
- (viii) The overtime claims of the staff are drawn separately in accordance with instructions, contained in the Ministry of Fin. (Department of Economic Affairs) OM No. F10 (57)-B/65, dated: 17<sup>th</sup> July, 1965 and 1<sup>st</sup> September, 1967 and separate office copies

of overtime allowance bills are retained. Entries regarding these claims are however, made in the relevant column of the Form T.R.22-A.

**(ix)** Other casual payment like honorarium are also drawn through separate bills and not alongwith regular monthly pay and allowances bills and their office copies are retained.

***(G.I., M.F.No.F.10 (51)-B/172 dated: 24.11.1972 and C&AG's Endt. No. 2024-TA.II233-62 (II) dated: 19.12.1972).***

**14.07** The pay and allowances shall be paid on the last working day of the month to which they relate except in the case of Pay and allowance for the month of March which shall be paid on the first working day of April. If however the last working day happens to be a Bank holiday for e.g., 30<sup>th</sup> September on account of Half yearly closing, even then the pay and allowances will be paid one day prior to such holiday. For further details in respect of this, Rule 64 (1) & (2) and explanation 1 there under of Central Govt. Account (Receipt and Payments Rules) 183 may be referred to.

**14.08** The procedure of Aquittance Rolls has been dispensed with the introduction of e-payment system, which facilitates payment directly to the beneficiary's bank account.

#### **Arrear claims**

**14.09** The Assistant Audit Officers in charge of bills section will attest the note of arrear claims in office copy of the original bills, subject to the condition that 5% of the entries are test checked by the B.O. responsible for signing the arrear bills.

***(C&AG's Lr.No.2690-Admn.I/131-58, dated: 1st November 1958-Case.8-70/58-59 Bills)***

**NOTE:** For purposes of this test-check the Audit Officer (Bills) will sign sufficient number of entries in respect of supplementary bills drawn each day.

***(DAG's orders, dated: 13th November 1958-Case.8-70/58-59 Bills)***

#### **Transmission of vouchers**

**14.10** After payment all the vouchers including, T.A., contingent vouchers for advances under paragraphs 194,195,199,221-A of the Compilation of General Financial Rules and



vouchers for honoraria to the staff are sent to the Director, Audit and Accounts, Posts and Telegraphs, Thiruvananthapuram by the Pay and Accounts Officer (A&E).

#### **Period of preservation of bills and acquittance rolls**

##### **14.11 (a) Verification of Service and period of preservation of Pay Bills and Acquittance Rolls.**

The pay bills and acquittance rolls of the office establishment including MTS should be preserved for 35 years vide item (xiii) of para (2) in Appendix-13 of G.F.Rs (Revised and Enlarged) 1963.

**(b)** The verification of services of all Non-gazetted/Gazetted staff has to be done by the end of February each year with reference to pay bills and a certificate to that effect is to be recorded in the Service Books and a completion report submitted to the Accountant General on 31<sup>st</sup> July each year.

***(C&AG's Circular.No.NGE/1982/2873-N/68-81 dated: 1st November 29.09.1982)***

**14.12** When a Non-Gazetted Government Servant is transferred from one office to another, the Head of the office under whom he was originally employed should record in the service book under his signature, the results of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government Servant was employed under him before forwarding the service book to the office where the services are transferred.

***(G.I. decision No.3, Rules 81 of G.F.Rs)***

#### **TA and Medical Reimbursement Bills**

**14.13(a)** The TA and Medical Bills after they are signed by the Audit Officer as drawing officer and countersigned by the Sr. DAG / DAG (Admn.) are made over to the office cashier for presentation in the Pay and Accounts Office.

**NOTE:** A.O (Entt.) will sanction advance of TA on tour to non-gazetted staff and Assistant Audit Officers after the tour programme has been duly approved by the competent authority. He will also countersign advance/detailed Tour TA Bills of the above staff.

***(Orders of A.Gdated:11.05.1984 filed in 8-72/84-85)***

(b) Sr.DAG (Admn.) will be the sanctioning authority for GPF, advance of pay and TA on transfer of Non-Gazetted staff.

**(C&AG's Lr.No.1414-NGE I/147-70 dated: 23.06.170 and 2298 NGE I/147-70 dated: 23.10.1970)**

**NOTE -1.** Medical reimbursement Bills for more than ₹50/- will be countersigned by DAG/Sr.DAG (Admn.)

**NOTE-2.** Cases of Government Servant whose progressive total of medical reimbursement bills exceeds Rs.10,000 / per annum should be brought to the notice of DAG/Sr.DAG.

**(C&AG's Lr.No.2034-NGE I/147-70 dated:19.08.1971/P.16, File 8/2, Vol.III)**

**14.14** Consequent on the recommendations of the Seventh Pay Commission the TA Rules have been modified as per Government of India, Ministry of Finance (Dept. of Expenditure).

**Daily Allowance (Rates w.e.f 01.07.2017)**

<b>Pay level in pay matrix</b>	<b>Reimbursement for hotel accommodation/ guest house*</b>	<b>Travelling charges **</b>	<b>Lump sum amount payable with reference to absence from Headquarters ***</b>
14 and above	Rs 7500 per day	AC Taxi charges as per actual expenditure	1200
12 and 13	Rs 4500 per day	AC Taxi charges upto 50 km per day for travel within the city	1000
9 to 11	Rs 2250 per day	Non AC Taxi charges upto Rs 338 per day for travel within the city	900
6 to 8	Rs 750 per day (without vouchers) For X cities : Rs 1000 (with vouchers)	Non-AC taxi charges upto Rs 225 per day for travel within the city	800
5 and below	Rs 450 per day (without vouchers) For X cities : Rs 1000 (with vouchers)	Non Ac taxi charges upto Rs 113 per day for travel within the city	500

\*For levels 8 and below the amount of claim will be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the

details of stay with date and time, name of dwelling etc. Additionally, for stay in Class 'X' cities, the ceiling for all employees upto Level 8 would be Rs 1000 per day but it will only be in the form of reimbursement upon production of relevant vouchers.

\*\* For levels 8 and below the claim will be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate date of travel, vehicle number etc. to be furnished.

\*\*\* The lumpsum amount payable would be regulated as follows:

<b>Length of absence</b>	<b>Amount payable</b>
If absence from headquarters is < 6 hours	30% of Lump sum amount
If absence from headquarters is between 6 -12 hours	70% of Lump sum amount
If absence from headquarters > 12 hours	100% of Lump sum amount

The components of daily allowance on tour including rate of DA for journey on foot will increase by 25% whenever Dearness Allowance payable on the revised pay structure goes up by 50%.

**14.15** Sanction has been accorded by the President in relaxation of Rule 233 of G.F.Rs (1963) to enable Group-B Officers of IA&AD to draw second TA advance on tour so long as the non-gazettted staff enjoys this concession under Ministry of Finance Lr.No.F.13 (3)/EG/64, Dated: 30th March 1974.

***(C&AG's Lr.No.1581-GE.II/143-73 dated: 05.06.1975)***

**14.16** Ordinarily claims on account of T.A. 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 claims for T.A. other wise than for a whole month or on completion of a tour will be passed by the Accountant General at his discretion.

**14.17** The TA claim, wherever advance was not taken, complete in all aspects and routed through proper channel, should be submitted within 60 days from the date succeeding the date of completion of journey. Wherever advance has been drawn, bills should be submitted within 15 days of completion of journey.

***(O.O.No.144, dated: 14th June 1959-Case TA File)***

**14.18 (i)** Each T.A claim of Sr.Auditors/Auditors in Inspection parties should bear the signature of the A.A.O concerned in token of the movement etc., having been checked.

*(O.O.No.6/P.B/T.A., Dated: 6th April 1960)*

**(ii)** While claiming mileage for the journey by road, the A.A.O in charge of the concerned party should ensure that the distances are correctly recorded for the journey performed by all members of the party with reference to explanation below S.R.32. They will be personally responsible for assessing the distance correctly. A certificate that the mileage in respect of the journey by road is correctly claimed with reference to S.R.32 should also be given in the T.A Bills.

*(O.O.No.194/P.B/T.A., Dated: 14th November 1958)*

### **House Rent Allowance**

#### **14.19 House Rent Allowance**

Based on the recommendations of the Seventh Central Pay Commission, the rate of HRA applicable to X, Y, and Z cites are as under.

<i>Classification of Cities and Towns</i>	<i>Rate of HRA</i>
X	24%
Y	16%
Z	8%

The rates of HRA will not be less than Rs 5400, 3600 and 1800 at X, Y and Z class cites respectively. The rates of HRA will be reviewed to 27%, 18% and 9% for X, Y and Z cities respectively when Dearness Allowance (DA) crosses 25% and further revised to 30%, 20% and 10% when DA crosses 50%.

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. These employees shall, however be required to furnish a certificate to the effect that they are incurring some expenditure on rent/ contributing towards rent. HRA at above rates shall also be paid to Government employees living in their own houses subject to their furnishing certificates that they are paying/ contributing towards house property tax or maintenance of the house vide Annexure I to V.

(d) Consequent on the recommendations of the Fifth Pay Commission the Central Government employees are entitled to Transport Allowance with effect from 01.08.1997 to compensate the employees for the cost incurred on account of commuting between the place of residence and place of duty. The present rates are:

Pay level in pay matrix	Rate of Transport Allowance per month (in Rupees)	
	Higher TPTA cities	Other Places
9 & above	Rs. 7200 + DA	Rs. 3600 + DA
3 to 8	Rs. 3600 + DA	Rs. 1800 + DA
1 and 2	Rs. 1350 + DA	Rs. 900 + DA

The grant of Transport Allowance under these orders shall be regulated according to, and will be subject to the following conditions:

(i) The allowance shall not be admissible to those employees who are provided with government accommodation within a distance of one kilometre or within a campus housing the places of work of the concerned employer or within a campus housing the places of work and residence.

(ii) The allowance shall not be admissible to those employees who have been provided with the facility of Government transport.

(iii) In the case of employees who have opted to draw pay in the pre-revised scales of pay, the transport allowance shall be regulated in accordance with the revised scales of pay to which such employees would have been entitled to, had they opted to come over to revised scales.

(iv) In the case of officers of the level of Joint Secretary and above, who have been provided with the facility of staff car for commuting between office and residence on prescribed payment basis under this Ministry's OM No.20 (5)-E.II (A)/93 dated: 28.01.994, an option may be given to them either to avail themselves of the exiting facility to switch over to the payment of Transport Allowance, as admissible under these orders. In case they opt for the latter, they may be paid the allowance at rates as applicable to them, subject to the condition that the existing facility of staff car shall be withdrawn from the date they opt for the allowance. In case they opt for the former, the allowance shall

not be admissible to them and they would not be required to make any payment for the facility of staff car between residence and office.

(v) In terms of this ministry's orders vide OM 19029/78-EIV (B) Dtd: 31.08.1978, as amended from time to time conveyance allowance is admissible to such of the Central Government employees borne on regular establishment (Including work- charged staff) as are blind or are orthopaedically handicapped with disability of lower extremities. Consequent upon coming into force of these orders, such conveyance allowance shall be abolished and instead all such employees may now be paid transport allowance at double the normal rates prescribed under these orders. In case, however, such handicapped employees who have been provided with government accommodation within a distance of one kilometer from the place of work or within a campus housing places of work and residence, the allowance shall be admissible at normal rates as applicable under these orders. The allowance shall not be admissible in case such employees have been provided with the facility of Government transport.

(vi) This allowance will not be admissible during absence from duty exceeding 30 days due to leave.

*(Government of India, Ministry of Finance/Department of Expenditure, New Delhi No.21(1)/97/E.II (B) dated:03.10.1997)*

#### **Court attachment**

**14.20 (a)** The instruction contained in MGP for the maintenance of Court attachment Register should be followed.

**(b)** In cases where the orders/warrants of attachment of salary and/or allowance of Government servants appear to be violative of the provisios of Section 60(1) of the code of civil procedure, 1908 (vide note 1 below Rule 225 of CTR), the disbursing officers should not themselves take up the matter with the court. They are responsible for strict compliance of the orders /warrants of attachment issued by the courts. The judgment debtors concerned may however, approach the court concerned for such remedy in that regard as may open to them.

***(G.I.M.F.A. O.M. No.F.No. 10 (8) B/67 dated: 27.07.1967 received in CAG's Endt.No2126 Tech. Admn.11/447-63 dated: 24.08.1967 P.26 File 3-Vol.I/67-73 EB.II)***

(c) Demand draft have to be obtained in favour of concerned courts in respect of recoveries on account of court attachments which have been recovered from the pay of the officials duly noting the same in Register of recovery of court attachments under proper attention.

#### **Cash transaction-Cash Holding Allowance and Security Deposit**

**14.21 (a)** The cash Handling Allowance of cashiers in IA&AD may be regulated in accordance with the order contained in GOI Min. of Personnel Public Grievance & Pensions (Dept. of Personnel & Training) 4/5/9-Estt.Pay II dated:5<sup>th</sup> May 1998.

**(b)** The following will be the rates of Cash Handling Allowance to be adopted:

<b>Amount of average monthly cash handled</b>	<b>Rates of Cash Handling and Treasury Allowance</b>
< = 5 Lakh	700
Over 5 lakh	1000

***(Ministry of Finance (Department of Expenditure) Resolution dated: 06.07.2017)***

**14.22** Heads of Departments may themselves grant special pay to cashier in newly created offices during the first year of existence on the basis of the estimated average monthly cash disbursement. The other conditions prescribed in G.O.I. Ministry of Finance, O.M.No.F.I (4) E-III/60, dated: 04.09.1961 and 28.0.1962 will however apply.

***(G.O.I. Min. of Fin. O.M. ii (42)-II (42)-E-III/60, dated: 17.06.1965 forwarded in C&AG's Endt.No.1388-N.G.E.I/109-65, dated: 28.06.1965-p15 of 8-III/63-66 Vol.II).***

**14.23** The amounts of Security Deposits to be furnished by the Cashiers/Assistant Cashiers have been fixed as follows:

<b>Amount of average monthly cash disbursed by the cashiers</b>	<b>Amount of Security Deposits to be obtained from the cashiers</b>
Upto Rs.4,000	Rs.1,000/-
Rs.4,001 to 20,000	Rs.3,000/-
Rs.20,001 to 50,000	Rs.5,000/-
Rs.50,001 to 1,0,000	Rs.7,000/-
Over Rs.1,00,000	Rs.8,000/-

*(C&AG. Lr.No.2239-N.G.E.I/20-6/III, dated: 14.09.1965, G.O.I.O.M No. (42) E.III (B)/60, dated: 09.01.1974 forwarded in C&AG Lr.No.242-Auidt9-74 dated:14.02.1974).*

**14.24** In the circumstances in which security deposits are required from an employee in this office, the Comptroller & Auditor General approves the fidelity bonds from the Indian Insurance Companies Association Pool being taken in lieu of cash or Government Promissory Notes, on the conditions laid down in para 277 of the G.F.Rs Vol.I. It is essential in such cases that the policy should be kept alive from time to time for prompt payment of premium.

**14.25** The pledging of property as Security from Government Servant entrusted with Cashier's duties is not favoured as the work of verifying the legal title of the pledger and ascertaining whether it is free from any mortgage or other prior encumbrances would entail avoidable labor and may some times even lead to legal complications. Moreover, it will unduly restrict selection of suitable persons for cash work if the tendering of security in any particular form(e.g., partly cash and partly property) is made compulsory in every case. The actual form in which security is held is, therefore, left to the discretion and responsibility of the head of the office that should ensure that the prescribed procedure in regard to the obtaining of adequate securities is in easily realisable form.



**NOTE 1:** In addition to the Fidelity Guarantee Insurance Policy furnished by the Government Servant, a security bond in the form given in Annexure as prescribed in Memo No.1894-B-1/51, dated:02.03.1951 of the Government of India should also be obtained.

**NOTE 2:** The security Bond referred to above need not be obtained on stamp paper.

**14.26** When the Cashier takes regular leave or is deputed to their duty the provisions of Rule 271 of GFRs are to be followed.

### **Registers**

**14.27** The following registers should be maintained in respect of cash transactions of this office.

- (1) Bill Register;
- (2) Cash Book;
- (3) Undisbursed Pay Register.

**14.28** A bill register in form T.R.22-A, should be maintained. Columns 1 to 3 of the Register should be filled in by the Bills Section and initials of the Assistant Audit Officer obtained while submitting the bills for approval.

**14.29** All receipts and disbursements will be attested against each entry by the Assistant Audit Officer. The daily totals of the transactions relating to office contingencies whether met out of permanent advance or the amounts drawn for disbursing pay of menials (or payment to suppliers) should also be entered in the cash book from the contingent register or the acquittance roll relating to pay of menials as the case may be. Contingent bill endorsed in favour of suppliers and the value of service postage stamps obtained on contingent bills need not be entered in the cash book.

**14.30** The cash books should be closed each day and submitted to Audit Officer with the following details for closing balance:

Cheques	...	
Cash	...	_____
Permanent advance	...	_____

**14.31** The total should work upto the cash balance in the cash book.

**14.32** The Audit Officer should arrange to get the totals of the entries in the Cash Book checked by A.A.O. who should certify to that effect in the cash book.

#### **Check of cash balance**

**14.33** The Audit Officer should make surprise check of the cash balance as often as possible. Beside the Audit Officer making a surprise check, one surprise check of the cash balance with the cashier should also be conducted by one of the Deputy Accountants General selected for that purpose by the Accountant General each month.

*(CAG's Lr.No.1099-Admn.I/422-53, dated:9<sup>th</sup> October 195)*

**14.34** The Audit Officer besides making surprise check of the cash balance as often possible should invariably check the cash balance on the last working day of each month and record a certificate to that effect in the cash book.

**14.35** Senior D.AG/D.A.G (Administration) should ensure that the cash balances are kept at the minimum and those undisbursed amounts are refunded within the prescribed time limit.

#### **Undisbursed Pay Register**

**14.36** The cashier should maintain the undisbursed Pay Register wherein names of persons (for whom the pay was not disbursed on the day of encashment of the bill and the amount due to him) should be noted.

**14.37** The register of undisbursed Pay and Allowances being a subsidiary Cash Book should also be preserved for the same period as main cash book viz., 10 years.

*(CAG's Lr.No.1750 TA.II? 347-65 dated: 31.08.1965 P.I. File 3-32 EB.II))*

### **Check of cash book**

**14.38** The check of cash accounts is conducted with reference to the orders issued from time to time on the subject.

### **Non-Government deductions from salary bill**

**14.39 (i)** The deductions made in salary bills on account of non-government recoveries such as pay roll savings scheme, Benevolent Fund, Court attachment, Co-operative Society dues should be recorded in a “Register of Deductions” and the receipt entries accepted by the Audit Officer. As this register is subsidiary to the main cash book it is imperative that every entry of receipt and payment noted in the main cash book should be supported by full and authenticated details in the subsidiary register.

**(ii)** Daily closing balance should be worked out and the split up of the closing balance in the main cash book under “Miscellaneous” should also be shown daily. At the end of each month details of outstanding balances under each of the non-Government funds showing the name of the individual from whom recovered, date of recovery and the reason as to why it has not been remitted should also be furnished.

**(iii)** The register should be submitted to Senior Deputy Accountant General (Admn.) on the last working day of each month or on the first working day of the following month.

### **Pay Roll Savings Scheme – D.C.B Register**

**14.40** Para (viii) of Government of India, Minister of Finance O.M.F31 (16)- N.S./65 dated 17-05-1966 lays down that a register with 12 monthly columns shall be maintained by the cashier or other disbursing officer entrusted with the work of effecting recovery from salaries in respect of Pay Roll Savings Scheme. The following instructions are issued in this regard.

**(i)** The treasurer should prepare the demand in duplicate in respect of each bill unit, retain one copy of his file and send the other to Bill unit. These demands should be posted in the column Demand for the month concerned against the name of individuals. The totals posted in the register should be agreed with the total demand send to the several bill

units. The “Collection” column should be posted as and when recoveries are effected and totaled at the end of the month. Below the months total at the foot of “Collection” column, the particulars of remittance made into P.O. should be shown and the balance yet to be remitted (for which individual details should be available in the column “Balance”) should be suitably explained.

(ii) The ‘Demand’ sent to bill units should show the amount due for current month as well as arrears separately against each individual.

(iii) This register should be submitted to Sr. Deputy Accountant General (Admn.) every month on 25<sup>th</sup>.

(iv) The posting in the “Collection” should be checked by AAO, Bills section with reference to Acquittance Rolls, Register of non-Government recoveries, undisbursed Pay Register etc., to ensure that the recoveries have, in fact, been made from the individual concerned. He should rewrite a certificate to that effect at the foot of the entries in each month.

*(Bills section/Genl./8-169/69-70 Vol.II/46, dt.23-7-1970)*

### **Custody of cash**

**14.41** The cashier should deposit the office cash in the office cash box, the keys of which will be held by him. He should not mix office cash with private money. At the close of each day, the cash box containing office cash should be deposited in the cash chest which should have double locking arrangements, one key of the cash chest will be with him and the other with Audit Officer. The cash chest should be opened or closed when both Audit Officer and the Cashier are present.

### **14.42 Protection to Cash Chest**

As regards protection to Cash strong room during nights, whenever the cash balance held in the chest exceeds ₹50,000 Police armed guard for the night vigil shall be

engaged. On the other days, the Chowkidars on night duty should be alerted to keep special vigil on cash strong room.

#### **14.43 Remittance of Cash**

Whenever small amounts are to be remitted, a MTS (Permanent) may be engaged for amounts upto ₹250 and a MTS member of Cash Section for amounts ranging from ₹251 to ₹500.

*(Bills Section Order of 22<sup>nd</sup> April, 1970-File 9-11)*

#### **All payments through e-payment system**

The e-payment project envisages that all payments have to be made through e-payment gateway of Government of India (GePG). The system commenced from September 2014.

*(Note No. PAO-1/AAO/E-payment/13-14 dated 06.11.2013 & 29.05.2014)*

## **ANNEXURE-1**

### **(Para 14.19)**

**(1)** I certify that I am residing in a house hired/owned by me/my wife/Husband/son/daughter/father/mother a Hindu undivided family in which I am a co-partner.

## **ANNEXURE-II**

**(2) (i)** I certify that I am incurring some expenditure on rent/contributing towards rent.

**(ii)** I certify that I am paying/contributing towards house/property tax or maintenance of the house.

## **ANNEXURE-III**

**(3)** I certify that I am not sharing accommodation allotted to my parent (child) by the State/Central Government, an autonomous public undertaking or Semi-Government organization such as municipality, port trust etc., allotted rent-free to another Government Servant.

## **ANNEXURE-IV**

I certify that I/my wife/Husband/children/parents who is/are sharing accommodation with me allotted to another employee of the Central/State Government/autonomous public undertakings or Semi-Government organization like Municipality, port, etc., is/are not in receipt of house rent allowance from the Central/State Government/autonomous public undertakings or Semi-Government organization like Municipality, port trust etc.,

## **ANNEXURE-V**

I also certify that my wife/husband has not been allotted accommodation at the same station by the Central/State Government/autonomous public undertakings or Semi-Government organization like Municipality, port trust etc.

Date:

Signature :

Designation :

## **CHAPTER –XV**

### **BUDGET AND REVISED ESTIMATES CONTROL AND REVIEW OF EXPENDITURE**

#### **Preparation and submission of Budget estimates**

**15.01** In preparing the Budget Estimates of this office, the provisions in Rules 50 to 53 of Compilation of the General Estimates of the General Financial Rules (Revised and Enlarged) 1963 as also the provisions in paragraphs 1 to 11.5 of M.S.O. (Administration) Vol.I should be observed.

**15.02** The main principles of the Budget are that all standing charges are included in Part-II of the Budget, that a summary of the proposals under the main headings Part-I and Part-II for the revised estimates for the current year and the Budget proposals for the ensuing year are clearly shown to give an overall picture of the Budget as a whole. Part-II of the Budget is intended to include not only the provision for purely temporary posts but also provision for the temporary posts to be converted into permanent ones during the course of the budget year. The expenditure on account of temporary staff of a casual and seasonal nature should, however, be shown in Part-I.

The various items included in the Budget should be supported by detailed statements which work upto the totals shown under these items.

**15.03** The budget estimates are prepared and sent to the Comptroller and Auditor General of India in two stages. In the first stage, proposals for temporary establishment for which provision is to be made in the Revised Estimates for the current year and Budget Estimates for the current year and Budget Estimates for the next year are sent, followed by draft monetary estimates in respect of existing and the additional posts proposed. The Budget Estimates are sent in the second stage when the proposals sent in the first stage are approved by the Comptroller and Auditor General.

(i) All the sections in the office are required to send proposals regarding staff requirements during the Budget year, supported by detailed justification and full statistics before the end of June every year. The proposals should be based on statistics for a period of five months from January to May.

*(C&AG Lr. No.187-B-Rs.43-75-IV dated: 30<sup>th</sup> 1976)*

(ii) For anticipated increase in work during the ensuing year, additional posts may be proposed for inclusion in the next year's budget on the basis of the average increase in the number of posts in respect of all groups/sections during the last three years.

The proposal should be sent to the respective controlling sections which will get the statistics checked in detail by an independent Assistant Audit Officer (as required in para 11.4 of M.S.O. (Administrative) Vol.I and approved by the Group Officer. The proposal should then be scrutinized by the Co-ordination Section which submits them to PAG/AG after scrutiny. The proposals are again submitted to PAG/AG /Deputy Accountant General (Admn.) group-wise for approval after consolidation duly checked in OE (Cash) Section.

*(C&AG's Lr. No.427-B.R.S/196-66, dated: 21st March 1967 ad (C&AG Lr. No.B.R.S/70-71 dated: 17<sup>th</sup> May 1976)*

**15.04** The statements in respect of the temporary establishment for which provision is proposed to be made in Part-II of the Budget Estimates should be sent to the Comptroller and Auditor General so as to reach him by 25<sup>th</sup> July every year. The due date should be strictly adhered to. Any important changes subsequently coming to notice and which may affect the estimates materially should be sent to the Comptroller and Auditor General by 10<sup>th</sup> September.

The following statements/information should be furnished with the staff proposals in the proforma required by Comptroller and Auditor General.

- (i) A summary of the proposals.
- (ii) A statement showing the group/section-wise distribution of the sanctioned strength (both permanent and temporary) as on 1<sup>st</sup> March (Casual posts should not be included).
- (iii) A statement including clearly the additional posts desired on standards as well as on an ad-hoc basis for the different groups/sections. Posts created during the year should also be given separately.
- (iv) A statement showing the existing posts which have to be continued during the ensuing year.



- (v) Full details of the permanent posts held in abeyance together with justification for their continued retention, in a separate statement.
- (vi) Full details of supernumerary/shadow/special deputation reserve posts existing with a statement whether the need for the posts still exists.
- (vii) Staff position statements I Annexure-II and III referred to in para 11.5 (h) of M.S.O (Administrative) Vol.I showing the staff provided in the current year's budget, additional Posts proposed for creation during the year and the total requirements for the next year.

***(C&AG's Lr.No.1323-B.R.S./87-65, dated: 29th June 1965)***

- (viii) A certificate to the effect that the statistical data prepared by the respective sections has been rechecked independently by a responsible AAO should be given in the letter forwarding the staff proposals.

**15.05** To facilitate checking in the Comptroller and Auditor General's Office, detailed notes indicating how the figures in the Statements (indicated in Annexures II & III (para 11.5(h) of M.S.O (Administration) Vol.I) of regular temporary posts have been arrived at in respect of each section group have also to be sent.

**15.06** Immediately after submission of the Non-Gazetted Staff proposals, proposals of Audit Officers have to be prepared and submitted to Comptroller and Auditor General. The proposals are to be furnished in the prescribed proforma 'A' and 'B' in the following manner.

**Proforma (A):**

- (i) Existing sanctioned strength as on 1<sup>st</sup> March of preceding year, both permanent and temporary.
- (ii) Number of additional posts other than annual temporary posts sanctioned during the year.
- (iii) Number of IA&AS posts (AAG's) operated/ vacant.
- (iv) Number of additional posts of Audit Officers proposed for revised Estimates and Budget estimates with number of additional sections/ number of additional Parties (Wing-wise).
- (v) Number of casual temporary posts existing and proposed.
- (vi) Any other information.

**Proforma (B):**

Showing the name of the Group/Section, existing number of AAOs, number of Sections/Parties actually formed/operated, number of Audit Officers, proposed number of AAOs, number of Sections/Parties, number of Audit Officers for Revised Estimates and also Budget Estimates (with supporting statements).

Proposals in respect of Group 'A' Officers posts including the proposals, if any, for creating of additional IA&AD posts should be sent to the Comptroller and Auditor General of India along with the monetary estimates in respect of all Heads of Accounts. The proposal should be sent in the form of Statements I to VII as indicate below:

**Statement No.I:** Showing existing sanctioned strength of Group 'A' Officers (Civil and Commercial) as on 1<sup>st</sup> August of the current year.

**Statement No.II:** Showing Group 'A' posts (Civil & Commercial) which are required to be continued during the current year and for which provision has to be made in the ensuing year.

**Statement No.III:** New temporary posts of Group'A' Officers (Civil & Commercial) required during remaining part of the year and also for the ensuing year.

**Statement No.IV:** Temporary posts of Group'A' Officers (Civil & Commercial) proposed to be converted into permanent ones during current year and for which provision is to be made in the budget estimates.

**Statement No.V:** Name of Group'A' Officers (Civil & Commercial) who are likely to be on duty 1<sup>st</sup> March following and for which provision is required to be made in the Budget Estimates.

**Statement No.VI:** Abstract.

**Statement No.VII:** Requirement of Funds under various Head of Accounts for inclusion in the Revised Estimates and Budget Estimates in respect of Group'A' Officers (Civil & Commercial).

### **Draft Revised Estimates and Budget Estimates**

**15.07** The draft Revised Estimates for the current year and the Budget Estimates for the next year have to be framed in respect of Group 'A', 'B', 'C' and MTS officials separately on the basis of the existing sanctioned strength and also the additional posts proposed for creation and the same furnished to the Comptroller and Auditor General by the fourth week of September, in the prescribed proforma.

(a) The following points should be kept in view in this regard.

(1) No monetary provision is to be made "in lien" posts of A.Os.

(2) No monetary provision is to be made for the deputation Reserve/Shadow/ Supernumerary posts.

(3) Monetary provision in respect of Assistant Audit Officers appointed as Probationers and still attached to this office for training may be shown as a distinct item in a statement.

(4) The provision for the purchase of items like Accounting Machines, Staff Car, Water coolers and Grants-in-aid, etc., should be indicated separately in the estimates.

(5) Provision for the grant of cash awards to the employees acquiring creditably in Hindi Typewriting, Hindi Stenography, Praveen and Pragya Examinations under the Hindi Teaching Scheme is to be made under the sub-head 'A'-Other charges and shown distinctively in the Budget papers.

(6) Provision for hospitality and entertainment expenses (other than light refreshments served at meetings) should be made in accordance with the instructions contained in Government of India orders issued from time to time.

### **Revised estimates and Budget Estimates second stage**

**15.08.** Within the number of days specified by Comptroller and Auditor General in his letter intimating the approval of the staff proposals for inclusion in the Revised estimates/Budget Estimates i.e., taking into account inclusion in the staff proposals submitted in July and revised Estimates and Budget Estimates submitted in September, the final revised estimates for the ensuing year should be prepared and sent to Comptroller and Auditor General's Office.

The following procedure is to be followed:

The budget estimates relating to both permanent and temporary establishments (combined) have to be submitted to the Comptroller and Auditor General in forms prescribed by Comptroller and Auditor General.

The details of provision proposed for pay and allowances of establishment are to be abstracted in a statement in the proforma prescribed and sent along with the Budget Estimates. However, before abstracting the details in this proforma the entries in the register should be independently rechecked by some other agency and certificate to that effect given by the A.G. either in the forwarding letter or in the form.

Provision for new posts approved for creation during the remaining part of the current year has to be provided for 3 months during the current year and for 12 months during the ensuing year. Provision for new posts approved for creation during the ensuing year should be made for 4 months only.

A statement showing the number of vacancies as on 1<sup>st</sup> November under each category of staff and their likelihood of being filled up should be appended with the estimates.

The explanations for variation between the Budget Estimates and Revised estimates for the (current) year and Budget Estimates for the ensuing year should invariably be furnished in detail with Budget Estimates.

### **Proposals for supplementary Grants**

**15.09.** The Comptroller and Auditor General has observed that proposals for additional expenditure should be carefully scrutinized before submitting them to him for sanction. If the expenditure on a new item could be met from within the sanctioned budget grant of the office, the same should be mentioned clearly in the proposals for additional expenditure. In case it is not possible to meet the additional expenditure from within the sanctioned grant, very strong justification should be given. Sanctions can be given and expenditure authorized only on those new items of work which are of such a character that the expenditure on them is unavoidable and absolutely essential in the year, for instance, expenditure on account of the staff, furniture etc., required for sudden unanticipated

additional items of work which cannot be proposed without serious detriment to the interests of Government.

*(C&AG's Lr.No.2314-G.E/394-48, dated: 23<sup>rd</sup> May 1949)*

**15.10.** In submitting proposal for supplementary grants, the details of staff and expenditure to be included therein should also be shown in the same manner as in the original Budget Proposals. Posts-which are likely to continue for years and the posts which are only of a casual nature should be shown separately.

*(C&AG's Lr.No.818--b.E/74-50,, dated: 1<sup>st</sup> may 1950)*

### **Control over progress of expenditure**

**15.11.** The procedure laid down in paragraphs 11.12 to 11.15 of M.S.O (Administrative) Vol.I in regard to control over expenditure should be carefully followed.

**15.12.** The reconciliation of expenditure under 2016-Audit in a month with the figures booked in PAO (Audit) should be completed by 21<sup>st</sup> of the next month.

**15.13.** To ensure that the reconciliation of the actual expenditure shown in the monthly reviews with the figures booked in the office of the Pay and Accounts Officer is carried out regularly. A certificate of reconciliation should invariably be given at the foot of the statement of the review of expenditure.

**15.14.** The Comptroller and Auditor General has emphasized that a special responsibility in regard to control over progress of expenditure and timely surrender of savings rest on the heads of Audit Officers and he has desired that, to avoid large variations, the Deputy Accountant General in charge of Administration should devote his personal attention to this important work and exercise the fullest care and foresight in the preparation of the monthly statements and memoranda of the review of expenditure vide Annexures IV to VII referred to in para 11.13 and 1.14 of M.SO. (Administrative) Vol.1. The following instructions have been issued by him with reference to the defects noticed in preparation and submission of this return:-

(1) The due date for the submission of the statements, i.e., the middle of the month succeeding that to which the return relates, should be strictly observed.

- (2) Totals under each sub-head and the grand total should be worked out.
- (3) The variations should be worked out with the figures of the grants and not with the estimates.
- (4) The unanticipated credits should be shown in the Statements. Even where there are no such credits, 'NIL' 'Unanticipated Credits' should be shown separately.

*(C&AG's Lr.No.778—B.E/58-50 dated: 26th April 1950)*

### **Budget and Expenditure Monitoring System (BEMS)**

**15.15** To monitor the Budget in IA&AD on continuous basis PFMS, iBEMS and BEMS web based applications have been developed by NIC in consultation with Budget section of C&AGs Office.

## CHAPTER XVI

### WELFARE SECTION

#### Selection of Welfare Officer (Group A)

**16.01** Appointment to the post of Welfare Officer is made by the Government of India, Ministry of Finance by transfer on deputation basis through selection from among all the eligible Audit Officers who have rendered 5 years of regular service in the grade of Senior Audit Officer or 7 years combined regular service in the grades of Sr.AOs/AOs. on the basis of the recommendation of UPSC. The selection for the post of Welfare Officer will be made by calling for applications in prescribed form by the field offices from all the eligible Audit Officers who have rendered 5/7 years of approved service in the grade. The following document should be forwarded to CAG's Office for onward transmission to the UPSC, without any recommendations.

- i) Proforma (in duplicate) of all the eligible willing Audit Officer
- ii) Letters of Willingness and Unwillingness (in duplicate) from all the eligible Audit Officers
- iii) C.R. Dossiers of all eligible willing Audit Officers
- iv) Copy of the letter circular (in duplicate) inviting applications from all the eligible Audit Officers.
- v) Seniority List showing the name and qualification possessed by each candidate.
- vi) List of willing and unwilling (in duplicate) Audit Officers.

***(GOI, MHA (Dept. of Personnel and Administrative Reforms)***

***No.3011/8/81-Estt (B) dated:8.07.1981, CAG's letter No.8657-GE 1/225-85/WO/VOL. II dated:25.07.1986- file Estt. (Au) III?6-II/Vol. I &II.)***

**NOTE:** While forwarding the applications to CAG's Office, it may be verified and certified that the particulars furnished by the officers are correct and that no disciplinary case is pending or contemplated against the officer.

***(GOI MHA OM No.39011/8/81.Estt. (B) dated:18.07.1981.)***

**16.02.** The crucial date for determining 5/7 years of approved service should be the date on which the post of welfare Officer falls vacant.

*(CAGs. Lr.No.1628-GE 1/12/WO/87 dated:27.03.1987-File Estt.(Au) III/6-II/Vol.2)*

**Duties of Welfare Officer**

**16.03** The following are the duties of the Welfare Officer.

**(i) Staff Welfare**

- a) Giving personal hearing to individual member of staff regarding their difficulties or grievances.
- b) Assistance to staff suddenly taken ill or those chronically ill, helping in securing admission in places of treatment.
- c) Helping in cases of need, in securing admission of children in schools, colleges and other educational institutions.
- d) Assistance in allotment of Central Government Quarters.
- e) Maintenance of Library.
- f) Grant-in-aid.
- g) Any other type of work allotted by the Principal Accountant General/Accountant General.

**(ii) Recreational, cultural and community activities**

- (a) Encouragement to players for participation in games etc., arrangements for matches and tournaments.e
- (b) Encouragement to persons possessing talents in music, dramatic, arts, literary and other cultural activities and participation in the arrangements for variety entertainments, dramatic performances, art exhibition, Kavi Sammelans, Debates and publication of office magazines etc.
- (c) Arrangements for 'get together' and picnics.
- (d) Liaison with Recreation Club, Co-operative Stores, Credit Society, House Building society etc.
- (e) Public relation.



### **Assistance to families of Government servants who die in harness**

**16.04** It has also been decided to include the item of work 'assistance to families of Government servants who die in harness' under staff welfare, in duties of welfare officer. The welfare officer should liaise with drawing and disbursing officer/PAOs, where necessary, to ensure that payment of dues under Group Insurance Scheme, PF, pensions, DCRG, etc., is made quickly by various authorities. He should also render assistance to the families to get various application forms filled in by them for these purposes including the forms prescribed for assistance from Compassionate Fund of GOI and for appointment of dependent family member when they are eligible and deserving.

*(CAG's Cir.No.54/NGE/83 issued in No.3030 N.2/62-83 dtd.13-09-1983-File Admn (Audit)/6-10/Vol.I)*

### **Provision of supporting staff to the Welfare Officer**

**16.05** For providing some supporting staff to the Welfare Officer to enable him to discharge his functions under staff welfare and recreational, cultural and community activities, in the offices where Group 'A' Welfare Offices are functioning the supporting staff will be on the following scale:

- (i) One Welfare Assistant in Pay Level 8 and
- (ii) Two auditors and one Clerk for office having sanctioned strength of 2000 and above non-Gazetted staff; one auditor and one clerk for other offices.

*(CAG's Cir.Lr.No.3030-N2/62-83 dtd.13-09-1983-File Admn (Audit)/6-10/Vol.I)*

### **Welfare Assistant**

**16.06** The CAG has sanctioned the post of Welfare Assistant for this office on the following terms:

- (i) The post of Welfare Assistant will be an ex-cadre post in Pay Level 8 without any deputation allowance.
- (ii) In addition to usual housekeeping functions and work relating to Welfare institution, the Welfare Assistant shall directly assist the Welfare Officer in executing functions relating to staff welfare, recreational, cultural and community activities as illustrated

in para 16.03. He shall also assist the Welfare Officer in providing assistance to families of staff, who die in harness and in the speedy settlement of claims of such deceased employees.

- (iii) The main consideration of selection will be the suitability and aptitude of the person for welfare activities and not seniority.

***(CAG's Cir.Lr.No.3030-N2/62-83 dtd. 13-09-1983, No.3637-N2/62 dtd. 15.11. 1983 - File Admn (Audit)/6-10/Vol.I)***

- (iv) The appointment to the post will be made by transfer on deputation from Senior Auditors/PAs in the department with three years of regular service in the grade in the organization in which vacancies have arisen.

#### **Desirable Qualification**

Participation in sports and cultural activities and aptitude for welfare activities.

- (v) The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or other organization/department of the Central Government shall ordinarily not exceed three years.

The recruitment rules of Welfare Assistant are published in Government of India Gazette dated 20<sup>th</sup> August 1988.

- (vi) Selection will be done by a committee consisting of:
  - (i) Cadre controlling officer in the rank of PAG/AG - Chairman.
  - (ii) Officer of the rank of Sr. DAG/DAG in charge of Administration Group - Member.
  - (iii) Any other officer of the rank of Sr. DAG/DAG (from an office other than the one in which appointment is considered).

***(CAG's Office Circular No. NGE/80/1988 issued in No. 857-2/27-88 dated 28.9.1988 & CAG's office Circular No. 36/NGE/2003 dated 08.10.2003)***

(vii) The staff on their appointment as Welfare Assistant will be eligible to draw grade pay plus deputation (duty) allowances or the scale of the post in terms of Ministry of Finance O.M. No.E I (II) E (III) (B) 75 dtd.7.11.1975 as amended from time to time.

***(CAG's Office Circular.No.NGE/31/86 issued in No. 350-N 2/122-88 dated 15.4.1986)***

**16.07** It has been decided that there is no need to observe the crucial date of 1<sup>st</sup> January preceding as for appointment to the ex-cadre post of Welfare Assistant. The staff should satisfy the prescribed criteria on a date on which the application for the post is called for.

***(Cir.No.NGE/31/86 issued in No. 350-N 2/122-88 dated 15.4.1986)***

**16.08** Recurring grants are given by the Government of India for the provision of amenities, recreational or welfare facilities to the staff of the Central Govt. The heads of the Department in the IA&AD (AG etc.) have been delegated with the powers of sanctioning the grants-in-aid, and they will exercise the power subject to the budget provision having been made and subject to the general principles laid down in para I of Govt. of India MHA OM No. 2/167/SG-Welfare dated: 10.3.1961 incorporated as in decision (i) below Rule 153 of GFR and to such other general orders as are issued from time to time on these subject. The power to sanction adhoc grants, so far as the IA&AD is concerned is however vested with the CAG. These grant-in-aid do not cover within their scope any compassionate objects such as death benefits nor should the amount spent on canteen/ canteens or on excursion trips. The amount of grant is to be handed over to the Recreation Club and not to the Service Association, with directions that it should be spent for the purpose for which it is intended/sanctioned.

***(GOI MF (DE) OM No. F-20 (i) EGI/61 dated: 2003.961, CAG's Lr.No.N2862 NGE. III/304/61 pt. IIII dated: 25.09.1961 GOI MF OM No.1169-EGI/67 dated: 08.04.1967 Case Estt./1625).***

No separate canteen and Recreation club are in existence exclusive for the benefit of the members of the Office of the Accountant General (G&SSA) and Accountant General (E&RSA). These facilities have been provided collectively for the offices of the Accountant General (A&E), Accountant General (G&SSA) and Accountant General (E&RSA). The work relating to determination and payment of grant-in-aid to the recreation club/canteen and audit of the accounts of the grant-in-aid paid is done by the Welfare Section.

## CHAPTER -XVII

### DRAWAL OF PROVISIONAL PAY

[Pending Receipt of LPC/Extension sanction for the post/Final Fixation on re-employment]

**1. Rule :-** In all cases of transfers and foreign service, the last Drawing and Disbursing Officer of the Government servant should send a copy of the Last Pay Certificate to the new Drawing and Disbursing Officer. Other documents such as the Service Book are also to be sent in the case of transfers from one Ministry/Department/Office of the Central Government to another.[Rule 81, CGA (R&P) Rules, 1980]

When the name of a Government servant appears for the first time in a Pay Bill, the bill shall be supported by a Last Pay Certificate in the Form-2 prescribed for the purpose. If the Government servant did not previously hold any post under the Government or is re-employed after resignation on forfeiture of past service, a certificate by the Drawing and Disbursing Officer, to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant, must accompany the bill in coeternity with and if so required by any rule or order governing the conditions of the service to which he belongs. Where the competent authority under any rule or order authorize the drawal of pay and allowances of a newly appointed government servant for a period not exceeding two months without a medical certificate or pensioner is re-employed, the fact shall be stated in the bill.

**2. When the Last Pay Certificate is not available:-**

If the Last Pay Certificate of the Officer transferred/appointed to new post is not available, provisional payment of pay and allowances can be authorized for a period of three months at the request of the officer himself in the first instance, and can be later upto six months on a further request. For this purpose, the concerned officer shall submit to the Head Department/Office a certificate about the pay and allowances, advances, if any, drawn in the previous post and deductions on account of General Provident Fund, Income

Tax, refund of advances etc. The officer would be personally responsible for the correctness of the information furnished by him. The provisional pay in the case of transfer, if the new post is higher than the previous post, may be the minimum of the scale of the new post plus special pay if any attached thereto or pay drawn in the previous post, whichever is more favourable to the officer. The Administrative Ministries/departments will have full powers in the matter of grant of provisional pay even beyond six months.

3. When there is issue of sanction for the continuance of temporary posts, Heads of Officers/DDOs may draw the pay and allowances provisionally upto a period of three months after the expiry of sanction to the post. For this purpose, the Head of Office/DDO should attach to the pay bill claiming provisional payment of salary, a certificate signed by Government servant holding such temporary post, indicating that the Government servant has actually been holding the post and that the sanction for continuance of the temporary post has been applied for and is awaited in cases where further delay are anticipated necessitating continuance of such provisional payment of salary beyond the period of three months. The Head of Office/DDO should obtain the approval of the Head of the Department for the drawal of salary beyond three months. For provisional payment of salary beyond six months after the expiry of sanction to the post, the Administrative Ministries/departments will have to obtain the approval of the Department of Personnel and Training.

[G.O.I Department of Per & Trg. OM No.7/1/85 (Pay-I+) dated: the 18th November, 198, read with MF.O.M.No.7 (45)-E III (A) 73, dated: the 24<sup>th</sup> October 1973]

On re-employment of an officer, when full particulars of pension and pre-retirement pay are not available:- The appointing authorities who have already been delegated with powers to fix the pay of retired officers re-employed under them, may, where the full particulars of pension and retirement pay are not available, fix the pay of such re-employed officers provisionally and authorize payment of pay and allowances provisionally for a period of three months. Cases beyond three months should be decided by the Administrative Ministries/Departments.

5. Provisional payment to be limited to the barest minimum periods:- Authorities should take expeditious action to ensure that provisional payment of pay is limited to the barest minimum period. While making provisional payment, it is necessary to obtain an undertaking from the officer concerned to the effect that in the event of over payment on fixation of pay on regular basis, the same will be liable to adjustment.

[G.1., Dept of Per & Trg. O.M.no. 7/185 Est (Pay – 11) dated the 18<sup>th</sup> November 1985]

## CHAPTER – XVIII

### RIGHT TO INFORMATION

**18.01** Right to Information Act 2005 mandates timely response to citizen requests for government information. Its basic objective is to empower the citizens, promote transparency and accountability in the working of the Government, contain corruption, and make our democracy work for the people in real sense. It goes without saying that an informed citizen is better equipped to keep necessary vigil on the instruments of governance and make the government more accountable to the governed. The Act is a big step towards making the citizens informed about the activities of the Government.

**18.02** Every public authority is required to designate an officer for discharging duties under the Act. The information given here is in respect of the offices of the Accountants General (G&SSA) and (E&RSA) Kerala, Thiruvananthapuram. Separate Public Information Officers (PIOs) have been appointed by the respective Accountants General to assist them in discharging the duties under the Act in the Headquarters offices. In the Office of the Accountant General (G&SSA) Kerala, the Deputy Accountant General (Administration) is nominated as CPIO and Accountant General (G&SSA) Kerala is the Appellate Authority. Similarly in the office of the Accountant General (E&RSA) Kerala, the Deputy Accountant General (A&RS) is the CPIO and Accountant General (E&RSA) is the Appellate Authority.

**18.03** "Information" means any material in any form, including records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force.

*(Section 2(f))*

**18.04** "Right to information" means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to—

- i. inspection of work, documents, records;
- ii. taking notes, extracts or certified copies of documents or records;

- iii. taking certified samples of material;
- iv. obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

***(Section 2(j))***

**18.05** Subject to the provision of this Act, all citizens shall have the right to information. ***(Section 3)***

**18.06** The RTI Act provides access to all information that is available and existing. This is clear from a combined reading of Section 3 and the definitions of Information and right to information under clauses (f) and (j) of section 2 of the Act. If a public authority has any information in the form of data or analysed data, or abstracts, or statistics, an applicant may access such information, subject to the exemptions in section 8 of the Act. But where the information sought is not a part of the record of a public authority, and where such information is not required to be maintained under any law or the rules or regulations of the public authority, the Act does not cast an obligations upon the public authority, to collect or collate such non available information and then furnish it to an applicant. A public authority is also not required to furnish information which require drawing of inferences and/or making of assumptions. It is also not required to obtain and furnish any ‘opinion’ or ‘advice’ to an applicant. The reference to ‘opinion’ or ‘advice’ in the definition of information in section 2(f) of the Act, only refers to such material available in the records of the public authority. Many public authorities have, as a public relation exercise, provide advice, guidance and opinion to the citizens. But that is purely voluntary and should not be confused with any obligation under the RTI Act.

***(GID, Dept. of Per.&Trg., OM No.1/18/2011-IR dated the 16<sup>th</sup> September 2011)***

**18.07** “Third party” means a person other than the citizen making a request for information and includes a public authority.



## **Procedure of Filing of Application**

**18.08** A person, who desires to obtain any information under this Act shall make a request to the concerned Public Information Officer in writing or through electronic means in English or Hindi or in any official language of the area in which the application is being made accompanying such fee.  
*(Section 6(1))*

## **Format of the Application From**

**18.09** There is no prescribed format of application for seeking information. The application can be made on plain paper. The application, should, however, have the name and complete postal address of the applicant. The information seeker is not required to give reasons for seeking information.

## **Fee for Seeking Information**

**18.10** An applicant, along with his application is required to send a demand draft or a banker's cheque or an Indian Postal Order of Rs 10/- (Rupees ten) payable to the Accounts Office of the public authority as fee prescribed for seeking information. He can also make payment of fee by way of cash to the Accounts Officer of the public authority or to the Central Assistant Public Officer against proper receipt.

**18.11** Additional fee has been prescribed by the Right to Information (Regulation of Fee and Cost) Rules, 2005 for supply of Information and is as given below

1. Rupees two (₹2/-) for each page (in A-4 or A-3 size paper) created or copied.
2. Actual charge or cost price of a copy in large size paper.
3. Actual cost or price for samples or models
4. For inspection of records, no fee for the first hour, and a fee of rupees five (Rs 5) for each subsequent hour (or fraction thereof)
5. For information provided in diskette or floppy rupees fifty (₹50/-) per diskette or floppy and
6. For information provided in printed form at the price fixed for such publication or rupees two per page of photocopy for extracts from the publication.

**18.12** If the applicant belongs to below poverty line (BPL) category, he is not required to pay any fee. However, he should submit a proof in support of his claim to belong to the BPL. The application not accompanied by the prescribed fee of ₹10/- of proof of the applicant's belonging to BPL, as the case may be, shall not be a valid application under the Act and, therefore, does not entitle the applicant to get information.

### **Format of application**

#### **Arrangement of Receipt for Application and Fee**

**18.13** Arrangement for receipt of Application and fee has been made at the Reception Counter of the respective Public Information Officers.

#### **Time Period for Supply of Information**

**18.14** The CPIO should supply the information within thirty days of the receipt of the request. Where the information sought for concerns the life or liberty of a person. The same should be provided within forty-eight hours of the receipt of the request.

#### **Appeals and Appellate Authorities etc, if any**

**18.15** Appeals against the decision of Public Information Officer can be made before the Appellate Authority i.e the respective Heads of Department namely AG(G&SSA)/AG(E&RSA). The second appeal lies with the Central Information Commissioner.

#### **Transfer of Application**

**18.16** A person makes an application to a public authority for information, only a part of which is available with that public authority and a part of the information concerns some another public authority. In such a case, the PIO should supply the information available with him and a copy of the application should be sent to that another public authority under intimation to the applicant.

**18.17** Transfer of application or part thereof as the case may be, should be made as soon as possible and in any case within five days from the date of receipt of the application. If a CPIO transfers an application after five days from the receipt of the

application, he would be responsible for delay in disposing of the application to the extent of number of days which he takes in transferring the application beyond 5 days.

**18.18** A person makes an application to a public authority for information, a part of which is available with that public authority and the rest of the information is scattered with more than one other public authorities. In such a case, the PIO of the public authority receiving the application should give information relating to it and advise the applicant to make separate applications to the concerned public authorities for obtaining information from them. It may be noted that the act requires the supply of such information only which already exist and is held by the public authority or held under the control of the public authority. It is beyond the scope of the Act for a public authority to create information. Collection of Information, parts of which are available with different public authorities, would amount to creation of information which a public authority under the Act is not required to do. At the same time, since the Information is not related to any one particular public authority, it is not the case where application should be transferred under sub-section (3) of section 6 of the Act. It is pertinent to note that sub-section (3) refers to another public authority and not other public authorities. Use of singular form in the Act in this regard is important to note.

**18.19** If a person makes an application to a public authority for some information which is the concern of a public authority under any State Government or the Union Territory Administration, the Central Public Information Officer of the public authority receiving the application should inform the applicant that the information may be had from the concerned State Government/UT Administration. Application, in such a case need not be transferred to the State Government/UT Administration.

#### ***(Section 6)***

#### **Supply of information to Associations, etc.**

**18.20** The Act gives the right to information only to the Citizens of India. It does not make provision for giving information to Corporations, Associations, Companies, etc., which are legal entities/persons, but not citizens. However, if an application is made by an employee or office-bearer of any Corporation, Association, Company, NGO etc., indicating his name and such employee/office bearer is a citizen of India,

information may be supplied to him/her. In such cases, it would be presumed that a citizen has sought information at the address of the Corporation, etc.,

***(Guide to RTI Act 2005, G.I., Dept. of Per.&Trg., OM No.1/4/2009-IR, dated 5 October, 2009)***

### **Exemption from disclosure of information**

(1) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

(a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;

(b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;

(c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;

(d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;

(e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;

(f) information received in confidence from foreign government;

(g) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;

(h) information which would impede the process of investigation or apprehension or prosecution of offenders;

(i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers: Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over: Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;

(j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the Appellate Authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information: Provided that the information, which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

(2) Notwithstanding anything in the Official Secrets Act, 1923 (19 of 1923) nor any of the exemptions permissible in accordance with sub-section (1), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

(3) Subject to the provisions of clauses (a), (c) and (i) of sub-section (1), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section: Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.

***(Section 8)***

### **Clarification regarding format in which the ‘information’ should be supplied**

**18.21** It has been observed that some people under the Right to Information Act, 2005 request the Public Information Officers (PIO) to cull out information from some document(s) and give such extracted information to them. In some cases, the Applicants expect the PIO to give information in some particular pro forma devised by them on the plea that sub-section (9) of Section 7 provides that an information shall ordinarily be provided in the form in which it is sought. It need be noted that the sub-section simply means that if the information is sought in the form of photocopy, it shall be provided in the form of photocopy and if it is sought in the form of a floppy, it shall be provided in that form subject to the conditions given in the Act, etc. It does not mean that the PIO shall reshape the information.

**18.22** The Act, however, does not require the PIO to deduce some conclusion from the ‘material’ and supply the ‘conclusion’ so deduced to the Applicant. The PIO is required to supply the ‘material’ in the form as held by the public authority and is not required to do research on behalf of the citizen to deduce any thing from the material and then supply it to him.

*(G.I., Dept.of Per.&Trg., OM No. 11/2/2008-I dated the 10<sup>th</sup> July, 2008 )*

### **Whether Inspection Reports are public documents which can be provided under RTI?**

**18.23** Material/ audit observations proposed for inclusion in the CAG reports can be denied in terms of the section 8(1)(c) of the RTI Act,2005. Since the material proposed to the functional wing at Headquarters may or may not be included in the CAG report subsequently, the material which is not included in the printed CAG reports, can be disclosed after confirming the fact regarding its non-inclusion in the CAG reports from the functional wings. However, **such material can be disclosed only as inspection Report para issued to the auditee. Copies of audit memos issued, PDP/LDP or departmental replies on the audit observations need not be disclosed. Further, the communications exchanged between the office and the audited entity is in the process of preparation of an audit report may not be disclosed.**

**18.24** Para in the IR which is selected for processing as a DP may not be provided by invoking section 10 relating to severability and rest of the IR may be supplied.

*(Authority Hqrs. Letter No. 2060-RTI/01-2016 dated:22.11.2016)*

**18.25** In the case of Inspection Reports, “....all Inspection Reports may be issued with the following disclaimer statement:-

“The Inspection Report has been prepared on the basis of information furnished and made available by ----- (Name of the auditee entity). The office of Accountant General (Name) disclaims any responsibility for any misinformation and/or non-information on the part of auditee.”

**18.26** In respect of information being sought on past I.Rs, information may be disclosed to any person with a similar disclaimer statement.

**18.27** In case of request for letters and other communications issued by the auditee entity, action may be taken in terms of Section 6(3) of the Act to transfer the request to the concerned public authority under intimation to the petitioner within the time limit prescribed under the Act. This will relate to all letters and communications issued by the auditee entity mentioned in the Inspection Reports and Audit Reports already placed before Parliament/Legislature.

### **Administration Matters**

1 In respect of documents relating to office management, Administrative Reports brought out by each office can be made available for the prescribed cost. Information relating to the budget details, details regarding welfare activity, recreation, details regarding tenders etc. after conclusion of the contract, promotion, appointment, pay fixation, gradation list, roster details can be disclosed.

2 Information that are purely personal in nature the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of Section 8(1)(f) of the Act. In this category the personal details of the Government servants, their family, GPF balance, CRs, etc should not be disclosed.

*(Letter from D.G Audit, dated 7<sup>th</sup> Oct 2005)*

## **Disclosure of ‘file noting’**

**18.28** File noting can be disclosed except file noting containing information exempt from disclosure under Section 8 of the Act.

*(G.I., Dept of Per.&Trg., OM No.1/20/2009-IR, dated 23 June 2009)*

## **Misuse of RTI by employees of Public authorities be considered as ‘misconduct’**

**18.29** Taking serious note of misuse of RTI, the Central Information Commission has observed that such misuse by the employees of Public authorities shall be considered as an item of misconduct that invite disciplinary action. While hearing an appeal filed by an employee of Ambedkar Polytechnic who sought wide range of information about colleagues and Principal and even of the officers who were supposed to inquire into complaints filed against him, the commission observed *"The public authority is scared of appellant as he has already filed number of complaints, grievance representations, RTI applications, almost chocking entire administration."*

**18.30** The commission also observed that appellant had video graphed a lecture of his lady colleague in the class room without permission and put it on social media with reckless allegations. The Commission further observed *"he is undoubtedly a misuser of every mechanism and bent upon harassing everyone who does not yield to his wishes. He is a potential threat to peace in the institution and also privacy of colleagues. Whole college is scared of him. He asked for certified copies of ‘integrity certificate’ of officers who are asked to inquire into allegations against him. This shows that he is not capable of working with other staff in public authority like this."*

- Dismissing his appeal, the commission issued following directions, The public authority should proceed with disciplinary action against the appellant for his misuse of RTI which amounted to misconduct. Every misuse of system like, misuse of PGMS, RTI and Social media shall be considered as an item of misconduct that invite disciplinary action.
- If the misusers of RTI involved in invading privacy by video recording and spreading false allegations through social media network, the head of the institute need to examine if it amounts to any offence under IPC or IT Act, and shall report to appropriate authorities including police.



- The public authority should inform the individual officers, if their rights are breached by misuse, they have every right to complain as per law and public authority shall facilitate such action, if the misuse obstructs the normal course of functioning of the institute.
- The concerned authorities to take immediate action if the information given to appellant in this case is abused or spread in social media or elsewhere, and they shall not give any information to this appellant if files similar RTI requests. The public authority should take note that employees or colleagues have a right to seek compensation from public authorities if they ignore or neglect their privacy rights by indiscriminately giving information in the absence of public interest. The authorities have a duty to protect other employees from misusers of the Act. Misuse to build up pressure against taking action on misconduct or to secure promotion should be treated as disqualification.
- The public authority should provide necessary training to the PIOs and other staff members to verify the nature of appellant and if they found the appellant to be misuser, tell them not to give information like medical claims of third parties.

*(Excerpts from the observation of Central Information Commissioner in CIC/SA/A/2015/002028 in Mohd.Shakeel Saifi V. PIO, Bhai Paramanand Institute of Business Studies, Delhi)*

**18.31** Appellants like this appellant should know that the RTI Act is a means to advance public interest; not to be used as tool to harass the public authority by a workless or disgruntled employee- serving/retired. His multiple RTI applications have a serious impact on the functioning of public authority BSNL/DOT, its RTI authorities and the Central Information Commission in Second Appeal. Officers also presented a bundle of files of the appellant. It reflects a criminal wastage of time and, if unchecked, will choke the functioning of the public authority. If this is allowed, the public authority cannot focus on their regular duties and their whole time will be devoted to such frivolous/vexatious/useless/repeated/ multiple obnoxious RTI questions. This is misuse and it has to be prevented.

*(Excerpts from the observation of Central Information Commissioner in CIC/BS/A/2014/002319-SA in H.K.Bansal V. DoT, New Delhi)*

**18.32** The provisions of the RTI Act would not be available to a disgruntled employee seeking information as regards public officials which is otherwise personal in nature on account of furtherance of a personal vendetta.

*(KK Sharma V.State of Haryana (W.P(C) No. 4930 of 2011)*

## **CHAPTER – XIX**

### **MISCELLANEOUS**

#### **Communications of sanction to the Pay and Accounts Office**

**19.01** All sanctions accorded by the Accountant General under rules, 191 and 193 of the compilation of the General Financial Rules (Revised and Enlarged) 1963 should be communicated to Pay and Accounts Office.

#### **Calendar of Returns**

**19.02** A Calendar of Return shall be maintained by the Assistant Audit Officer of each Administration Branch in the form prescribed for the observance of the due date for the various items of work and the calendar submitted to the Branch Officer every Tuesday and to the Deputy Accountant General / Sr. Deputy Accountant General (Admn.) on the 7<sup>th</sup> of each month together with the monthly progress report and the Assistant Audit Officer's note book.

#### **Gradation List**

**19.03** A gradation list showing the establishment of the office as it stood on the 1<sup>st</sup> March, should be prepared each year, according to the instructions issued by the Comptroller and Auditor General of India in his letter No.623-NGE.I/86-58, dated 28<sup>th</sup> May, 1959.

According to Circular No.25/ STAFF/2014 (No.576-Staff (App-III)/199-2014) dated 26.06.2014, Gradation List may be forwarded to HQrs. Office only in soft copy (in CD) in future.

**19.04** The suffix SC/ST against the names of employees belonging to SC/ST in the gradation list may be followed. The suffix SC/ST should not however be added in the office orders communicating promotions etc.,

*(C&AG's Lr.No.356-NGE.II/53-73-I, dt.15-2-1974 (E.B.V))*

**19.05** The names of the permanent members of staff who are transferred to other Audit Offices on voluntary basis should continue to be maintained in the Gradation list until they are finally confirmed to the offices to which they have been transferred.

***(C&AG's Lr.No.1934-NGE.II/38-60 Pt.I, dt.11-7-1960)***

**19.06** The preparation of the list should be taken up sufficiently early so that it may be completed in time and submitted to Comptroller and Auditor General by the 15<sup>th</sup> June.

**19.07** The gradation list should be got printed periodically on receipt of necessary instructions from Comptroller and Auditor General in this regard. In the years the records are not printed roneoed copies should be prepared. Three copies of the list should be submitted to the Comptroller and Auditor General and one copy to the PAO.

**NOTE:** The gradation list should be made available after printing or roneoing to the members of the staff including those on deputation and on Foreign Service, for perusal, so that discrepancies, if any, in the Gradation list can be pointed out by them.

**Grant of advance of pay and Travelling Allowances to Government Servants on mutual transfer.**

**19.08** It has been decided that advance of pay and travelling allowances should not be paid to Government servants on mutual or unilateral transfer as the transfer has been effected at the request of the official concerned.

***(C&AG's Lr.No. 96-A/557-58/dt.2<sup>nd</sup> February, 1960 case 3-23/59-60 and No.355-A/657-58, dt.13<sup>th</sup> February, 1959)***

**19.09** A Government servant may be allowed to draw travelling allowances as for a journey on tour for his journey to attend the Courts to produce the official documents or to give evidence in his official capacity in Civil cases to which government is not a party. The amount of travelling allowances may be paid initially from the Central Government funds and charged to the Head of the Account to which their pay and allowances are debitable. No part of travelling expenses should be accepted by the Government servant concerned from the court. The amount of travelling allowances so paid will be got

reimbursed from the courts concerned. It shall be the duty of the Controlling Officers to see that the amount due is recoverable from the Courts.

***(G.I.M.F. Memo.No.2/59-E.IV (B)/63, dt.27<sup>th</sup> December, 1963) (GID (2) Under Rule 231 of GFRs)***

### **Leave Travel Concession**

**19.10** While preparing the travelling allowance claims pertaining to Leave Travel Concession, the following certificates have to be furnished by the Government servant preferring the claim.

#### **Certificates to be given by a Government servant:**

- (1) I have not submitted any other claim so far for Leave Travel Concession in respect of myself and / or my family members in respect of the block years .....and .....
- (2) I have already drawn advance for the Leave Travel Concession in respect of journey performed by me / family, wife with ..... children in respect of the block of two years 19..... and 19..... This claim is in respect of the journey performed by my wife / myself with .....children .....children none of whom availed of the concession relating to that block.
- (3) I have already drawn the advance for the Leave Travel Concession in respect of a journey performed by me in the year 19..... In respect of block of two years 19..... and 19..... This is against the concession admissible once every year in a prescribed block for visiting home town as all the members of my family are living away from my place of work.
- (4) The journey has been performed by me / my wife with ..... children ..... Children to the declared place / home town viz., .....
- (5) That my husband / wife is not employed in Government Service and the concession has not been availed of him / her separately for himself / herself or for any of the family members for the concerned block for two years.

- (6) My declared place / home town is / is not connected by a public transport system.
- (7) Certified in respect of the claims L.T.C. towards my children that they are wholly dependent upon me and they reside with me.
- (8) Certified that my wife / husband for whom L.T.C. is claimed by me is employed in .....(Name of the Public Sector Undertaking / Corporation / Autonomous Body etc.,) which provides L.T.C facilities but he / she has not preferred and will not prefer, any claims in this behalf to her / his employer.
- (9) Certified that my wife / husband for whom L.T.C. is claimed by me is not employed in any Public Sector Undertaking / Corporation / Autonomous Body financed wholly or partly by the Central Government or a local body, which provided L.T.C. facilities to its employees and their families.
- (10) Certified that my\* ----- is wholly dependent on me and he / she resides with me and his / her income from all sources including pension temporary increase graded relief and pension equivalent of D.C.R.G. benefits does not exceed Rs. 9000/- per month (7<sup>th</sup> Pay Commission).
- (11) Journeys have been performed by the class of accommodation / mode of conveyance for which the claim has been preferred.

Signature of the Govt. Servant

Name & Designation/Section

\* State relationship of the dependent with the Government

Bill No.

Dated:

**Certificate to be given by the Controlling Officer:**

**(1)** that Shri./Smt./Kum (Name of the government Servant)

\_\_\_\_\_ has rendered continuous service for one year or more on the date of commencing the outward journey.

**(2)\*** That necessary entries as required under para 8 of the Ministry of Home Affairs, O.M.No. 43/155-Estt. (A) Part-I/II dated the 11<sup>th</sup> October, 1956 have been made in the Service Book of Shri./Smt./Kum \_\_\_\_\_

**Sr. Deputy Accountant General (Admn.)**

**Leave Travel Concession for journeys to any place in India**

**19.11** Once in a block of four calendar years commencing from 1974, a Central Government employee is entitled to avail himself of the Leave Travel Concession for journey to any place in India subject to the condition laid down in the Leave Travel Concession scheme for Home Towns. Travel concessions for journey to any place in India are regulated with reference to Government of India, Cabinet Secretariat O.M.No.43/6/73-Esst (A) dated: 11.03.974 and even No.dated:03.05.1974 forwarded in C&A.G's Endt. No.472-Audit/7-74, dated: 22.02.1974 and No.794-Audit/7-74, dated: 22.05.1974 respectively as modified from time to time.

**19.12.** Central Government Servants are eligible to draw advance for the purpose of journeys under Leave Travel Concession Scheme to any place in India once in a block of four years. In order to ensure that the advances drawn for availing of L.T.C are not misutilised for any reason, documentary evidence of utilization of the advance for the outward journey such as cash receipts or tickets for the journey by bus or Railways shall be produced to the competent authority within 10 days of the drawal of the advance.

***(Government of India OM 3/1011/44/83-Estt (a) dated: 29.11.1983 forwarded with C&AG's Circular No.114-TA I/130-82 letter No.1903/T-II/130-82 dated: 06.01.1984)***

### **Journey for children studying elsewhere**

**19.13** Journey fare for each of the children of Central Government employees as are studying away from them for the prosecutions of studies will be regulated with reference to Govt. of India , Min. of Fin. O.M.No.F19030/2/273-E IV (B) dated:28.02.1974 received with &AG's Lr.No.375-Audit/1911-73, dated: 11.03.1974.

*(G.I.M.F. OM. No.19030/5/86-E/IV dated: 19.03.1987)*

### **Reimbursement of Medical Expenses**

**19.14** Reimbursement of treatment charges and other facilities is regulated in accordance with the compilation of CGHS (Orders and instructions) as amended from time to time. Medical claims relating to treatment of Central Government Employees and members of the families are also covered under Central Services (M.A) Rules, 1944 and All India Service Rules, 1956 (OM N.S.11011/95-CGHS (P) dated:02.06.1995). The Central Government Pensioners/family pensioners residing in areas not covered by Central Government Health Scheme administrated by the Ministry of Health and Family Welfare are eligible for a fixed medical allowance of Rs.500 p.m. for meeting expenditure on day-to-day medical expenses that do not require hospitalization. Existing pensioners as well as the future retirees shall have to exercise onetime option to avail of medical facilities under Central Government Health Scheme or other similar Health Scheme of their respective Ministry/Department or to claim fixed medical allowance of Rs.500/-p.m.

*(Government of India Ministry of Personnel, Public grievances and Pensions (Department of Pension and Pensioners Welfare) O.M.No. 45/57/97-P&P. W (C) New Delhi dated: 19th December 1997)*

### **Grant of Children's Educational Allowance –Reimbursement of Tuition Fee etc.**

**19.15** Orders relating to grant of concession under the scheme of Children's Educational Assistance viz., Children educational Allowance, Reimbursement of Tuition fee and Hostel Subsidy to Central Government Employees etc. contained in Central Civil services (Educational Assistance (Orders), 1983, as amended are superceded and are now



governed by Central Civil Services (Educational Assistance Orders) 2016 which may be referred to.

### **Advances**

**19.16** All the interest free advances stand discontinued with the exception that the interest free Advances for Medical Treatment, Travelling for family of deceased, Travelling Allowance on tour or transfer and Leave Travel Concession shall be retained.

*(GOI Ministry of Finance OM No. 12(1)/E.II (A)/2016 dated 07.10.2016)*

**19.17** Interest bearing advances relating to Motor Car Advance and Motor Cycle/Scooter/Moped Advance will stand discontinued.

### **19.18 Personal Computer Advance**

Rs.50,000 or actual price of PC, whichever is lower is admissible to all government employees. The Advance for the purchase of Personal Computer will be allowed maximum five times in the entire service.

*(GOI Ministry of Finance OM No. 12(1)/E.II (A)/2016 dated 07.10.2016)*

### **House Building Advances**

**19.19** The rules regulating grant of house building advance are contained in the booklet 'Rules to regulate the grant of advance to Central Government Servants for the building etc., of Houses'.

**19.20** To review the sanctions to HBA and to watch the compliance by the loanees of the various terms and conditions stipulated under HBA rules one register is maintained. The submission of this register monthly to the Branch Officer and quarterly to the Group Officer may be watched through calendar of returns.

(Authority: Circular No.34-TAI/83 issued in Hqrs. Letter no. 548-TAI/68-83 dated: 05.12.1983)

## **Benevolent Fund**

**19.21** A benevolent Fund has been setup on contribution basis, to provide (i) relief of distress of hardship amongst the employees; (ii) sickness or maternity benefits in cases of special hardship. The objects of general utility and welfare of the fund, are available in the “Rules of the Indian Audit and Accounts department benevolent Fund.

## **Compassionate Fund**

**19.22** Grants from compassionate fund intended for the relief of families of Government Servants left in indigent circumstances on account of the premature death of the person upon whom they depended for support are governed by the provisions of para 10.15 of MSO(Admn.) Vol.1.

## **Honorarium**

**19.23** **No honorarium is admissible in the following cases:**

- (i)** For temporary increases in work which are normal incidence of Govt. work and form part of legitimate duties of Govt. servants according to the general principle enunciated in F.R.II.
- (ii)** When a Government Servant performs duties of another sanctioned post in addition to the normal duties attached to his own post;
- (iii)** In cases where over time allowance has been paid to the staff in connection with the same work.

*(G.O.I.Min.of Fin. OM. No. 12 (9)-E.II (B)/69, dated: 02.12.1969, received in C&AG's dt.No.29-Audit/1-0 dated: 08.01.1970, P.108-le 3-5/5/5}*

## **Over Time Allowance**

**19.24** Abolished with effect from 01.07.2017

### **Issue of Official Publications**

**19.25** This is dealt within item 17 of the Annexure to Schedule-V of the Delegation of Financial Power Rules, 1978. a monetary allotment is fixed for this office and an Account Number assigned to all publications of the Central Government (Government of India, Comptroller & Auditor General of India, etc.) should be obtained in accordance with the rules mentioned above while publications of the Government of Kerala required for this office are obtained free of cost.

**NOTE:** Two copies of the Central Public Accounts Committee Report can be had by this office free of cost (i.e.) without their cost being debited against the monetary allotment.

### **Grant of compensation**

**19.26** The grant of compensation to Civil Officers for loss of property will be regulated with reference to the provisions of Rule 17 of the compilation of General Financial Rules (Revised and Enlarged) 1963.

### **Issue of orders for the payment of Subsistence and Compensation allowances**

**19.27** As any failure on the part of the competent authority to pass an order under F.R. 53 (i) (ii) (a) as soon as suspended officer has completed six months under suspension can either involve serious hardship to both officers concerned or involve unnecessary expenditure to Government, the Comptroller and Auditor General has ordered that all the officers who have powers to suspend Government servants employed under them should ensure that action is initiated in all cases in sufficient time so that the requisite order can take effect as soon as the suspended officer has completed six months under suspension.

*(C&AG's Lt. Mo.275-OE .I/268-58 dated:11.09.1958)*

### **Average cost**

**19.28** According to the provisions of F.R.127 the amount to be recovered on account of an addition made to a regular establishment from the persons for whose benefit the

additional establishment created shall be the gross sanctioned cost and it shall not vary with the actual expenditure every month.

**19.29** Out of the five factors that determine the average cost (viz. the maximum, the minimum, the period of rise in the scale, the age of retirement and the age of entry) the first four generally remain constant unless some general revision of scales or conditions of service take place. The fifth factor viz., the age of entry varies in respect of each category of the staff. Even this factor is more or less stable in respect of each category of staff. Even this factor is more or less stable in respect of grades where direct recruitment is generally made (e.g., Clerks, Auditors, Stenographers in the Lower grade etc.), even though a fixed quota might be reserved for promotion.

**19.30** For purposes of working the average cost, the average age of entry fixed by C&AG in respect of various categories in Civil Audit Offices is as follows:

AAO	31.22
Senior Auditor	39.11
Auditor	23.00

*(C&AG's Lr.No.971, N.GE.III/38-, dated: 03.04.1963, P.8 File 8-40/58-70 and AG Lr.no.230,Codes.1/-/Group-IV, dated 30.05.1975 P.183, File 8-40/69 76)*

#### **Pending Oral Evidence**

**19.31** Section 59 of the Indian Evidence Act, 1872, stipulates that all facts, except the contents of documents, may be proved by oral evidence. Under Sections 64 and 65 of the Act, oral evidence is not admissible as to the contents of a Public document except under the circumstances mentioned in Section 59. If a Government servant giving oral evidence in a Court of Law is asked questions about contents of any Public documents, the counsel for the Government will raise the necessary objection as to the admissibility of the question. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.

**19.32** Whenever a Government servant giving oral evidence is asked questions on matters communicated to him in official confidence, he can claim privilege under Section 14 of the Evidence Act. This privilege covers all communications, oral or documentary.

When a Government servant summoned for giving oral evidence is not in position of the requisite Affidavit from the Competent Authority for claiming privilege under Section 124 of the Act, he may explain the position to the Court suitably through the Counsel and, if necessary, request the Court to give him time to obtain instructions.

**19.33** These instructions should be followed by members of staff deputed to give oral evidence.

**NOTE:** For detailed procedure Annexure to para 2.41 of M.S.O. Admn. Vol. I may be referred to.

#### **Issue of no objection certificate**

**19.34** Issue of Identity Certificates/ No Objections Certificate for grant of passport facilities to Government officials. Issue of such certificates is governed by Comptroller and Auditor General's Circular No. NGE/13/87 dated 03.03.1987 and Letter No. 473-GE I/ 21-91 dated 05.02.1991.

Before a no objection certificate is issued, it has to be ensured that there are no dues or charges pending against the Government Servant.

#### **Material for inclusion in Quarterly Audit Bulletin**

**19.35** Material for part-V of Audit Bulletin (viz. Extra Curricular and Welfare Activities Staff Association Information in respect of Gazetted Officer of this office retiring from the service and casualties among these officers etc.) will be furnished by Welfare Section to Coordination Section.

<b>Issue</b>	<b>Period covered</b>	<b>Due date of receipt of Material in Coordination Section</b>
March	1 <sup>st</sup> October to 31 <sup>st</sup> December	3 <sup>rd</sup> January
June	1 <sup>st</sup> January to 31 <sup>st</sup> March	3 <sup>rd</sup> April
September	1 <sup>st</sup> April to 30 <sup>th</sup> June	3 <sup>rd</sup> July
December	1 <sup>st</sup> July to 30 September	3 <sup>rd</sup> October

*(TM-1/Rev. 1/28-1/69-70/00271 dated: 28.08.1969 (File 8-III Welfare))*

## Progress Report of Welfare Officers

**19.36** With a view to evaluating the working of the Welfare Officers of the Audit Department from time to time, quarterly progress Reports of Welfare Officers of Departments should be sent to Comptroller and Auditor General as under.

Quarter	Due Date
January to March	10 <sup>th</sup> April
April to June	10 <sup>th</sup> July
July to September	10 <sup>th</sup> October
October to December	10 <sup>th</sup> January

The Report of Welfare Officers should include, inter alia information on the following items.

1.	Personal Problems.
2.	Accommodation.
3.	Medical.
4.	Pension case, gratuity etc.
5.	Education.
6.	Benevolent Fund.
7.	Co-op. Stores/Societies
8.	Recreation clubs in colonies and in offices.
9.	Staff council.
10.	Amenities to staff i.e., water coolers, lavatories, cycle stands, canteens etc.
11.	Staff Welfare Sub-committee.
12.	Sanitation.
13.	Excursions & Picnics.
14.	Cultural, Social & Other amenities.

Report of welfare Officers should include information in respect of branch officers also, if any.

*(C&AG's Lr.No.1397-N.G.E.III/112/67, dated: 03.07.1967 (File 3-41/63-7) welfare section)*

### **Scope of Communication of Advice Tendered by Law Ministry**

**19.37** The advice given by the Ministry of Law and Justice or the opinion of its Law Officer is intended for the guidance of the Ministry/Department/Office seeking such advice or opinion and should ordinarily, be given security classification. It should not be communicated to persons outside the periphery of the Government of India or to persons affected by such advice or opinion, or any authority who is not administratively concerned with the matter, without the Ministry's knowledge or consent. If in any special case, it becomes necessary to communicate the views of this Ministry, to the individual concerned, the administrative Ministry/Department/Office should be discreet in doing so and only a paraphrase there of may be conveyed without disclosing that they are the view of the Ministry of Law and Justice.

The extent to which the advice tendered by the Law Officers of the Law Ministry on litigation matter could be communicated by the Ministry/Departments to the Government Advocates is as follows:

- (a) If the advice given by this Ministry is about the way in which a particular case should be handed or argued, it would then be obviously necessary to give a copy of it to the Government Counsel.
- (b) No objection can be taken to giving copies to the Government Advocates in the Central Agency Section for they are officers of Law Ministry.

The problem would arise only the reasoning contained in another case where advice to adopt a particular line of conduct is to be conveyed to the Counsel. In that case so much of the notes recorded by this Ministry or the substance there of as would be necessary for Counsel to understand Government's action as to defend should be made available to the Counsel in the interest of the successful conduct of the litigation.

*(O.M.No. 14z91)-73-O&M, dated 18<sup>th</sup> September rand 28<sup>th</sup> February, 1973 of Min.of Law, Justice and Company Affairs communicated in C&AG'S Lr. No. 682-N.G.E.II/146-72 (Confidential), dated:28<sup>th</sup> March, 193).*

## **Review of cases of indebtedness**

**19.38** While mere indebtedness may not warrant removal or a less punishment, inefficiency or untrustworthiness arising in and through indebtedness indicate the need for disciplinary proceedings. Gradual deterioration in work, irregular attention and frequent applications for leave are symptomatic. Under Rule 17 of Central Civil Services (conduct) Rules, 1964 the Accountant General will take cognisance of all instances of insolvency and habitual indebtedness and appropriate action will be instituted with reference to Central Service (Control, Classification and Appeal) Rules, 1965.

To ensure uniformity of treatment, a list of debtors should be maintained by the Establishment Section and submitted half-yearly to the Accountant General for review. If during such a review signs of chronic indebtedness are noted proceedings should be instituted, mild at first and more severe afterwards if wrings do not suffice. If it is decided by the Accountant General that the time has come to take disciplinary action beyond warning or censure the full procedure laid down by the Central Service (Control, Classification and Appeal) Rules, 195 should be instituted before orders imposing any penalty are passed.

The list of debtors should be placed before the Comptroller and Auditor General during his inspection of the office to keep him informed of the action taken in this connection and if necessary, to obtain informal advice on such cases.

*(C&AG'S Lr. No. 206/-N.G.E./212-41, dated: 25.10.1941)*

## **Staff Associations**

Under the terms of recognition accorded to staff Associations, the Association may take up only such matters as are of common interest to its members and should not take up cases of individual employees.

*(C&AG'S Lr. No2837.II/260 58, dated: 04.01.58)*



### **Supply of circulars etc. relating to Service matters**

**19.39** (i) In order to help service associations in their legitimate activities, it has been decided that copies of orders containing decisions of general interest relating to service matters which are not marked Top Secret, Secret, Confidential or for Official use only, may be supplied to recognised associations of Government Servants who are likely to be interested in such orders. Orders which are marked 'For Office use only' may also be supplied at the discretion of the Ministry concerned, to the President or the Secretary of such an Association and it is made clear that their contents should not be disclosed to anybody except the office bearers of the Association. Documents marked 'Secret' or 'Confidential' should not ordinarily be supplied to Association, but where a Ministry considers it appropriate to do so, copies may be supplied to the President or the Secretary of the association, making it clear that the contents thereof should not be disclosed to other members of the Association or outsiders. Top Secret documents should not be supplied at all.

(ii) Government orders convey the current decisions of Government which are liable to be cancelled or amended from time. The fact that copies of such orders are supplied to associations does not constitute an assurance that the conditions of service prescribed therein cannot be changed by Government at any time without notice.

(iii) The object of supplying copies of these orders is to keep associations informed of the decisions of Government to enable them to make representation to government in suitable cases. The orders or contents thereof should not be published in bulletins, journals etc., or otherwise supplied to persons other than members of the association. Association should take appropriate measures to ensure that copies of orders to them do not fall into unauthorized hands, especially in the case of documents with a security marking.

*(G.I., MHA OM No.24/3/54 Ests.(B), dated:10<sup>th</sup> January, 1955 received with CAG's Lr.No.747 NGE.II/69 Admn.I/55, dated: 2<sup>nd</sup> March 1955)*

**19.40** A suitable summary of all the points discussed with the staff representatives may be issued soon after every meeting and the office copy may also be got authenticated by responsible members of the Association.

*(C&AG's Lr.No.2385-N.G.E.III/10-1971, dated: 15<sup>th</sup> October 1971)*

## **Provident Fund**

### **Deposit Linked Insurance Scheme**

**19.41** With a view to providing extra social security to the families of the subscribers to the Provident Funds and as a positive incentive to Central Government Employees to save more the President has been pleased to introduce a Deposit linked Insurance scheme which provides as insurance cover to the subscribers without payment or premium.

The Scheme will be administrated as follows:

- (i) On the death of subscriber in service, the person(s) eligible to receive provident fund balances in terms of the relevant rules will be sanctioned an additional amount equal to the average balance in the account of the deceased Government servant in the Fund during the three years immediately preceding the death of the employees subject to the provisions of sub-para (iii) below:
- (ii) In the case of Contributory Provident Fund only the Subscription of the employees with interest thereon, will be taken as the balance for the purpose of this scheme;
- (iii) The above benefit will be available subject to the fulfillment of the following conditions:
  - (a) The balance at the credit of such subscriber shall not at any time during the 3 years preceding the month of death have fallen below the limits of:
    - (i) Rs. 25,000 in the case of a subscriber holding a post in the Pay Band-2 (Rs.9,300-34,800) or above and drawing a Grade Pay of Rs.4,800 p.m. or more as per Central Civil Service (Revised Pay) Rules, 2008;

(ii) Rs. 15,000 in the case of a subscriber holding a post in the Pay Band-2 (Rs.9,300-34,800) and drawing a Grade Pay of Rs.4,200 p.m. or more but less than Rs.4,800 p.m. as per Central Civil Service (Revised Pay) Rules, 2008;

(iii) Rs. 10,000 in the case of a subscriber holding a post in the Pay Band-2, Pay Band-1 or Pay Band-1S (Rs.4,440-7,440) and drawing a Grade Pay of Rs.1,400 p.m. or more but less than Rs.4,200 p.m. as per Central Civil Service (Revised Pay) Rules, 2008;

(iv) Rs.6,000 in the case of a subscriber holding a post in the Pay Band-1S (Rs.4,440-7,440) and drawing a Grade Pay of Rs.1,300 p.m. or more but less than Rs.1,400 p.m. as per Central Civil Service (Revised Pay) Rules, 2008; and.

(b) The additional amount payable under this rule shall not exceed Rs.60,000/-.

(c) The benefit could be admissible only if the employee has put in at least five years of service at the time of death.

(i) The expenditure under this scheme will be adjustable under major head 2335 Social Security and Welfare –E Other Social Security and Welfare Programmes.

(Govt. of India, Ministry of Finance No.F.9 (10-V (10-V (B)/73, dated 08.01. 1975 received in CAG's Endorsement No.140 TA I/184, dated 17.02.1975 as amended)