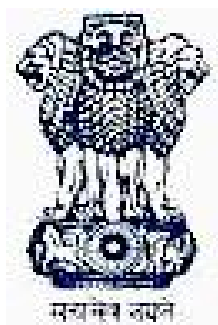


INDIAN AUDIT AND ACCOUNTS DEPARTMENT



OFFICE PROCEDURE MANUAL 2009

OFFICE OF THE
Sr. DEPUTY ACCOUNTANT GENERAL, (A&E),
JAMMU AND KASHMIR, SRINAGAR.

PREFACE TO FOURTH EDITION

1. This is the fourth edition of the Manual of Office Procedure, the last edition having been issued in June 2003. The restructuring of I.A.& AD with effect from 1.4.1984 has resulted in the creation of two different offices viz Audit and A&E with separate identities and functions. Accordingly, this Manual has been prepared broadly on the basis of the chapters contained in the previous edition of the manual which was issued before restructuring the carders in the I A& AD. This manual exclusively pertains to the functioning of A&E office.
2. Every possible step has been taken to make this Manual up-to-date by incorporating therein the latest orders of the Govt. Of India and the CAG of India
3. This Manual contains instructions for the proper conduct of work of A&E office in general, besides the detailed procedure of working in the Administration section in particular.
4. The provisions made in this Manual are supplementary to rules in authorised codes and Manuals. Paras of this Manual are not intended to be quoted or referred to as an authority in any correspondence outside the office.

Place: Srinagar
Date:

D. J. Badra
Accountant General

PREFACE TO FIRST EDITION

This Manual has been issued in accordance with paragraph 36 of the Comptroller and Auditor General 'S Manual of standing orders. It contains general instructions on matters of discipline and procedure for the guidance of the office as a whole, Instructions on other matters of administrative nature dealt with in Administration section have also been incorporated in this Manual.

All members of the office are expected to be thoroughly conversant with the rules and procedure laid down in this Manual and ignorance of such rules and procedure will not be accepted as an excuse for departing from or for failure in carrying out the prescribed procedure. Branch officers and superintendents should see that no departure from the authorised procedure is permitted without the orders of the Accountant General.

Any errors or omissions, which may be detected in the Manual, should be brought to the notice of Administration section.

Administration section will be responsible for the maintenance of this Manual and keeping it up-to-date, but the other sections should promptly bring to the notice of that section any change in orders or procedure which are at variance with those incorporated in this Manual

S.S.LAKSHMI RATAN

Accountant General,
Jammu and Kashmir,
Srinagar,

Dated: 16th August, 1960

PREFACE TO SECOND EDITION

1. Since the publication of last edition of this Manual in the year 1960, various changes have taken place in the working of the office rendering several provisions of the old Manual obsolete warranting incorporation of latest orders/instruction regarding office procedure and other matters of administrative nature. Accordingly, these orders/rules/instructions have been incorporated in detail in chapter Nos. VII to XI, XIII, XVII, XVIII, XIX, XXII, XXIV, XXV, XXVII & XXVIII of this manual.
2. Every possible effort has been made to make the Manual up-to –date by incorporating therein the latest orders of the Government of India and the Comptroller and Auditor General. An attempt has also been made to incorporate in it all the important office orders with a view to make the Manual really helpful to the officers and staff. Besides, the provisions, which have become obsolete, have been deleted.
3. This Manual contains instruction for the proper conduct of office work in general as well as the detailed procedure of working in the Administration section.
4. The provisions made in this Manual should be taken as supplementary to rules in authorised codes and Manuals and should be read in conjunction therewith, Paras of this Manual should not be quoted or referred to as an authority in any correspondence outside the office.
5. Every member of the staff of this office is supposed to be fully conversant with the rules and procedure laid down herein. Ignorance of orders will not be accepted as an excuse for departing from the provisions of the Manual or for omitting to carry out its directions .
6. Administration-I Section will be responsible for keeping the Manual up-to-date.
7. Any defect or omission noticed in this Manual as also any suggestion to improve the existing rules of procedure should be brought to the notice of Administration–I section.

S.S.Ahmad

Accountant General
Jammu and Kashmir,
Srinagar,

Srinagar,
Dated 27th june, 1983

PREFACE TO THIRD EDITION

1. This is the third edition of the Manual of Office Procedure, the last edition having been issued in June 1983. The restructuring of I.A.& AD with effect from 1.4.1984 has resulted in the creation of two different offices viz Audit and A&E with separate identities and functions. Accordingly, this Manual has been prepared broadly on the basis of the chapters contained in the previous edition of the manual which was issued before restructuring the carders in the I A& AD. This manual exclusively pertains to the functioning of A&E office.
2. Every possible step has been taken to make this Manual up-to-date by incorporating therein the latest orders of the Govt. Of India and the CAG of India
3. This Manual contains instructions for the proper conduct of work of A&E office in general, besides the detailed procedure of working in the Administration section in particular.
4. The provisions made in this Manual are supplementary to rules in authorised codes and Manuals. Paras of this Manual are not intended to be quoted or referred to as an authority in any correspondence outside the office.

Place: Srinagar

Date:

L.V. Sudhir Kumar

Accountant General

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CHAPTER 1**CONSTITUTION OF OFFICE****1.01 Office Structure:**

The office of Sr. Deputy Accountant General J&K (A&E) has besides the main office at Srinagar a Branch office at Jammu.

1.02 Branches of the office:

- (A) The main office at Srinagar comprises of the following branches divided on functional basis:-
- (i) Administration Branch at H.O. Srinagar includes
 - a) **Admn.-I:** Deals with the service matters of the staff as a whole, Personal Claims/Pay Bill of the Gazetted Staff, preparation of staff proposals etc.
 - b) **Admn.-II:** Deals with the personal claims & pay bills of the Non-Gazetted staff.
 - c) **Admn.-III:** Deals with the welfare of the staff, stores and supplies and other house keeping jobs including maintenance of the office premises etc.
 - d) **Record Section:** Deals with the receipt of inward dak, dispatch of outward dak, preservation and maintenance of old records. Try miscellaneous section
 - (ii) Book Section
 - (iii) Departmental compilation of Accounts (Kashmir Side) including Ladakh Division
 - (iv) Works Account & Forest Account (Kashmir Side) including Ladakh Division
 - (v) Account Current Section.
 - (vi) General Provident Fund (Maintenance of A/cs upto 31-03-1986)
 - (vii) Pension Report in respect of Pensioners of Kashmir Province including Ladakh Division
 - (viii) Pension Account Section.
 - (ix) Internal Test Audit.
 - (x) Budget & Finance Account Cell.
 - (xi) Gazetted Audit.
 - (xii) D & R section (Kashmir Side).
 - (xiii) Public Relations Office
- (B) Branch Office at Jammu deals with the following items.
- i) Departmental Compilation of Account (Jammu side)
 - ii) Works Account & Forest Account (Jammu Side)
 - iii) Pension Report (Jammu side).
 - iv) D & R section (Jammu Side).
- (C) The functional Branches have further been divided with a number of sections depending upon the volume of work dealt with each Branch. Each section is under the supervisory charge of a Asstt. Accounts Officer/Section Officer.

1.03 Distribution of work among Group Officers:

1) The Sr. DAG(A&E) is in General charge of the Administration of the whole (A&E) office. He has direct charge of Administration including Receipt, Despatch and General Record. Gazetted Audit Section, & ITA Section, Manual Section, SAI/Computer Cell & Pension. The procedure for drawal of Pay and Allowances of Gazetted Officers of the State Government was revised w.e.f. 1.5.1977 vide G.O.NO: 241-F of 1977 Dt. 8.4.77 where-under the Pay of Gazetted officers is to be drawn on Establishment Pay Bills by the Heads of Offices/Drawing & Disbursing Officers. As such GAD- Section does the residual work in respect of claims arrear claims pending payments or anomalies of Pay fixations if any up to 30-4-77 of Gazetted officers and Reconstruction of the History of services viz reconstruction of service records in respect of Gazatted officers up to 30.4.77 which was destroyed in the fire of 23rd March 1977. The entitlements work in respect of Governor, Judges of High Govt., Ministers, Presiding/Dy Presiding officers MLA's/MLC's continues to be dealt with in the Gazetted Audit Department alongwith maintenance of the

Accounts of long term advances of officers both gazetted & non-gazetted in respect of House Building Advance & issuance of N.D.C.'s.

2) The Dy. Accountant General (Funds & Accounts) is in the supervisory charge of the Branch dealing with VLC/Departmental compilation of Accounts, D&R, PAO, Book, Account Current, Treasury Miscellaneous Section, Pay Fixation, Treasury Inspection, Central Assistance Section and Sections of the GP Fund wing, which is responsible for maintaining the accounts of the Superior State employees up to 31-3-86. The work of maintenance of G P Fund Accounts thereafter stands taken over by the State Government. Consequent upon the Departmentalisation of accounts in IA&AD w.e.f. 1-10-76 the functions relating to the compilation of Accounts Pay bills and Pension Bills & Payment thereof and long term advances have been entrusted to PAO created as a separate unit under the charge of the Dy. Accountant General (A/cs & Funds).

3) The sections of the A&E office working at Jammu are under the supervision of the Dy. Accountant General (Accounts) Jammu.

1.04 General

The strength of each Branch (as detailed in para 1.02 above) has been fixed under the orders of the CAG of India with reference to the volume of work. All cases of transfers of posts of Accountants/Clerks etc from one wing/section to another for a period exceeding four months should be reported to the CAG and justified unless the post is transferred to another wing/section along with the work for which it is sanctioned. In other cases if any occasion arises:-

- i) For an internal change of scales fixed consequent upon any change in the functions of a section or other wise or
- ii) For a change in the functions of a section un-accompanied by a change of scales.

The proposal for such a change should be submitted to the AG. If the proposal is accepted by him, the change in the function and scales or in the functions alone, as the case may be, should be noted in a separate register which should be maintained for this purpose in Administration-1 section. The reason for such changes should also be distinctly noted against the entries in the register,

1.05 Sectional Duty Register

Detailed statements showing the duties of each individual/Assistant of every section should remain on record in each section. The duty lists should be kept in a register to be opened in the Proforma given below. Separate folio's should be allotted for each seat in the section including the section officer and the General Clerk. A chronological record of the incumbency of Branch Officers in charge of the section should be kept in separate folio. This register will thus serve a running record of the incumbency of the different charges in the section. A new register may be opened after every five years.

The duty register should be submitted for review to the B.O. on 1st June & 1st December of each year and to the respective Group Officer on 1st December of each year.

Proforma for Duty Register of incumbent in a Section

S. NO.	Denotation Mark of the seat	Items of the duties assigned to the seat	Name of the incumbent	Designation of the Incumbent	Date of posting to the charge	Dated initials of the incumbent in token of his taking note of the allotted duties	Specimen sign of the incumbent	Date of release from the charge	Initials of the AAO/ SO
1	2	3	4	5	6	7	8	9	10

1.06 Increase/Decrease in the Working Strength

No Branch Officer may increase the working strength of one section by a corresponding decrease in the working strength of another section without the prior approval of the AG, Nor should he authorise any interchange between individuals of different sections under him without the previous approval of the Dy. Accountant General (A&E). In all cases in which an interchange is permitted by the Dy. Accountant General (A&E) the relevant papers should invariably be sent to the Administration section for issue of office order.

1.07 Sanctioned strength of the Gazetted Officers

The sanctioned strength of gazetted officers on 1.4.2002 consists of three Dy. Accountant General's viz; Dy. Accountant General (A&E), Srinagar, Dy. Accountant General (A&E), Jammu & Dy. Accountant General (Accounts), Srinagar, 22 Sr. Accounts officer/Accounts Officer and 58 Asstt. Accounts Officers.

1.08 Distribution of work among Gazetted Officers (Sr. A.O's/A.O's)

Distribution of work among the gazetted officers (Sr. A.O.s/A.O.'s) is approved by the Accountant General. A monthly statement of distribution of work among the gazetted officers should be prepared by Admn. 1 Section on 15th of each month and Circulated to all sections in the A&E office.

1.09 Welfare Officer

A post of welfare officer was sanctioned by the CAG in Oct. 1976 who has been delegated some duties with regard to staff welfare, House keeping, recreational cultural and community activities which was by a subsequent order allocated to Audit office, but no post of welfare officer stands sanctioned to A&E office. Since most of the functions/duties of the welfare are being attended to by Admn-III section as such Dy. Accountant General (A&E) will be entrusted with the functions of the Staff welfare as envisaged in the duties of Welfare Officer, Audit Office)
(No: Admn.1/17(20)/76-77/4042 Dt. 30.11.76)

1.10 Charge reports, on the eve of transfers

Whenever a person in a section is transferred to another section or office or retires or proceeds on leave etc. the section officer should obtain the dated signatures and initials of the relieved and relieving assistants on the relevant duty list and submit the duty list to Branch Officer concerned in the following manner.

Made over

Dated signatures of the relieved Assistant
(dated initials)
Dated signature of
the Section Officer

Taken over

Dated signatures of the relieving Assistant.
(Dated initials)
Accounts Officer
(Dated Initials)

Besides, the relieved assistant may also be required to submit a detailed charge report showing the State of work on his seat to his Branch Officer through the Section Officer at the time of his transfer. The section officers may also submit such a report to the Group Officer concerned through their Branch Officers at the time of their transfer.

The specific instructions for submission of charge reports by the Section Officer/Accountants on the eve of their transfer or proceeding on leave is given in para 4.14 of this Manual.

1.11 Gradation List

A manuscript copy of the Gradation list of the entire establishment of the office (Including temporary class 1 and entire Class II officers) as on 1st March of each year should be prepared on the basis of the uniform pattern prescribed by the CAG of India.

(a) Three copies of the Gradation list should be sent to the CAG by the 15th June every year.

One copy each of the list may also be sent on the same date to Audit Office i.e. Dy. Director P&T Audit Kapurthala.

(Authority CAG No: 1041-1-Admn II/465-65 dt. 3.5.69)

1.12 General watch and care of the office Building

The General watch & care of the Office Building & Office Premises is under the control of the welfare officer/Accounts office (Adm.). Welfare Asstt. of the A&E office shall be a representative of the Administration of the A&E office to assist the Accounts Officer (Adm.) for such watch & ward in respect of A&E office.

CHAPTER - II

OFFICE DISCIPLINE**2.01 Hours of Attendance**

The hours of attendance on all working days shall be as under: -

- | | | |
|-----|--|---|
| I) | <u>MAIN OFFICE SRINAGAR</u> | |
| a) | Summer
Monday to Friday | 9.30 a.m. to 6 p.m.
with lunch break from
1.30 p.m. to 2.00 p.m. |
| b) | Winter
Monday to Friday | 9.45 a.m. to 5.45 p.m.
without Lunch break |
| c) | Fridays
(for Muslim employees only) | 9.00 a.m. TO 6 p.m.
(with lunch break from
1.15 p.m. TO 2.15 p.m.) |
| II) | <u>BRANCH OFFICE JAMMU</u> | 9.30 a.m. to 5.30 p.m.
(with Lunch break from
1 p.m. to 1.30 p.m..) |

Leave of absence should be given to Muslim employees from 1 P.M. to 2 P.M. to enable them to attend Friday Prayers provided they put in half an hour of duty outside the office hours on the same day.

- III) Saturdays of the month shall be observed as closed days both in Srinagar & Jammu offices as week for central Government offices comprises of five days only.

Note:1 Group D employees shall attend office half an hour earlier on all working days.

Note:2 When work is in arrears or if the interests of the Public Service requires it the office hours may be extended by the AAO/SOs on all working days in respect of some or all the subordinates working under him however in respect of attendance of staff on holidays prior sanction of the B.O./Group Officer concerned shall be obtained.

Note:3 Gazetted officers can allot additional work to the clerks under them.

2.02 Attendance Register

1) An attendance register in Form MHA-1 will be maintained in each section and kept on the table of the AAO/SO in the morning. Strict punctuality in attendance is expected. The staff should be in their places and ready to begin work at 9.30 a.m. The attendance register should be initialed in the appropriate cage by each assistant and Asstt. Accounts Officer/Section Officer as soon as he/she arrives and immediately before his/her departure from office at 6 P.M. The Branch Officer should call for attendance register at 9.40 a.m. Assistants who might not have arrived till then should be marked late by the AAO/ SO by putting a circle/cross against their names in the attendance register before submitting the Register to the Branch Officer thereafter shall be directed to mark their attendance in the Branch Officer's room noting the time of their arrival in the attendance register in presence of the Branch Officer. Similarly the Branch Officer shall return the attendance at 6 p.m. to the AAO/SO concerned for getting the attendance of the staff marked at the time of their departure as well.

The Group Officers should also occasionally call in the attendance registers of sections under their charge in such a way that the attendance of all sections come under their review at least once a month. The Group Officers should also see that the attendance registers have been maintained properly.

2) The attendance register should indicate the sanctioned strength of the section, names of the incumbents making up the sanctioned strength in the section or other vacancies, in the order of seniority. The register should be kept in the personal custody of the Asstt. Accounts Officers/Section Officer who should guard against any unauthorised entries being made therein.

3) Soon after the close of a month, the last columns of the attendance register relating to late attendance and casual leave should be completed by the AAO/SO and a report submitted to the Branch Officer by 4th of the following month indicating the extent to which there has been forfeiture of Casual Leave on account of late attendances.

- 4) The Casual Leaves and Restricted Holidays enjoyed by each official in a month shall be entered in Casual Leave Account Register under attestation of the AAO/SO. A certificate of agreement between the entries regarding Casual Leave in the attendance register with the entries in the Casual Leave register must be recorded on the foot of the attendance register while closing the register for the month.
- 5) The local residential addresses of the staff members attached to a section should be kept in the Casual Leave Account Register of the Section concerned. The punctual submission of the attendance register should be watched through the sectional calendar of returns.
- 6) The Attendance Register should remain in the custody of the AAO./SO. and in their absence in the custody of a responsible sectional Assistant.

2.03 Penalty for late attendance

- 1) Half a day's Casual Leave should be debited to the Casual Leave Account of Govt. servant for each late attendance but late attendance upto one hour on not more than two occasions in a month may be condoned by the authority competent to sanction casual leave if he is satisfied that it is due to unavoidable reasons like illness in the family, cycle puncture, late running of buses etc. In case such a course does not ensure punctual attendance of the Govt. servant suitable disciplinary action may be taken against him in addition to debiting half days casual leave to his Casual Leave Account on each occasion of such late attendance.
 - 2) In the case of a Govt. servant who having exhausted his Casual Leave attends office late up to one hour at a time for unavoidable circumstances mentioned in para (i) above, such late attendance may be condoned on not more than two occasions in a month. If however, he attends office late on subsequent occasion's in a month, disciplinary action may be taken against him besides one day Earned Leave should be sanctioned in his favour on each late attendance.
- Note:** No Government servant will get privilege on the ground of his community or religion alone like coming to office late or leaving office early.

2.04 Absence during office hours

- 1) No assistant should leave Office during the day without the permission of his AAO/SO nor should a AAO/SO do so without the knowledge of his Branch Officer. Any member of the staff found absent from his/her seat, without permission, will be called upon to explain his/her absence.
- 2) The lunch break must be scrupulously observed even by the supervisory staff and periodical surprise checks should be made by the gazetted officers to ensure it.
- 3) If an employee leaves the office early i.e. before the time of closure of office without permission, half-a-days Casual Leave should be debited to his Casual Leave Account for each such early departure from office.
- 4) Surprise checks must be carried out daily by the Branch Officers in one or two sections under their control.

2.05 Absence from duty without leave

- 1) Absence from duty without leave is liable to be treated as unauthorised absence except when the cause is sudden illness or unforeseen circumstances of a pressing nature. In such cases either a medical certificate in support of the absence if due to illness, should be furnished at once or the circumstances responsible for the absence be communicated without delay.
- 2) For this purpose all cases of absence without leave should be reported at once by the sections to Administration Section. Any communication received subsequently from such an absentee should also be passed on to Administration Section on the day of its receipt, the initials of the A.A.O./SO Administration being obtained in the Sectional transit register in token of his having received the communication.
- 3) The A.A.O./SO Administration will deal with such cases as promptly as possible and for bringing to the notice of the Dy. Accountant General(A&E) all cases of absence without leave through the Gazetted Officer incharge who may bring it to the notice of the Accountant General depending upon the circumstances of the cases for taking such disciplinary action as may be considered necessary.

2.06 Allotment of overtime work

No duties involving over time work will be allotted to subordinate members of the office without the express and prior permission of Accountant General or the Group Officer concerned. For every such occasion, a case for extra assistance will, if necessary, be made out and endeavours made to give such extra assistance within the sanctioned strength of the office as a whole as far as possible.

2.07 Observance of silence on 30th January each year

A two minutes silence should be observed in the main office At Srinagar and Branch Office at Jammu, at 11.00 a.m. on every 30th January in the memory of those who gave their lives in the struggle of India's freedom. For this purpose, all members of the office should assemble in the lawns of the office building a little before 11.00 a.m. and will stand up for observing the silence on hearing the signal.

2.08 Admission of outsiders on visit

- 1) No outsider should be allowed to enter the office whether during or out of office hours except on official business when necessary permission should be issued by the PRO to such visitors between 3 to 6 p.m.
- 2) Temporary passes should be issued by the PRO to the officials of other Departments who attend this office in connection with reconciliation of accounts etc. under the orders of their Controlling Officers.
- 3) Visitors who wish to meet an employee on some private matter or personal grounds should not be allowed entry into the section. The PRO shall arrange to inform the employee concerned who may meet the visitor in the reception room.

2.09 Giving information to outsiders/Press etc

- 1) Neither information obtained from official documents nor copy of the official papers should be supplied to the outsiders except for legitimate official purposes and that too with the permission of the Branch Officer Incharge.
- 2) A Government Servant may not unless generally or specifically empowered by the Govt. in this behalf, communicate directly or indirectly to Government servant belonging to other Department or non official persons, to the press, any document or information which has come into his possession in the course of his public duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.
- 3) No Government servant should quote or copy in his or her representation, appeal etc. Government circulars marked secret, notes and other information from files, which he or she is ordinarily not expected to have seen or retained. Communication of such document or information to or their retention by unauthorised persons and their use in furtherance of personal interests are not only objectionable, but also constitute an offence under section 5 of the Official Secret Act. 1923.
- 4) Attention is also invited to the provisions of the officials Secrets Act (XXIX of 1923). A Government servant contravening the provisions of the above mentioned Act renders himself liable to prosecution and also to be dealt with departmentally under the relevant disciplinary rules.

Note:1 No secret information is to be furnished to outsiders even with the permission of the Branch officer.

Note:2 Whenever any official of the Police Department comes to the office for making certain enquires or for the inspection of original records in the possession of this office, the section concerned should immediately obtain the orders of the Group Officers before giving any such information or allowing him to inspect the records.

(Comptroller and Auditor General's letter No. 1463.Admn.1/131-54 dated 9/13.8.1954 and No. 1831-Admn.1/131-54 Dt. 27.9.54)

2.10 Communicating with members of legislature

Members of the staff are prohibited from approaching members of the Legislature with view to having their individual grievances made the subject of interpolations in the legislature as

this involves a breach of rule 11 of the Government servant Conduct Rules 1964. Contravention of these rules will be viewed seriously and the person concerned will be severely dealt with.

2.11 Grant of certificates of conduct and qualifications etc

- 1) It is improper to give any certificate concerning the conduct, character, qualifications or service particulars of any present or past member of this office, except when giving of such certificates is specially enjoined on the A.A.O./SO or Branch Officer etc. as a part of his normal official duties,
- 2) All requests for certificates from the staff should be forwarded to the Dy. Accountant General(A&E) who will take the orders of the Accountant General wherever necessary.
- 3) No certificate or statement of fact concerning the character and service of non-gazetted staff present and past should be given without a written request indicating the purpose for which it is required, Nor should it be issued before considering whether the certificate of statement might be made use of for a purpose other than that for which it has been asked for.

Note: Gazetted officers and Non Gazetted Government servants should be careful in granting certificates to unknown persons or to act upon certificates produced by strangers whose antecedents are not known to them.

2.12 Tidiness and inspection of the office rooms

The following instructions should be carefully observed:-

- i) Every assistant should arrange his/her table properly every evening before he/she leaves the office.
- ii) Files, registers and papers should be methodically arranged and when not in use, should be kept in neatly stacked in the shelves of cup-boards provided for the purpose.
- iii) No files, registers or papers should be kept on the floor.
- iv) Important papers and vouchers should be locked up before leaving office. Similarly Codes and reference books should also be locked up and kept neatly in drawers.
- v) No papers of any sort should be kept in the section except such are required for reference or are under disposal or cannot be sent to the Record Room under the rules of Record Room should immediately be returned as soon as it is done with.
- vi) Almirahs, cupboards, lockers or drawers etc should be locked except during office hours and definite persons should be responsible for each key.
- vii) Furniture should be neatly arranged. Furniture, floors and walls should not be spoiled by ink stains etc.
- viii) Waste papers should be placed in the waste-paper baskets provided for the purpose. Rough sheets of confidential and secret correspondence should not be torn and thrown in the waste paper basket. Instead such waste papers should be destroyed by burning.
- ix) The A.A.O/SO should see that the racks, tables shelves and other office records etc. are regularly dusted away by the Group-D officials. They should also bring to the notice of the concerned Administration section the need for repairs of broken chairs, tables etc and alike matters.
- x) Very great importance should be attached to tidiness, as it is an indication of careful and methodical work. Every AAO/ S.O. should realise that he is responsible for the tidiness of room(s) in his charge. They should not allow any one to leave office till he has arranged neatly papers belonging to him. Branch officers should also frequently inspect the rooms occupied by the Sections under their charge.

2.13 Spitting

Spitting in the rooms, on floor, walls and stairs etc is prohibited, anyone found indulging in this bad habit should be severely dealt with.

2.14 Smoking

Smoking in sections and corridors is prohibited by law and also it carries with it the risk of fire, besides being not in keeping with official decorum and decency. The AAO/SO should see that

these instructions are adhered to. Disciplinary action should be taken against anyone disobeying these orders.

2.15 Playing of Cards

Playing of cards inside and outside the office premises during office hours is undecorous practice, which detracts from the atmosphere of discipline. Nobody should therefore indulge himself in this practice.

2.16 Playing of Radios/Transistors etc

Playing of Radios/Transistors and instrument of the like nature during office hours is prohibited as it tentamounts to undecorous practice and tells upon the efficiency of the staff. No member of this office should, therefore, indulge himself in this irregular practice.

2.17 Gossiping and loitering in the corridors/passages

The practice of loitering about and talking in the corridors and passages, particularly near the rooms of the Branch Officers is most objectionable and anyone found indulging in this practice without just reasons will be punished (is liable to punishment by the competent authority).

2.18 Taking papers home

- 1) No non-gazetted staff members should take out of office any vouchers, files, registers or any other office papers or documents without the sanction of the Accountant General. If in any case, he sanctions such movement, his orders will state in each case the procedure that should be followed to ensure due return of the papers. If any official records have to be taken out by the staff for the official business for example for inspection duty, a permit for the same must be obtained from the Welfare Officer/ Accounts Officer(Admn).
- 2) The Gatekeepers should allow the movement of the records out of the gates only if the peon or the official concerned has the requisite authority with him.

2.19 Tampering with papers

Removal of or tampering with papers in the custody of another clerk without his knowledge or without the permission of the AAO/ SO, when the clerk is absent will be severely dealt with.

2.20 Missing Paper

Whenever any paper is found to be missing a report should be made in writing to the Branch Officer. The AAO/SO of section is responsible for seeing that no delay takes place in reporting the matter to him and in taking the action suggested by him.

2.21 Study/Enrolment for examination

There can be no objection to the pursuit of knowledge by Govt. servants in their leisure hours but this must be subject to the condition that such pursuit does not in any way detract from their efficiency. No member of the office should, therefore, enroll himself as a student of any educational institution without obtaining the prior approval, in writing of the Accountant General. Such permission may be granted by the Sr.Dy. Accountant General(A&E) on behalf of Accountant General in respect of clerical and Group-D staff. In respect of AAO/SO the sanction of the Accountant General should be obtained. Permission if given, will be subject to the condition that it may be withdrawn at any time without assigning reasons.

2.22 Use of Electric Light/Fans etc.

- 1) A.A.O./SOs should see that the lights, fans stoves etc. are not used unnecessarily. It is the duty of the Sectional peons to switch off all lights and fans etc. when the section closes for the day. The chowkidars should also make sure before locking the rooms that electric lights and fans are switched off. Negligence in this respect will be severely dealt with as it results in wastage of money due to unnecessary consumption of electric energy.

2) The Branch Officers should also see that the lights, fans and heaters etc. are got switched off before leaving their respective office rooms. This should be ensured by the Chowkidar(s) while locking the rooms.

2.23 Politeness and courtesy

The employees of the office are expected to be polite and courteous in all their dealings with subordinates, superiors and public. Their conduct while on local audit duty or visiting other offices should be above reproach. If any complaint in this behalf is received against any Government servant, deterrent action should be promptly taken against him.

2.24 Abolition of Untouchability

Article 17 (Part III-Fundamental Rights) of the constitution of India declares that the untouchability is abolished and forbids its practice in any form. Untouchability has also been made an offence by the Untouchability Offences Act, 1955. If any employee of this office is found guilty of the practice of Untouchability in any form, he will be liable to prosecution and such conduct on his part will be sufficient ground for imposing a suitable penalty under the relevant rules.

2.25 Integrity, Devotion to duty and unbecoming conduct

Employees of this office should maintain at all times absolute integrity and devotion to duty. They should also do nothing which is unbecoming of a Government servant. Employees holding the supervisory posts are also required to take all possible steps to ensure the integrity and devotion to duty of all Government servant under their control and authority.

Any violation of this provision would constitute good and sufficient reasons for departmental action against him under provision of CCS(CCA) Rules. Further Section 161 and 165 of the Indian Penal Code and Section 5 of the Prevention of Corruption Act 1947 make acceptance of gratification other than legal remuneration of a valuable thing without or with inadequate consideration and abuse of official position a penal offence.

2.26 Promptness

Every employees of this office should put in maximum possible effort to increase output and efficiency of the work dealt by him. It is expected of him that he performs his work promptly and expeditiously.

2.27 Communication with Foreign Embassies/Missions/High Commissions

Members of the staff of this office are advised to avoid private correspondence with foreign Embassies/Missions/High Commissions. Similarly, no private or personal correspondence on matters of an official nature should be entered into directly with members of foreign missions in India.

2.28 Conduct of a Govt. Servant in relation to the Proper maintenance of his family

A Government servant is expected to maintain a reasonable and decent standard of conduct in his private life and not bring discredit to his service by his misdemeanor. In cases where a Government servant is reported to have acted in a manner unbecoming of a Government servant, as for instance by neglect of his wife and family, departmental action can be taken against him on that score without invoking any of the Conduct Rules. In this connection, a reference is invited to Rule 11 of the C.C.S.(C.C.A.) Rules which specifies the nature of penalties that may for good and sufficient reasons, be imposed on a Government servant. It has been held that neglect by Government servant of his wife and family in a manner unbecoming of a Government servant may be regarded as a good and sufficient reason to justify action being taken against him under this rule.

It should, however, be noted that in such cases the party affected has legal right to claim maintenance. If any legal proceeding in this behalf are pending in a court of law, it should not be correct for Government to take action against the Government servant on this ground as such action may be construed by the court to amount to contempt.

2.29 Responsibility of Government servant for loss to Govt.

The responsibility of Government servant for any loss sustained by Government is indicated in Rule 21 of the compilation to the General Financial Rules. Any such loss should, therefore, be immediately reported by the officer concerned to the Accountant General through his/ immediate superior officers.

2.30 Use of telephone for confidential conversation

The Government of India have emphasised the possible risks attendant on the use of the telephone for confidential conversations whether through an exchange or a private telephone line and have laid down as a general principle that matters, in respect of which secrecy is important, should never be openly discussed over the telephone and any reference to such matters in case of necessity should be so worded as to disclose no confidential information to a third party who might over hear the conversation.

2.31 Persons debarred from Government Service

- 1) A register showing the names of persons debarred from Government service on account of frauds, embezzlements or a similar offence should be maintained in Administration Section.
- 2) This register should be submitted to the members of the Selection Board at each of its meetings and should further be consulted at the time of making appointments to see that the persons so debarred are not employed.

2.32 Misconduct and Punishment

- 1) A.A.Os./SOs should bring immediately to the notice of the Accountant General through the Branch Officer and Group Officer concerned for necessary action, any disorderly conduct, irregular habit or insubordination on the part of any employee in their sections.
- 2) The authority that is empowered to impose any punishment (such as reduction to lower time scale of pay) is also competent to impose a lesser punishment (such as reversion to a lower stage of the same time scale). There is nothing in the FRs to prevent reduction from a higher to a lower stage in the same time scale as a disciplinary measure.

2.33 Standing of Surety for loans

Where a Government servant stands surety for loans taken by his superior officer or their friends or relatives it might create an impression that official pressure has been exerted for this purpose. Apart from this, the superior officer will be putting himself under obligation to the subordinate and the situation is not conducive to efficient office management and maintenance of discipline. It has, therefore, been decided that no officer should approach his subordinate (s) for standing surety for loans taken from private sources either by him or his friends and relatives.

2.34 Bidding at Government auctions

It is undesirable for Government servant to bid at auctions arranged by their own offices. Even if the transactions is in fact free of any element of under influence or dishonesty, the suspicion that all is not above board is to arise in cases where properties sold at Government auctions is purchased by Government servants particularly by buyers belonging to the same office or department as the one by which or under whose orders the auction is conducted. Members of the staff of this office are, therefore, forbidden from bidding at auctions arranged by this office. Anyone who does so, would be regarded as in conduct unbecoming of a Government servant within the meaning of Conduct Rules.

2.35 Speedy disposal of Disciplinary Cases

The disciplinary cases against Government servants should be disposed of expeditiously. All officers who are entrusted with the conduct of disciplinary inquiries, particularly in cases of bribery and corruption, should bear constantly in mind the very great importance of securing a prompt investigation and speedy disposal of disciplinary cases. They should remember that while they should give all reasonable facilities to the accused to make their defense. They should confine themselves in the main to the essentials of the procedure prescribed in rules 15 and 16 of the Central Civil Services (C.C.A.) Rules and that they should firmly resist any tendency on the part of

the accused to adopt dilatory tactics. In suitable cases recourse may also be had to the Public Servants (Inquiries) Act, 1850 which gives powers to the authorities appointed to hold inquiries to summon and to record their evidence on oath.

Note:1 Officers dealing with case of indiscipline or corruption should avoid all delays in investigations and be very firm/prompt in taking action.

Note:2 Steps should be taken to ensure that in any case where fraud is involved and presumably, loss of public funds, no time is lost in holding a prompt inquiry and in submission of a report in order to avoid losses and delinquents escaping punishment.

2.36 Transactions in movable and immovable property by Government servants.

In order to ensure that Government servant do not include benami transactions or ostensible transfer and acquisition to secret assets illegally earned and at the same to ensure that unnecessary restraint is not imposed on either Government servants or their dependents, or harassment caused to them, the following executive instructions have been issued by Government of India in consultation with the Comptroller Auditor General of India, for guidance:

- i) All transactions both of immovable and movable property made out of the funds of Government servant (irrespective of the person in whose name, the transactions is made) should be governed strictly by the Rule 18 of the Central Civil Service Conduct Rules 1964 i.e.
 - a) Transactions in immovable property- In all cases the transactions should be with the previous knowledge of the prescribed authority. If it is proposed to be made otherwise than through regular or reputed dealer, it shall require the previous sanction of the prescribed authority.
 - b) Transactions in movable property- In all cases, a full report to the prescribed authority, immediately after completion of transaction is necessary, but in respect of transactions proposed to be made otherwise than through a reputed or regular dealer or agent, previous sanction of the prescribed authority, is necessary:

Note: Cases falling under sub-para (iv) below will not be governed by these instructions.

- ii) All transaction of both immovable and movable property made out of the funds (including stridden, inheritance etc.) of the dependent of the Government servant, irrespective of the person in whose name the transaction is made, should be reported in the following manner:-
 - a) Transaction in immovable property: - They should be reported with the annual property return, but in a separate form. No other report is necessary.
 - b) Transaction in immovable property: These should be reported immediately on completion or immediately after Government servant comes to know of them. In both the types of case, prior permission of the prescribed authority is not necessary.
- iii) A Government servant who transfers any immovable property, or movable property exceeding Rs.10,000/- in case of Group A & B and Rs. 5,000/- in case of Group C & D in value, to a member of his family, should report or obtain sanction of the prescribed authority in accordance with rules (18) (1) , (18)(2) and 18(3) of the Central Civil Services (Conduct) Rules.
- iv)
 - a) Transactions are members of Hindu undivided joint family do not require Government's prior permission. In such cases, transactions in immovable property should be included in the annual property returns and those in movable property should be reported to the prescribed authority immediately after completion or immediately after the Government servant is unable to give an idea of his share of such property, he may give details of the full property and the name of the members who share it.
 - b) The above instructions are intended to be implemented liberally in order to avoid detailed probe into the private affairs of the Government servants or their dependents, but cases in which suspicious circumstances exist should be investigated with firmness and speed.

2.37 Allegations against individual Government servant in the press.

- 1) When allegations are made in the press or by individual against a Government servant in respect of his conduct in the discharge of his public functions, a preliminary confidential inquiry by a senior officer should be ordered by government.

2) If such an inquiry leads to the conclusion, that the allegations are based on ignorance, insufficient information or even malice, it should be further considered whether having regard to the nature and circumstances of the case, any action in a court of Law is necessary to vindicate the conduct of the Government servant concerned, for, in some cases, mere publication of the results of the inquiry may not always carry conviction with the public. If it is decided to have resort to a court of law, it should also be considered whether Government should themselves initiate proceedings in a Court of law against the party, which made the allegations, or whether the Government servant should be required to initiate proceedings. If, on the other hand, it is considered as a result of the inquiry that there are reasonable grounds to doubt the propriety and correctness of the conduct of the Government servant, or if the inquiry is not conclusive, Government may entrust the case to the Special Police Establishment for investigation or order a full departmental inquiry under the Central Civil Services (Classification, Control and Appeal) Rules or require the officer to vindicate his conduct by resorting to a Court of Law.

3) In cases where Government decide to initiate criminal proceeding themselves, the provisions of Section 198-B of the Criminal Procedure Code should be made use of. According to these provisions, the complaint, can be filed within six months of the date of the alleged offence, by the Public Prosecutor directly in a court of Sessions with the previous sanction of the Government and the case will thereafter be perused by Govt. Where the Government decide to institute civil proceedings the usual procedure for institution of Civil proceedings by Government may be followed.

4) In cases where the Government servant is required to vindicate his conduct in a court of law, Government will give assistance as laid down in paragraph 2.38 of this manual.

5) When a Government servant desires to institute proceeding (suo motu) to vindicate his conduct in the course of the discharge of his official duties he will have to obtain the previous sanction of the Government as required in Rule 19 of the Central Civil Services (Conduct) Rules 1964.

If the Government decides to grant such sanction, no question of reimbursement of any expenses to the Government servant will arise, but advances may be granted as laid down in paragraph 2.39 of this manual.

6) The appropriate authority for taking a decision in each case will be the Administrative Ministry of the Government of India concerned who will consult the Finance and law Ministries, where ever necessary. The Comptroller & Auditor General of India will exercise the powers of an Administrative Ministry in respect of the personnel of the Indian Audit & Accounts Department.

2.38 Legal & Finance Assistance to Government servants involved in legal proceedings

1) The question as to whether, and if so under what circumstances, Government should provide legal and financial assistance to a Government servant for the conduct of legal proceedings by or against him was considered by the Government of India and the decisions thereon taken in consultation with the Ministries of Law and Finance and the Comptroller & Auditor General of India are given below for information and guidance:-

- a) Proceedings initiated by Government in respect of members concerned with the official duties or position of the Government servant –Government will not give any assistance to a Government servant for his defense in any proceeding civil or criminal instituted against him by the State in respect of matters arising out of or connected with his official duties or his official position. Should, however, the proceedings conclude in favour of Government servant, Government will entertain his claim for reimbursement of cost incurred by him for his defense, and if Government are satisfied from the facts and circumstances of the case that the Government servant was subjected to the strain of the proceedings without proper justification, they will consider whether the whole or any reasonable proportion of the expanses incurred by the Government servant for his defense should be reimbursed to him.
- b) Proceedings in respect of matters not connected with official duties of position of the Government servant, Government will not give any assistance to a Government servant or reimburse the expenditure incurred by him in the conduct of proceedings in respect of matters not arising out of or connected with, his official duties or his official position

irrespective of whether the proceedings were instituted by a party against the Government servant or vice versa.

- c) Proceedings instituted by a private party against a Government servant in respect of matters connected with his official duties or position –Para 1) If the Government on consideration of the facts and circumstances of the case consider that it will be in the public interest that Govt. should themselves undertake the defense of the Government servant in such proceedings and if the Government agrees to such a course, the Government servant should be required to make a statement in writing as in Annexure 'A' to this para and thereafter Government should make arrangements for the conduct of the proceedings as if the proceedings had been instituted against Government.
- 2) If the Government servant proposes to conduct his defence in such proceedings himself, the question of reimbursement of reasonable costs incurred by him for his defence may be considered in case the proceedings conclude in his favour. In determining the amount or costs to be so reimbursed, Government will consider how far the court has vindicated the acts of the Government servant. The conclusion of the proceedings in the favour of the Govt. will not by itself justify reimbursement.

To enable the Government servant to meet the expenses of his defence, Government may sanction at their discretion, an interest free advance not exceeding Rs.500/- or the Government servants substantive pay for three months, whichever is greater, after obtaining from the Government servant a bond in the form reproduced as Annexure 'B' to this para. The amount advanced would be subject to adjustment against the amount if any, to be reimbursed as above. The Government servant may also be granted an advance from any Provident Fund to which he is a subscriber not exceeding three months pay or one-half of the balance standing to his credit, whichever is less; this advance will be repayable in accordance with the rules of the Fund.

- d) Proceedings instituted by a Government servant on his being required by Government to vindicate his official conduct- A Government servant may be required to vindicate his conduct in a Court of Law in certain circumstances (vide para 2.37 of this Manual). The question whether costs incurred by the Government servant in such cases should be reimbursed by the Government and if so, to what extent should be left over for consideration in the light of the result of the proceedings. Government may, however, sanction an interest free advance, in suitable installments of an amount to be determined by them in each case on the execution of a bond by the Government servant in the form reproduced in annexure B to this para.

In determining the amount of costs to be reimbursed on the conclusion of the proceedings the Government will consider to what extent the court has vindicated the Acts of the Government servant in the proceedings. Conclusion of the proceedings in favour of the Government servant does not by itself justify reimbursement.

- e) Proceedings instituted by a Government servant suo moto with the previous sanction of Government to vindicate his conduct arising out of or connected with his official duties or position. If a Government servant resorts to a Court of Law with the previous sanction of Government to vindicate his conduct arising out of or connected with his official duties or position, though not required to do so by Govt. he will not ordinarily be entitled to any assistance, but Government may, in deserving cases, sanction advances in the manner indicated in sub para (c) (ii) but no part of the expenses incurred by the Government servant will be reimbursed to him even he succeeds in his proceedings.
- f) (G.O.I.M.H. Affairs Memo No. F 45/15/53-Ests(A) dt. 8-1-59) Proceedings instituted against a Government servant in respect of his official duty or position by another Govt. employee. The Government have considered whether Govt. should undertake the defence of a Govt. employee against whom a case is filed by another Govt. Employee or reimburse reasonable costs incurred by the former for his defence if such cases are in respect of the matters connected with the former's official position or duties. It has been decided that, where on a consideration of the facts and circumstances of the case, it is considered that it would be in public interest to defend a Government employee in a case filed against him by another Government employee in respect of matters connected with the former's official

duties or position, the latter be treated as a 'private party' and assistance given to the former in terms of sub para (c) above. But this will not apply to cases in which Government employee(s) has/have been impleaded as co-respondent(s) by other Government employee(s) in suits against the Govt. in regard to conditions of service such as seniority etc. (Govt. of India Ministry of Home Affairs letter No. 23020/1/78/Ests(A) dt. 6-10-1978)

3) Clause (d) of article 320(3) of the constitution requires consultation with the Union Public Service Commission on any claim by a Government servant for the reimbursement of the costs incurred by him in defending legal proceedings instituted against him in respect of acts done or proposing to be done in the executive of his duty. In other case consultation with Union Public Service Commission is not obligatory, but it will be open to Government to seek the Commission advice, if considered necessary.

4) The Question whether a case falls under article 320(3) (d) of the Constitution so as to require consultation with the commission may at times be difficult to determine. It may, be stated generally that the consultation is obligatory in case where a reasonable connection exists between the act of the Government servant and the discharge of his official duties: the act must bear such relation to the official duties that the Government servant could lay a reasonable but not a pretended or a financial claim that he did it in the course of the performance of his duties.

5) The appropriate authority taking decision in each case will be the Administrative Ministry of the Government of India concerned who will consult the Finance and Law Ministries, wherever necessary. The Comptroller & Auditor General of India will exercise the powers of an Administrative Ministry in respect of the personnel of the Indian Audit and Accounts Department.

ANNEXURE-A

(HERE ENTER DESCRIPTION OF THE PROCEEDINGS)

The Government of India having been pleased to undertake my defence in the above proceedings, I hereby agree to render such assistance to Govt. as may be required for any defence and further agree that I shall not hold Government in any way responsible if the proceedings end in decision adverse to me.

Signature of the Government servant

ANNEXURE-B

- (A) BY THIS BOND I _____
 (Here give the name and other particulars of Government servant including the post held by him) having taken advance of Rs. _____ (Rs.) _____ only) from the President of India here in after called the Government) promise to pay to the Government the said sum of Rs. _____ in _____ (Here mention the number of monthly instalments) of Rs. _____ payable by the 10th of every month commencing from _____ (Here mention the date of commencement of the first installment)
2. And I agree that in case I cease to be in Government service for any reason whatsoever, the entire balance of the amount shall become at once due and payable and that in case I fail to pay the same before the date of expiry of six months from the date I cease to be in Government service or before the date on which the payment of last installment under this bond would have become due but for my ceasing to be in Government service whichever date is earlier, the Govt without prejudice to any other right to which it shall be entitled under any law for the time being in force, shall recover the entire balance of the amount from me.

Dated this _____ day of _____

(Signature of Government servant)

Witness to signature

Accepted (Signature)

Here mention the designation of the officer who is authorised to execute the bond under article 29(1) of the constitution)

Designation

(For and on behalf of the President of India)

- (B) In connection with the decisions mentioned under (A) above the following further decisions have been taken by the Government of India and are reproduced below for information and guidance:
- i) Where, in a civil suit a Government servant sought to be made liable for damages for acts or negligence in discharge of his official duties of civil nature and Government is impleaded on the ground of vicarious liability, the defence of the Govt. and Government servant are Substantially the same and there is no conflict of interest. Each case should be examined in consultation with the Law Officers before undertaking common defence if it is decided to arrange for the defence of the Government servant, the Government servant, should be required to make a statement in writing as in Annexure "A" above.
 - ii) In cases falling under sub para (d) of part (A) of the para the amount of the interest free advance will also not exceed Rs.500/- or the Government servant's substantive pay for three months which ever is greater.
 - iii) The authority competent to sanction the advances will be Administrative Ministry concerned or the Comptroller & Auditor General in respect of staff serving under him.
 - iv) No second advance in respect of the same proceedings will be admissible. There will, however, be no objection to the grant of more than one advance if they relate to different proceedings against Government servant.
 - v) The recovery of the advance may be made in not more than twenty four equal monthly installments, the exact number being determined by the sanctioning authority provided that the advance is recovered before the date of retirement. The recovery of advance should commence on the first issue of pay/leave salary/ subsistence allowance till it is repaid in full. At the time of reimbursement of legal expenses the entire balance of advance outstanding against the Government servant should be recovered from the amount reimbursed to him. If the amount reimbursed is less than the outstanding balance of the advance, the remaining amount will be recovered in installments as already fixed. In the case of grant of more than one advance, the recovery of such advance should run concurrently.
 - vi) Where advance under the above instructions is sanctioned to a temporary Government servant, he should be asked to furnish a surety of a permanent Central Government servant of equivalent or higher status in the prescribed form (annexure-C) given at the end of this para.
 - vii) The amount of advance sanctioned under the above instructions is debitable under the minor had "other Advances" subordinate to Major Head '766 Loans to Government servant'.

ANNEXURE-CSURETY FORM

Know all men by these presents that I _____ son of Shri _____ resident of _____ in the District of _____ at present employed as permanent _____ in the _____ (here in after called "the surety") am held and firmly bound to the President of India (Here in after called "the Govt") which expression shall include his successors and assigns in the sum of RS. _____ (Rupees _____ only) with all costs between attorney and client and all charges and expenses that shall or may have been incurred by or occasioned to the Government to be paid to the Govt. for which payment to be well and truly made I hereby bind myself my heirs, executors administrators and representatives firmly by these presents. As witness my hand this _____ day of _____ two thousand and _____.

Whereas the Government has agreed to grant to _____ son of Shri _____ a resident of _____ in the District of _____ at present employed as temporary/permanent _____ in the _____ (here in after called "the borrower") at the borrower's own request an advance of Rs. _____ (Rupees _____ only) for the

_____ and whereas the borrower has undertaken to repay the said amount in _____ equal monthly installments.

And whereas in consideration of the Government having agreed to grant the aforesaid advance to the Borrower the surety has agreed to execute the above bond with such condition as hereunder is written.

Now the condition of the above written bond is that if the said borrower shall, while employed in the said _____ duly and regularly pay or cause to be paid to the Government the aforesaid advance owing to the Government by installments then this bond shall be void otherwise the same shall remain in full force and virtue,

But so never-the-less that if the borrower shall die or become insolvent or any time cease to be in the service of the Government the whole or so much of the said sum or Rs. _____ (Rs. _____). Only as shall then remain unpaid shall immediately become due and payable to the Government and be recoverable from the surety in one installment by virtue of this bond.

The obligation undertaken by the surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said borrower whether with or without the knowledge or consent of the surety.

The Government have agreed to bear the stamp duty, if any for this document signed and delivered _____ - (signature of Surety) by the said _____ designation _____ at _____ office to which attached _____ of _____. In the presence of _____ signature 1. Address and occupation of _____

The witness . _____

2. Address and occupation of _____

The witness . _____

2.39 Attachment of pay under Court Order

1) The extent up to which the pay of a Government servant while on duty is exempt from attachment is laid down in Rule 225 of the Central Treasury Rules, Vol. 1.

2) Order of courts for attachment of pay of members of the office will reach the Administration Section through the Sectional transit register of inward letters. As such order is received the name of the employee against whose pay the order is directed, and the amount specified in the order should be posted by the Cashier in the 'Attachment Register' under the initials of the Gazetted Officer, the attachment register and the order will then be submitted through the gazetted officer incharge to the Accountant General for his information and any order that he may consider necessary. The attachment register will also be submitted to the Accountant General on the 15th of each month and its submission watched through the 'calendar of Returns'. Intimation will also be given to the individual if he is a gazetted officer and to the section if he is a non gazetted officer for effecting recoveries from the monthly pay bills. The amount to be recovered each month should be determined with reference to the instructions contained in rules 225 to 229 of the Central Treasury Rules and remitted to the court, issuing the attachment, during the first week of the month in which the recovery is effected. The amount realised from the pay of a Government servant under an attachment order issued by a Court of Law should not be sent to the court at government expenses. The disbursing officer is not, however, competent to deduct from the salary anything in excess of the amount prescribed in the attachment order hence the amount realised under the attachment order less the remittance charge should only be sent to the Court. (Comptroller & Auditor General of India's letter No. T.67-Adm.II/10-37 Dt. 30.4.37 Government of India, Home Department Office memo No. 288/35-Public dated: 18-1-1938) forwarded with the C&AG's endorsement No.245-NGE-5938 dated 23-02-1938. The number and date of acknowledgement should be noted by the cashier against the amount in the attachment register under the dated initials of the Officer-incharge of the Administration Section. The attachment register should be checked by the Officer-incharge of Administration section once a month to see that acknowledgements for sums remitted locally are obtained in the register. Remittance for sums outside will be checked with the money order receipts.

- 3) When an attachment order is to be enforced against any member of the staff, inquiry should be made in terms of Rule 17 of Central Civil Services (Conduct) Rule, 1964 with a view to ascertaining whether the financial position of the Government servant has reached a stage at which confidence in him must be diminished and if so the question of taking appropriate disciplinary action against him should be considered.
- 4) All attachment orders and other papers in connection therewith will be made over to Administration Section to be filled in the personal file of the individual concerned.
- 5) If the pay of any officer of the Indian Audit and Accounts Service be attached by order of a civil court the fact must be immediately reported to the Comptroller & Auditor General of India together with the explanation of the officer.

2.40 Communications with members of Legislature of officials of Communal organisation

The following procedure should be observed with regard to communications received from the members of the Legislature or officials of Communal organisations:-

- a) If information is merely asked for on a point of work or organisation, the Accountant General should consider whether the information be given if he considers there is no objection.
- b) If, however, a member of Legislature or an official of communal organisation writes criticizing the executive or administrative arrangements, the Accountant General may tell him that he is not at liberty to discuss these arrangements as he is responsible for them to the Comptroller & Auditor General of India to whom any representation should be addressed. In this case a copy of the correspondence should be sent to the Comptroller & Auditor General of India, if the point under discussion is of any importance.

2.41 Committals to prison

- 1) A Government servant who is detained in custody whether on a criminal charge or otherwise, for a period exceeding forty eight hours shall be deemed to have been suspended with effect from the date of detention, by an order of the Appointing Authority and shall remain under suspension until further orders.
- 2) The various cases shall be dealt within the following manner:-
 - a) A Government servant who is detained in custody under any law providing for preventive detention or as a result of a proceeding either on a criminal charge or for his arrest for debt shall, if the period of detention exceeds 48 hours and unless he is already under suspension, be deemed to be under suspension from the date of detention until further orders as contemplated in rule 10(2) of the Central Civil Services (Classification, Control and Appeal) Rules 1965. A Government servant who is undergoing a sentence of imprisonment shall be also dealt within the same manner pending decision on the disciplinary action to be taken against him.
 - b) A Government servant against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g. a person released on bail) may be placed under suspension by an order of the competent authority under clause (b) of Rule 10(1) of the Central Civil Services (Classification, Control and Appeal) Rules 1965. If the charge is connected with the official position of the Government servant or involving any moral turpitude on his part suspension shall be ordered under this rule, unless there are exceptional reasons for not adopting this course.
 - c) A Government servant against whom a proceeding has been taken for arrest for debt but not actually detained in custody may be placed under suspension by an order under clause (a) of Rule 10(1) of the Central Civil Services (Classification, Control and Appeal) Rules 1965 i.e. only if disciplinary proceedings against him is contemplated.
 - d) When a Government servant who is deemed to be under suspension in the circumstances mentioned in clause (a) or who is suspended in circumstances mentioned in clause (b) is reinstated without taking disciplinary proceedings against him, his pay and allowance for the period of suspension will be regulated under F.R.54 i.e. in event of his being acquitted of blame or if the proceeding taken against him was for his arrest for debt, on its being proved that his liability arose from circumstances beyond his control or the detention being held by any competent authority to be wholly unjustified, the case may be dealt with under

F.R. 54(2) otherwise it may be dealt with under F.R.54(4).

- 3) A Government servant who is arrested for any reason is required to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly even though he might have subsequently been released on bail. Failure on the part of any Government servant to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the action that may be called for on the out come of Police case against him.

2.42 Government servant involved in criminal misconduct-Departmental proceedings and prosecution

- 1) (a) The following procedure should normally be adopted in cases of alleged criminal misconduct of Government servant :-
- i) As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct, whether such investigation is conducted departmentally or through the police (including the Special Police Establishment) action should be taken under the Central Civil Services (Classification, Control and Appeal) Rules 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, where necessary. After the departmental proceedings are concluded and the penalty, if any imposed as a result thereof, the question of prosecution should be considered in the light of such materials as may become available as a result of the investigation.

In suitable cases criminal proceedings should thereof be initiated. Before initiating such proceedings advice on evidence should be obtained from Government counsel, and in more important cases from Attorney General or Solicitor General where the conduct of any officer discloses a grave offence of a criminal nature prosecution should be the rule and 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 of course be resorted to but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings covered precisely the same ground. If they did not, and the legal proceedings related only to one or two charges i.e. not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanor and he had not behaved in the manner in which a person of his position was expected to behave.

- ii) The investigation by police may take place either by the Special Police Establishment of the Government of India or by the State Police authorities, so far as the former are concerned, the Inspector General, Special Police Establishment will make the necessary record and other data available to departmental authorities for action under the Central Civil Services (Classification, Control and Appeal) Rules before the question of prosecution is considered. In cases in which the investigation is conducted by the State Police (whether in respect of cognizable offences or others) similar assistance by the State Police authorities will be necessary.

(Govt. of India, Ministry of Home Affairs O.M. Nos. 39/30/54-Estt., dated 7.6.1955 and 39/30/54-Estt.(A) dated 20.10.1955, copies received under C.A.G.'s D.O. letter No. 1703-NGE-III/99/57-II, dated 1.7.1958.

- b) Following principles should apply in regard to action to be taken in cases where Government servant is convicted on criminal charge: -

- i) In a case where a Government servant has been convicted in court of law of an offence which is such as to render further retention in public service of the Govt. servant, prima facie undesirable action to dismiss, remove or compulsorily retire him from service should not be taken before the period for filing an appeal has elapsed or, if an appeal has been filed, before the appeal has been decided in the first court of appeal.
 - ii) In cases where the Union Public Service Commission have to be consulted in regard to the quantum of punishment to be imposed on the Government servant, the appropriate stage for seeking the advice of the commission on cases in which departmental action is contemplated against an officer on the grounds of his conviction in a court of law, should be after the period for filing an appeal has closed or, if an appeal has been filed, after the appeal has been decided in the first court of appeal.
 - iii) However, in cases in which Govt. is legally advised that there is little chance of conviction being reversed on appeal, Union Public Service Commission may be consulted without waiting for the final termination of the proceedings or for the expiry of period for filing an appeal in cases where no appeal has already been filed. Action to dispense with the services of an officer should, however, be taken only after the period for filing an appeal has elapsed or, if an appeal has been filed, after the appeal has been decided against the Government servant.
 - iv) As soon as a Government servant is convicted on a criminal charge, he may in appropriate cases, be placed under suspension, if not already suspended.
 - v) Action to dispense with the services of the Government servant should be taken promptly as soon as the first appeal is decided against the Government servant and before the second appeal is filed. This would obviate further, loss of the Government in the form of subsistence allowance to the Government servant.
 - vi) In a case where the conviction is not for an offence of the type referred to in sub paragraph(I) above, the disciplinary authority should call for and examine a copy of the judgment with a view to decide on taking such further departmental action, as might be deemed appropriate. The principles indicated in sub para (I) and (iv) above, shall apply mutatis mutandis in regard to the action to be taken in such cases.
- 2)(a) If an appeal/revision in higher court (i.e. the court higher than the first court of Appeal) against conviction, succeeds and the Government servant is acquitted, the order imposing a penalty on him on the basis of conviction, which no longer stands, becomes liable to be set aside. A copy of the judgment of the higher court should, therefore, be immediately procured and examined with a view to decide:
- i) Whether the acquittal should be challenged in still higher court, or
 - ii) Whether, despite the acquittal, the facts and the circumstances of the case are such as to call for a departmental inquiry against the Government servant on the basis of the allegations on which he was previously convicted.
- b) If it is decided to take the matter to a still higher court, action to institute proper proceedings should be taken with the least possible delay and the penalty imposed should not be set aside during the pendency of such proceedings.
 - c) If, on the other hand, it is decided that a departmental inquiry may be held, a formal order should made as under:
 - i) Setting aside the order imposing the penalty on the basis of the conviction, and
 - ii) Ordering such departmental inquiry.

In cases where the penalty imposed on the basis of the conviction was dismissal, removal or compulsory retirement from service, the order should also state that under Rule 10(4) of the Central Civil Services (Classification, Control and Appeal) Rules 1965, the Government servant is deemed to be under suspension with effect from the date of dismissal, removal or compulsory retirement from service.

3) For appreciating properly the scope and implications of the words 'on the basis of the allegations on which he was previously convicted' occurring in para 2(a) (ii) above, the point to be taken note of is that on identical set of facts and allegations may be sufficient to constitute a criminal offence, as well as misconduct not amounting to criminal offence, but punishable under the Central Civil Services (Classification, Control and Appeal) Rules, or similar other rules. If the

facts or allegations had come to be examined by a court of competent jurisdiction and the court has given a finding that the allegations are not true, then it is not permissible to hold a departmental inquiry in respect of a charge based on the same facts or allegations. If, on the other hand, the court has merely expressed a doubt as to the correctness of the allegations, then there may be no objection to hold a departmental inquiry on the same allegations if better proof, than what was produced before the court or was then available, is forthcoming. Again, if the court has held that the allegations are proved but do not constitute the criminal offence with which the Government servant is charged, then also there would be no objection to hold a departmental inquiry on the basis of the said allegation if such proved allegations are considered good and sufficient ground for departmental disciplinary action. So also it is permissible to hold departmental inquiry after the acquittal, in respect of a charge, which is not identical with or similar to the charge in the criminal case and is not based on any allegations, which have been negated by the criminal court. Furthermore, if the allegations had not yet been examined by a court of law but are considered good and sufficient grounds for departmental disciplinary action, there is no bar to taking such action.

4) In cases where neither of the courses mentioned in para 3 above is followed, a formal order should be issued setting aside the previous order imposing the penalty. In cases where the penalty imposed was dismissal, removal or compulsory retirement from service, full pay and allowances will be paid from the date of acquittal to the date of rejoining duty and period counted as duty for all purposes, where as for the period from the date of suspension/removal/dismissal to the date of acquittal pay and allowances will be allowed to directed by the competent authority under FR 54(2) or FR54(3) and the period treated as duty or non duty under FR 54(4) or FR 54(5) as the case may be.

5) It has been decided that the Union Public Service Commission should continue to be consulted, wherever such consultation is necessary, in all cases of conviction in a court of law including conviction for an offence involving corruption. Although, in such cases, departmental action is taken on the grounds of conduct, which has led to an officer's conviction on a criminal charge, quantum of punishment to be imposed on the convicted officer has to be considered in consultation with the commission on the merits of each case.

6) The Union Public Service Commission will have discretion, even in cases where their advice is sought before the expiry of the period of the appeal or a decision on such appeal to suggest that their advice should be sought only after the judgment of the appellate court is available, or on the expiry of the said period, as the case may be.

(Authority:- Extract from G.I.M. Home Affairs O.M. No. F.43/57/64-A.V.D.III) of 29-11-1966 copy received with C.A.G.'s D.O. letter No. 63-NGE-III/279-6411 of 19.1.67

2.43 Indebtedness and Insolvency

Cases of insolvency and habitual indebtedness are governed by Rule 17 of the Central Civil Services (Conduct) Rules 1964: -

- i) Every official of this office shall so manage his private affairs as to avoid habitual indebtedness or insolvency. Any official who becomes the subject of a legal proceeding for insolvency shall forthwith report the full facts to the Accountant General.
- ii) In every case of indebtedness, the burden of proving that the insolvency or indebtedness was the result of circumstances which, with the exercise of ordinary diligence, the official could not have foreseen, or over which he had no control and had not proceeded from extravagant or dissipated habits shall be upon the official concerned.

Note:1 Heavy indebtedness arising out a Government servant's standing surety for another is covered under an impendent act not due to circumstances beyond his control.

(Auditor General's number 1972-NGE/292-36 dated: 17-12-1937)

Note:2 The instructions embodied in the Note (i) above have been relaxed in the case of loans from co-operative credit societies in the various offices.

Note:3 The only legal method of taking disciplinary action is contained in the Central Civil Services (Classification, Control and Appeal) Rules read with Government of India orders/decisions thereunder and schedules attached thereto. These rules define the power of different officers to impose various penalties. It is for the Accountant General to take disciplinary action against the chronically indebted by due process under the above

mentioned rules without prior consultation with or report to the Comptroller & Auditor General of India. The Accountants General should, therefore, take prompt official cognizance of all instances of insolvency and habitual indebtedness and take appropriate action themselves.

iii) The following are the general principles to be kept in mind:-

Mere indebtedness does not in itself warrant removal or any of the lesser punishment. There must be inefficiency or untrustworthiness arising in and through the indebtedness before disciplinary proceedings are warranted. There is often gradual deterioration in the quality of work turned out by the chronically indebted because of increasing worry over their domestic affairs. Irregular attendance, especially about payday, and frequent applications for leave are often symptoms. When in his periodical review of the list of debtors, the Accountant General finds such signs; the time has usually come to take proceedings, mild at first and more severe afterwards if warnings do not suffice. The method of stopping increments is deprecated as it only diminished the debtors ability to repay his debts. Stoppage at an efficiency bar if justified by growing inefficiency in work or irregularity of attendance, is another matter and will usually be prime facie evidence that time for removal has come. Untrustworthiness for holding a responsible post to which the debtor might be appointed but for his indebtedness is also a kind of inefficiency, and will usually warrant stoppage at the higher efficiency bar in the case of a clerk unless and until the amount of outstanding debt is being substantially and regularly reduced and in the case of a AAO/SO until the debt is fully repaid. If any disciplinary action is to be taken, the full procedure laid down in the Central Civil Services (Classification, Control and Appeal) Rules must be observed before the order imposing the penalty is passed.

(Comptroller & Auditor General's letter No. 2061-NGE/212-41 dated 25.10-1941)

2.44 Acceptance of Employment else where while on duty or on leave of any kind

1) Private employment should not be accepted by any member of the office while on leave of any description including leave preparatory to retirement without the previous approval of the Accountant General or unless the resignation of the official has been accepted. Failure to observe this rule will render one liable to be punished, in the last resort, by dismissal from his post and consequent loss of his part service (Pensionable or non-pensionable or both, as the case may be).

Note: Such permission will not be granted if member is on leave on medical certificate.

(Government of India, Finance Department endorsement Number F-147-R.I/30 dated 30.10.1930)

2) Sanction to private employment during leave preparatory to retirement is not ordinarily refused if the private employment is not 'Prima facie' objectionable provided that the Government servant clearly understands that in no case will he be allowed, after the grant of such sanction, to return to Government service unless he is recalled to duty in the public interest.

2.45 Request of Group D Servants for presents

Members of the group D establishment are strictly prohibited from soliciting presents or circulating subscription lists in office. Any breach of this instruction will be severely dealt with.

2.46 Acceptance of Private work relating to audit etc by subordinates

1) The sanction of the Comptroller & Auditor General of India is necessary to the undertaking of private work when it relates to maintenance or supervision of accounts vide para 302 of C.A.G.' Manual Standing Orders (Administrative) volume 1 as also rule 12 of Central Civil Services (Conduct) Rules 1964. He has, however, authorised the Accountant General to exercise the power to sanction the acceptance of private work relating to maintenance or supervision of accounts by subordinates of and below the rank of Section Officers in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Government servants conduct Rules. In other cases the Accountant General is competent to accord sanction provided that if there is any remuneration, it is within his powers of sanction under the Supplementary Rules issued by the Government of India and that it does not exceed the limit laid down in clause 1 of Para 302 of the Comptroller & Auditor General of India's M.S.O.(Administration). The general conditions should, of course, be satisfied that the work, for

the undertaking of which permission is granted does not interfere with the official duties of the Government servant nor does it involve in any way a breach of any of the Government servant's Conduct Rules.

(Comptroller & Auditor General of India letter No. 1453-NGE/332-32 dated 4-7-1932 and NGE.572-34 dt. 24.10.1934).

Note: As medical practice by unqualified practitioners is open to objection and as Government servants who undertake it must find it difficult to avoid distraction from their official duties, applications for sanction to undertake or practice and form of medical treatment should not be entertained.

2) Under Rule 5 of Central Civil Services (Conduct) Rules 1964 Government servants are not required to obtain sanction to broadcast on all India Radio if such broadcasts are of purely literary, artistic or scientific character. In such cases the onus of ensuring that the broadcasts are of such a character rests on the Government servants concerned.

It has been decided by the Ministry of Home Affairs after consultation with the Ministries of Finance and Information and Broadcasting that in cases in which no sanction is required for such broadcast, no permission of competent authority is necessary for Government servants to receive the honorarium under F.R.46(b). In cases where sanction to broadcast is necessary, such sanction, if given, should be taken to carry with it also the sanction to receive the honorarium.

(Government of India, Ministry of Home Affairs, O.M. No.25/32/56-Estts. (A) dated: 15th Jan., 1957)

3) The Government of India have decided that the following shall not be regarded as fees for the purpose of Rule 9(6-A) of the Fundamental Rules and Rule 12 of the Supplementary Rules:-

- a) Unearned income such as income from property, dividends and interest on securities, and
- b) Income from literary, cultural or artistic efforts, if such effort is not aided by the knowledge acquired by the Government servant in the course of his service, Literary, Cultural and artistic efforts aided by knowledge acquired in course of service will require prior permission of the competent authority and any income derived therefrom is to be treated as fee, but writing of reports or studies on selected subjects for international bodies like the U.N.O. U.N.E.S.C.O. etc. and literary contributions to both Indian and Foreign magazines will be covered by clause (b), if it is done unaided by knowledge acquired in the course of service.

(Government of India, Ministry of Finance, O.M. No. 9(22) E.II (D) 56 dated the 3rd Oct. 1956).

2.47 Acceptance of part time employment by Government servant after office hours

1) Acceptance of part time employment after office hours is contrary to the principle embodied in Rule 15 of the Central Civil Services (Conduct) Rules 1964 prohibiting engagement in any trade or undertaking of any employment by a Government servant other than his public duties. It may result in some deterioration in his efficiency because, he may not get sufficient time for rest and recreation and will, therefore, be able to give undivided attention to his work even during office hours. Moreover such part time work by Government servant leads generally to depriving unemployed people of work, which they would otherwise have got.

2) Having regard to all these considerations, it has been decided that while the competent authority may permit a Government servant under S.R.11 to undertake work of a casual or occasional character a whole time Government servant should not ordinarily be allowed to accept any part time employment, whether under Government or elsewhere, even though such employment, may be after office hours. In rare cases, where it is proposed to give permission to a Government servant to accept part time employment prior sanction of govt. should be obtained. In this connection a reference is also invited to the Ministry of Finance Office Memorandum No. F.10(94)-F.ii B/58 dated the 13th Sept. 1958 on the subject.

3) In so far as the personnel serving in the Indian Audit and Accounts Department are concerned these orders have been issued after consultation with the Comptroller & Auditor General of India.

(Government of India, Ministry of Home Affairs, Memo No. 25/42/58-Ests (A) dated the 16th Oct. 1958)

Note: No notice need be taken of any casual assistance that may rendered by Government servant outside office hours and without detriment to the discharge of his official duties in the running of his family business without any pecuniary advantage to himself. (Authority: extract from Comptroller & Auditor General of India's Secret D.O. letter No. 2292-NGE-III/74-66 dated 31.10.1966).

2.48 Acceptance of fees for private work

No member of the office establishment is at liberty to take up the audit of accounts or other similar private work otherwise than under the rules framed by the Government of India under rules 47 and 48 of the Fundamental Rules and subject to the following conditions:-

- i) The member concerned must obtain the prior permission of the Accountant General to undertake a particular work.
- ii) The work shall not be done during office hours or at any other time when his services may be required and no work shall be undertaken which is connected with his work as a servant of Government.
- iii) He shall not in the audit reports or other documents, relating to the work, sign his name as in any way belonging to the service of Government.
- iv) The orders contained in this behalf in paragraph 231 and 232 of the C.A.G.'s Manual of Standing Order shall be carefully followed.

2.49 Suspension

1) The appointing authority or any authority to which it is subordinate or the disciplinary or any other authority empowered in this behalf by the President by General or special order may place a Government servant under suspension:-

- i) Where a disciplinary proceeding against him is contemplated or is pending, or
- ii) Where in the opinion of authority aforesaid he has engaged himself in activities prejudicial to the interest of the security of the State, or
- iii) Where a case against him in respect of any criminal offence is under investigation, inquiry or trial;

Provided that, except in case of an order of suspension made by the Comptroller & Auditor General of India in regard to a member of the Indian Audit and Accounts Services, and in regard to an Assistant Accountant General or equivalent (other than a regular member of the Indian Audit and Accounts Services), where the order of suspension is made by an authority lower than the appointing authority, such authority shall forthwith report to the appointing authority the circumstances in which the order was made.

2) A Government servant shall be deemed to have been placed under suspension by an order of appointing authority:-

- a) With effect from the date of his detention, if he is detained in custody, whether on a criminal charges or otherwise for a period exceeding forty eight hours.
- b) With effect from the date of his conviction, if in the event of a conviction for an offence, he is sentenced to a term of imprisonment exceeding forty eight hours and is not forthwith dismissed or removed or compulsorily retired consequent to such conviction.

Explanation:- The period of the forty eight hours referred to in clause (b) of this sub-rule shall be computed from the commencement of the imprisonment after conviction and for this purpose intermittent period of imprisonment if any, shall be taken into account.

3) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant is set aside or declared or rendered void in consequence of or by a decision of a court of law and the disciplinary authority; on a consideration of the circumstances of the case, decides to hold a further inquiry against him on the allegations on which the penalty of dismissal removal or compulsory retirement was or compulsory retirement was originally imposed, the Government servant shall be deemed to have been placed under suspension by the Appointing authority from the date of the original order of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders.

4) a) An order of suspension made or deemed to have been made under this rule shall continue to remain in force until it is modified or revoked by the authority competent to do so.

- b) Where a Government servant is suspended or is deemed to have been suspended (whether in connection with any disciplinary proceeding or otherwise) and any other disciplinary proceeding is commenced against him during the continuance of that suspension, the authority competent to place him under suspension may, for reasons to be recorded by him in writing, direct that the Government servant shall continue to be under suspension until the termination of all or any such proceedings.
- c) An order of suspension made or deemed to have been made under this rule may at any time be modified or revoked by the authority which made or is deemed to have made the order of by an authority to which that authority is subordinate.

Note:1 It has been decided by the Government of India that irrespective of the circumstances which lead to or result in suspension, the subsistence allowance during suspension and the pay and allowances, on re-instatement in respect of the period of suspension should be regulated under Fundamental Rules 53 and 54 respectively.

Note:2 Every effort should be made to file the charge-sheet in court or serve the charge-sheet on the Government servant, as the case may be, within three months of the date suspension, and in case in which it may not be possible to do AAO/SO, the disciplinary authority should report the matter to the next higher authority explaining the reason for the delay.

(Government of India, Cabinet Sectt. Department of Personnel Memo No. 39/39/70-Ests –A) dated the 6th Feb. 1971.

Note:3 In respect of the cases, other than those pending in the courts, the total period of suspension viz., both in respect of investigation and disciplinary proceedings should not ordinarily exceed six months as the unduly long period of suspension, while putting the employee concerned to undue hardship involves payment of subsistence allowance without the employee performing any useful service to the Government. Where however, it is not possible to adhere to this time limit, the disciplinary authority should report the matter to the next higher authority explaining the reasons for the delay.

(Government of India, Ministry of Home Affairs, letter No. 11012/7/78—Estt. (A) dated the 14th Sept. 1978.

2.50 Resignation

- 1) a) Any member of the permanent establishment of the office, whether on duty or on leave of any kind who wants to resign his post in this office, must give one clear month's notice of his intention to do so, he will not be entitled to a certificate of character and work for the services rendered by him in this office.
- b) This rule applies also to those members of the temporary establishment who are not removable from office without a formal notice.
- c) Under Rule 5 of the Central Civil Services (Temporary Services) Rules 1965 and appointing authority can give one's month pay in advance to a temporary employee and terminate his service. It is, however, not open to a temporary employee to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately, it is for the appointing authority to determine whether having regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decided not to permit immediate release, the Government servant must continue in service for the period of notice and if he remains absent from duty during the period, it is open to Government to take such disciplinary action against him as they may deem fit in addition to treating the period of absence as extra ordinary leave without pay, If, on the other hand the appointing authority is satisfied that sufficient cause exists for waiver of the notice provision the government servant may be released forthwith.

(Government of India, Decision conveyed by the C.A.G. vide memo No. 734-NGE-II/494-51 dated 7/3/1952)

Note: If Government gave the notice they would be bound to pay the salary including the allowance for the period of notice. The amount to be paid in lieu of the notice should, therefore, be the full salary including the allowances subject to the usual conditions for the drawal of allowances being fulfilled. If however, an employee is discharged during the currency of the period of the

notice the salary (including allowances) for the remaining period only need be paid in lieu of notice.

(Government of India, Ministry of Home Affairs, Memo No. 20/4/43Appts Dated 12-1949 received under C.A.G.'s endorsement No. 373/NGE-II/76-48-II dt. 22-12-1949).

d) See also the provisions of para 6.22 of this Manual.

2) The Government of India have issued the following instructions relating to the resignation from service:-

a) Authority competent to accept resignation: The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

b) Circumstances under which resignation should be accepted:

It is not in the interest of Government to retain an unwilling officer in service. The general rule, therefore is that resignation from service should be accepted except in the circumstances indicated below: -

i) Where the officer 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) When a Government servant who is under suspension submits a resignation, the competent authority should examine the reference to the merits of the disciplinary cases 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 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 assumption that if the departmental proceedings were continued the officer would be removed or dismissed from service, or where the departmental proceeding are likely to be so protracted that it would be cheaper. (See also sub-para (e) below).

c) Date when a resignation becomes effective:-

The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by (b) (i) above the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave, the competent authority should decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of the leave. Where a period of notice is prescribed which a Government servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other case also, it is open to competent authority to decide whether the resignation should become effective immediately or with effect from some prospective date. In the latter case, the date should be specified.

d) Authority competent to permit withdrawal of resignation:-

A resignation becomes effective when it is accepted and the officer is relieved of his duties, where a resignation has not become effective and the officer wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the officer to withdraw the resignation or to refuse the request for such withdrawal. Where, however, a resignation has become effective, the officer is no longer in Government service and acceptance of the request for withdrawal of resignation would amount to re-employing him in service after condoning the period of break. As this would involve financial commitments, concurrence of the Ministry of Finance should be obtained before a request for withdrawal of resignation, which has already become effective, is accepted

(Government of India, Ministry of Home Affairs, Memo No. 3/6/57-Ests(A) dated the 6th May 1958 received under C.A.G.'s of India letter No. 641-A-II/280-A/57 dt. 1-6-1959)

e) In continuation of the provisions contained in sub para 2(b) (ii) above, it has further been decided that in case an officer against whom an inquiry or investigation is pending (whether he has been placed under suspension or not) submits his resignation, such resignation should not normally be accepted, where, however, the acceptance of resignation in such a case is considered necessary in the public interest because, one or more of the conditions

laid down in para-2(b) (ii) above are fulfilled, the resignation may be accepted with the prior approval of the Accountant General in the case of holders of Group-C and Group-D posts and with prior approval of the Comptroller & Auditor General of India in the case of the holders of Group-A and Group-B posts.

(Government of India, Ministry of Home Affairs, Memo No. 39/17/96 Estt(a) dated 18/6/1970)

3) The following is the check list of points with reference to which cases of resignation from Government service including notices given by the employees under Rule 5 of Central Civil Services (Temporary Services) Rules should be examined:-

Part-I: General Information

- i) Name and present designation
- ii) Post held:
 - a) Substantive
 - b) Officiating
- iii) Any post, other than the present appointment, held during 6 month in which resignation is tendered.
- iv) Permanent residential address.

Part-II : Points to be checked up before accepting resignation

- v) The date on which the Government servant wants to be relieved from service.
- vi)
 - a) Whether any inquiry or investigation or disciplinary case is pending or contemplated.
 - b) Whether under suspension.
- vii) Whether the Government servant concerned has executed any bond for serving the Government for a specified number of years on account of his being given specialized training, fellowship/scholarship for studies or deputed for training whether in India or abroad and if so whether the bond period is over
- viii) Time required for filling up posts and/ or for making alternative arrangement.
- ix) Authority competent to accept resignations, i.e. appointing authority.

Part-III: If the resignation is accepted, points to be checked up before relieving the officer

- x) Whether alternative arrangements have been made for discharge of the duties of the post including arrangement for taking over charge of cash/stores in the custody of Government servant (wherever applicable)
- xi) Whether the Government servant has surrendered and obtained 'No Demand Certificate' in respect of ,
 - a) Departmental identity Card
 - b) Library Books etc
 - c) Typewriters, brief cases, cycles liveries etc. (wherever applicable)
- xii) Arrangements made for recovery of outstanding advances/ loans, if any, taken or any other category of dues viz.
 - a) House Building Advance
 - b) Advance for purchase of Motor Car/Motor cycle/Scooter Cycle.
 - c) Festival Advance/Flood Advance
 - d) Loan from A.G.(J&K) Co-operative Credit Society and out-standings of A.G.(J&K) Consumer's Co-operative Society
 - e) Any other dues such as:-
 1. Amounts due to be recovered from or settled by the employee in respect of money/material entrusted to him in the course of his official duties in this or earlier posts.
 2. Recoveries ordered to be made as result of a disciplinary proceeding.
- xiii) Whether the Government servant is in occupation of Government accommodation and if so, whether accounts in respect of Government accommodation (including electric appliances, etc.) occupied by the Government servant has been settled and 'No Demand Certificate' obtained.
- xiv) Whether accounts in respect of water and Electricity charges in respect of Government accommodation held by the Government servant have been settled with the concerned Municipality/Corporation.
- xv) Whether any cash deposit/security of sufficient value has been taken where it is not found possible to make a correct assessment of the dues immediately. (Authority:

(Government of India, Ministry of Home Affairs, Cabinet Sectt. (Department of Personnel and Admn. Reform) Office Memorandum No. 240-1/1/76-Estt(B) dated; 17-5-1976 received under the Comptroller & Auditor General's letter No: 1231-NGE.III/71-76 dated: 1-6-1976 and Accountant General's orders thereon)

2.51 Termination of service

- 1) The Accountant General and the Sr. Dy. Accountant General (A&E) have the powers to terminate the services of a temporary/Quasi-Permanent employee of this office in respect of whom they exercise the powers of appointment.
- 2) The services of a Temporary/Quasi-Permanent employee of this office can be terminated at any time subject to the provisions of rules 5, 6 and 7 (read with G.O.India decisions thereunder) of the Central Civil Services (Temporary) Rule, 1965.

2.52 Removal or Discharge and Dismissal

- 1) The Accountant General is competent to dismiss or remove from service any member of this office, establishment.
- 2) Central Civil Services (Classification, Control and Appeal) Rules and article 311(2) of the Constitution of India provide that the usual disciplinary procedure need not be followed in cases where a departmental penalty is to be imposed on a Government servant on the ground conduct which has led to this conviction on a criminal charge. Dismissal etc., in such cases is not to be automatic. Each case should be examined on its merits and orders imposing the appropriate penalty passed only where the charges against the Government servant on which his conviction is based show that he was guilty of moral turpitude or of grave misconduct which is likely to render his further retention in service undesirable or contrary to public interest.

3) The Government of India, Ministry of Home Affairs have also decided that it shall hereafter be the duty of a Government servant, who may be convicted in a criminal court, to inform his official superiors of the fact of his conviction and the circumstances connected there with as soon as it is possible for him to do so. Failure on the part of any Government servant so to inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the penalty called for on the basis of the offence on which his conviction was based.

(Government of India, Ministry of Home Affairs, Office Memo No. 25/70/49-Ests dated: 20.12.1949 received with the Comptroller & Auditor General of India's endorsement No. 4032-NGE-II/410-49 dated: 29-12-1949)

- 4) The record of the charge, defence and decision should be sufficiently informative and clear, and should if called for, be submitted to the appellate authority to whom the dismissed servant may prefer an appeal.
- 5) Removal from office for such a cause as unfitness for the duties of the office ought not to bar reappointment in another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate and such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.
- 6) In cases of dismissal, on the other hand, that effect of the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non gazetted staff need not to be notified in the Government Gazette. As a precaution against the inadvertent re-employment of persons who may have been dismissed, it would be sufficient to ascertain whether an applicant for a post has been in Government service before and in cases in which the circumstances connected with his discharge are not clear, his previous employer should be referred to and the applicant required to produce a copy of his character roll or other record of service. A person who succeeds in obtaining employment by the concealment of his/her antecedents would obviously merit dismissal on the true facts being discovered.

7) The dismissal of public servants should be notified in the gazette only in the following cases, viz:-

- a) When it is necessary to notify to public the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause and

b) When it is specially desired to exclude from re-employment in service of Government a public servant, who has been dismissed for a heinous offence, such as fraud or falsification of accounts.

8) The reason for the dismissal of a public servant should not be stated in the notification of his dismissal even in cases in which a conviction has been obtained in a criminal court. It will be sufficient to announce in the case of any person, whose dismissal will be notified in accordance with the principle laid down above, that the Government has dispensed with his services, except in those cases in which the cause of dismissal constitutes a dis-qualification under the terms of law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the ground upon which it has been ordered.

9) If in any case of dismissal of a Government servant, the opinion of the Legal Advisor of the Government is obtained, such opinion should be deemed to have been given confidentially for the use of Government and should not be disclosed to the Government servant.

It is, therefore, not necessary to state in the order of dismissal and the Legal Advisor of Government has concurred in the finding, nor should any mention be made therein of the Legal Advisor's opinion.

(CAG's letter No: T-1285-GBE/510-30 dt. 5-9-1930)

2.53 Grant of Certificates on Dismissal or Discharge

Certificates to subordinates on dismissal, discharge or resignation must state the whole truth in respect of character and cause of dismissal or discharge or resignation of appointment. Certificates of character and work will not be given for less than three month's continuous service. These certificates must invariably be prepared after reference to the Character roll and personal file of the person concerned and signed by the gazetted officer in charge of the office establishment. They should be in the following form:-

Certified that Mr. _____ worked as a _____ in this office from _____ to _____. The report on his/her work and conduct indicate. He is discharged on account of _____. See also para 2.12 and para 2.49(a) of this Manual.

2.54 Submission of Appeals, Memorials etc.

1) Instructions for submission, receipt and transmission of petitions addressed to the President of India in respect of matters arising out of civil employment under the Government of India or the termination of such employment are contained in Government of India, Ministry of Home Affairs Notification No 40/5/50-Estts (B) dated: 8.9.1954 reproduced as *Appendix 'B'* to this Manual.

Note: Petitions and memorials addressed to the President should be submitted to the C.A.G. in duplicate.

2) Appeals against orders imposing any of the penalties specified in rule 11 of Central Civil Services (Classification, Control and Appeal) Rules 1964 are to be in accordance with those rules.

3) Government servant and others, including former Government servant, sometimes quote in their representations, appeals etc., Government circulars including those marked secret, notes and other information from files which they were ordinarily not expected to have seen or to have retained. Communication of such document etc, to and their retention by unauthorised persons is not only improper but also involves contravention of Rule 11 of the Central Civil Services (Conduct) Rules 1964 and section 5 of the Official Secrets Act, 1923. A person contravening the provisions of the above Act, renders himself liable to prosecution. Contravention of the provisions of the Act and of the Conduct Rules can also be dealt with departmentally under the relevant disciplinary rules and may well justify the imposition of a suitable penalty with reference to facts and circumstances of each case.

(Government of India, Ministry of Home Affairs, O.M.No. 25/54/53-Ests dated 12-4-1954 received through the Comptroller & Auditor General of India's endstt. No. 849-Admn.1/256-54 dated 13.5.54)

4) Representations about question papers set in the Section Officers Grade Examinations which are devoid of substance, should be discouraged. The representations on the subject will not be considered by C.A.G. unless it can be shown that the questions were (a) ambiguous or misleading or (b) outside the scope of the syllabus etc.

(C.A.G.'s No. 44-NGE/408-39 dt. 15-1-1940)

5) Representations for grace marks from candidates who have failed in the S.O.G.E. examination should not be forwarded to the C.A.G.

(C.A.G.'s letter No. T.650-NGE/225-36 dt. 30-7-1936)

6) Relatives of a Government servant sometimes make representations concerning service matters affecting the Government servant. This is done in some cases in the hope of reviving a representation which the Government servant had himself made and which had been turned down. In some cases, this procedure is resorted to in order to get round the requirement that the Government servant should submit his representation through his superiors. The practice is obviously undesirable and should be strongly discouraged. It is accordingly ordered that no notice should be taken of a representation of service matters submitted by a relative of a Government servant. The only exceptions may be cases in which because of the death or physical disability, etc. of the Government servant, it is impossible for the Government servant himself to submit a representation.

(Government of India, Ministry of Home Affairs, Memo No. F.25/21/63-Ests (A) dated the 12th Sept 1963).

7) List of appeals withheld for the quarter ending March, June, September and December under the orders of Accountant General, should be submitted to the Comptroller and Auditor General of India by 28th of April, July, October & January respectively. If there is no case to report in quarters, nil return need not be submitted.

8) Notwithstanding anything contained in the para above and part (vii) of the Central Civil Services (Classification, Control and Appeal) Rules 1965, no appeal should be allowed against: -

- a) Any order made by the President.
- b) Any order of an interlocutory nature on or of the nature of a step-in-aid or the final disposal of a disciplinary proceeding other than order of suspension.
- c) Any order passed by an inquiring authority in the course of an inquiry under rule 14 of the Central Civil Services (Classification, Control and Appeal) Rules 1965. (Rule 21 of C.C.S.(CC&A) Rule 1965)

2.55 Representation from Government servant on service matters, advance copies

The following instructions have been issued for submission of advance copies of representations to higher authorities and treatment that should be accorded to such representations:-

- i) Whenever, in any matter connected with his service rights or conditions, a Government servant wishes to press a claim or to seek redress of a grievance, the proper course for him is to address his immediate official superior, or the head of his office, or such other authority at the lowest level, as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. Representations to still higher authorities (e.g. those addressed to the President, the Government or to Hon'ble Ministers) must not be made unless all means of securing attention or redress from lower authorities have been exhausted.

Even in such cases the representation must be submitted through the proper channel (i.e. the head of office etc.) There will be no objection at that stage, but only at that stage, to an advance copy of the representation being sent direct.

- ii) The treatment by the higher authorities of advance copies of representations so received should be governed by the following general principles:-
 - a) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored and rejected summarily on that ground, the reasons being communicated briefly to the Government servant. If the Government servant persists in thus prematurely addressing the higher authorities, suitable disciplinary action should be taken against him.
 - b) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed, it should be examined to ascertain whether on the facts as stated some grounds for interference for further consideration appear, *prima facie* so exists. Where no such

grounds appear, the representation may be ignored or summarily rejected, the reasons being communicated briefly to the Government servant.

- c) Even where some grounds for interference or further consideration appear to exist, the appropriate lower authority should be asked, within reasonable time to forward the original representation, with its report and comments on the point urged. There is ordinarily no justification for the passing of any orders on any representation without thus ascertaining the comments of the appropriate lower authority.
- iii) Some Government servants are in the habit of sending copies of their representations also to outside authorities i.e. authorities who are not directly concerned with the consideration thereof (e.g. other Hon'ble Ministers, Secretary, Members of Parliament etc.) This is a most objectionable practice, contrary to official propriety and subversive of good discipline and all Government servants are expected scrupulously to eschew it.

(Government of India, Ministry of Home Affairs, O.M.No. 118/52-Ests. Dated 30-4-1952 copy received under Comptroller & Auditor General of India's D.O. No. 1703-NGE-III/99-57-II dated 26-6/1.7.1958)

2.56 Classes of representations of Government servant and their disposal

1) The representations from Government servants on service matters may be broadly classified as follows:-

- i) Representations/complaints regarding non payment of salary/allowance or other dues.
- ii) Representations on other service matters.
- iii) Representations against the orders of the immediate superior authority and
- iv) Appeals and petitions under statutory rules and orders (e.g. Classification, Control and Appeal Rules and the petition instructions).

2) In regard to representations of the type mentioned at (i) and (ii) above if the individual has not received a reply there to within a month of its submission, he could address, or ask for an interview with the next higher officer for redress of his grievances, such superior officer should immediately send for the papers and take such action as may be called for, without delay).

3) Representations of (the type mentioned at iii) above would be made generally only in cases where there is no provision under the statutory rules or orders for making appeals or petitions. Such representations also should be dealt with as expeditiously as possible. The provisions of the preceding sub paragraph would apply to such representations also, but not to later representation made by the same Government servant on the same subject after his earlier representation has been disposed off appropriately.

4) In regard to the representation of the type mentioned at iv) above, although the relevant rules or orders do not prescribe a time limit for disposing of appeals and petitions by the competent authority, it should be ensured that all such appeals and petitions receive prompt attention and disposed within a reasonable time. If it is anticipated that an appeal or a petition cannot be disposed of within a month of its submission, an acknowledgement or an interim reply should be sent to the individual within a month.

5) The instructions contained in paragraph 2.55 of this manual shall stand modified to the extent indicated above.

(Government of India, Ministry of Home Affairs, Memo No. 25/34/68-Ests (A) dated the 20th December 1968).

2.57 Appeals by Dismissed Servants

Where service and character rules are maintained under the rules of any service, they should invariably be forwarded for inspection together with memorials appealing against removal or dismissal.

2.58 Representation from staff Association

In sending representation by the Association (Civil Audit and Accounts Association) direct to the Government of India and the Comptroller & Auditor General of India, the procedure laid down in paragraph 244 of Comptroller & Auditor General of India's Manual of Standing Orders,

(Administrative) should be strictly followed even in respect of telegraphic representation. Whenever a subject matter of a representation is such that urgent action is considered necessary and the Association desires to send a telegraphic representation, the telegram should be issued by the Association, only after the subject matter has been considered by the Head of office and the contents of the telegram approved by him.

(Comptroller & Auditor General of India's letter No. NGE-III/152 dated 8th April 1951)

2.59 Redress of Grievances of Government Servants in the Courts of Law

Government of India have issued the following instructions regarding redress in Courts of Law, by Government servant of grievances arising out of their employment or conditions of service:-

- a) Government servants seeking redress of their grievances arising out of their employment or conditions of service should in their own interest and also consistently with official propriety and discipline, first exhaust the normal official channels of redress, before they take the issue to a court of law.
- b) Where, however, permission for the redress of such grievances in court of Law is asked for by any Government servant even before exhausting them, he may be informed that such permission is not necessary.

(Government of India, letter No. 25/3//59-Ests(A) dated 21.4-1959 and No 25/29/63(A) dated 26-11-1963 received with the Comptroller & Auditor General of India's letter No. 18-NGE-II/242-63 dated 8-1-1964)

2.60 Leakage of information in respect of Official Personal cases.

Under rule 11 of the Central Civil Services (Conduct) Rules 1964 members of staff are warned against the leakage of any information in respect of official or personal cases etc., of which the disposal or custody is entrusted to them in the course of their public duties. Any observation etc on the work or duct of any member of staff whether recorded by a Branch Officer or a AAO/SO, will not be shown to (or quoted by) the person concerned or any other unauthorised person, unless otherwise ordered in writing in any particular case.

2.61 Prohibition of group photographs or farewell entertainments

With reference to rule 13 of the Central Civil Services (Conduct) Rules 1964 officers of the Indian Audit and Accounts Services are prohibited from accepting without the previous permission of the Comptroller & Auditor General of India, any group photographs or invitations to farewell entertainment's given by their subordinates. As a general rule farewell parties should not be given to officers by the non gazetted staff.

(Comptroller & Auditor General of India's No. 1159/149-27 dated 28/2/1927 and his letter No, 434 GBE/81-88 dated 18-2-1938)

2.62 Printing of Manuals and Forms bilingually i.e. both in Hindi and English

1) According to orders issued by the Govt. of India and Rule 11 of the Rules framed under Official Languages Act, all forms, manuals codes and other procedural literature to be issued for official purposes of the Union are required to be printed bilingually i.e. both in Hindi and English. All codes, Manuals and forms etc., of this office whether got printed through Govt. of India Presses or private presses or departmental presses, should therefore, be got printed bilingually in diglot form. Matter printed in diglot form is convenient to any reader as Hindi and English text thereof are available face-to-face.

2) In this connection the following should also be kept in view:-

- a) On the forms etc. Hindi headings should come first followed by English headings.
- b) The type used for Hindi letters should not be smaller in size than that used for English letters.
- c) A review with regard to stock of forms should be carried from time to time and action should be initiated six months in advance for getting such of the forms translated into Hindi which are to be printed and Hindi translations of which are not available so that these forms

could be got printed bilingually at the proper time and the necessity of seeking permission to get them printed in English only would not arise.

(Government of India, Ministry of Home Affairs, O.M. No. 12012/5/76-OL(B) dated 31-8-1976)

2.63 Conduct Rules

- 1) The standing orders of the Government of India regulating the conduct of all public servants holding or exercising any civil office under the Government are contained in 'The Central Civil Services (Conduct) Rules 1964'. A copy of these rules is supplied to each Gazetted Officer and to each section or department of this office, and a copy of the same is reproduced in *Appendix 'A'* to this Manual.
- 2) All members of this office should acquaint themselves with the rules together with amendments and Government of India decisions/orders received from time to time.

CHAPTER III**Miscellaneous Orders relating to the Branch Officers****3.01 Sanctioned strength and distribution of work**

Details relating to the distribution of work among the Branch Officers of this office and their sanctioned strength are laid down in para 1.03 to 1.09 and 1.13 to 1.15 respectively of this Manual.

3.02 Proposal for creation of Gazetted and Non-gazetted Posts

1) Proposal for creation of Gazetted and non-gazetted posts should be separately submitted to the Comptroller & Auditor General of India. If the two proposals are related to each other, two copies of the communication should be sent.

(Comptroller & Auditor General of India letter No: 1057-GBE/1316-27 dated: 13-3-1928 and endorsement No: 1264-GBE/210-30 dated 5-4-1930)

2) Whenever an application is made for an additional Gazetted Officer and the need is accepted by the Comptroller & Auditor General of India, it should be presumed that the additional Officer will be of the status of an Accounts Officer. To rebut this presumption it will be necessary to prove:

- i) That there are certain sections of the office (to be specified) the work of which is of such importance that it should ordinarily be under the control of an officer.
- ii) That after arranging, where ever possible, for two of these sections to be under the control of one officer, it will still be impossible with the number of officers already sanctioned for the office, to arrange for all important sections to come under the control of the officers.

3.03 Creation of temporary posts of Accounts Officers in the vacancies of the Officers of the I.A and A.S.

1) Under the paragraph 134 of the Comptroller & Auditor General of India Manual Standing Orders (Administrative) vol.1 no temporary posts of Accounts Officers in leave or other vacancies of officers of the Indian Audit and Accounts Services will ordinarily be sanctioned unless the period of the vacancy is expected to be not less than 1 month. For vacancies less than a month, no in lieu posts of Accounts Officer will be created except in very exceptional circumstances.

2) In lieu posts should not normally be operated by the Accountant General without prior sanction of the Comptroller & Auditor General of India. However, an in lieu post of Accounts Officer may be operated in anticipation of the approval of the Comptroller & Auditor General of India in cases where a post of Assistant Accountant General falls vacant suddenly in unforeseen circumstances and the resultant vacancy would clearly exceed 30 days. The Comptroller & Auditor General of India should be approached for covering sanction immediately the unforeseen event occurs and it is decided to operate in lieu post in anticipation of sanction.

3) I.A. and A.S. officers are, occasionally relieved of their posts by local arrangements due to administrative reasons. Sometimes the posts held by such officer involve statutory responsibilities and their incumbents have also authenticate appointments, confirmations etc. and orders under the Central Civil Services (Classification, Control and Appeal) Rules. In the absence of the formal orders of the C.A.G. approving such local arrangements, the statutory duties performed by the locumtenen's might be open to legal objection at a later date. In order to avoid such contingencies, the C.A.G. should be approached for issue of formal orders confirming such temporary local arrangements.

Where local arrangement would payment of additional pay to an officer, the approval of C.A.G. to such an arrangements should also be sought without delay.

(C.A.G.'s office D.O. letter No. 7558-G.E.1/13-68 pt.II, dated 30th December 1968)

3.04 Posting of IA & A.S and other Gazetted Officers.

1) The Accountant General can make postings in his office only to the sanctioned charges of Assistant Accountant General in the junior scale of class 1 of the Indian Audit and Accounts Services, provided this does not entail change of headquarters, Postings to the charges borne in the

senior scale of class 1 of Indian Audit and Accounts Services and above are made by the Comptroller & Auditor General of India subject to the condition that the Accountant General may determine the distribution of supervisory charge of the branches or sections, if any, not so specified by the Comptroller & Auditor General of India.

2) Accounts Officers of this office are liable for service anywhere in India in any of the offices/posts under the control of the Accountant General Jammu & Kashmir. They are also liable, like all other Central Government servant, to be transferred from one office to another subject to provision of F.R. 15. The Comptroller & Auditor General of India may transfer an officer to any post or office within the Indian Audit and Accounts Department. He may also transfer any officer to any post under the Government or on foreign service to a Public Section Undertaking or an autonomous or Semi-Government organisation owned or controlled by Government on such terms and conditions as may be determined by him in each case and subject to rules and orders made by the Government of India in this respect from time to time.

(Para 163 or M.S.O.(A))

3.05 Work relating to Gazetted Officers of this office

All items of work of an administrative nature in connection with Gazetted Officers attached to this office such as dealing with their pay, travelling allowance, leave and pension applications and forwarding them to the Comptroller & Auditor General of India. Wherever necessary, obtaining charge reports and joining reports etc., will be done in Administration-1 Section of this office. Personal files of Officers connected with above work will also be maintained in that Section.

No work relating to Gazetted Officers of this office should be done in G.A.D. sections of this office.

3.06 Reports of the intentions of the Gazetted Officers to proceed on leave

As laid down in Para 132 of the Comptroller & Auditor General of India's Manual of Standing Orders (Administrative) Vol.1 reports of the intentions of all Class-1 Gazetted Officers of this office (including the Accountant General) to proceed on leave between October and March and between April and September should be submitted to the Comptroller & Auditor General of India by 1st June and 15th October respectively each year. Administration 1 Section should therefore circulate a memorandum to all the officers and ascertain their intentions sufficiently in advance and send the reports on due date.

Any change in the intention of an officer to proceed on leave as soon as it is known should also be communicated to the Comptroller & Auditor General of India in continuation of the report mentioned.

(Comptroller & Auditor General of India's letter No. 1017-E/1141-24 dated 2.3.1959)

The procedure laid down above should also be followed in the case of Accounts Officers. The memorandum should be submitted to the Accountant General for information and orders.

Note:1 Intentions of officers absent on leave, but likely to rejoin this office after expiry of their leave should also be ascertained and incorporated in the report.

Note:2 The intentions of officers of the Indian Audit and Accounts Services (including I.A.S. officers) should only included in the above report submitted to the Comptroller & Auditor General of India. The intentions of the Accounts Officers are not to be included in the report).

Note:3 The reports submitted to the Comptroller & Auditor General of India in June and Oct. each year should indicate the portion of leave that will be spend out of India to enable him to estimate correctly provisions necessary for leave salary to be drawn out of India.

Note:4 The leave intention statements should indicate whether the leave asked for by an officer should be granted or not and whether, If leave be granted a substitute will be required. Leave is generally granted subject to local arrangements, If satisfactory local arrangements can not be made, leave will have to be refused where it is not possible to obtain a substitute from elsewhere. For leave of one month or six weeks local arrangements i.e. redistributing of charges can be made. If officers require longer leave, more permanent arrangements will have to be made and officers will have to be prepared for transfer.

(The Comptroller & Auditor General of India's D.O. No- 4278-GBE-327-48 dated: 11-9-1948)

Note:5 (a) In cases where local arrangements in a leave vacancy of an I.A. and A.S. officer necessitate temporary promotion of an Accounts Officer or an Assistant Accountant General to the ranks of Dy. Accountant General, prior approval of the Comptroller & Auditor General of India should be obtained.

(D.O. letter No, 225-GEI/581/PF dated the 17th Jan.1961 from Assistant Comptroller & Auditor General of India).

- b) All officers, before proceeding on leave should report to the Comptroller & Auditor General of India their address during leave.
- c) Officers granted leave on Medical certificate should submit a medical certificate of fitness before returning to duty. Such officers may send an intimation regarding the prospects of their being fit to resume duty, seven/fifteen days before the expiry of the leave, according as the leave is for a period of one month or more.
- d) Officers granted leave on grounds of health without medical certificate may also be required to submit a medical certificate of fitness before returning to duty.
- e) Leave reserve in respect of the Accounts Officers carder is provided for vide paragraph 168 and 289 of the Comptroller & Auditor General of India's Manual of standing orders(A) Vol.1

3.07 Powers to sanction leave to Gazetted Officers

1) The Accountant General may grant leave of all kinds except Special Disability leave, Study Leave, Leave not due and leave preparatory to retirement to the I.A. and A.S. Officers serving in this office to the extent indicated below subject to local arrangements:-

- i) Officers in the Junior Administrative Grade(including Additional Accountant General and equivalent) and officer in the senior scale _____ up to 45 days.
- ii) Other I.A.&A.S. Officers _____ up to 60 days.

The above power is subject to the following conditions:

- a) The Accountant General is satisfied that work will not suffer by the absence of the officer on leave.
- b) It is possible to make adequate arrangement that work of this office as a whole does not suffer. If leave is to exceed 21 days the proposed internal arrangements should be communicated to the Comptroller & Auditor General of India in good time before the leave commences. Where, however, leave is asked for on emergency grounds and it is not possible to report the internal arrangement to the Comptroller & Auditor General of India in good time, before commencement of leave, the report should be sent not later than when leave is sanctioned.
- c) If the Accountant General needs a substitute in place of officer proceeding on leave, prior approval of the Comptroller & Auditor General of India should be obtained before leave is sanctioned.

(C.A.G.'s letter No. 6265-GEI/209-68 dated 10.10.1974)

2) The Accountant General may also grant leave of all kinds except Special Disability leave, Study leave and leave not due up to six months/180 days to the temporary Assistant Accountant General of this office subject to local arrangements.

Note:1 The exercise of this power is liable to be suspended by the Comptroller & Auditor General of India if it involves the appointment of a substitute when there is an excess of Branch officers on duty over the sanctioned number of charges in the Department.

Note:2 If leave be refused in any case, a report of the reasons for the refusal should be made to the Comptroller & Auditor General of India.

Note:3 All grants of leave and the date of departure on and return from leave shall be reported to the Comptroller & Auditor General of India.

Note:4 Instructions will not apply in cases where orders transferring officers have been issued by the Comptroller & Auditor General of India. In such cases separate orders of the Comptroller & Auditor General of India 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 the transfer order.

(Para 133 of the Comptroller & Auditor General of India's Manual of Standing Orders(Admn) Volume-1)

3) The certificate of transfer of charge of handing over or taking over of charge by an I.A.AS. officer should be sent to the Comptroller & Auditor General of India on the same day on which the transfer of charge takes place. No draft notification of the change need be sent.

4) The Accountant General may finally deal with the applications of Accounts Officer for all kinds of leave. No intimation in this regard need to be sent to Comptroller & Auditor General of India.

(Para 167 of C.A.G.'s Manual of Standing Order (Admn) Volcume1)

3.08 Issue of certificates on grant/return of leave.

1) In cases in which leave to officers of the Indian Audit and Accounts Department is sanctioned by the Accountant General, he should give necessary certificate under Supplementary Rules 6-A, 6-B, 6-C, etc., regarding the likelihood of the officers return to the post or station from which they proceed on leave, at the time of sanctioning leave on the basis of such facts as may be in the possession of the Accountant General without necessarily consulting the office of the Comptroller & Auditor General of India.

(C.A.G's letter No. 2163-GBE/147-35 dated the 6th Sept. 1935 and No. 15 A/230-34 dated the 17th January 1935)

2) The Government of India have decided that in the case of an officiating Government servant proceeding on leave, where no officiating arrangement is made in the leave vacancy and the Government servant return to the same post after leave, the certificate that he would have actually continued in the post but for his proceeding on leave may be issued by the leave sanctioning authority instead of appointing authority, but in all other cases, the certificate will be issued by the appointing authority.

(Government of India, Ministry of Finance office Memorandum No. F.2(53)F.III/5 dt. 29th February, 1960, received with the C..A.G.'s endorsement No. 307-A II/99-59 dt. 10th March, 1960)

3) When an Accounts Officer is granted leave provisionally a report in the form of a letter only should be sent and the notification should be sent when the leave is finally sanctioned.

(Comptroller & Auditor General of India's letter No. 1961-GBE/KW-12-31 dt. 23rd/26th May, 1931, 3626-GBE/KW-12-31 dt. 24th Nov., 1932, 780-GBE-KW/12-31, DT. 22ND March, 1934 and 595-GBE/14-33 dt. 5th March 1934)

4) In order to save time, effort and expense, it has been decided by the Government of India that instead of issuing individual leave orders, these orders should be issued in a consolidated form for all category of staff separately. The consolidated leave orders may be issued once in a fortnight i.e. on 20th of the month in respect of the persons who proceeded on leave between 1st and 15th and 5th of next month in respect of those who proceeded on leave between 16th and the last working day of the previous month. Exceptions may be made if necessary, in the types of cases mentioned below:-

- i) Where the Government servant and his leave sanctioning authority are located at different stations, and
- ii) Where officiating arrangement is to be made in the leave vacancy.
- iii) Where a Government servant is proceeding on leave before the date of issue of consolidated leave orders, the fact whether the leave applied for by him has been sanctioned or not may informally be ascertained from Administration Section by the individual concerned. The General principle should, however, be that after the leave has been recommended by the Government servant's immediate controlling authority, the leave may be deemed to have been sanctioned unless he is given an intimation to the contrary.

(Government of India, Ministry of Home Affairs, OM No. 12016/32/77-Estt.A Dated 18-5-19__ received under Comptroller & Auditor General of India's No: 10245-Codes/27-78/Gr.1 dated 30-8-1978.)

3.09 Permission to prefix or suffix holidays to leave

Vide para 135 of Manual of Standing Orders (Admn) Vol.1, the Comptroller & Auditor General of India deprecates prefixing or affixing holidays to leave especially in cases where a change in the heads of offices is involved. However, in recommending leave to officers of the

Indian Audit and Accounts Department with permission to prefix or affix holidays to their leaves it should be specifically seen that the holidays are such as can be prefixed or affixed to leave under the rules and that the conditions laid down in S.R.209 are likely to be fulfilled on the assumption that the officer returns to his post. The Government servant concerned should also realise that the grant of such permission is always subject to the provisions of S.R.209. The head of an office should invariably satisfy himself at the time an officer proceeds on or returns from leave that the conditions implicit in such sanctions have been fulfilled in his case. If they are fulfilled the case should be reported to the Comptroller & Auditor General of India for orders.

(Comptroller & Auditor General of India's letter No. 895-GBE/325-34 dated 28th August 1934)

Note: Applications for permission to prefix and or suffix holidays to leave should be made by officers of the Indian Audit and Accounts Department along with their applications for leave or at any date before a situation arises which by the application of S.R.209(C) makes the grant of the request impossible.

(Auditor General of India's letter No. 2909-GBE/37-35 dated the 3rd December 1935)

3.10 A perusal of the 'STOCK FILES' by the Branch Officers on return from leave.

Every Branch officer on return from leave should call for the 'STOCK FILES' from the office Librarian for perusal (vide para 22.20 of this Manual) to keep himself informed of the orders etc. received in his absence while on leave. The 'STOCK FILES' should be returned to the Librarian after perusal within a fortnight of their receipt.

3.11 Transmission of personal requests of the I.A. and AS Officers

Members of the Indian Audit and Accounts Services are not permitted to make personal requests for special consideration in the matter of promotion posting etc. but the Comptroller & Auditor General of India is willing to receive demi-official intimation of an officer's preference for particular localities or for particular branches of the work of the Indian Audit and Accounts Department.

(vide para 130 of the Comptroller & Auditor General of India's Manual standing orders (Admn.) Volume 1)

When an officer makes a demi-official request for leave, transfer or anything else, he should communicate the contents of his letter to the head of his office, A copy of any reply to such a letter will be sent by the Comptroller & Auditor General of India's office to the head of the office concerned.

(Comptroller & Auditor General of India's letter No. 2553-GBE/40-32 dated 13-2-1930)

3.12 Promotion of Assistant Accounts Officers to the post of Accounts Officers

1) 33 $\frac{1}{3}$ % of the vacancies in the grade of Accounts Officers are filled by selection on the basis of relative merit, outstanding, Very Good and Good, the remaining 66 $\frac{2}{3}$ % of the vacancies are filled by promotion on the basis of seniority-cum-fitness from amongst the eligible persons. The orders of the Central Government regarding reservations in recruitment to the posts and services do not apply to promotion to the grade of Accounts Officers.

No member has, however, any claim to such promotion as a matter of right.

[Para 4.12 of CAG's Manual of Standing Orders (Admn)]

2) Officiating and substantive appointments to grade of Accounts Officers are made by the Accountant General in his capacity as appointing authority under the Central Civil Services (Classification, Control and Appeal) Rules. The procedure of selection, appointment and confirmation is regulated in accordance with the orders of Comptroller & Auditor General of India issued from time to time.

(Paras 159 to 161 of the Comptroller & Auditor General of India's MSO(A) Vol.1)

3.13 Transfer of charge

By the Accountant General:-

- a) The instructions regarding the transfer of charge by the Accountant General are contained in paragraphs 43 to 45 of the Comptroller & Auditor General of India's Manual Standing Orders (Admn.) vol.1. On the occasion of each transfer a certificates of making over and

taking over of charge should be prepared by Secretary to Accountant General after obtaining required material from the branch/group officers for signature by the relieved and relieving Accountant General and report sent to the Accountant General on the day transfer of charges is effected. The charge certificate should also be sent along with a copy of the charge report to the Accountant General Central Revenues New Delhi, who is the Audit Officer in respect of pay, Travelling allowance etc. of the Accountant General.

The Secretary to the Accountant General should also prepare a list of all keys, valuable and secret documents etc. to be handed over the Relieved Accountant General to his successor under para 44 of the Comptroller & Auditor General of India's Manual Standing Orders (Admn.) Vol.1

Note: In the memorandum to be drawn up by a relieved Accountant General under paragraph 43 of the Comptroller & Auditor General of India's Manual of Standing Orders, a reference may also be recorded to any case where relations between audit and administration have been so satisfactory as possible to require mention in the Appropriation Report.

(Comptroller & Auditor General of India's letter No: 66-Rep/40-34 dated 28th of March, 1934)

- b) By other Gazetted Officers charge certificates similar to one referred to in the preceding sub para should be prepared by the Group Officers on their transfer from and to this office. The Administration 1 Section should send a report of the transfer of such charge to the Comptroller & Auditor General of India on the date each such transfer takes place. Every Gazetted Officer on transfer of his charger whether due to the officer's departure from the office or to his transfer from one Gazetted charge to another within the office itself, should hand over to his successor all keys, valuable, confidential papers and Cypher Codes, if any and report the fact through his successor to the Accountant General of his having done so. He should also draw up, for the information of his successor, a memorandum of all points of importance in connection with his charge and of any important cases of work which are pending and likely to call for his special attention or scrutiny.
- i) Any serious defects they may exist in the working in any of the sections comprising the charge, or in that of the accounting offices concerned, should be specifically mentioned in the memorandum which should be prepared in such a way as would enable the relieving officer not only to know how matters stand but also to maintain continuity in the policy and working of the charge.
- ii) A copy of the memorandum prepared by the relieved officer should be submitted to the Accountant General also for his information and orders on any of the points raised therein, and for ultimate record in the co-ordinating section.
- iii) The relieving officer should carefully scrutinize the memorandum received from the relieved Officer and early action taken for investigation and removal of defects brought to notice. A report of the results thus achieved should be submitted to the Accountant General by the relieving officer within six weeks of his taking over the charge. Should he discover, within this period any serious defects or irregularities other than those brought out in the memorandum of the relieved officer should report them also the Accountant General.
- iv) Administration section will be responsible for bringing the provisions of these rules, to the notice of every Branch Officer joining this office on transfer from another office. It will also bring particularly to the notice of both the relieving and the relieved Gazetted Officers the instructions for writing and submission of Confidential report.
- v) When any change occurs among the officers empowered under paragraph 85 of the Comptroller & Auditor General's Manual of Standing Orders (A) Vol 1 to issue authorities for payment to other audit or account officers, the fact of such change should be intimated to the latter by T.M. Section and the specimen signature of the new officers sent to them on a separate sheet of paper duly attested by the officer whose specimen signature is already with the other Audit/Accounts Officer.

Note: This does not apply to temporary re-arrangement of the work of Branch Officers within the office, as in such cases the Branch Officers empowered in this behalf continue to sign the various authorities for payment.

- vi) Subject to the conditions laid down in Appendix 3 to the F.Rs Volume II, the Accountant General is empowered to issue orders regarding transfer of charge elsewhere than at headquarters in respect of Branch Officers subordinate to him.
(The Comptroller & Auditor General of India's circular letter No: 4289-GE-II/332-60 dated 3.12.1960)

3.14 Reporting the Appointment of officiating Accounts Officers to the Comptroller & Auditor General of India.

When reporting the appointment of officiating Accounts Officers to the Comptroller & Auditor General of India, the nature of the vacancy in which the appointment has been made need not to be intimated. The cases in which an officer appointed in a vacancy is allowed to continue to officiate in another vacancy on the expiry of the vacancy in which he was originally appointed should also be intimated to the Comptroller & Auditor General of India.

(Comptroller & Auditor General of India's letter Number 541-GBE/95-31 dated:14.2.1931)

3.15 Confidential Reports

- 1) Detailed instructions contained in paragraph 139, 140 and 170 of the Comptroller & Auditor General of India's Manual Standing Orders (Admn) Vol.1 should carefully be followed in submitting the confidential reports of officers of the Indian Audit and Accounts Services and of the Branch Officers respectively.

Note: The reports should be submitted in double sealed covers.

- 2) The Accountant General will record and retain in his personal custody a report of each Accounts Officer in form 5 of the Comptroller & Auditor General of India's Manual Standing Orders (Admn) Vol.1.

- 3) To enable the Accountant General to prepare and submit the reports referred to in the sub-paragraphs above on the due date, the confidential Assistant to the Sr.Dy. Accountant General(A&E) should submit to him the relevant cases and necessary blank forms at the latest by the 7th of April each year. The punctual submission of this report should be ensured by the confidential Assistant to the Sr. Dy. Accountant General(A&E).

3.16 Half yearly returns relating to the Gazetted Officers

- 1) Half yearly distribution of work and list of Telephone Numbers of Officers of Indian Audit and Accounts Services showing the position as on 1st April and 1st Oct. should be sent to the Comptroller & Auditor General of India vide para 158 of the the Comptroller & Auditor General of India's Manual Standing Orders (Admn) Vol.1.

- 2) List showing service particulars e.g. date of entering into service commencement of service as Accounts Officer temporary Assistant Accountant General and their pay as on 1st January and 1st July each year should be sent to the Ministry of Home Affairs for inclusion of the list in the All India Civil list.

3.17 Farewell to and Entertainment of Officers

For orders on the above subject see paragraph 2.62 in Chapter II of this Manual.

3.18 Private Employment during leave preparatory to retirement

A Government servant on leave preparatory to retirement whether on full or proportionate pension may be allowed to accept private employment with the sanction of the Government of India. Such sanction should not be refused if the private employment is not prima facie objectionable provided that the Government servant understands that he will in no case be allowed after the grant of such sanction to return to Government service, unless he is recalled to duty by Government.

(The Comptroller & Auditor General of India's endorsement No. 433-E/100-22 dated 30.1.1922)

3.19 Intimation of absence from headquarters by the Head of the office

The Comptroller & Auditor General of India had decided as follows:-

- i) Approval of the next superior officer should be obtained by every head of an office who is staying away from work on casual leave stating whether or not he proposes to be away from headquarters.
- ii) Previous permission should invariably be obtained to spend holidays at a distance from headquarters or outside the territorial jurisdiction.
- iii) Intimations of absence from headquarters during holidays or on duty should normally be sent in good time to reach the Comptroller & Auditor General of India's office a few days before the date on which the officer is to leave the headquarters.

(The Comptroller & Auditor General of India's letter No. 3757-GBE 4-31 dated the 24.11.1931)

Note: The procedure of intimating the absence of the Accountant General from headquarters to the Comptroller & Auditor General of India is laid down in paragraph 156 of the Comptroller & Auditor General of India's Manual Standing Orders (Admn) Vol.1.

3.20 Intimation of leaving Headquarters by other officers

Other officers who intend to leave headquarters during casual leave and/or holidays should take prior permission of the Accountant General and also intimate to him their temporary address during the period of such absence from headquarters

3.21 Acceptance of honorary work of a social public or philanthropic nature

- 1) The Comptroller & Auditor General of India's permission is not necessary for undertaking honorary work of a social public or philanthropic nature. He, however, should be consulted before any very important or onerous unpaid duties are assumed by the Bos.

(The Auditor General's D.O. letter No: 1036-GBE/173-37 dated: 21.4.1937)

- 2) No officers should act correspondent, honorary or paid, occasional or regular, to newspapers and journals or edit any news papers or any other periodical publications without the previous permission of the Comptroller & Auditor General of India. Before giving permission the Comptroller & Auditor General of India will consult the Central Government in the Ministry of Home Affairs so as to ensure uniformity of practice between all Ministries.

- 3) No officer should become a member of any committee or Board of Management of Institutions which are under the Audit control of the Comptroller & Auditor General of India. Cases where this is proposed should be referred to the Comptroller & Auditor General of India.

[Para 149 of the Comptroller & Auditor General of India's Manual Standing Orders (Admn) Vol.1]

3.22 Advance for purchase of motor cars or motor cycles

The following principles should be observed in dealing with applications for the grant of motor cycles advances to the officers of the Indian Audit and Accounts Department:-

- a) The possession of a motor car or motor cycle should be regarded as in the interest of the public service in the following cases:-
 - i) All Accountants General.
 - ii) All Heads of Offices.
 - iii) Officers whose duties entail considerable touring.
 - iv) Other officers of the Indian Audit and Accounts Department in stations where residential areas are distant from the office, provided that the head of the office is satisfied in each case that the person applying for the advance can really afford to keep a car and that the possession of a car is not an unnecessary extravagance.
- b) Travelling Allowance for the transportation of a motor car or motorcycle may be allowed under Supplementary Rule 116 provided that he has been in possession of the Car or Motor cycle before he is transferred.

Note: Besides all the above conditions the Head of the Department exercising the power delegated under G.F. Rs. Volume 1 should, when dealing with applications from Accounts Officer for motor car advance, see that the Accounts Officers concerned must have reached the age of 50 and must be physically unfit to manage a motor cycle with safety.

(The Comptroller & Auditor General of India's letter No. III-4 GBE/67-31 dated: the 31st March 1931)

- c) It has been observed that some officials purchase second hand motor vehicles out of the advances granted to them and the insurance companies refuse to give a comprehensive

insurance policies on such vehicles. The officials concerned can, therefore, secure only third party risk policies, which do not cover the full risk as envisaged in the General Financial Rules, Volume 1. Consequently, the Government is unnecessarily exposed to financial risk during the period of repayment of the advances.

In order that the compliance of the rule is strictly adhered to, it has been ordered that in cases where the requirements of the rules is not complied with or the purchases are made in a manner that they cannot be complied with, the Government servant would make themselves liable to refund, in lump sum, the total amount of the advance with interest thereon.

(The Comptroller & Auditor General of India's letter 247-NGE-1/447-Admn.11/58 dated 5.2.1959)

Note: The grant of advances for the purchase of Motor Car to Central Government Employees has been stopped by the Government of India vide Ministry of Finance OM No. F.16(3)-E-II/A/74 dated: 17-8-1974 received vide Comptroller & Auditor General of India's No. 191-TA-II/314-77 dated: 28.1.1978.

3.23 House Building Advance to Gazetted Officers

The Accountant General, as Head of the Department can sanction the House Building Advance to the Accounts Officer serving under him. The Comptroller & Auditor General of India will be the Head of the Department in respect of I.A. and A.S. officers for the purpose of House Building Advance.

(Comptroller & Auditor General of India's letter No. 5154-GEI/138-60 dated: 31.10.60)

3.24 Death Report of Gazetted Officers

The death of an Officer of the Indian Audit and Accounts Services and that of a Accounts Officer should be reported immediately to the Comptroller & Auditor General of India.

When reporting the death of an officer to the Comptroller & Auditor General of India, a brief note should be submitted stating the character of the deceased's service and mentioning anything outstanding. The address of the widow or next of him should also be reported.

(The Comptroller & Auditor General of India's letter No. 2495/GBE/420-32 dated: 11.7.1932)

Note: It has been decided by the Comptroller & Auditor General of India that on receipt of a confirmed report of death on an Accounts Officer, the Accountant General may issue a letter of condolence to the bereaved family in addition to death report sent to the office of the Comptroller & Auditor General of India.

(The Comptroller & Auditor General of India's letter No. 1737-GE-II/41-67 dated 18-7-1967)

3.25 Scheme for Drawal and Disbursement of Pay and Allowances etc. to the Gazetted Government servant (Group 'B')

The Comptroller & Auditor General of India, vide his letter No. 1325-TAI/395-71 dated: 12.9.1972 has ordered the extension of the scheme for drawal and disbursement of pay and allowances etc. of Gazetted Government servants by the Heads of Offices to the Group 'B' officers in the Indian Audit and Accounts Department as well. According to the scheme:-

- a) Bill of all types of claims of Accounts Officers of this office will be drawn by the Head of Office in the same manner as he does for non-gazetted establishment. The claims of Accounts Officers should not, however be drawn along with those of non Gazetted Government servants but a separate bill for their claims should be drawn in the same form in which such claims of non-gazetted Government servant are drawn. In order to distinguish the bills in respect of claims of Accounts Officers from those of non-gazetted personnel, the words 'Gazetted Officers' Bill' should be written prominently at the top of the front page of the bill. Also, all the certificates which are required to be given in a bill in support of claim should be given by the Head of office. Thus for regular monthly pay and allowances of all Accounts Officers in this office, the Head of Office will draw a consolidated bill and present it at the Pay & Accounts Office. The Head of office will either collect the cheque(s), deliver it them to the Accounts Officer(s) concerned in cases stated below or encash the cheque and disburse the amount thereof to the Accounts Officers concerned after obtaining their acquittance.

- b) i) In cases where payments are made by local cheques, an Accounts Officer will have the option to receive payment by crossed cheques instead of cash, but the option once so exercised will be final and will cover all payments to be made to him by the Head of office. On receipt of a specific request from an Accounts Officer, in writing, by the Head of Office in this regard, the Head of office should keep a note of the fact in his records and while presenting the bill, he should append with it a written requisition under his signature giving particulars of the item for which separate cheques are required and in whose favour these cheques are to be made out.
 - ii) In making payment of a bill the Pay and Accounts Officer will make separate cheques for each of the items stated in the requisition sent by the Head of Office on the form used for making disbursement of Gazetted Government servants and for the rest of the items he will make out a single cheque in favour of the Drawing Officer on the form used for disbursement of bills relating to pay and allowances of non-Gazetted Government servant.
 - iii) The Head of office should maintain such other records like register of bills etc. separately for Accounts Officers in the same form in which these are maintained by him for the non-Gazetted establishment.
 - c) The Comptroller & Auditor General of India has issued following further instructions:-
 - i) An officer not below the rank of a Deputy Accountant General will determine the rate which payment to the Accounts Officers including Internal Audit Officers, borne on the cadre of the Headquarters Office, will be made from time to time. Such entitlements may be got checked, once a year by the internal Audit Section.
 - ii) The service records of the Accounts Officers should be maintained in Form MSO(T)-27(Service Book). The services of these officers should be verified with reference to office copies of the bills etc. by the Head of the Department periodically and the memorandum of verification of services on pages 29-31 of the Form of Service Book may be completed by him or an officer authorised by him in this behalf.
 - iii) Pension cases of these officers will be finally dealt with in the same manner as those of non-gazetted officers. The completeness of this item of work will also be test checked by the Directors of Inspection.
- (The Comptroller & Auditor General of India's letter No. 1325-TAI/295-71 dated: 12.9.1972 read with GOI MF OM No. F.10(25)-B/72 dated 20.7.1972) and Annexure to OM No. F.10(70)-B/68 dated: 25.11.1968)

CHAPTER – IV

Miscellaneous Orders Relating to Non Gazetted Staff**4.01 Appointments and Promotions**

Rules for appointment and promotion of persons on the establishment of A&E Offices are laid down in CAG's Manual of Standing Orders (Admn) Volume I. The prescribed local rules relating to the recruitment of staff and initial recruitment tests etc. are laid down in chapter V of this Manual.

All appointments, whether permanent, temporary or officiating and all promotions, whether substantive or officiating are made under the orders of Accountant General who is the appointing authority. Proposals to fill up individual vacancies on their occurrence should be put up by the officer incharge Administration Section, to the Accountant General for approval and the appointments made in the order prescribed or approved by the Accountant General for the purpose.

Part A - Group - C Staff**4.02 Subordinate Accounts Service (Section Officers Grade)**

Appointments to the Subordinate Accounts Service (Section Officers Grade) will be made in accordance with the instructions laid down in the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol. I and Chapter VI of this manual.

4.03 Clerical Staff

All accounts clerks recruited in this office have to pass a departmental test in the unlimited number of chances before they become eligible for confirmation. Training of newly recruited/promoted clerks in this office will have to be arranged by the Accountant General (A&E) to prepare them for their new functional role. The clerks should pass the aforesaid examination in accounts after undergoing training. This is a prerequisite for confirmation as clerk and further promotion as accountant against the 33 1/3% seniority-cum-fitness quota. The details of the nature and content of the training and of the departmental examination for clerks are contained in Chapter V of this manual. Clerks who prefer advancement as stenographers should be given training in stenography and an examination held to test their suitability for appointment as stenographers.

Note: Departmental examination for Accountants has replaced the departmental confirmatory examination.

4.04 Confidential Reports

- 1) Instructions regarding the confidential Reports of the SOG and clerical staff are laid down in paras 191 and 295 respectively of the CAG's Manual of Standing Orders (Admn) Vol.I. Since the confidential Reports of the employees of IA&AD have been revised from the reporting year ending 31st March 1987, the detailed instructions in this regard have been given in the succeeding paras.
- 2) On the occasion of first appointment of a person whether to the clerical service or the Subordinate Accounts Service, a character Roll should be opened in the prescribed form by the Confidential Assistant to the Sr.DAG (A&E). After filling in the part-I of the confidential Report by the Administration Section the confidential Report should be sent to the officials concerned by 31st March each year.
- 3) The confidential reports should be written by him/her on each person on the following occasions: -
 - (i) Yearly during April (All reports)
 - (ii) On the occasion of the transfer of an Accounts Officer or an his proceeding on long leave, covering the month of April when he should record, reports on the members of SOG and clerical service who have served under him.
 - (iii) On the occasion of the transfer of a Section Officer/Assistant Accounts Officer/Supervisor/Welfare Assistant or on his proceeding on long leave as indicated in (ii) above, when he should record reports on persons who have served under him, during the current year. The Accounts Officer should similarly report on the Section Officer/Assistant Accounts Officer/Supervisor/Welfare Assistant transferred.
- 4) A result oriented performance appraisal system has been introduced for writing the confidential Reports of the employees of our department from the reporting year ending 31st March, 1987 and onwards. Different formats of confidential Reports have been devised for different officials of this department. Separate formats have been devised for:
 - i) Sr. Accounts Officer/Accounts Officer/Asstt. Accounts Officer/Section Officers/Supervisors/Welfare Assistants
 - ii) Senior Accountants/Accountants
 - iii) Personal Assistants/Stenographers and

iv) Clerks/Record Keepers.

Confidential Report of Assistant Accounts Officers/Section Officers is divided in to five Parts. Part –I which is filled in by the Administration Section concerned of the office is regarding personal data of the officer reported upon. Part-II which is regarding self appraisal is filled in by officer reported upon, specifying therein targets/objectives/goals, achievements, shortfalls, overachievements, training programmes attended etc. Part-III and Part-IV to be filled in by the reporting officer are intended for commenting upon Nature and Quality of Work, Attributes recommendations for training, integrity, overall assessment etc. of the officer reported upon. Part-V is intended for the remarks of the Reviewing officer.

Confidential Reports for Accountants/Senior Accountants, Personal Assistants/ Stenographers and Clerks/Record keepers comprise of four parts. Part-I which is filled in by the Administration Section concerned is regarding the personal data of the person reported upon. Part- II which is regarding self appraisal/assistant is filled in by the person reported upon. Part- III is intended for recording assessment, integrity etc. by the Reporting officer and Part- IV for remarks by the Reviewing Officer.

5) For each reporting year targets/objectives/goals in respect of each officer should be set in consultation with the officers concerned so that the objectives of self appraisal as intended in Part-II of confidential Reports can be fulfilled at the end of that particular reporting year. These targets/objectives need not always be expressed in quantitative and physical measures. Wherever possible, they should be so expressed, but some targets objectives could be set and described in qualitative terms or as goals or milestones, which are intended to be achieved during the year. If an adequate analysis is made, every job can be broken down into tasks/goals/milestones. An endeavor should be made to look at one's job as consisting of specific targets/objectives/goals/milestones, whether they are described in qualitative terms or quantitative terms.

Note:1 Confidential report need not to be written for a period of less than three months.

Note:2 For Group 'D' the report is necessary only for holders of sensitive posts vide CAG's circular No: NGE/101/86 endorsed under No: 1455-N-2/78-85 dated: 24-12-1986.

4.05 Instructions regarding writing of C.R's

The confidential report is an important document. It provides the basic and vital inputs for assessing the performance of an officer and for his/her further advancement in his/her career. The officer Reported upon, the Reporting Officer, the Reviewing Officer and the Accepting Authority should therefore, undertake the duty of filling out the form with a high sense of responsibility. The following instructions should be noted for guidance by all concerned:-

- (i) The CR's should be written expeditiously after filling in Part – I of the CR form by Administration, the blank CR form may be given to the officer reported upon under intimation to the reporting officer or through the reporting Officer with clear indication that the officer reported upon should submit the self appraisal in Part –II of the CR within 15 days of the receipt of the blank CR form. Normally the self appraisal of the officer reported upon should be submitted by 15th April as blank forms would be distributed by 31st March. A reporting Officer should not wait till the expiry of the first week of self appraisal if not received by the stipulated time, the reporting officer should take it upon himself to remind the officer to be reported upon in writing, asking him to submit the self appraisal by the stipulated date. It should also be made clear in the reminder that if the officer to be reported upon fails to submit the self – appraisal by the stipulated date, the report will be written with out self – appraisal. If no self – appraisal is received by the stipulated date, the reporting officer can obtain another blank CR form and proceed to write the report on the basis of his experience of the work and the conduct of the officer reported upon while doing so, he can also point out the failure of the Officer Reported upon to submit his self appraisal within the stipulated time.
- (ii) The columns should be filled with due care and attention and after devoting adequate time. Any attempt to fill the report in a casual or superficial manner will be easily discernible to higher authorities.
- (iii) Every answer should be given in a narrative form.
- (iv) Desired length of the answer should be the space provided for the purpose.
- (v) CRs should be signed legibly and not initialed, and should be completely dated.
- (vi) All observations recorded by a Reporting Officer or a Reviewing Officer should be treated as confidential.
- (vii) It is necessary that every employee should know what his defects are so that he may remove them.
- (viii) All the Reporting Officers should keep a record with them of any short-coming which had been brought to the notice of the official concerned, during the period under report, and only those defects

which had persisted despite the efforts to have them corrected, should be entered in the CRs. The Reviewing Officers may use of the above records before they accept any adverse entry made by the Reporting Officers.

- (ix) The CRs of Assistant Accounts Officers/Section Officers and all SOGE passed persons should remain in the custody of the Sr. DAG (A&E). The CRs of clerical and Group 'D' staff should remain with the Accounts Officer (Admn).
- (x) Reports on persons who were on deputation to other officers for the most or the whole of the year should be obtained by the Administration Section from the concerned quarters.
- (xi) Every reporting Officers should be conscious of the fact that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to see that he gives his subordinates at all times the advice, guidance and assistance to correct their faults and deficiencies. If, this part of reporting Officer's duty has been properly performed there should be no difficulty about recording adverse entries, because then that would only refer to defects which have persisted despite the reporting officer's efforts to have them corrected. Accordingly in mentioning any faults or defects in the report, the reporting officer should also give an indication of what efforts he had made by way of guidance, admonition and etc. to get the defects removed and with what result.

4.06 Duties/Responsibilities of the Reporting/Reviewing Officers

Performance appraisal through confidential Report should be used as a tool for human resources development. The reporting and the Reviewing Officers should not shy away from mentioning shortcomings in performance, attitudes and over all personality of the officer reported upon, and they should realise that the objective is to develop an officer so that he/she realise his/her true potential. The exercise of report writing is not intended to be a fault finding process, but a developmental one. Further as the confidential report is the basis for considering a person for confirmation, promotion etc., it is matter of greatest importance for the Reporting/Reviewing Officers to realise the utility in recording remarks in the confidential reports with adequate care for ensuring that the CRs are fair and objective, the following instructions are issued for guidance of the Reporting/Reviewing Officers with a view to avoiding superfluous remarks having no relevance to the Report and a tendency to give colourless reports:-

- (i) The Reporting Officer is required to give his subordinates at all times necessary advice, guidance and assistance to correct his faults and deficiencies and in mentioning faults/defects he is required to give an indication of the efforts he has made by way of guidance admonition etc. to get the defects removed and the results of such efforts. The Reporting Officer has also to keep a record with him of any shortcomings which he has brought to the notice of the person reported upon from time to time, orally or other-wise. These shortcomings can, of course be recorded in the Register of Good and Bad work in which the initials of the officials should be obtained after the entry is recorded. This register is to be made use of at the time of writing the confidential report. The register is not meant to be sort of Doomsday Book. While there is no objection to each and every item of Good work being entered in the Register, more care has to be taken in regard to bad items of work. An occasional failure need not necessarily find a place in the register. Even more care has to be taken in making entries about shortcomings in the CRs because the CRs are meant to be over all assessment and nothing should be mentioned in them the only effect of which would be to discourage a sincere person. It must be ensured at the same time that the tendency to give a colourless report to avoid the trouble of dealing with representations against adverse entries should be avoided. It may be noted that the C.R. if badly written reflects also on the reporting Officer's judgment.
- (ii) The Reviewing Officer has a special responsibility for ensuring that the C.Rs are fair and objective. He may have some difficulty in getting to know about the official reported upon who is two grades below him but he has to consider it an essential part of his duty to do so, as it would make for the efficiency of the public service. He must consider it his duty to form his own judgment of work and conduct of the official and while doing so, he has to exercise positive and independent judgment on the remarks of the Reporting Officer under the various headings in the confidential report as well as on the general assessment. He has also to express clearly his agreement or disagreement with the remarks of the Reporting Officer.
- (iii) Remarks like 'Fair' and 'Mediocre' must be used only when there is no improvement even after the person reported upon has been advised at least once, to show a better performance. When the performance continues to be mediocre the reporting must bring this fact to the notice of the reviewing officer so that he may consider whether his intervention is necessary or desirable. In any case, when a reviewing officer comes across such disparaging remarks in a C.R., he must discuss the performance of the individual thoroughly with the reporting officer and make sure that the remarks are justified.

- (iv) while fair minded reporting is the main aim of these instructions, the need for truly and faithfully commenting on any marked deficiencies in the conduct and performance of the individual reported upon cannot be overemphasized. Neither the reporting nor reviewing officer should shirk this duty merely because adverse entries may result in representations. It must be noted that the higher authority can always at his discretion furnish to an official his entire C.R. if the overall assessment appears to be unsatisfactory in his opinion or if as compared with previous reports there is a setback.
- (v) Above all let no one be under the impression that 'mediocrity' is not an adverse feature in a Confidential Report.

(Office order No: Sr. DAG (A&E)/261 dated 07-11-1973 and Sr. DAG (A&E)/735 dated 24-03-1976).

- (vi) If the Reviewing Officer is satisfied that the Reporting Officer had made the report without due care and attention he/she should record a remark to that effect in last part. The remarks should be entered in the Confidential Report of the Reporting Officer.
- (vii) Every answer should be given in a narrative form. The space provided indicates the desired length of the answer. Words and phrases should be chosen carefully and should accurately reflect the intention of the Officer recording the answer. Unambiguous and simple language should be used. Omnibus expressions like 'Outstanding', 'Very good', 'Good', 'Average', below average should be used while giving your comments against any of the attributes.
- (viii) Although performance appraisal is a year-end exercise, in order that it may be a tool for human resource development, the Reporting Officer should at regular intervals review the performance and take necessary corrective steps by way of advice etc.
- (ix) Assessment should be confined to the appraiser's performance during the period of report only.
- (x) Some posts of the same rank may be more exacting than others. The degree of stress and strain in any post may also vary from time to time. These facts should be borne in mind during appraisal and should be commented upon appropriately.
- (xi) Aspects on which an appraisee is to be evaluated on different attributes are delineated below each column. The appraiser should deal with these and other aspects relevant to the attributes.

Note: The following procedure should be followed in filling up the column relating to integrity: -

- i) If the Officer's integrity is beyond doubt, it may be so stated.
- ii) If there is any doubt or suspicion, the column should be left blank and action taken as under :-
 - a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Confidential Report to the next Superior Officer who will ensure that the follow-up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he had not watched the Officer's work for sufficient time to form a definite judgment or that he has heard nothing against the officer, as the case may be.
 - b) If, as a result of the follow up action the doubts or suspicions are cleared, the officer's integrity should be certified and an entry made accordingly in the Confidential Report.
 - c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.
 - d) If as a result of the follow up action the doubts or suspicions are neither cleared nor confirmed, the officer's conduct should be watched for a further period and thereafter action taken as indicated at (b) and (c) above.

(Ministry of Home Affairs O.M.No: 51/4/64-Estt(a), dt:21-06-1965)

4.07 Review of Confidential Reports.

All the confidential report should be got completed by Ist June, each year. Beginning from July the confidential report should be regularly viewed by the Accounts Officer (Administration) in convenient batches so as to complete a review of all of them within six months and result of this review should be submitted to Sr. Deputy Accountant General (Administration). The work of outstanding and promising men should be brought to the notice of the Accountant General.

4.08 Communication of Adverse Remarks.

Adverse remarks recorded in the confidential Reports should be communicated to the official concerned as soon as the C.R. is countersigned by the Group Officer/A.G. The representation against such remarks should be addressed to the Group Officer/A.G. within a period of 6 weeks from the date of communication of these remarks. Group Officer is the competent authority to pass orders on the

representations made by the clerical staff and the A.G. in respect of Assistant Accounts Officer/Section Officers and other Class II Officers.

(Extract from Government of India Ministry of Home Affairs Confdl. O.M.No: 51/14/60-Ests.(A), dated 31st October, 1961 copy received with C.A.G's confdl. Letter No: 381-NGE.II/389-61, dated 9th February, 1962).

4.09 Action to be taken on representations received against communication of adverse remarks.

The Comptroller and Auditor General of India's confidential letter No: 100-NGE-II /378-57 dated 13-01-1958 forwarding a copy of Government of India Ministry of Home Affairs O.M. No: F. 51/2/57-Ests (A), dated 31-10-1957, on the subject, should be referred to.

4.10 Transfer of Confidential Reports to and from other offices

If a non-gazetted member of this office is permanently transferred to another office, his confidential report should be forwarded (in a confidential cover) to the head of the office within four days of the date on which the official is relieved of his duties in this office. Similarly in respect of government servants permanently transferred to this office, their confidential report if not received in time, should be specially called for.

4.11 Confidential reports of retired and deceased Officers and their disposal

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

4.12 Confidential reports on honorary or part-time officers

Confidential reports of honorary or part-time officers need not be written.
(G.I.M.O.H.A. No51/14/60-Ests (A) dated 31st October, 1961 received with C.A.G's No. 381-NGEII/389-61 dated 9th February, 1962).

4.13 Entries of reprimand to be made in the Confidential report under the orders of the Accountant General alone

Entries of reprimand in the service book or the Character Roll can be made under the orders of the Accountant General only. Copies of all such censures should be communicated confidentially to the person concerned, and a note of this should be simultaneously recorded in the Confidential report against the entries in question to ensure that there has been no omission.

No warning should be placed in the Confidential report files, except under orders of the appropriate disciplinary authority.

4.14 Keeping the copies of the Orders of punishment in the Confidential Rolls

Government of India, have decided that if as a result of disciplinary proceedings any of the prescribed punishments (e.g., censure, reduction to a lower post, etc.) is imposed on a Government servant, a record of the same should invariably be kept in his confidential roll. Further, if on the conclusion of the disciplinary proceeding it is decided not to impose any of the prescribed punishments but to administer only a warning reprimand etc., it should also be made in the confidential roll of the Govt. servant concerned.
(Government of India, M.H.A.O.M.NO:39/12/59-Ests (A) dated 23-04-1960, copy received under C.A.G's letter NO: 1271-NGE II /202/58, dated 09-05-1960).

4.15 Life of Confidential Reports

The Confidential Report relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Govt. Servant after five years of the date of retirement. The Confidential Reports should not be sent to Record Section for preservation.

4.16 Transfer of Charge

Every Asstt. Accounts Officer/Section Officer, Sr.Acctt, Accountant or Clerk, when making over charge of his duties to another should prepare a memorandum of cases or papers, etc., which are in arrears or which require the special attention of his successor and of any important points relating to the charge of his work, with a view to enable the latter to understand the position thoroughly. A list of the papers handed over should also be prepared in detail and attached to the memorandum which after signatures by the relieving

Asstt. Accounts Officer/Section Officer, Sr.Acctt./Acctt. or the clerk as the case may be should be submitted (in the ordinary way) to the Branch Officer in-charge of the section for his information and orders.

Note:1 The relieving officer/official (Asstt. Accounts Officer/Section Officer or Clerks) should ascertain as far as possible that the work is upto-date and in order, and if such is not the case, he should at once bring the facts to the notice of his immediate superior. In the absence of any such report the official assuming the charge will be responsible for the state of work including any arrears, etc., which may exist.

Note:2 Any reports disclosing serious cases of arrears or irregularities should be submitted to the Accountant General, with the Branch Officer's recommendations and proposal on each such case.

Note:3 Whenever any Assistant Accounts Officer/Section Officer is transferred from one section to another or when he proceeds on regular leave with prior sanction, irrespective of the fact whether a regular substitute is posted in his place or any internal arrangements are made to relieve him, he should prepare a comprehensive charge report in duplicate.

- i) The handing over note of the Assistant Accounts Officers/Section Officers should include the work of section and include important features of the work of the section deserving special or urgent attention and also the views and suggestions of the outgoing Assistant Accounts Officer/Section Officer in respect of the existing state of work in the section.
- ii) The note will be submitted to the Group Officer concerned through the Branch Officer who will countersign it in token of his verification of the position stated therein as correct to the best of his knowledge and information. One copy of the note, after it has been seen by the Group Officer will be kept in the custody of the Branch Officer who at the time of his transfer will hand over the connected papers to his successor. The other copy will be kept by the Assistant Accounts Officer/Section officer in a separate file to be maintained by him for this purpose. The branch officer will ensure that the orders if any, passed by the Group Officer on the handing over note, are duly acted upon.
- iii) When a Assistant Accounts Officer/Section officer is compelled to absent himself from duty without prior intimation, due to circumstances beyond his control, the Branch Officer concerned will, with the help of the incoming Assistant Accounts Officer/Section Officer and /or the senior most Assistant of the section, ascertain the actual state of affairs in the section and submit a report thereon to the group Officer concerned. On return to duty or as soon as possible the out going Assistant Accounts Officer/Section Officer should be asked to give a formal charge report. It will be mandatory on the incoming Assistant Accounts Officer/Section Officer to ask for the required information as regards the state of affairs in the section and in case of non-cooperation by the outgoing Assistant Accounts Officer/Section officer the matter should be brought to the notice of the Branch Officer/Group Officer concerned.
- iv) The handing over notes need not be prepared in cases of short leave where no substitute is provided.
- v) The Sr. Accountants/Accountants will also, on the eve of their transfer or proceeding on leave prepare a handing over note. The notes of the Sr. Acctts/Accountants will be submitted to the Branch Officer, through the Asstt. Accounts Officer/Section officer and if necessary, may be submitted to the group officer by the Branch Officer concerned. After approval, these will be kept in the custody of the Assistant Accounts Officer/Section officer. When the Accountants absent themselves without prior intimation due to circumstances beyond their control, the Assistant Accounts Officer/ Section officer of the section concerned will prepare or arrange to be prepared, a report regarding the state of work on the seat of the Accountant and will submit it to the Branch Officer concerned.
- vi) It will be the duty of the gazetted officer in-charge to deal finally with these charge Reports disclosing serious cases of arrears or irregularities should, however, be submitted to the Group officer concerned.

4.17 Transfer of staff from one Audit or Accounts Office to another

1) Transfers of SOG men including SOGE passed Accountants from one Audit or Accounts Office to another are not ordinarily made. They are, however liable, like all other Central Governments servants to be transferred from one office to another, subject to the provision of FR 15. The CAG transfers such persons to any other office within the IA and AD or any office under the Central Government on such terms and conditions as may be determine by him in each case.[see also Para 190 of the CAG's MSO(A) Vol(I)]

2) In case a member of the staff requests transfer to another audit or accounts office, the head of the office to which the transfer is requested, has to be consulted. If the head of that office is willing to take him, he will decide the conditions on which the transfer will take place. It should be made clear to the Accountants/Clerks that the transfer, if effected, will not be treated as transfer in the public interest and they shall have to accept whatever seniority position is assigned to them in the new office to which they are

transferred. When two Accountants General/Comptrollers agree and the persons concerned accept the terms of transfer, the transfer may be effected. Sanction of the Comptroller and Auditor General is not necessary in such cases.

(Comptroller and Auditor General's letter Nos. 759-NGE-II/18-50 Pt.I dated 22-03-1950 and 1818-NGE.II/190-55, dated 10-05-1955).

3) While forwarding the service documents e.g. service Book, Leave Account and Last Pay Certificate, the following documents/information should also invariably be forwarded/intimated to the other Accounts Office to which a Government servant is transferred:-

- i) In case the Government Servant has not passed the Departmental Confirmatory Examination/Departmental examination for Accountants whether he has appeared in the said Examination or not and if he has appeared the number of chances already availed of by him.
- ii) Whether the Government Servant has appeared in the Section Officer's Grade Examination then the branch of the Examination, the number of chances availed of in each part together with his Index Number(s), year of appearing in part I of the Examination and exemption, if any, secured by him,
- iii) A copy of the Index Sheet, balance of Causal Leave, balances of late attendance and Character Roll file of the Government servant concerned.

The above mentioned documents/ information should also be called for as and when a Government servant is transferred to this office from another Audit/Accounts Office.

4) A mutual exchange between two clerks of two Audit or Accounts offices should be treated as voluntary and the initial pay should not be fixed in accordance with fundamental Rule 22, but in the following manner :-

- i) Each party will receive, after transfer, the pay drawn by him immediately before transfer, and
- ii) He will rise to the next higher stage in the time scale of the office to which he is transferred after 12 months from the date of accrual of last increment provided suspension or leave without pay does not intervene. No travelling allowance will be admissible to either party as the transfer will not be treated in the public interest.
- iii) He will be assigned the lowest position in the seniority list of the relevant cadre.

(Auditor General's letter No: 2664-F/591-24 dated 04-06-1924 read with letter No.2200-NGE-III/41-65-II dated 13-09-1965).

4.18 Continuance of Assistant Accounts Officers/Section Officers/ Sr. Accountants/ Accountants/Clerks on a seat or in a Section

a) Assistant Accounts Officers/Section officers

It has been decided by the Comptroller and Auditor General of India that Assistant Accounts Officers/Section officers should not be kept too long in one particular section /wing. It is in the interest of public service as well as in their own interest that they are not kept for long in a particular section normally not more than 2 years and that they should be given an opportunity to gain experience of work done in the various Branches of the office.

Admn. Section should conduct a six monthly review in April and October every year and obtain orders of the Accountant General for relaxation of these orders wherever necessary.

(CAG's letter No. 2099-Admn.I/512-63, dated 28th August, 1963)

b) Sr. Accountants/Accountants/Clerks

No Sr. Accountant/Accountant / clerk should be allowed to remain in the same seat for more than 3 years (continuous) without the specific approval of the Group Officer concerned and in the same section for more than 5 years (continuous) without the specific approval of the Accountant General. Also a person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval of less than a year.

The relaxation of these orders should particularly be avoided during the two years immediately preceding the retirement of an official.

c) To watch the compliance of the orders above, the following instructions may be followed strictly :-

A) The Administration Section should maintain a register in the Following form

- | | | | |
|------|---------------------------|-----------|-----------|
| i. | Name of the Section | | |
| ii. | Sanctioned strength of | Permanent | Temporary |
| iii. | A. A. O's/S. O's | | Total |
| iv. | Sr. Accountants | | |
| v. | Accountants | | |
| vi. | Clerks | | |

B) Staff working in the Section

Name of the A.A.O./ S.O/ Sr. Acctt./ Acctt./ Clerks	Date of posting to the section	Particulars of seat in the section	Date of transfer and Section to which transferred	Remarks
1	2	3	4	5

The register should be put up to the Branch Officer (Admn) of the Ist of the each month.

As soon as an Accountant including Sr. Accountant or a Clerk completes three years on one seat, action should be taken to transfer him to some other seat or section, if necessary. The Sr. Accountant/Accountant/ Clerks who complete 5 year's of service in one section should immediately be transferred to some other section.

Administration Section should also review the whole position once in a year in the month of October and effect general transfer of the cases mentioned above.

4.19 Temporary Establishment

Statements in respect of temporary establishment provision for which is required to be made in the next year's Budget Estimates, are required to reach the Comptroller and Auditor General on or before 1st August. By the 30th June each year all sections should, therefore, communicate to Administration section their requirements of additional temporary posts (including continuance of existing temporary posts) likely to be required during the next financial year, so that necessary provision may be made in the budget estimates. For creation of new temporary posts, the sections should give detailed justification.

4.20 Creation of Temporary Posts**a) For regular increase in work.**

1) CAG's sanction to the creation of clerical and Group-D posts for regular increase in work is necessary, but once the sanction of the Comptroller and Auditor General is obtained or the initial creation of the temporary posts for regular increase in work, it is not necessary to approach him time and again for sanctioning its continuance. The Accountant General can continue the posts under the Power delegated to him.

2) With a view, however, to avoiding any accumulation of work for want of the requisite sanction of the Comptroller and Auditor General it has been decided that the Accountant General may entertain the absolutely minimum staff required for a period not exceeding 3 months in anticipation of CAG's sanction. This should be done after personal scrutiny by the A.G. himself. In all such cases an urgent reference to the C.A.G. should be made for the sanction of the posts. It should be ensured that the proposal are supported by statistics and detailed calculation of staff according to the approved standard rates, duly checked by another independent Assistant Accounts Officer/Section Officer (as contemplated in para 109 of the CAG's M.S.O. (Admn.) Vol.I) to enable the C.A.G.'s office to scrutinize the proposals and accord necessary sanctions to the creation of the posts without any delay.

(C.A.G.'s letter NO: 198-NGE-II/31-58, dated 16-01-59)

b) For seasonal and temporary work in adhoc emergencies.

The Accountant General is empowered to create temporary posts for seasonal work and for temporary work in adhoc emergencies. The posts may be sanctioned, subject to the following conditions:-

- i) that necessary provision exist in the Budget Estimate for seasonal posts:
- ii) that funds can be found by the valid appropriation in respect of the posts required for emergency work: and
- iii) that all such sanctions should lapse at the end of the financial year.

(C.A.G.'s letter NO: 2054-NGE-II/59-61, dated 21st July 1961 and NO:2781-NGE.II/59-61, dated 21st September, 1961).

Note:1 The Accountant General should not sanction continuance of temporary posts on the clerical and Group-D service in cases where such posts are linked with higher grade posts for the continuance of which sanction has to be accorded by the Comptroller and Auditor General. Sanction by the Accountant General in such cases should follow the sanction conveyed by the Comptroller and Auditor General.

(Comptroller and Auditor General's letter NO: 913-NGE.II/389-59. dated 31-03-1960).

Note:2 Half-yearly reports showing the sanctions that have been issued in exercise of these powers should be sent to the C.A.G in the months of March and September each year. A "NIL" report is, however, not required to be sent.

(C.A.G.'s letter No. 2054-NGE.II/59-61, dated 21st July 1961 read with No: 3182-NGE.II/59-61, dated 13th November, 1961).

Note:3 In the case of a Government servant sent for training or a course of instruction in India, it is not necessary to create a new post for allowing him pay during such training or course of instruction, since the very order posting him for training etc. will be considered as a sanction in this behalf.

(G.O.I.M.F.O. No:I(22) E.III (A)/64, dated 17th June, 1964 received vide C.A.G's No: 1044-Audit/177-64, dated 24th June 1964)

Note:4 In cases where causal temporary posts for purpose of training have been sanctioned by the Comptroller and Auditor General, but such sanction has not been acted upon either in full or in part during the particular financial year it is not necessary to obtain the fresh approval of the C.A.G. again. The original orders creating the causal temporary posts may be deemed as approval for training to the extent not acted upon. Similarly, where approval for training communicated by the C.A.G. has not been acted upon either in full or in part during the particular financial year, it is not necessary to approach the C.A.G. for fresh approval. The original orders conveying approval may be acted upon to the extent not already acted upon even in the subsequent financial year and action taken as contemplated in C.A.G's letter, dated 9th October, 1964.

(C.A.G's letter No.1064-Rev./(S.R.)/302-64 dated 7th April 1965)

4.21 Continuance of Temporary Posts

The Accountant General can sanction continuance of temporary posts of the Assistant Accounts Officers/Section Officers, Clerical and Group D service establishment, the creation of which has already been sanctioned by the C.A.G. subject to the following conditions :-

- i) that all the circumstances justifying the original sanction by the C.A.G. continue to exit.
- ii) The funds have either been provided in the budget or can be found by valid re-appropriate from within the sanctioned budget allotment, and
- iii) That a report will be submitted to the C.A.G. of having extended the posts, with brief reasons for such extension.

(C.A.G's letter No:2781-NGE.II/59-61, dated 21st September, 1961 & C.A.G's letter No. 1956-NGE.III/39-88 dated 26-05-1988)

4.22 Procedure to be followed for submitting proposal for Temporary Establishment.

The following procedure should be followed while submitting proposals for the creation/continuance of temporary establishment :-

1. For causal temporary additions to the strength, each section will take Accountant General's orders in its own case for the extra staff and furnish a copy thereof to Administration Section which should arrange for the staff. If it is considered necessary to retain the persons beyond the date of sanction, orders of the Accountant General should be obtained by the section before expiry of the original sanction.

For the temporary posts forming part of the regular office establishment, Administration section will obtain the requisite sanction.

Note: All orders creating temporary posts should specify the duration of the posts and the date from which the posts should be deemed to have been created (for example from the date of entertainment etc.)

(Government of India, Finance Department O.M. No: F.II (6)-Ex.10/42, dated 11-02-1941).

2. While submitting proposals for the creation of additional temporary posts to the Comptroller and Auditor General of India.

- i) Separate letters should be sent for the additional staff required for the following branches of the office :-
 - a) G.A.D. Sections,
 - b) Department Compilation Sections,
 - c) Works and Forest Account Sections, and Deposit and Remittance Sections,
 - d) Administration, Record, Training class and Library,
 - e) Provident Fund Sections,
 - f) Pension Sections,
 - g) Other Sections.
- ii) The proposals submitted for additional staff should invariably be supported by statistics of work done during a period of three months or anticipated to be done during a reasonably long period.
- iii) The details of the existing establishment additional establishment required and the full particulars justifying the necessary for the additional staff should be given in tabular form as far as possible. Any other information as cannot suitably be furnished in the form should be mentioned in the covering letter.
- iv) Applications for sanctions to gazetted posts should be made in a separate letter.
- v) The entertainment of additional temporary establishments not provided for in the budget should be avoided as far as possible. Only the minimum staff absolutely necessary should be estimated

- carefully and sanction applied for. No fresh proposals for extra staff in the course of a year should be sent after December of the year, even if the extra cost can be met by savings in the budget grant. Further, the entertainment of staff for short period, say less than two months, should be avoided and efforts should be made to manage the additional work with the sanctioned staff.
- vi) Drafts containing proposals for continuance of temporary posts in the coming financial year should be submitted by Administration section, while proposals for creation of temporary posts will be submitted by the sections mentioned in sub paragraph (vii) below through Administration Section.
 - vii) Proposals in respect of gazetted officers and Group-D staff will be submitted by Administration section. These proposals must be submitted by 1st January, every year at the latest. After approval, they should issue from Administration section. Observance of the due date should be watched through the sectional calendar of returns.

Note:1 Proposals for sanction to the continuance of the existing temporary posts during the succeeding financial year should be justified de novo supported by all the detailed data instead of a general statement that the original reasons for their creation still hold good.

(Comptroller and Auditor General's letter No: 913-NGE/II/389-59, dated 31-03-1960).

Note:2 The letters to the Comptroller and Auditor General should be sent in duplicate before the 1st week of February for issue from Administration section. The original copy after issue will be retained by Administration section and the duplicate duly numbered returned to the originating section.

- viii) The following sections will be responsible for the preparation of proposals for additional temporary posts for branch and sections mentioned against each :-

Administration	Administration, Records, Library Training Class,
Works Miscellaneous	Works Accounts, Forest Account and D.R. section,
Treasury Miscellaneous	Other sections.

4.23 Grants from the Compassionate Funds

The instructions regarding the submission of applications from the legal heirs of deceased members of this office praying for compassionate grants are contained in paragraphs 309 to 311 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol.II),

The Government of India, Ministry of Finance have further emphasized that the submission of the cases relating to compassionate fund should be treated as 'very urgent' and dealt with as promptly as possible. In order that there may be no delay, the office should initiate action immediately after the death of the government servant and ask his family to apply for such relief in cases where they are not entitled to family pension or death-cum-retirement gratuity under Liberalised Pension Rules and have been left in indigent circumstances.

(Government of India, Ministry of Finance Department of Expenditure) O.M.NO: F-31 (10)-E.V.(B)/59, dated 09-11-1959 received under Comptroller and Auditor General's letter NO: 2498-NGE-I/30-59-II dated 20-11-1959)

4.24 Incentive for acquiring higher or additional professional qualification

- (a) The Assistant Accounts Officers/Section officers, both temporary and permanent are entitled to the following incentives on passing the examination held by the Institute of Cost and Works Accountants (India) and the Institute of Cost and Works Accountants (London).

- i) For passing Part A/ Intermediate Examination... Two advance increments,
- ii) For passing Part B/ Final Examination.... Six advance increments after absorbing the two advance increments granted for qualifying intermediate stage.

(Hqrs. Circular No: NGE/74/1987 circulated vide No: 178-PC (COORD)/1-87 dated 07-09-1987)

- (b) The above provisions will also apply to the members of clerical staff.
- (c) These provisions will not, however, apply to SOGE passed officials.
- (d) The benefit of advance increment will be given from the date following the last date of the prescribed examination and will be granted only in the grade in which person concerned was working at the time of passing relevant examination. If this is an officiating grade, the Proforma benefit will also be given in the lower grade.

(Paras 171, 271 & 306 of the CAG's M.S.O. (Admn) Vol.I)

- (e) The grant of advance increment would be limited to the maximum of the scale i.e. if only one increment is left to be earned to arrive at the maximum of the scale, the person concerned can get only one increment. The benefit of advance increment will not be extended to such staff who have reached the maximum of the scale at the time of passing the examination and are subsequently promoted to a higher grade or post. The staff concerned will draw their annual increment on due dates i.e. the dates on which they would accrue but for the grant of advance increment.

- (f) Prior permission of the Administration for appearing at the examination of I.C. and W.A is not prerequisite for entitlements to the benefit of cash award/advance increment on passing the examination.
(CAG's letter Nos. 2006/NGE.I/226-61 dated 29-9-1961, 164-NGE.I/226-61 dated 23-1-1962 and 636-NGE.I/226-61 dated 4-8-1962).
- (g) The benefits of incentive scheme would be available to all the staff permanent or temporary irrespective of their working in the parent department or outside in a cadre or an ex-cadre post.
(CAG's letter No.647-NGE.I/226-61 dated 7-4-1961)
- (h) Persons who pass the examination while on deputation out side the I.A and A.D. should be allowed advance increments even though they are on deputation.
- (i) The benefit of advance increment is not admissible to the persons who had acquired the qualification (i.e. part I or part II of the I.C.W.A. prior to their appointment in the I.A and A.D.)
(CAG's endtt. No. 1197-NGE.I/226-61 dated 7-7-1962)
- (j) Persons who after passing the prescribed examination (s) of the I.C.W.A. resign from service before actually drawing advance increments, are not entitled to these benefits as the benefit of their professional qualifications will not be available to the department.
(C.A.G's letter No: 1234-NGE.I/226-61 dated 08-08-1961)
- Note :** The consent of SOGE personal qualifying the final examination of I.C.W.A for deputation to the posts within or outside the I.A and A.D (with the station of their choice) should be ascertained and intimated to the C.A.G. so that their names are entered in the central panel maintained in the C.A.G's office in connection with the deputation of the I.A and A.D. personnel to the outside office / departments.
(C.A.G's D.O. Letter NO: 67-NGE.III/158-68, dated 07-01-1969).

Part – B: Group 'D' Staff.

4.25 Composition of Group- D Staff and their Sanctioned Strength

The Group 'D' staff of this office generally comprises Daftaries, Jamadars, Peons, Sweepers, Chowkidars etc. The strength of the Group 'D' staff is determined on the basis of work standards laid down and the orders issued by the C.A.G. of India from time to time. Revision of the permanent strength of this staff requires the sanction of the Comptroller and Auditor General of India.(Para 341 of the C.A.G's M.S.O. (A) Vol.I)

4.26 Hours of attendance of Group-D staff

- 1) Office order-lies and daftaries are required to attend office half an hour earlier than the time specified for other employees. (Unless in any special case their attendance is required earlier). The Care-taker will keep an attendance register of all the Group-D establishment in which their attendance will be marked by him at the scheduled time when they must present themselves before-him. Any one who does not present himself before the Care-taker for attendance upto 10 minutes after the scheduled time, will be marked late. The attendance register should then be submitted to the Welfare Officer/ Accounts Officer (Admn) along with leave applications, if any, received for grant of leave. The names of the absentees should be reported to the Accounts Officers or Section Officer of the Admn.III Section who will also arrange for substitutes where necessary.
- 2) All the Group 'D' staff officials are required to attend office in complete uniforms which they should keep neat, clean and tidy.
(Office Order NO:94-A dated 29-04-1958 and 127-A dated 04-08-1959 and A.G's order dated 16-05-1960).

4.27 Duties of group-D staff.

- a) **Jamadar** :- The Jamadar will usually be in attendance of the Accountant General.
- b) **Orderlies & Peons** :- Orderlies and Peons attached to Accounts Officers/D.A.G's etc. will be held responsible for seeing that the rooms of their respective Officers are properly cleaned by the Sweepers, that all tables, chairs and other articles of furniture in the Officer's rooms are properly dusted. Before leaving office each evening, each such peon will get the doors of the rooms for which he is responsible locked up by the chowkidar in his presence. On coming to the office next morning he should have rooms opened by the Chowkidar in his presence and should see that every article in the room is in order and nothing has been lost or tampered with. He will be responsible for the loss of any furniture, stationery or records during the hours of his duty till he hands over the room to the chowkidar on duty.

The sectional peons will like wise attend to similar work in their respective sections besides other office work which may be required of them by the Assistant Accounts Officers/Section Officers and assistants of the Section.

Note: The services of the peons, chowkidars and sweepers should be utilised for casual shifting of light records and furniture and mazdoors should be engaged only when wholesale shifting is required or the articles to be moved are heavy, like steel almirahs, safes, steel racks, etc. (Government of India, Ministry of Home Affairs U.O. NO: 5937/52 NGS, dated 18-09-1952).

- c) **Daftaries:-** The Daftaries of this office will be responsible for arranging and stitching vouchers, schedules, lists of payments and other office records. They are to work according to the programme of work given to them by the Assistant Accounts Officer/Section Officer (Admn.)
- d) **Gestetner Operator:-** The Gestetner Operator will be responsible for operation of the duplicating machine and catering to the needs of all cyclostyling work of this office.
- e) Chowkidars, Gatekeepers and Sweepers :- See Chapter I of this manual.

4.28 Tidiness & Cleanliness of Group 'D' staff.

The Assistant Accounts Officer/Section Officer Administration section concerned and the Care-taker should generally see that all orderlies and peons are tidily and cleanly dressed in their official uniforms. Those who are provided with belts must wear them on duty. They should see that all irregularities and faults pointed out to them have been remedied and that proper discipline is maintained. They should communicate to these men any orders which may have been passed by the Accountant General etc., in regard to their duties and other matters affecting them.

4.29 Disposal of Leave applications of Group 'D' Staff.

Leave applications of Group 'D' staff will be finally disposed of by the Welfare Officer/Accounts Officer (Admn.).

4.30 Leave reserves in Group 'D' Staff.

When a Group 'D' employee proceeds on leave his work should be managed within the sanctioned strength (inclusive of leave reserves). The cadre of the peons consists of leave reserves for all categories of Group 'D' posts (other than sweepers).

4.31 Weekly or a Fortnightly off to chowkidars.

The chowkidars belonging to different departments guarding buildings located within the same compound or enclose proximity of one another should be pooled together and allowed a weekly day off duty (or where this is not possible, for special reasons, at least fortnightly off) by rotation. Where such arrangement is not feasible, arrangements should be made for providing a weekly or a fortnightly off to Chowkidars by calling for volunteers from among the available Group 'D' staff (excluding sweepers) and granted to the latter a compensatory day off duty.

(G.O.I., M.F.O.M.NO:F 9/50/60-Estt.(A) dated 03-04-61 received C.A.G's NO: 737-NGE-I/204-60 dated 16-04-61).

4.32 National Holidays to the Chowkidars etc.

The Chowkidars, Cooks and Waiters are entitled to three national Holidays viz. Republic Day, Independence Day and Mahatma Gandhi's Birthday in addition to the weekly or fortnightly off days admissible to them.

(G.O.I., M. F. O.M. NO: F.20/20/65-Pub-I dated 29-07-65 received under C.A.G's NO: 1326-NGE.I/108-66. dated 10-06-66 & C.A.G's circular NO: 622-NGE-I/108-66 dated 03-04-67).

4.33 Additional six holidays to chowkidars etc.

1) According to the Ministry of Home Affairs O.M.NO: 20/38/60-Publi.I dated 31-12-1960 and O.M.NO:20/20/65-Publi.I dated 29th July 1965 categories of employees like Chowkidars are entitled only to three National Holidays viz. Republic Day, Independence Day and Mahatma Gandhi's Birthday. The question of granting additional public Holidays to Chowkidars etc, was considered by the National Council set up under the scheme for joint Consultative Machinery and as a result of the agreement reached therein it has been decided that Chowkidars including staff with different designations but performing duties similar to those of Chowkidars, Sweepers, Watermen, Bhisties and Hamals should be allowed as far as possible, six holidays, in a year in addition to the three National Holidays, where, however, in any exceptional case, the services of such an employee are utilised on any of the six holidays applied for by him for unavoidable reasons in the exigencies of public service he should be paid overtime allowance according to the usual rates.

2) For the purpose of availing the six additional holidays (other than the three National Holidays), the Government servants of the above categories would have to apply at least a week in advance to the

competent authority for availing a particular holiday and the said authority would grant the required permission subject to exigencies of service. Where, however, such permission is not granted, and the Government servant concerned actually works on that day, he may, if he so desires at his option, choose another holidays from the list of approved public holidays applicable to the office or establishment where he is employed subject to the aforesaid annual limit of six holidays (other than the three National Holidays). (G.O.I. C. Cab. Sectt. Department of Personnel Memo NO: 14/12/71-Ests (c) dated 17-06-1972).

4.34 Holidays to Gatekeepers, Malies and Sweepers.

The Drawns/Guards (Gate keepers), Malies and Sweepers are entitled to the same number of Holidays as are admissible to other regular Group-D employees. The Gatekeeper who attend office on Sundays are given rest on some other day(s) in the week in lieu of Sunday. (C.A.G's circular NO: 3091-NGE-I/108-66 dated 24-11-66 and 622-NGE-I/108-66 dated 03-04-1967).

4.35 Miscellaneous.

Provisions regarding the Confidential reports, temporary establishment and Grants from Compassionate fund etc., as given in Part A of this chapter, apply mutatis mutandis to Group 'D' staff as well.

CHAPTER –V

Recruitment of Staff**5.01 Recruitment Procedure for Clerks and Stenographers.**

1) It has been decided by the Comptroller and Auditor General of India that with the recruitment year 1979, the work of recruitment in the cadres of Accountants, Clerks and Stenographers in the Indian Audit and Account Department be handed over to the Staff Selection Commission, Department of Personnel and Administrative Reforms Ministry of Home Affairs, New Delhi. Accordingly this office will intimate the vacancies of the above mentioned cadres to the Commission's Regional Office at New Delhi.

(Comptroller and Auditor General's letter No: 2391-NGE.III/51-NGE.II/75-II dated 18.11.1978 read with 533-NGE/III/51-NGE.II/75.II dated 23.02.1979).

2) The Staff Selection Commission will generally hold test for recruitment to various cadres once in a year. The panels available for recruitment as a result thereof will be common for various organisations including IAAD of which are catered to by the Staff Selection Commission. In order that the persons with better merit are equally shared by the participating organisations, it has been suggested by the Staff Selection Commission that the bulk of our recruitment in a year may be made as far as possible immediately after the result is announced by the Commission.

3) The Staff Selection Commission will call for 'requisitions for candidates for recruitment' from various organisations before the vacancies are advertised so that proper assessment of requirements can be made by them. However, for intimating the anticipated vacancies our office need not wait for any reference from the commission in this regard. The requisition to be sent to the regional office of the Staff Selection Commission should clearly indicate the requirements both under general and reserved categories. If there is no demand, a 'nil' requisition should be sent to the concerned regional office of Staff Selection Commission. A note should be kept in the 'Calendar of Returns' maintained by the Administration Section of this Office and timely despatch of the requisition to the regional office of the Staff Selection Commission should be ensured.

4) The Regional Office of the Commission will furnish list of the persons recommended for appointment alongwith the dossiers of each person in original which may include the application and copies of various certificates as submitted by the candidates to the Commission. This office will then take further action to check the original certificates of the candidates regarding their age, educational qualifications, claim to be a member of Scheduled Caste/Schedules Tribe or an Ex-Servicemen, physically handicapped person, etc., issue offers of appointment, verification of character and antecedents, medical examination, etc., as per existing procedure. If some of the candidates do not respond to the offers of appointment sent to them, and thus the vacancies may remain unfilled, these vacancies may be included in the requisition to be sent in the following quarter. An intimation may also then be sent to the Regional Office of the Commission about the persons who did not respond to the offers made.

5) The Staff Selection Commission will normally empanel sufficient number of reserved category persons to meet the requirements intimated to them by our Office. If any reserved category vacancies remain unfilled in any quarter because of the candidates having not responded to the offers of appointment, a fresh requisition for further names of reserved category persons may be sent to the Regional Office, and the process may be repeated. If the Regional Office has not persons left on the panels, the vacancies may be got dereserved from the Government of India, Ministry of Home Affairs, Department of Personnel by reference through the office of the Comptroller and Auditor General of India by following the procedure as hither-to-fore.

6) Any age relaxation to the extent necessary in the case of persons who have been appointed, while they were within age on the crucial date as prescribed by the Staff Selection Commission in the notice relating to the examination in which they have qualified, may be given by the Accountant General. (It should be presumed that the candidates were within age on the crucial date.)

7) The appointments against sports quota and also on compassionate grounds will continue to be made as per existing orders.

8) A proforma in which the requisition/intimation for anticipated vacancies in the following year should be sent to the Staff Selection Commission is given below:-

INDIAN AUDIT & ACCOUNTS DEPARTMENT.**PROFORMA FOR SENDING REQUISITIONS FOR CANDIDATES FOR RECRUITMENT.**

Vacancies of Clerks/Stenographers to be filled for the period _____ from the Clerks/Stenographers examination held by the Staff Selection Commission during _____.

1. Name of the posts :
(In the case of stenographers the scale of pay and the minimum speed in short-hand required as per rectt. Rules may be indicated).
2. Name of the Office :
3. Full address of the Office :
4. State/UT in which located :
5. Zone in which located :
6. Number of vacancies to be filled by :
 a) General category candidates :
 b) S. C. Candidates :
 c) S. T. Candidates :
 d) Ex-Servicemen :
 e) Any other category for which Reservation has been made
7. States:- :
 a) Whether reserved vacancies can be treated as automatically unreserved in case sufficient number of candidates are not available in these categories from the examination; or :
 b) Whether the reserved vacancies can be treated as un-reserved only after dereservation orders are obtained :
8. Name and Roll Numbers of Departmental candidates who had appeared in the examination with relaxation in upper age limit up to 35 years. (information to be supplied only in case of Clerks). :

Station _____
 Date _____

Signature _____
 Designation _____
 Office seal _____

INDIAN AUDIT & ACCOUNTS DEPARTMENT**PROFORMA INDICATING NUMBER OF ANTICIPATED VACANCIES TO BE FILLED IN THE FOLLOWING YEAR, TO BE SENT IN RESPECT OF CLERKS/STENOGRAPHERS.**

(Year for which vacancies anticipated).

1. Name of the posts :
(In the case of stenographers the scale of pay and the minimum speed in short-hand required as per rectt. Rules may also be indicated).

2. Name of the Office :
3. Full address of the Office :
4. State/UT in which located :
5. Zone in which located :
6. Number of vacancies to be filled by :
 - a) General category candidates :
 - b) S. C. Candidates :
 - c) S. T. Candidates :
 - d) Ex-Servicemen :
 - f) Any other category for which Reservation has been made :
7. States:- :
 - a) Whether reserved vacancies can be treated as automatically unreserved in case sufficient number of candidates are not available in these categories from the examination; or :
 - b) Whether the reserved vacancies can be treated as un-reserved only after dereservation orders are obtained :
8. Name and Roll Numbers of Departmental candidates who had appeared in the examination with relaxation in upper age limit up to 35 years. (information to be supplied only in case of Clerks). :
9. Total Approximate number of vacancies Likely to be filled from the examination To be held in _____.

Station _____
Date _____

Signature _____
Designation _____
Office seal _____

5.02 Eligibility for Appointment.

After the candidates have been sponsored by the Staff Selection Commission, this office will take steps to scrutinise the applications and certificates etc. of the candidates with reference to following paragraphs and orders of the Government of India, Comptroller and Auditor General of India received from time to time before issuing of appointment orders.

5.03 Domicile of Candidates.

- 1) A candidates for appointment in this office must be:-
 - a) A citizen of India, or
 - b) A subject of Nepal, or
 - c) A subject of Bhutan, or
 - d) A Tibetan refugee who come over to India, before the 1st January 1962 with the intention of permanently settling in India, or
 - e) A person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka and East African countries of Kenya, Uganda, and United Republic of Tansania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire and Ethiopia with the intention of permanently settling in India. Provided that a candidate belonging to categories (b), (c), (d) and (e) above shall be a person in whose favour a certificate of eligibility has been issued by the Government of India.

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

3) The Government of India have decided that the certificate of eligibility should, in future, be issued by the Ministry/Department itself which is Administratively concerned with the posts where the candidate is likely to be appointed (on the basis of the information referred to in para 2 of the (Government of India, Ministry of Home Affairs OM No: 15016/1/78-Estt. (B) dated 10.05.1978).

The Comptroller and Auditor General of India has, therefore, ordered that, in future his office will issue the eligibility certificate in favour of a candidate in whose case a certificate of eligibility is necessary before offering him appointment in this office.

(Government of India, Ministry of Home Affairs, O. M. No: 15016/1/78-Estt.(B) dated 10.05.1978 and Comptroller and Auditor General's letter No: 1543-NGE.II/100-76 dated 04.07.1978 and also para 274 of the Comptroller and Auditor General's M. S. O. (A) inserted vide C.S No.75 of 30.01.1978 issued under Comptroller and Auditor General's letter No: 254-NGE.II/100-76 dated 09.02.1978).

5.04 Age at Recruitment.

1) The minimum age limit for recruitment to the Clerical posts in the I. A. & A. D. is 18 years. The Accountant General is, however, authorised to make relaxation in exceptional cases, of this limit, by not more than one year.

2) The maximum upper age limit for appointment in the I. A. & A. D. for Clerical posts is 25 years subject to relaxation of 5 years for the Scheduled Caste/Tribes candidates.

A person whose age exceeds 25 years (30 years in the case of candidates belonging to the scheduled castes and Scheduled Tribes) may not be admitted to the India Audit and Accounts Department in pensionable or non-pensionable service without the sanction of the Accountant General. He may relax this rule on his own authority only to confirm in a permanent and pensionable vacancy a person who, having entered the Indian Audit and Accounts Department before the age of 25 years (30 years in the case of a person belonging to a Scheduled Caste or a Scheduled Tribe) has rendered service which is more or less continuous but which does not qualify for pension.

The age limit may also be relaxed with the general or special sanction of the Comptroller and Auditor General and subject to a maximum limit of 27 years (32 years in the case of a person belonging to a Scheduled Caste or Scheduled Tribe), if

i) Satisfactory candidates belonging to Scheduled Castes or Scheduled Tribes are not available,

ii) It is desired to recruit a person with educational or technical qualifications markedly superior to those prescribed and if he is not found within the normal age limit.

(Government of India, Ministry of Home Affairs O. M. No: 4/7/56-RPS, dated 30.11.1956 received with C.A.G's No. 4923-NGE.II/171-56 dated 03.01.1957).

3) For appointments, made otherwise than on the basis of competitive tests held by the U.P.S.C, the period of a retrenched Central Government Employees previous service and the period of active service put in by an Ex-Servicemen in Armed Forces, should be deducted from his actual age and if the resultant age does not exceed the prescribed maximum age limit by more than 3 years, he is deemed to satisfy the conditions for appointment to the posts in question in respect of maximum age limit.

For purely temporary appointments, however, no age limits shall apply in these cases.

Note:1 For the purpose of relaxation of age limits as above a Retrenched Central Government Employees is defined as a person who was employed under Government of India for a continuous period of not less than six months and who was retrenched or declared surplus as a result of the recommendations of the Economy Unit or due to normal reduction in establishment not more than three years before the date of his registration at an Employment Exchange or application otherwise for employment under the Government of India.

Before admitting him to the concession regarding age limits a person who claims to be a Retrenched Central Government Employee should be required to produce a certificate from his last Ministry/Office to the effect that he had continuous service for a period of not less than six months

under the Government of India and was discharged because of reduction in establishment and that he is suitable for employment under Government.

Note:2 The concession regarding Upper age limit (as stated above) is admissible only to such of the Ex-servicemen as have rendered at least continuous service for a period of not less than six months and who are released as a result of reduction in establishment and they should produce a certificate from the Army Authority to the above effect.

(Government of India, Ministry of Home Affairs No: 14/26/64-Estt. Dated 30.10.1964 received vide Comptroller and Auditor General's letter No: 1693-NGE.II/72-64 dated 30.11.1964).

(Government of India, Ministry of Home Affairs, office memorandum numbers 4/13/54-RPS, dated 14.01.1955 and 4/4/59-RPS, dated 25.11.1959 and 4/4/64-Estt.(A) dated 29.7.1964 and Comptroller and Auditor General's letter No: 5809/NGE.II/72-59, dated 01.01.1960 and 1211-NGE.II/72-64 dated 04.09.1964).

4) The age limit may also be relaxed by the appointing authority in suitable cases of refugees and persons belonging to the Andaman and Nicobar Island and Unliterated areas of Jammu and Kashmir and to the extent necessary in the cases of those candidates who are sponsored by the Staff Selection Commission for appointment prescribed by the Staff Selection Commission in their notice relating to examination in which they qualified but who became over aged at the time their turn for appointment came.

5) In the case of displaced Goldsmiths the upper age limits for employment in Group 'C' and Group 'D' posts has been relaxed by 5 years. The concession will however be available only to those who are in possession of identification certificates issued by the revenue officials not lower in rank than the Officer-in-charge of Tehsils or Talukas or revenue thanas. The certificates should, inter alia, indicate, that the goldsmiths concerned were actually engaged in working, either solely of mainly on gold and either as self-employed persons or as paid employees or as out-workers for a period of at least six months proceeding the date of issue of gold control rules, namely 10.01.1963.

(Government of India, Ministry of Home Affairs, Office Memorandum No: 7/5/63-Estt.(D) dated 20.07.1963 and No: 7/65 dated 17.04.1963 received with Comptroller and Auditor General's letter No: 1000-NGE.II/60-63 dated 03.08.1963).

6) It has been decided to relax the maximum age limit for entry into Government Service as well as for permanent absorption therein, upto 45 years in respect of displaced persons from East Pakistan (Erstwhile) who have migrated to India on or after 01.01.1964. This limit has further been relaxed by 5 years for persons belonging to Scheduled Caste/Scheduled Tribes.

a) The above concession will be admissible on production of satisfactory evidence of being bonafide displaced persons from east Pakistan (Erstwhile) have migrated to India on or after 1st January 1964. For this purpose bonafides of the displaced persons will be certified by the Camp Commandant of the Transit Centers of the Dandakaranya Project or the Camp Commandant of the Relief Camps in various States or the District Magistrates of the Areas where the candidates may, for the time being be resident.

(Government of India, Ministry of Home Affairs, O. M. No: 4/5-64-Estt.(D), dated 11.08.1964 received under C. A. G's endorsement No.1198-NGE.II/56-64-Pt.II, dated 02.09.1964).

b) The bonafide repatriates from Burma and Ceylon (Shri Lanka) who have migrated to India on or after 01.06.1963 and 01.11.1964 respectively should be assigned priority 'I' for employment through the Employment Exchange under the Central Government. The Upper age limit will be relaxed upto 45 years with a further relaxation upto 5 years in the case of candidates belonging to Scheduled Castes/Scheduled Tribes.

(Government of India, Ministry of Home Affairs, No: 14/30/64-Estt. (D), dated 04.10.1965 received with C.A.G's letter No: 1925-NGE.II/56-64-Pt.II (KW) dated 20.10.1965).

7) It has been decided that persons recruited from 01.01.1963 onwards as a whole time cadet Instructors in the N.C.C. shall on release from the N.C.C. on the expiry of their initial/extended tenure, be treated as 'Retrenched Central Government employees'. Such persons will on release from the N.C.C. on the expiry of their initial/extended tenure, be eligible for the following concessions:-

i. For purposes of appointment to posts, recruitment to which is made through Employment Exchange, they will be given 'Priority III'.

- ii. They will be allowed to deduct from their actual age, the period of service rendered by them in the N.C.C. and if the resultant age does not exceed the prescribed upper age limit of a particular post by more than three years, they will be deemed to be satisfying the condition for appointment to that post in respect of the maximum age.

(Government of India, Ministry of Home Affairs, No: Fis/6/65-Estt.(D) dated 04.12.1965 received with Comptroller and Auditor General's letter No: 2346-NGE.II/72-64 dated 24.12.1965).

Note: The whole time Cadet Instructors in the NCC who are released from the NCC before the expiry of their initial/extended tenure should also be allowed 'Priority III' and age concession as admissible to retrenched Central Government Employees and sanctioned to the whole time Cadet Instructors in the NCC who are released after the expiry of their initial/extended tenure as per sub-para 7 above. This is subject to the condition that they should have served in the NCC for a period of not less than six months prior to their release from the NCC.

(Government of India, Ministry of Home Affairs, No: P4/6/65-Estt. Dated 13.09.1966 received with Comptroller and Auditor General's letter No: 2123-NGE.II/86-66 dated 22.09.1966).

- 8) The employees who are borne on work-charged establishment or are on daily rates of pay and who otherwise fulfil the prescribed conditions should be treated at par with regular retrenched Central Government Servants and accorded the same age concession as would be admissible to retrenched Central Government employees.

(Comptroller and Auditor General's letter No: 3119-NGE.II/44-60-Pt.I, dated 25.11.1960).

- 9) The qualified Matriculate Sorters of the P&T Department may be allowed to apply for post of lower division clerks without regard to the upper age-limit prescribed for such posts. Such of the qualified Matriculate Sorters who apply for posts of lower division clerks as direct recruits and are considered suitable, may be given preference over other direct-recruits.

(Comptroller and Auditor General's letter No: 335-NGE.II/123-65 dated 20.03.1965).

- 10)i) The candidates selected from the 'Central (surplus staff) Cell' of the Ministry of Home Affairs may be appointed without regard to upper age-limits prescribed in the I.A & A. D. In order that reasonable chances of promotion are provided it should be ensured that the persons selected have a reasonable chance to prepare for the S.O.G. Examination. Such candidates will be considered alongwith those from the open market and if selected they will be treated as fresh entrants and their seniority fixed accordingly.

(Comptroller and Auditor General's letter No: 1017-NGE.II/76-66 dated 01.08.1966 and No: 1023-NGE.II/76-77 dated 02.08.1966).

- ii) The Government of India have decided that for the purpose of appointment to Group 'C' & Group 'D' posts the upper age limit in case of Blind, Deaf & Dumb and orthopaedically handicapped persons shall be relaxed upto ten years.

(Government of India, Ministry of Home Affairs, Deptt. Of Personnel and Admn. Reforms O.M. No: 15012/6/77-Estt (D) dated 28.01.1978 received under Comptroller and Auditor General's letter No: 466-NGE.II/53-77 dated 17.03.1978).

5.05 Relaxation of age limit for Departmental Candidates.

- 1) Departmental Candidates who possess the prescribed qualifications may be allowed to compete for- direct recruitment in Group 'C' and Group 'D' posts/services, the upper age limit to be relaxable upto the age of 35 years in respect of persons who are working in posts which are in the same line or allied cadres and where relationship could be established that services rendered in the Department will be useful for efficient discharge of the duties in other categories of posts in the same Department. The age concession will be admissible only where an employee has rendered not less than 3 years of continuous service in the same Department. The question of determining the same line or allied cadres is, however, left to be decided by the head of the Department.

- 2) In the case of serving Clerks/Typists, they may be allowed to compete with the open market applicants for the vacant posts of Stenographers without any restrictions on age limits.

- 3)i) The Class IV (Group 'D') employees may be allowed an age concession upto 7 years (limited to service in the cadre) when they are to be considered for appointment to Clerks posts.

(Government of India, Cab. Sett. O. M. No: 4/4/74-Estt. Dated 20th July, 1976, read with Comptroller and Auditor General's letter No: 2046-NGE.II/51-76-II, dated 22.09.1976 and No: 22-47-NGE.II/67-63 dated 07.12.1965).

- ii) In cases which are not covered by the above provisions, prior approval of the Comptroller and Auditor General should be taken for considering them for appointment. Approval of the Comptroller and Auditor General will be given on the merit of each case for relaxation of the conditions of recruitment. If the conditions are found fit, they can be appointed without any further reference to the Comptroller and Auditor General.

(Comptroller and Auditor General's letter No: 1251-NGE.II/39-63-Pt.IV, dated 24.10.1963).

5.06 Educational Qualification for Recruitment.

The minimum standard of educational qualification necessary for appointment to the various grades of the clerical establishments is as follows:-

1. Stenographers : Pass in the Matriculation Examination of an Indian University or equivalent qualification (preference being given to persons having better qualification and a maximum speed of 100 words per minute in Short Hand and 40 words per minute in Typing.

(Comptroller and Auditor General's letter No: 2087-NGE.II/57-72-(III) dated 10.08.1972).

2. Clerks : The minimum qualification necessary for recruitment to the post of Clerk is a pass in the Matriculation of any Indian University or in an equivalent Examination preference being given to those having better educational qualifications.

(Comptroller and Auditor General's letter No: 2557-NGE.III/129/49 II Part III, dated 8th October 1954).

Note: A test in type-writing should form part of the selection of the candidates for appointment to Clerks post and only those who qualify test in the type-writing with a minimum speed of 30 words per minute (in English type-writing) or 25 words per minute (in Hindi type-writing) will be eligible for being considered for appointment. In the case of persons appointed as Clerks on compassionate grounds before passing the type-test, the passing of type test within a period of two years is necessary before they become eligible for increment or are considered for quasi-permanency/confirmation. The services of those persons who fail to pass the type test within the prescribed period is liable to be terminated under Rule 5 of the C.C.S. (TS) Rules, 1965.

(Comptroller and Auditor General's letter No: 1728-NGE.II/81-74 dated 16.08.1976).

5.07 Scrutiny of Educational Certificates/Degrees/Diplomas.

The Government of India, Ministry of Home Affairs have emphasised that academic certificates should be particularly scrutinised before admitting any person to Government Service. The appointing authority should ordinarily make himself responsible for this task and in case of doubt, the official gazette to publication of results should be referred to immediately.

(Government of India, Ministry of Home Affairs, O. M. F. No: 2/11/62-Estt.(D) dated 19th July 1962 received with Comptroller and Auditor General's No: 1825-NGE.II/259-62 dated 3rd August, 1962).

5.08 Relaxation in Educational Qualifications.

No relaxation should be made in the prescribed educational qualifications.

5.09 Reservation in Services.

- 1) It is the intention that overall reservation in respect of various categories of appointments in the direct recruitment cadres should not exceed 50% of the vacancies in that cadre in any calendar year. It should be specifically ensured by this office while forwarding proposal to the C.A.G, for appointments on compassionate ground, that the number of appointments on compassionate grounds does not exceed substantially and significantly 50% of the vacancies in any calendar year after allowing for the following reservation in J&K State which will not be same for all cadres.

- i) Scheduled Castes. : 8%
- ii) Scheduled Tribes. : 5%
- iii) Ex-Serviceman. : 10%
- iv) Handicapped. : 3%

(Comptroller and Auditor General's letter No: 284/NGE.II/52-76/I(KW)/NGE.II dated 01.01.1979 read with Government of India order No. 10 below Art. 29 of the CSR Vol. I).

2) The orders issued by the Government of India and Comptroller and Auditor General of India regarding special representation for Schedule Caste and Scheduled Tribes in the services should be carefully followed. The following 100 points roster has been adopted for appointment in Group 'C' & Group 'D' posts in this office where direct appointment is made.

- i) 9% Reserved for Schedule Castes.
- ii) 13% Reserved for Scheduled Tribes.
- iii) 27% Reserved for Other Backward Classes (OBC)
- iv) 1 to 100 (except the Un-reserved.

Points reserved for
(i), (ii) and (iii) above.

(Government of India, Ministry of Home Affairs, Personnel Public Grievances Pensions No: 36012/2/96-Estt. Dated 02.07.1997).

3) In selecting candidates belonging to the Schedule Caste and Scheduled Tribes, the appointing authority will have discretion to select candidates from these communities fulfilling a lower standard of suitability than from other communities, so long as the candidates have the prescribed minimum educational and technical qualifications and the appointing authority is satisfied that the lowering of standards will not unduly effect the efficiency of administration.

(Government of India, Ministry of Home Affairs, O. M. No: 2/11/55-RPS, dated 07.05.1955 copy received under Comptroller and Auditor General's letter No: 36-48-NGE.II/63-58 dated 27.09.1958).

4) The form and the instructions for the maintenance of the roster as given in Appendices A and B to the Government of India, Ministry of Home Affairs O. M. No: 42/21/49-NGS dated 28.01.1952 are reproduced as 'Appendices A&B' to this chapter. Important points to be borne in mind in connection with reservations for Schedule Castes and Scheduled Tribes in services as circulated by the C. A. G. vide his No.1110-NGE-II/142-72 II dated 30.05.1973 are reproduced as Appendix 'AA' to this chapter.

5) The rosters for Group 'C' and Group 'D' services should be submitted to the Group Officer (Administration) for attesting entries at the time when appointments are made.

(Comptroller and Auditor General's letter No: 1869-NGE.II/63-59, dated 18.04.1959).

6) The Government of India have prescribed the following returns in connection with special representation of Schedule Castes and Scheduled Tribes:-

- i) Statement showing communal composition as on 1st January.
- ii) Statement showing distribution of vacancies filled by Direct recruitment, and
- iii) Statement of reserved vacancies which were treated as un-reserved for want of suitable candidates

7) The forms for the submission of these returns have been laid down in Comptroller and Auditor General's letter No: 5783-NGE.II/205-59, dated 23.12.1959 (reproduced as 'Appendix C' to this Chapter).

8) These special representation statements should be submitted to the Comptroller and Auditor General in duplicate so as to reach him not later than 20th of January each year. Punctual submission of these statements should be watched through the 'Calendar of Returns' of Administration Section.

(Comptroller and Auditor General's letter No: 5783-NGE.II/205-59 dated 23.12.1959).

9) See also the provisions of sub-para 5.01 (5) of this manual and para 281 of the C.A.G's M.S.O.(Admn.) Vol.I.

10) The instructions regarding reservation of vacancies for Schedule Castes/Scheduled Tribes contained in the 'Brochure' on the subject issued by the Government of India, Ministry of Home Affairs under O. M. No: 412/61-SCT(T) dated 27.04.1962 received vide Comptroller and Auditor General's letter No: 444-NGE.II/304-62 dated 27.04.1963 should be followed strictly.

- 11) (i) The claims of candidates belonging to the Schedule Castes or the Scheduled Tribes will ordinarily be verified through the District Magistrates of the place where such persons and/or their families ordinarily reside. At the discretion of the Appointing Authority, the following may also be accepted as sufficient proof of such claims: -
- Matriculation or School-Leaving certificate or birth certificates giving the caste or community of the candidates and place of residence in original or copies thereof duly attested by a gazetted officer of the Central or State Government.
 - Certificate issued by gazetted officers of the Central or of a State Government countersigned by the District Magistrate of the district to which the candidates belong.
 - Certificates issued by Sub-Divisional Officers of the States where the candidates for employment to posts under Government and/or their families are normally resident. These certificates should be in the form given in Appendix 'D' to this chapter.
- ii) In case where candidates claiming to belong to Schedule Castes or Scheduled Tribes are unable to produce one of the certificates mentioned above, they should be appointed provisionally on the basis of whatever prima facie evidence they are able to produce in support of their claims and such claims should then be verified through the District Magistrates of the places where they and/or their families are ordinarily resident in the prescribed manner. If in any particular case the verification reveals that the candidates claim is false, his services should be terminated.

(Government of India, M. O. H. A. No: 42/21/49-N-NGS dated 28.01.1952 copy received under Comptroller and Auditor General's letter No: 3648-NGE.II/63-58 dated 27.09.1958 and Government of India, Ministry of Home Affairs, OM. No: 42/22/51-NGS dated 09.04.1952 and 42/34/52-NGS dated 17.04.1953).

5.10 Appointments against Sports Quota.

- While the recruitment of Clerical posts has been handed over to the Staff Selection Commission (vide para 5.01 above) the appointments against sports quota is to be made by this office (vide sub-para 8 of para *ibid*).
- It should be ensured that recruitments against this quota comprise only of Sportsmen of outstanding merit being preferably State level players and whose achievements are also comparatively recent.
- Appointments against this quota should not exceed five in a year in the case of offices having a strength of 1000 and above and two in a year in the case of other offices. These appointments should be reckoned on calendar year basis.
(Comptroller and Auditor General's letter No: 1848-NGE.II/51-69(III) dated 23.09.1969 read with letter No: 1166-NGE-II/52-70(V) dated 06.07.1970).
- The main purpose in Sports Quota appointments is not merely to win shield and Trophies but also to provide fuller scope for the diversion of the surplus energy of the staff to healthier channels. Each and every case need not be referred to the C.A.G for prior approval (except those where relaxation of age is involved). An annual report on Sports Quota appointments indicating *inter alia* the name of the candidate, post to which appointed, date of birth, educational qualifications with percentage of marks and achievements in sports field should, however, be sent to the C.A.G by 15th of January each year for according ex-post-facto sanction to these appointments involving relaxation of normal procedure of recruitment. The Accountant General has been vested with wider discretion to recruit players according to the need of the office teams in any branch of sports. However, if in any case it is found difficult to exercise this discretion due to any undue influence, such cases may be referred to the Comptroller and Auditor General of India for approval/advise.
(Comptroller and Auditor General's letter No: 1602-NGE.II/52-71(V) dated 22.06.1972).

5.11 Appointments on Compassionate Grounds.

- Eligible Applicants for compassionate appointments should be considered only if they are eligible and are found suitable for the posts in all respects under the provisions of relevant Recruitment Rules. However, in cases where the financial condition of the family is very bad and there is no member in the family who may not normally be eligible to seek appointment, the

appointment of son/daughter/near relation of the deceased employee may also be considered by relaxing the minimum education qualification, maximum age limit etc. The relaxation of minimum educational qualification will, however, be considered by the C.A.G only at the lowest level, that is, for group 'D' posts only. This relaxation will be permitted only for a maximum period of 2 years and if during this period the applicant is not able to acquire the minimum qualification for the post in which he/she is appointed his/her services will be liable to be terminated.

b) Where the death took place long ago.

The cases of compassionate appointments should normally be considered if requests are received within a reasonable time as the intention to give compassionate appointment in relaxation of normal procedure of recruitment is to enable the surviving members of the family of the ex-employee to tide over the crisis which they have to face immediately when their bread-winner dies. However, in case where the family does not seek appointment for any dependant immediately after the death of the Government Servant for the reasons that the children of the deceased employee were minor, or for any other valid reasons, this should be considered only if the appointment is sought within 5 years from the date of death of the Government Servant. Any relaxation beyond this period may be considered very rarely. It should be kept in view that when several years have passed after the death of the Government Servant it would appear prima-facie that the family has been able to manage somehow all these years and had some means of subsistence. Therefore the request for appointment after lapse of more than 5 years should be dealt with great deal of circumspection in order to ensure due allocation of posts to more deserving cases, if any.

c) When there is an earning member.

In deserving cases even where there is an earning member in the family, a son/daughter/near relative of Government Servant, who dies in harness leaving his family in indigent circumstances may be considered for appointment to the post. It may, however, be satisfied that the grant of concession is justified having regard to the number of dependents left by the deceased Government Servant, the assets and liabilities left by him the income of the earning member as also his liabilities, whether the earning member is residing with the family of the deceased Government Servant and whether he would not be a source of support to the other members of the family.

d) Government Servants retired on Medical Grounds.

In exceptional cases when it is considered that the condition of the family is indigent and in great distress, the benefit of compassionate appointment may be extended to the son/daughter/near relative of Government Servant retired on medical grounds under Rule-38 of the Central Civil Services (Pension) Rules 1972 or corresponding provisions in the Central Civil Regulations.

e) Request for change in Post.

Where a person has accepted a compassionate appointment to a particular post, the set of circumstance which led to his initial appointment should be deemed to have ceased to exist and thereafter the persons who had accepted compassionate appointment in a particular post should strive in his career like his other colleagues for future advancement. Any claim for appointment to higher post on consideration of compassion should invariably be rejected.

(Comptroller and Auditor General's letter No: 284/NGE.II/52-76/IKW/NGE.II dated 01.01.1979).

f) Passing of Type Test.

The persons appointed on compassionate grounds will not necessarily have to pass the Type Test before appointment. These persons will have to pass the type test at the prescribed speed to become eligible for increment/confirmation in the Clerks grade, failing which their services will be liable to be terminated under Rule 5 of CCS (TS) Rules, 1965. The conditions of passing type test within a period of two years should be suitably incorporated in the offers of appointment/appointment orders.

(Comptroller and Auditor General's letter No: 1290-NGE.III/124-75 (VIII) dated 05.06.1976).

The proforma indicated below should be used by this office for processing the cases of compassionate appointment.

PROFORMA REGARDING EMPLOYMENT OF DEPENDENTS OF GOVERNMENT SERVANTS DYING IN SERVICE/RETIRED ON INVALID PENSION.

Part I

i. a) Name of the deceased

- (retired on invalid pension)employee.
- b) Designation of the employee.
 - c) Date of death/retirement on invalid pension.
 - d) Total length of service rendered.
 - e) Whether permanent or temporary.
 - f) Whether belonging to S.C/S.T.
 - ii. a) Name of the candidate for appointment.
 - b) His/her relationship with the employee.
 - c) Date of birth.
 - d) Educational qualifications.
 - e) Whether any other dependant has been appointed on compassionate grounds.
 - iii. Particulars of total assets left including amount of
 - a) Family pension.
 - b) D.C. Gratuity.
 - c) G. P. F. Balance.
 - d) L. I. Policies.
 - e) Movable and immovable properties and annual income earned therefrom by the family.
 - iv. Brief Particulars of liabilities, if any.
 - v. Particulars of all dependants of the employee (if some are employed, their income and whether they are living together or separately).
 - vi. Particulars of all dependents of the employee (if some are employed, their income and whether they are living together or separately).

S.No.	Name	Relationship with the employee and age.	Employed or not Particulars of employment and emoluments.
1.			
2.			
3.			

vii. Declaration

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

Signature of the candidate.

Shri _____ is known to me and the facts mentioned by him are correct.

Signature of permanent Government Servant.

Name:

Address:

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

Signature of the Welfare Officer.

Name:

Address:

Part II

- i. a) Name of the candidate for appointment.
- b) His/her relationship with the employee.
- c) Educational qualification, Age (Date of birth and Experience, if any).
- d) Post for which employment is proposed,
- ii. Whether the facts mentioned in Part-I have been verified by the office and if so indicate records.
- iii. Personal recommendations of the Head of the Department.
- iv. If the employee died/retired on invalid pension more than 5 years back why the case was not sponsored earlier.

5.12 Retrenched Central Government employees relaxation of age and educational qualifications.

- 1) It has been decided that no general relaxation of the educational qualifications normally prescribed for recruitment should be made in the cases of the above class, but the conditions

regarding maximum age need not be strictly enforced. Accordingly, for appointment made otherwise than on the basis of open competitive tests held by the Union Public Service Commission, the period of a Retrenched Central Government Employee's previous services should be deducted from his actual age and, if the resultant age does not exceed the prescribed maximum age limit, by more than three years, he should be deemed to satisfy the conditions for appointment to the post in question in respect of the maximum age. For purely temporary appointments, however, no age limit shall apply in these cases.

(Government of India, Ministry of Home Affairs, O. M. No: 4/4/59-RPS, dated 25th November 1959, received under C.A.G's endorsement No: 5809-NGE.II/72-59 dated 1st January 1960).

2) For the purpose of relaxation of age limits as above, a 'Retrenched Central Government employee' is defined as 'a person who was employed under the Government of India for a continuous period of not less than six months and who was retrenched or declared surplus as a result of the recommendations of the Economic Unit or due to normal reduction in establishment'.

(Government of India, Ministry of Home Affairs No: 58/2/5/ D.G.S, dated the 5th June 1950 forwarded with the C.A.G's communication No: 3988-NGE.II/275-54, dated the 23rd November, 1954 as amended by Government of India, Ministry of Home Affairs, O. M No: 4-13/54/RS., dated the 5th February, 1955 forwarded with Comptroller and Auditor General's letter No: 537-NGE.II/275-54, dated 18th February 1955 and Comptroller and Auditor General's letter No: 5809-NGE.II/72-59 dated 1st January, 1960. Also G. O. I. M. H. A. O. M. No: 4/4/64-Estt. (D) dated 29th July, 1964).

3) The following categories of persons will be treated as Retrenched Central Government Employees:-

- i) Ex-servicemen released under mustering out concessions.
- ii) Ex-servicemen enrolled for the second time and discharged on (a) completion of short term engagement. b) On fulfilling the conditions of enrolment.
- iii) Ex personnel of Madras Civil Unit.
- iv) Officers (Military and Civil) discharged on completion of their contract (including short service Regular Commissioned Officers).
- v) Officers discharged after working for more than six months continuously against leave vacancies.
- vi) Ex-Servicemen invalided out of service.
- vii) Ex-servicemen discharged on the ground that they are unlikely to become efficient soldiers/Ratings/Sailors/Airmen.
- viii) Ex-servicemen who are medically boarded out on account of gunshot wounds etc.

(Government of India, Ministry of Home Affairs, O. M. No: 4125/56-RPS dated 8th May, 1957 and No: 4/3/59-RPS dated 07.04.1959)

4) Territorial Army personnel shall be treated as 'Retrenched Central Government Employees' provided they have served as the permanent staff of a T. A. Unit or have been embodied for service under T.A Rule 33 for a continuous period of not less than six months, for this purpose viz., for purposes of age relaxations; their entire period of embodied service (including broken periods) in the Territorial army shall be taken into account.

5.13 Offers of Appointment and Appointment Orders.

1) After the lists of persons recommended for appointment by the Staff Selection Commission have been received and the particulars of the persons as regards age, educational qualifications, claims for the membership of Scheduled Castes/Scheduled Tribes/Ex-Servicemen and physically handicapped etc. have been verified, specific orders of the Accountant General should be obtained before issuing the appointment letters.

2) Offers of appointments should be sent under a registered cover in the form given in the Appendix 'E' to this chapter. After the offer of appointment is accepted by the candidate, formal orders of appointment should be issued in the form of appointment order prescribed by the Comptroller and Auditor General of India vide No:758-NGE.II/51-72-I dated 19.04.1973 read with his No: 1728-NGE.II/81-74 dated 16.08.1976 reproduced as Appendix 'F' to this chapter.

3) If some of the candidates do not respond to the offers of the appointment sent to them, and thus vacancies remain unfilled, these vacancies should be included in the requisition to be sent to

the Staff Selection Commission in the following quarter. An intimation may also then be sent to the Regional Office of the Commission about the persons who did not respond to the offers made.

Note: In case a candidate applies for extension of the time limit for joining the duties, the C.A.G. has ordered as under:-

The Accountant General may extend the initial period of 30 days shown in the offer of appointment as under:-

- (i) Without any limit where the delay is due to non-completion of medical formalities in respect of the candidate himself. In such cases, the panel seniority will remain in tact.
- (ii) In all other cases extension upto a maximum period of two months beyond the last date indicated in the offer of appointment can be granted. Seniority will be fixed with reference to date of appointment of the candidate. (CS No: 103 dt. 10.11.83).

While the seniority of the candidates whose cases are covered by (I) above will be with reference to the panel, the seniority of candidates covered by (2) above will be determined with reference to the date (s) of appointment.

(Comptroller and Auditor General's letter No: 3731-NGE.III/150-69, dated 29.11.1969 and 2187-NGE.III/17-23 dated 10.10.1973).

4) When a candidate reports himself at this office in response to an order of appointment, a specimen of his signature should be obtained before the Officer-in-Charge of Administration Section and compared with his signature on his application received from the Staff Selection Commission. This should then be filed in his personal file.

5) Before issuing an appointment order, the candidate should be informed that he is proposed to be employed subject to his being found physically fit, and that if he accepts the offer he will be medically examined for this purpose by the appropriate medical authority. On receipt of acceptance of the offer from the candidate, the appropriate medical authority should be requested to examine the candidate and to forward the medical certificate and his bill for such examination to this office. The declaration form prescribed in the Government of India, Ministry of Health Office Memorandum No: F-5(II)-55/56-MII, dated 27.09.1957, copy received with Comptroller and Auditor General's letter No: 1778-A/3-57 dated 01.11.1957, (reproduced as Appendix 'G' to this Chapter) which is to be filled in by the candidate in the presence of the Medical Officer, should also be forwarded to the medical authority. On receipt of the fitness certificate, the appointment order will be issued to the candidate.

(Comptroller and Auditor General's No: 259-Admn.II/186-56, dated 12.02.1958).

5.14 Plural Marriages.

1) The following provisions relating to plural marriages apply in case of persons appointed in Government Service:-

- a) No person who has more than one wife living or who having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to service, and
- b) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage, or who has a wife living at the time of such marriage, shall be eligible for appointment to service. Provided that the Central Government may if satisfied that there are special grounds for so ordering exempt any person from the operation of this rule.

2) All candidates on their first appointment in this office will be required to fill in a declaration in the following form:-

DECLARATION

I, Shri/Shrimati/Kumari_____ declare as under:-

- i) That I am unmarried/ a widower/ a widow.
- ii) That I am married and have only one wife living.
- iii) That I am married and have more than one wife living (Application for grant of exemption is enclosed).
- iv) That I am married and that during the life time of my spouse I have contracted another marriage. (Application for grant of exemption is enclosed).
- v) That I am married and my husband has no other living wife, to the best of my knowledge.

- vi) That I have contracted a marriage with a person who has already one wife or more living.(Application for grant of exemption is enclosed).

I solemnly affirm that the above declaration is true and I understand that in the event of the declaration being found to be incorrect after by appointment I shall be liable to be dismissed from service.

Dated _____

Signature...

(Note: Delete clauses not applicable)

(Government of India, MOH. OM. No: 25/35/60-Ests.(A) dated 09.12.1960 received with C.A.G's endsd. No: 32-NGE.II/395-60 dated 09.01.1960).

- 3) In case the declaration given is found incorrect the Government Servant will be liable to be dismissed from Government Service unless he applies for grant of exemption in the following prescribed form:-

APPLICATION FOR GRANT OF EXEMPTION

To

The _____

Sir,

I request that in view of the reasons stated below, I may be granted exemption from the operation of restriction of the recruitment to service of a person having more than one wife living/ woman who is married to a person already having one wife or more living.

Reasons.....

Yours faithfully,

Dated _____

Signature.

Note: The first point to be scrutinised when an application, for permission to remarry while first wife is still living, is received is whether such marriage is permissible under the personal law applicable to the applicant. If so, the question arises whether there are sufficient grounds for allowing an exemption to Government's general Policy. The alleged grounds given in support of the request should be scrutinised to see whether the allegations are true and well founded. In case the wife also joins the applicant it should be ascertained whether she has willingly consented and whether any letter etc. purporting to proceed from her is genuine and is the outcome of her own free will. For this purpose, higher officers in the Department concerned may, if necessary, send for the applicant and his wife and make personal inquiries. Where the first wife's views have not been stated they should, if necessary, be ascertained. If permission is sought on grounds of alleged sickness of the wife as such information as possible should be obtained in consultation with the medical authorities. The arrangements made by the husband for the maintenance of the first wife should also be ascertained and it should be examined whether they are satisfactory.

(Government of India, Ministry of Home Affairs letter No: 219/51-Ests. Dated 16.02.1955, received with C.A.G's No: 794/NGE.II/310-54, dated 04.03.1955).

- 4) The aforesaid provisions/procedures shall apply to new entrants of both sexes.

5.15 Medical Examination on first Appointment:

On first joining Government Service, a Government Servant should produce a medical certificate of health from the appropriate medical authority, except in cases where the appointment is made specifically for a period not exceeding three months when no medical certificate is necessary, unless it is decided later to extend the period beyond three months. As a rule, the medical certificate which should be in the form prescribed in supplementary Rule 3 should be produced before the candidate is allowed to join duty. For this purpose, the medical authority will be a Civil Surgeon, or a District Medical Officer or a Medical Officer of Equivalent status. In the case of female candidates, a certificate signed by any registered female medical practitioner possessing a medical qualification, included in one of the Schedules of the Indian Medical Council Act, 1933 (XXVII of 1933) will be accepted. The competent medical authority for Class IV Government Servants is the authorised medical attendant possessing a medical qualification included in one of the Schedule to the Indian Medical Council Act 1933 (XXVII of 1933) or, failing such, a Government Medical Officer of the nearest dispensary or hospital possessing such qualifications.

Note:1 Instructions regarding Medical Examinations as contained in the 'Hand Book of Medical Examination' issued by Government of India, Ministry of Health are applicable to the employees of this Office also.

(Comptroller and Auditor General's endorsement No: 3470-NGE.III/109-61, dated 25th November, 1961).

Note:2 The Comptroller and Auditor General has been delegated with powers to authorise, in relaxation of F.R.10, the drawal of pay and allowances for a period not exceeding 2 months in respect of fresh recruits to Government Service without a medical certificate of health, subject to the conditions that if the person concerned is subsequently found medically unfit, his service should be terminated after the period of the expiry of one month from the date of communication to him of the finding of the Medical Officer/Board if no appeal for second Medical Examination is made by him during this period, or after the case for second medical examination is finally decided if such an appeal is made and accepted. This condition should be clearly stated in the initial letter of appointment. These powers are to be exercised sparingly and in exceptional circumstances only e.g. when it is considered necessary in the public interest that a selected person should be appointed immediately in anticipation of his medical examination.

(Government of India, M. F. (deptt. of Expd.) O. M. No: 67(21) EV/60, dated 16th December, 1960 received with C.A.G's No:22 Audit.II/337-60 dated 09.01.1961).

Note:3 Where a newly appointed Government Servant has been permitted to draw pay and allowances for period not exceeding 2 months without production of medical certificate of fitness, a certificate to this effect should be recorded on his first pay bill.

(Government of India, M.O.F. O.M No: F-25(24)EV/66 dated 24.08.1966 copy received under C.A.G's endorsement No: 1347-TA.I/138-67 dated 01.05.1967)

2) When a candidate for appointment to a non-Gazatted post is sent for medical examination, the examining medical officer should be asked to obtain on the medical certificate the signature of the candidate if he can sign in English, otherwise thumb and finger impressions in his presence. These signatures or impressions, as the case may be should on receipt of the medical certificate be verified with those in the candidate's application or their service books.

(Government of India, Finance Department's No: F.67-RI/28, dated 19.05.1928).

3) The above should be done also where non-gazetted Government Servants are sent for medical examination in connection with leave on medical certificate. In the case of medical certificates for invalid pension and commutation of pension, the examining medical officer should be asked to obtain on the medical certificate the thumb and finger impressions of the government servant irrespective of the fact whether he can sign in English or not.

(Government of India, Finance Department's endorsement No: F.67/R-I/28, dated 17.09.1928).

4) A temporary Government Servant who has already been medically examined in an office, if transferred to another office should not be required to undergo fresh medical examination, provided that transfer occurs without a break in his service. The person concerned should, however, obtain a certificate from the Head of the Office from which he is transferred to the effect that he had already produced the requisite certificate of health.

(Government of India, Finance Department Office Memo No: F.6(22) R.II-42, dated the 9th July, 1943).

5) Health certificate of fitness furnished by a person appointed to a post in Government Service should be kept by the Departmental Officer in safe custody alongwith other documents, connected with his service career instead of affixing it to his first pay bill. In the case of a gazetted officer a certificate of the competent authority about the receipt of the medical certificate of fitness in the prescribed form should be made in his service book under the signature of the Head of Office. In the case of non-gazetted Government Servant, a certificate of fitness in the prescribed form has been obtained should also be recorded by the Drawing and Disbursing Officer on the Government Servants pay bill.

(Government of India, Ministry of Finance, O.M No: F.25(24)EV/66 dated 24.08.1966 copy received under C.A.G's endorsement No: 1347-TA.I/138-67 dated 01.05.1967).

6) In terms of Note I below S.R 4-A the production of a medical certificate is necessary when a person is re-employed, after resignation or forfeiture of past services.

As an exception to this provision, the Government of India have decided that a person re-employed after resignation should be exempted from producing a medical certificate of fitness if the resignation was for taking up another appointment under government or quasi-government body for which he applied with the approval of and through the appropriate Departmental authority, provided that he was medically examined by the competent medical authority and declared fit according to the medical standards not lower than those required in his new post.

(Government of India, Ministry of Finance, O.M No: F.67(22)V/60 dated 13.12.1960 received under Comptroller and Auditor General's letter No: 1743-Audit.II/337-60 dated 29.12.1960).

5.16 Medical Unfitness of Appointees.

(A) Permanent unfitness:

1) If the Competent Medical Authority declares an appointee as 'Not Fit' for the appointment to the post specified, the services of the employee should, subject to the provisions of Ministry of Health Office memorandum No: 5.35/55-M.II, dated 13th December, 1955 be terminated forthwith. Intimation regarding unfitness should immediately be communicated to the person with a note that:

- a) Appeal, if any, must be made within one month of communication, and
- b) If any medical certificate is produced as evidence about the possibility of an error of judgement in the decision of the Civil Surgeon/Medical Officer who examined him in the first instance, the certificate must contain a note by the medical practitioner to the effect that it has been given in full knowledge of the fact that the Civil Surgeon/Medical Officer considered the candidate as physically unfit.

The grounds for being declared physically unfit may also be communicated to the person in broad terms without giving minute details of the defects pointed out by the medical authority. Cases, where the grounds of rejection have not been clearly stated in the report, should be referred to the Ministry of Health for advice.

(Government of India, Ministry of Health O.M. No: F.5-35/55-M.II dated 13.12.1955 and F.5(II)-46/56-MII, dated 17.10.1956).

2) In case no appeal is preferred by Government Servant within one month of the date of communication to him of the findings of the medical authority, his services should be terminated forthwith on the expiry of that period and ordinarily no appeal should be allowed after the expiry of that period.

3) A Government Servant who is declared unfit on medical examination should not, if he prefers an appeal in terms of above provision, be discharged from service until after decision on the admissibility of his appeal has been taken, or, where such appeal has been accepted, the verdict of the appropriate medical authority is known.

(Government of India, Ministry of Health O. M. No: F.5-35/55-M-II, dated 13.12.1955 and F.5(II) 45/56-M-II, dated 31.01.1957).

4) Such appeals should be decided at the level of joint secretary by the administrative ministries/Departments subject to following conditions.

- i. The appeal shall not be taken into consideration unless it contains medical re-examination fees i.e, Rs.100/= for Gazetted post and Rs.25/= for non-gazetted post.
- ii. The appeal should be examined thoroughly and a decision, as to the appeal is to be admitted or not is to be taken at the level of joint secretary of the Administrative Ministry concerned.
- iii. As far as possible, the Medical Board which examines such appeals should be the one other than the medical board which initially examined the candidate as a basis which he/she was declared unfit.

(Government of India, Ministry of Health and Family Welfare O.M. No: S 14025/54/86-MS dated 19.01.1989 received vide Comptroller and Auditor General's No: _____ dated 6th March, 1989).

5) In relaxation of the provisions of F.R 10 the Government of India have decided that a Government Servant appointed in advance of Medical Examination should be paid his salary for the period of his employment if he/she is declared 'Unfit'.

(Government of India, Ministry of Home Affairs O.M No: 5/2/57-RPS dated 22.07.1957 received under Comptroller and Auditor General's endorsement No: 1968-Admn.II/186-57 dated 28.08.1957)

(B) Temporary Unfitness.

A Government Servant who is declared by competent medical authority 'Temporarily Unfit' may be retained in service for the period specified by that authority provided that:-

- i) the period after which a second medical examination is to be conducted is specified by the competent medical authority.
- ii) The condition leading to temporary unfitness is declared as being curable within a reasonable period.
- iii) The disease is not of such nature as to be a source of risk to others with whom the Government Servant may have to come in contact in the course of his duties, and
- iv) Where the period of such retention is likely to exceed six months, the approval of the Ministry of Finance shall be obtained.

In relaxation of the provision of F.R. 10, the Government of India have decided that a Government Servant who is appointed in advance of medical examination be paid his salary for the period of his retention in service if he is declared 'Temporary Unfit'.

(Government of India, Ministry of Home Affairs, O. M No: 5/2/57-RPS dated 22.07.1957 received under Comptroller and Auditor General's endorsement No.1968-Admn.II/186-57 dated 28.08.1957).

5.17 Medical Examination for Physical Fitness of Candidates having Neural Leprosy.

1) It has been decided that candidates having Neural Leprosy, which is being self-healing, of no danger to the public and is not likely to develop into that type of leprosy which is either infective or deforming, should not be regarded as physically unfit for public services subject to the following conditions:-

- i) In addition to the normal medical examination by the appropriate medical authority, prescribed in the rules from time to time for physical fitness for initial appointment to Government Servant, the candidate should also be examined at the time of initial appointment by the Government leprosy officer of not less than five years standing.
- ii) It should be specifically certified by the Government leprosy officer, who examined the candidates at the time of first appointment, that the candidates concerned are not likely to develop either infective or deforming type of leprosy.
- iii) Apart from the initial medical examination at the time of recruitment such persons should be medically examined annually (for a period of five years after initial appointment). In case the medical examination discloses at any time that the persons concerned are developing an infectious type of leprosy, such cases should be dealt with under the normal rules for the purpose of their being invalidated from the service.
- iv) The confirmation of such a Government Servant should be proceeded with only after two years of service during which he has continued to be non-infective and the disease has been quiescent.

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

(Government of India, Ministry of Health's, Office Memo No: 5(II)-41/56-MII, dated 24.10.1957).

5.18 Fees for Medical Examination Payment & Reimbursement.

1) The fees for medical examination of Male and Female candidates on their first appointment shall be paid by them to the Medical Officer and then claim reimbursement from the office.

(Government of India, Ministry of Health, O. M. No: F-5(II)-23/57-M.II, dated 16.07.1957 and Finance Department O. M. No: F.6(22)-R.II/42, dated 29.07.1942).

2) Payments made to officers of the State Government for medical examination for appointment in Government Service are debatable to Office contingencies.

(Government of India, Ministry of Health, O. M. No: F.5(II)-23/57-M.II, dated 31.10.1958, copy forwarded under Comptroller and Auditor General's letter No: 1709-AC/271-58, dated 09.12.1959).

3) When a second medical examination is allowed on appeal, the fee for such examination will be borne by the candidate himself.

(Government of India, Ministry of Health, O. M. No: F.7(I)-25/51-M.II, dated 15.10.1951).

5.19 Oath of allegiance to the Indian Union.

All full time Government Servants who are subject to the Government Servants Conduct Rules or other relevant rules should take an oath of allegiance to the Indian Union in the form given below: -

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

‘(So help me God)’.

(Conscientious Objectors to oath taking may make a solemn affirmation in the form indicated above).

(Government of India, Ministry of Home Affairs, Office Memo No: 31/1/63-Estts(A), dated 23rd March, 1964 received under Comptroller and Auditor General’s endorsement No: 522-NGE.II/62-64, dated 9th April, 1964).

5.20 Verification of Character and Antecedents.

1) Appointments to Group ‘C’ and ‘D’ posts will be made after the character and antecedents of the persons have been verified in accordance with the secret orders contained in the ‘Brochure on verification of Character and Antecedents’ issued by the Ministry of Home Affairs as amended from time to time.

2) Orders issued in the Ministry of Home Affairs Secret Office memorandum No: 56/79/54-Ests. B, dated 29.05.1956 should be referred to for verification of character and antecedents of Nepalese Nationals. Orders issued in the Ministry of Home Affairs Secret Office memorandum No: 3/29/55-Ests (B), dated 16.07.1956 should be referred to for verification of character and antecedents of residents or native of Portuguese and former French possessions in India.

3) It has been decided that the verification of character and antecedents of such of those Tibetans who seek employment under the Government of India should be completed before an offer of appointment is made by making a reference to the Director, Intelligence Bureau, New Delhi together with an attestation form duly filled in by the candidate.

(Government of India, Ministry of Home Affairs, O. M. No: F.3/22/(S)/62-EST/62-Estt-B, dated 04.09.1962 copy received under Comptroller and Auditor General’s No: 1976-NGE.II/188-62 dated 13.09.1962).

4) Before a candidate is allowed to join, he will be required to fill in the Attestation Form, without the identity certificate, prescribed in the Ministry of Home Affairs Secret Office memorandum No: F.3/2/58-Estts (B), dated 12.07.1958 as amended from time to time. On receipt of the form, detailed verification, if considered necessary, will be done in accordance with the procedure laid down in Ministry of Home Affairs Secret Office memorandum No:F.3/16/58-Est. (B) dated 09.04.1959 and F.3/16/59-Est(B), dated 14.08.1959).

5) Where detailed verification is not considered necessary, the candidates for Group ‘C’ posts will produce a certificate of character in the form laid down in Appendix ‘H’ to this chapter duly attested by a District Magistrate or a Sub- Divisional Magistrate or their superior officers, while in cases of Group D posts, a certificate of character from a gazetted officer or a magistrate in the form prescribed for Group C posts without attestation by District Magistrate or Sub-Divisional Magistrate would only be required.

6) Detailed verification of Character and antecedents in any particular case, if considered necessary in the interest of security, may be arranged by the Accountant General. The detailed verification of character and antecedents is necessary in respect of those engaged in secret/top secret work, and for watch and ward duties viz., chowkidar and caretaker at the time of recruitment. This detailed verification should be completed before these officials are considered for confirmation.

(Comptroller and Auditor General’s letter No: 1246-NGE.II/66-76 Vol.IV/79 dated 14.05.1979).

5.21 Recruitment Procedure for Group 'D' establishment.

1) The recruitment of Group 'D' establishment of this office will be made by a Selection Board.

2) Educational qualification:

a) The minimum qualification for appointment as Peon, Jamadar, Daftry and Record Sorter is Middle School Standard. Applications for these posts will be required to produce a certificate issued by a competent authority, i.e., Board of Examination set up by Government or by the head of a recognised school where there is no such examination conducted by any authority outside the school, that they have passed the middle school standard.

b) No minimum educational qualification has been prescribed for the grades of sweeper, farash and chowkidar etc., Government Servants belonging to these grades will not, however, be eligible for appointment as peons unless they satisfy the prescribed educational qualification.

(Government of India, Ministry of Home Affairs, O. M. No: 13/1/51-NGS, dated 16.11.1951).

Note:1 Certificate of Middle School Standard without English can also be accepted for appointment as a peon only.

(Government of India, Ministry of Home Affairs, O. M. No: 23/17/55-S and NG, dated 06.09.1955 forwarded under Ministry of Finance (Deptt. of EA) endorsement No: F.3D(19)-ADI/55 dated 06.10.1955 and received under Comptroller and Auditor General's letter No: 4866-NGE.II-27-54 Pt.II, dated 27.10.1955).

Note:2 The orders contained in Government of India, Ministry of Home Affairs, Office Memorandum number dated 16th November, 1951 referred to above apply in the case of direct recruitment only. But peons or other Group 'D' servants with a good working knowledge of languages upto the middle school standard should only be considered for promotion as Daftaries.

(Comptroller and Auditor General's letter No: 60-NGE.II/368-59, dated 09.01.1960).

Note:3 It has been decided that in the case of recruitment of Farashs, Sweepers, Chowkidars, etc., it is not necessary to prescribe any educational qualifications or an essential qualification. However, it would be sufficient if the Primary School Standard Pass is prescribed only as a desirable qualification for recruitment to such posts.

(Ministry of Home Affairs, O. M. No: 16/3/64-Est. (D), dated 02.09.1965, received under Comptroller and Auditor General of India's letter No: 1684-NGE.II/137-65, dated 16.09.1965).

Note:4 The Government of India have decided that there is no objection to regularly appoint Group 'D' employees such as Sweepers, Farashs etc. who possess the qualification prescribed for direct recruitment to the post, being appointed as Group 'D' Peons.

(Government of India, Cabinet Sectt. O. M No:42015/3/75-Ests(C) dated 05.09.1975 received under Comptroller and Auditor General's No:2973-NGE.II/50-75-III dated 12.01.1976).

Note:5 a) It has further been decided by the Government of India, that 25% of the vacancies occurring in the peons cadre should be reserved for being filled by transfer from Sweepers, Farrashs, Chowkidars etc. who have put in minimum of 5 years service and who may not be possessing the qualifications prescribed for Direct recruitment to the post but who may possess elementary literacy and give proof of ability to read in Hindi. For the purpose of determining whether such Sweepers, Farrashs, Chowkidars etc. possess elementary literacy and have ability to read in Hindi, it will be necessary to hold simple written tests.

5(b) The remaining 75% vacancies should be filled by the serving Sweeper, Farrashs, Chowkidars etc. who possess educational qualification required for Peon's post. This should be done on a request from the officials. Failing this, the vacancies should be filled by direct recruitment. (CS No.104 dated 20.12.1988 & CS No. 116 dated 12.09.1988).

(Government of India, Cabinet Sectt. O. M. No: 42015/3/75-Ests(C) dated 16.01.1976 received under Comptroller and Auditor General's No: 1588-NGE.II/51-75-III dated 28.07.1976).

Note:6 a) The Army Class I Certificate of Education has been recognised as equivalent to Middle School Standard Certificate for purpose of appointment to the post of peon under the Central Government.

As English is not one of the subjects included in the syllabus for the Army Class I Certificate of Education course, for purposes of promotion of peons appointed on the basis of the above certificate to the post of Daftry, knowledge of English should be insisted upon. But in cases

where certificate of Education also holds Army II or I Class English certificate, he can be so promoted.

(Government of India, Ministry of Home Affairs, O. M. No: 6/4/63-Estt(D) dated 21st March, 1963 received under Comptroller and Auditor General's letter No: 398-NGE.II/40-63(III), dated 17th April, 1963).

b) Cases in which relaxation in the above educational qualifications are considered desirable should be referred to the Comptroller and Auditor General for orders.

(Comptroller and Auditor General's letter No: 1056-NGE.II/3-52 dated 09.04.1952 and 5331-NGE.II-368-59 dated 07.11.1959).

3) Maximum Age Limit.

Maximum age limit of 25 years applicable in the case of recruitment of Superior service has been made applicable also to Group 'D' pensionable service. The imposition of this age limit is intended, as far as possible, to eliminate persons entering service at advance ages and subsequently entertaining a grievance that they are not allowed to continue in service till they earn the full pension. If in any special case, therefore, the Head of Department should desire to make an exception to this age limit, it is considered desirable that at the time of recruitment the recruit should be made aware of the fact that he is unlikely to be able to earn full pension.

(Government of India, Finance Department Resolution No: 6(23)R.II/40, dated the 8th May, 1940 and their letter No: 6(23)-R.II/40, dated the 21st May, 1940).

Note:1 The Government of India have already decided that an exception to the 25 years age limit prescribed for recruitment to Group 'D' Government Servants may be made in favour of ex-soldiers as ordinarily they will already have earned some gratuity or pension for military service and there will be no hardship if they fail to qualify for full pension before superannuation.

(Auditor General's letter No:1480-NGE/405-39, dated the 2nd September, 1940).

Note:2 The orders contained in para-5.04 & 5.05 regarding relaxation of the prescribed age limit, in the case of ministerial staff, are also applicable, mutatis mutandis, to Group 'D' Government Servants.

(Comptroller and Auditor General's letter No: 5600-NGE.II/39-59 Pt.V, dated 07.12.1959).

Note:3 The Comptroller and Auditor General of India has delegated to the Accountants General etc., the power to condone over age by a year, in the case of Group 'D' appointments provided the successful candidate were within the prescribed age limit at the time of interview.

(Comptroller and Auditor General's letter No: 1407-NGE.II/57-67-IV dated 14.09.1967 addressed to the A.G. Mysore, Bangalore. Copy endorsed to other Audit Offices).

4) Recruitment of Ex-Soldiers.

In all vacancies of gatekeepers, Chowkidars, etc., ex-soldiers should be employed to the fullest extent compatible with efficiency.

(Auditor General's endorsement No: 350-NGE/691-G- G.B.E./32, dated the 15th February, 1932).

Note: The handicapped ex-military personnel called for interview and/or written test in connection with the recruitment of Group 'D' posts may be allowed, by the recruiting authority, travelling allowance on the same terms and conditions as applicable to the Scheduled Castes/ Scheduled Tribes candidates.

(Government of India, Ministry of Finance O. M. No: 5(31) EIV(B)/62 dated 24.05.1962).

5) Training in Home Guards Organisation as a condition for appointment to Group 'D' posts.

With a view to inculcating a sense of discipline and devotion to duty amongst Group 'D' officials it has been decided that direct recruitment to the posts of peon should hereafter, be made subject to the condition that they would undergo training as Home Guards for a period of two to three years, the actual period of training depending on the basis of the performance and standard of training achieved by the individual.

As far as possible it is envisaged that the normal period of training shall be out side office hours. However, if the Government Servant is required to undergo training during office hours, period of training shall be treated as duty. If as a member of Home Guards organisation, the Government Servant is required to perform any duty and functions (apart from training) during office hours the period of absence, shall be treated as special casual leave. The Government Servant concerned shall be permitted to receive in addition to their civil pay, such allowances as may be paid to them under Home Guards Rules. They shall not, therefore, be given any T. A./ D. A.

separately for training period or for the performance of any other duty which they are required to perform as members of the Home Guards Organisation.

The terms and conditions of the Home Guards training will be governed by such instruction as laid down from time to time, by the Director General Civil Defence.

(Government of India, Cabinet Secretariat O. M. No: 2/92/73-Estt(D) dated 02.08.1975 received under Comptroller and Auditor General's letter No: 2500-NGE.II/51-75 dated 29.11.1976).

6) Other Provisions.

Other provisions relating to reservations in services, offers of appointment and appointment orders, plural marriages, Medical Examination on first appointment and verification of character and antecedents etc., applicable to Group 'C' posts (as discussed in the preceding paras of this chapter) apply Mutatis Mutandis to the Group 'D' establishment of this office as well.

Appendix 'A'

[See Paragraph 5.09 (4)]

N. B. Before making an appointment by direct recruitment the appointing authority should ascertain, by consulting the communal register, whether the vacancy is reserved or unreserved, and if it is reserved for which community it is reserved.

Immediately after the appointment has been made, the particulars should be entered in the register and the entry signed by the appointing authority.

RULES TO BE OBSERVED IN MAINTAINING THE ROSTER

- I. Separate rosters should be maintained for vacancies filled by open competition and those filled otherwise. Within the above two categories, separate rosters should be maintained, for permanent and temporary appointments.
- II. The roster is a running account from year to year and must be maintained accordingly. For example, if recruitment in a year stops at point 6 of the cycle, recruitment in the following year will begin at point 7. Subject to the condition that there is no replacement available.

[Circular No:67-NGE/98 issued vide No:1285-NGE/(APP)/3-98 dated 04.12.1998 by Comptroller and Auditor General of India].

- III. No gap should be left in the roster in filling vacancies and if a reserved vacancy (at say, the 25th point of the roster) has, for want of a suitable Scheduled Caste candidate, to be treated as unreserved, the candidate appointed should be shown against that point; but if a Scheduled Caste candidate cannot be recruited against an unreserved vacancy later in the year, the reservation should be carried forward to the following year and after the Scheduled Castes quota for the latter year has been filled, the first unreserved vacancy in that year (Say, the 32nd point) should be treated as reserved for Scheduled Caste.
- IV. Temporary appointments of less than three months duration should not be shown in the roster.
- V. Appointments made by promotion or transfer should not be shown in the roster unless the promotion or transfer is treated as 'direct recruitment' (e.g. the appointment of clerk as a Stenographer).
- VI. The appointment of a temporary employee to a new temporary vacancy is a new appointment and should be accounted for again in the roster.
- VII. The appointment of a temporary employee in a permanent capacity is a fresh appointment and should be made according to the roster for permanent appointments.
- VIII. The appointment of a person holding a post to which the rules do not apply to a post to which they do apply should be made according to the roster for the latter.
- IX. Vacancies due to what ever cause, except termination of service during probation of trial, should be treated as fresh vacancies.
- X. In column (3), persons belonging to communities other than Scheduled Castes, Scheduled Tribes and (Anglo-Indians in the case of recruitment to Railways, Telegraphs and Customs Service in which they are provided with reservations) should be shown as belonging to 'Other Communities'.
- XI. These forms should not be kept as loose Sheets but should be bound into register of 20, 30, or 50 sheets. When printed registers become available, suitable instructions indicating the source from which these registers can be obtained will be issued.

Appendix 'AA'
[See Paragraph 5.09 (4)]

Important Points to be borne in mind in connection with reservations for Scheduled Castes and Scheduled Tribes in services (as issued by the Comptroller and Auditor General of India vide his No: 1110-NGR.II/142-72 II dated the 30th May, 1973).

I. Direct Recruitment :

A) General.

1. The steps prescribed in paragraph 16 of the brochure on Reservations for Scheduled Caste/Scheduled Tribe in services should invariably be taken to attract Scheduled Caste/Scheduled Tribe candidates.
2. The anticipated reservations for S.C./S.T. during the recruitment year (including unutilised once of previous years B/F) should be worked out as correctly as possible. Where there is a C.R.A. these figures should be communicated to the C.R.A. in time.
3. The C.R.A./ other recruiting authority should call candidates to the extent of 10 to 12 times the anticipated reservations (Secret circular No: 394-NGE.II/65-72.I, dated 08.03.1973)
4. The percentage of marks to be taken into account for screening of applications to bring them down to manageable proportions so far as S.C./S.T. candidates are concerned should be related to the number of S.C./S.T. candidates to be called for test/interview and the number of applications received from reserved category candidates.
5. The percentage of marks for qualifying in test/interview for S.C./S.T. candidates to be empanelled (about double the anticipated reservations) and even S.C./S.T. candidates who are just not unfit but are educationally qualified, may be empanelled, if need be.
6. The S.C./S.T. candidates appearing for test/interview should be paid T.A. where admissible on the day of their test/interview. For this purpose the amount required should be worked out and drawn on Abstract Bill and kept ready.

B) Dereservation

(1) Where inspite of following the prescribed procedure the number of S.C./S.T. candidates empanelled is less than the anticipated reservations and if the posts had not been advertised (L.D/Class IV) a fresh effort to attract S.C./S.T. candidates, by advertising the reservations, should be made before proposing dereservation. After this, if the total number is less than the anticipated reservation, proposals for dereservation should immediately be sent without waiting for the separate lists being exhausted. Where advertisement was issued even initially (U.D. cadre), dereservation proposals should be sent as soon as the panel is finalised if the number of S.C./S.T. candidates is less than the anticipated reservations. Where dereservation orders are obtained at panel stage further shortfalls in the course of appointments need not be dereserved again. They may only be carried forward (confidential No:373-NGE.III/65-71(1) dated 15.02.1972)

- 2) In cities where C.R.As are functioning the proposals for dereservation at the panel stage should be sent by the C.R.As.
- 3) Where the number of S.C./S.T. candidates empanelled is equal to or more than the anticipated reservation, no dereservation proposals need be sent at the panel stage. Even in such cases, shortfalls may arise owing to S.C./S.T. candidates not accepting offers of appointment. The actual shortfalls should in such cases be got dereserved by the offices concerned. The C.R.As where they are functioning should invariably furnish the following information to the participating offices:-

- i) Where any dereservation was necessary and obtained at panel stage.
- ii) That the separate lists for S.C./S.T. have been exhausted soon after their exhaustion.
- 4) Vacancies reserved for S.C./S.T. should not be filled by general candidates before orders for dereservation are received. Recruitment can, however, continue it being ensured that vacancies to the extent of reservations are kept in the cadre.
- 5) While sending proposals for dereservation the statistical data prescribed in circular No: 2346-NGE.II/65-71-I, dated 22.12.1971 should invariably be furnished.

II. Promotions.

A) General.

Reservations in promotions where the direct recruitment does not exceed 75% for S.C./S.T. have to be provided in the following types of promotions:-

1. Seniority subject to fitness (from 27.11.1972)
 - i) Promotion of SOGE passed clerks to the SOG cadre.
 - ii) Promotion of SOG to A.A.Os grade on seniority basis.
 - iii) Promotion of L.D.Cs. to U. D. C. grade in P&T Audit Offices.
 - iv) Promotions of peons as Daftaries.
 - v) Promotions of peons as Jamadars.
 - vi) Promotions for Jamadars/Daftaries as S.G. Daftaries and Junior Gestetner Operators.
 - vii) Promotions of Junior grade stenos to senior grade.
 - viii) For promotions on All India basis provide for reservation at 15% for S.C. and 7½ % for S.T. should be followed from 25.03.1970.
 - ix) A separate roster should be maintained for each promotion cadre where reservation has to be provided.

B). Preparation of panels.

- i) The number of S.C/S.T reservations that will arise with reference to the anticipated vacancies (plus the brought forward reservation will be the number of reservations to be filled).
- ii) Only S.C/S.T candidates who have completed the prescribed minimum length of service or other conditions of eligibility like passing of departmental examination etc. will be eligible to be considered for promotion.

III. General Instructions.

- i) Only persons who profess the Hindu or Sikh religions are entitled to the benefits admissible to Scheduled Castes.
- ii) A Scheduled Caste not professing the Hindu or Sikh religions on conversion or reconversion to Hinduism or Sikhism and on being accepted back into the community will be eligible to the concessions admissible to S.Cs. from the date of conversion.
- iii) A Scheduled Caste on conversion from Hinduism or Sikhism to any other religion ceases to be eligible to the concessions due to S.Cs. from the date of such conversion. A condition should be inserted in the appointment orders that such conversions should be immediately reported to the appointing authority.
- iv) Complaints from S.C/S.T. employees organisations looking after the interests of S.Cs. and S.Ts M.Ps., M.L.As. etc. about reservations, grievances etc. should be investigated promptly and the Headquarter's Office consulted, where necessary,
- v) Letters regarding redress of grievances S.C/S.T. candidates/employees from the Commissioner and the Comptroller and Auditor General's Office should be attended to promptly and the factual position intimated to Comptroller and Auditor General's Office.

IV. Seniority. The orders regarding reservations for S.Cs and S.Ts in services envisage only preference for S.C. and S.T. in the matter of appointment/promotion against reserved posts. The seniority of S.C./S.T. candidates and general candidates appointed or promoted from the same panel, vis-à-vis the general candidates should therefore, be fixed ultimately according to their inter-s-position in the said panel alone.

(Ministry of Home Affairs letter attached to circular No:155-NGE.II/56-70.IV, dated 25.01.1973).

VII. Relaxations for Scheduled Caste/Scheduled Tribe in Departmental Examination.

The instructions contained in secret circular No:312-NGE.II/63-70, dated 24.02.1973 should be followed:-

Appendix 'B'
[See Paragraph 5.09(4)]

A.	No. of reserved vacancies Carried forward from previous Tribes..... Year.	Scheduled Castes..... Scheduled Anglo-Indians.....
----	--	--

Service grade or group of posts..... Statement of Recruitment made by open competition.*

Reservations
Scheduled Castes..... %
Scheduled Tribes..... %
Anglo-Indians %
Otherwise than open competition In the
Department Office of.....During the
year 19.....
B. Point of roster at which
Recruitment began in the year
.....

Prescribed Communal Roster	Name of Candidate appointed	Community of Candidate Appointed	Date of Appointment.	If a candidate of the right community was not appointed to a reserved vacancy reasons for not doing so.	Remarks.	Signature of the appointing authority.
1.	2.	3.	4.	5.	6.	7.

*In applicable portion should be struck off.

Appendix 'C'
[See Paragraph 5.09(7)]

ANNUAL RETURNS REGARDING SPECIAL REPRESENTATION IN SERVICE FOR _____ (YEAR).

Statement-I

Statement showing the representation of various communities in the Ministry/ Office of the _____ as on Ist January _____*

Class of service	Total & Strength.	Schedule Castes No. %	Schedule Tribes No. %	Other communities No. %	Remarks.*
Central Services Class I.					
Central Services Class II.		Permanent			
Central Services Class III.					
Central Services Class IV.					
Central Services Class I.					
Central Services Class II.		Permanent			
Central Services Class III.					
Central Services Class IV.					

*In the case of Railways, Customs and Posts and Telegraphs services, wherein reservation have been provided for Anglo-Indian Community their number and percentage to the total strength of the establishment should be given in this column.

Signature
Designation

Statement-II ANNUAL RETURN REGARDING REPRESENTATION IN SERVICES FOR _____ (YEAR)

Statement showing the distribution of vacancies filled by direct recruitment in the Ministry/Office of the _____ during the period 1st January, _____ to 31st December, _____

Reservation in all India recruitment.

	By open Competition	otherwise than by open competition.
Sch. Castes	_____ %	_____ %
Sch. Tribes	_____ %	_____ %

Reservations in Local/regional recruitment
Prescribed Percentages.

Scheduled Castes	_____ %
Scheduled Tribes	_____ %

(Refer. M/H.A. O. M. No: 7/2/55 S.C. dt. 14.10.1955)

Class of Service	Total No. of Vacancies Filled.	Vacancies filled by						Mode of Recruitment: (a) all India & by open competition, (b) all India & otherwise than by open competition, (c) Local/Regional.	Cycle No. & point in the roster at which recruitment started & S.No.
		S.Cs. No.	%	S.Ts. No.	%	Ang. No.	Inds. %		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

No. of vacancies reserved during the year.		No. of reservations brought forward from previous years.		Total No. of vacancies Reserved		No. of reserved Vacancies treated as unreserved/ Remained unfilled.		No. of reservations which were treated as lapsed at the end of the year.		No. of reservations carried forward to the following years.		Remarks.
S.Cs	S.Ts.	S.Cs.	S.Ts.	S.Cs. (Col. 11&13)	S.Ts (Col. 12&14)	S.Cs. Col. 15-3)	S.Ts (Col. 16-5)	S.Cs (out of those in Col. 17)	S.T.s (Out of those in Col. 18)	S.Cs. (Col. 17-19)	S.Ts. (Col. 18-20)	
11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23

Permanent

Central Services **

1. Class I.
Total Class I.
 2. Class II. as above.
 3. Class III. as above.
 4. Class IV as above.
- Temporary As above.

*Not for services or grade where reservations have not been provided for members of Anglo-Indian Community.

**Separate statement for each group in class.

Signature with Designation.

ANNUAL RETURN REGARDING SPECIAL REPRESENTATION IN SERVICES FOR _____(YEAR).

Statement III

(Please see also explanatory notes).

Statement of reserved vacancies treated as unreserved in the Ministry Office_____

1. Service or category of post.
2. Class of post.
3. Total number of vacancies filled during the year.
4. Number of reserved vacancies which were treated as unreserved (i.e. which were filled by Non-Scheduled Castes/Scheduled Castes/ Scheduled Tribes).
5. (a) Reference to requisitions sent to Employment Exchanges and the reply or replies received from them.
(b) Reference to requisition to the UPSC.
6. Whether steps to obtain Scheduled Castes and Scheduled Tribes candidates as envisaged in para 5(6) of M.H.A. O. M. No: 42/21/49-NCS dated 28.01.1952 were taken (nature of steps should be briefly mentioned).
7. Whether standard of suitability were relaxed in making selection of Scheduled Caste and Scheduled Tribe candidates, where necessary.
8. Any other remarks.

Signature

Designation

Appendix 'D'

[See paragraph 5.09 (11) (c)]

CERTIFICATE TO BE PRODUCED BY SCHEDULED CASTES AND SCHEDULED TRIBES CANDIDATES APPLYING FOR APPOINTMENT TO POST UNDER THE GOVERNMENT OF INDIA.

This is to certified that _____ son of _____ of village _____ District/Division_____ in the _____ State_____ belongs to the _____community which is recognised as a Scheduled Caste/ Scheduled Tribe under the Constitution (Scheduled Castes) Order, 1950/ the Constitution (Scheduled Tribes) Order, 1950/ the Constitution (Scheduled Castes) (Part 'C' States) order 1951/ the Constitution (Scheduled Tribes) (Part 'C' States) Order, 1951.

Shri _____ and/ or his family ordinarily reside(s) in the _____ District/ Division of the _____ State.

Date_____

District Magistrate

Seal_____

Deputy Commissioner.

Appendix 'E'

[See Paragraph 5.13 (2)]

MODEL FORM OF OFFER OF APPOINTMENT

OFFICE OF THE ACCOUNTANT GENERAL, (A&E) JAMMU AND KASHMIR, SIRNAGAR.

To

Shri/Smt./ Miss _____

No: _____

Dated _____

1) With reference to his/ her application dated: _____ Shri/Smt. Miss _____ is offered temporary post of Clerk/Stenographer/Peon/Chowkidars/Hamal/Farash in the pay scale of Rs. _____ plus usual allowances sanctioned by the Government of India. His/her appointment will be subject to the following terms and conditions:-

(All terms and conditions that will appear in the appointment order to be reproduced here).

- i) The appointment is purely temporary and will be governed by the C.C.S. (T.S.) Rules, 1965 and is liable to termination without assigning any reasons under Rule 5 *ibid*.
- ii) He/she is liable to be transferred to any branch/zonal office of the Accountant General, (A&E) Jammu and Kashmir either in existence already or likely to be formed in future, as well as to the separated Accounts Organisation under the State Government/Government of India on such terms and conditions decided by the Department.

OR

He/she will have to pass a typing test at a speed of 30 word per minute in English or at a speed of 25 word per minute in Hindi to be eligible to draw increments in the Clerks/Typists grade, promotion to a higher grade and confirmation.

(Issued vide Comptroller and Auditor General's letter No: 1728-NGE.II/81-74 dated 16.08.1976).

- iii) He/she will have to comply with the requirements of the C.C.S (conduct) Rules, 1964, and the plural Marriages Act. All Rules or orders already in existence or issued from time to time regarding attendance, duties, discipline, conditions of service, etc. will automatically be applicable to him/her.
- iv) If he/ she belongs to a Scheduled Caste and professes the Hindi/Sikh religion, he/she should report any change of religion to the appointing authority immediately such a change takes place.
- v) He/she should give a declaration of his/her home town for the purpose of L.T.C. within 6 months from the date of entry into service.

2. If the offer is accepted by him/her, he/she should sign the acceptance of the offer in the form enclosed and report personally to this office/ the office of the Senior Deputy Accountant General (Works) Shakti Nagar, Jammu immediately but in any case not later than _____. This offer is liable to lapse if he/she does not join on or before the stipulated date.

3. He/she should bring with him/her the original Matriculation certificate and/ or other certificates in support of age, educational qualification/marks, etc. and other certificates showing domicile. He/she should also submit the following documents with his/her latter of acceptance.

- i) Certificate of Character in the form enclosed from the head of the educational qualifications last attended or in case such a certificate cannot be obtained, a certificate in the same form from a Gazetted Officer, (in both cases duly attested by a District Magistrate, Sub-Divisional Magistrate or

Stipendiary First Class Magistrate). This certificate should have reference to the 2 years immediately preceding.

- ii) Attestation form (enclosed) duly completed.
- iii) A Scheduled Caste/ Scheduled Tribe certificate in the prescribed form from a District Magistrate, Additional District Magistrate, Collector, Deputy Commissioner, Additional Deputy Commissioner, Deputy Collector, First Class Stipendiary Magistrate, City Magistrate, Sub- Divisional Magistrate, not below the rank of Ist Class Stipendiary Magistrate, Taluka Magistrate, Executive Magistrate, Extra Assistant Commissioner, Chief Presidency Magistrate, Additional Chief Presidency Magistrate, Revenue Officer not below the rank of Tehsildar, Sub-Divisional Officer of the area where his/her family normally resides.
- iv) A declaration in the form enclosed indicating whether his/her husband has more than one wife living.
- v) A set of signatures duly attested by a Gazetted Officer with his official stamp affixed.
- vi) Original Discharge Certificate, if he is an Ex-servicemen.
- vii) No Objection Certificate from his/her previous employer and release order from his employer accepting his resignation from that service.
- viii) Displaced person certificate from Gazetted Officer of the Central Government or from a District Magistrate and/ or eligibility certificate issued by the Government of India or Citizenship certificate as a proof of registration as an Indian citizen.

4. This offer of appointment is further subject to his/her being found medically fit for Government service by the Civil Surgeon or a District Medical Officer or a Medical Officer of the equivalent status at _____ to whom he/she will be sent after he/she accepts the offer and reports to this office/ the Office of the Senior Deputy Accountant General, Shaktinagar, Jammu and also subject to his/her taking an oath of allegiance to the Constitution of India.

5. He/she will not be paid any T. A. for joining his appointment.

Appointing Authority.....
Name
Designation.....

Place.....

Dated.....

Enclosures:-

MODEL FORM OF ACCEPTANCE OF OFFER OF APPOINTMENT.

From _____

To

The Accountant General, (A&E),
J&K, Srinagar.

Sub:- Offer of Appointment as Clerk/Stenographer/Peon/Chowkidar/Hamal/Farash.

Sir,

With reference to your memo No. _____ dated _____ offering me a temporary post of Clerk/Stenographer/Peon/Chowkidar/Hamal/Farash in your office, I hereby accept the said offer on the terms and conditions stipulated therein, which have been read and understood by me.

Yours faithfully,

Place.....

Dated.....

Appendix 'F'

[See Paragraph 5.13 (2)]

MODEL FORM OF ORDER OF APPOINTMENT.**OFFICE OF THE ACCOUNTANT GENERAL, (A&E) J&K, SRINAGAR.**

To

Shri/Smt./Miss _____

No: _____

Dated _____

With reference to his/her letter of acceptance of the offer of appointment Shri/Smt./Miss _____ is appointed as a Temporary Clerk/Stenographer/Peon/Chowkidar/Hamal/Farash in the scale of Rs. _____ plus allowances sanctioned by the Government of India from time to time, in this office w.e.f. _____ F.N./A.N. His/her appointment will be governed by the following terms and conditions which have been accepted by him/her while responding to the offer of appointment:-

1. The appointment is purely temporary and will be governed by the CCS (TS) Rules, 1965 and is liable to termination without assigning any reasons under rule 5 ibid.
2. He/she is liable to be transferred to any Branch/Zonal Office of the Accountant General, (A&E) Jammu and Kashmir, either in existence already or likely to be formed in future as well as to the separated Accounts Organisation under the State Government/Government of India on such terms and conditions decided by the Department.
3. He/she will have to comply with the requirements of the CCS (Conduct) Rules, 1964 and the Plural Marriage Act. All rules or orders already in existence or issued from time to time regarding attendance, duties, discipline, conditions of services etc. will be applicable to him/her.
4. If he/she belongs to a Scheduled Caste and professes the Hindu/Sikh religion, he/she should report any change of religion to the appointing authority immediately such a change takes place.
5. He/she should give a declaration of his/her home town for the purpose of L.T.C. within six months from the date of entry into service.
6. **FOR CLERKS/TYPISTS/APPOINTED ON COMPASSIONATE GROUNDS AND ACCOUNTANTS WHO FAIL TO PASS D.E.A. AND ARE OFFERED-APPOINTMENT AS CLERKS.**

He/she will have to pass a typing test at a speed of 30 w.p.m in English or at a speed of 25 words per minute in Hindi to be eligible to draw increments in the Clerks/Typists grade, promotion to a higher grade and for confirmation.

Appointing Authority _____

Name _____

Designation _____

Appendix 'G'**[See Paragraph 5.13(5)]****DECLARATION FORM**

{ Candidates Statement and Declaration. }

The Candidate must make the statement required below prior to his Medical Examination and must sign the declaration appended there. His attention is specially directed to the warning contained in the note below:-

1. State your name in full
(in block letters).
2. State your age and place of birth.

3. Have you ever had small pox, intermittent or any other fever, enlargement or suppuration of glands, spitting of blood, asthma, heart disease, lung disease, fainting attacks, rheumatism, appendicitis.

OR

Any other disease or accident requiring confinement to bed and medical or surgical treatment.

4. When were you last vaccinated.
5. Have you or any of your near relations been effected with consumption, scorfula, gout, asthma, fits, epilepsy or insanity.
6. Have you suffered from any form of nervousness due to over work or any other cause?
7. Have you been examined and declared unfit for Government Service by a Medical Officer/Medical Board, within the last 3 years?
8. Furnish the following particulars concerning your family:-

Father's age if Living and state his health.	Father's age at death and cause of death.	No. of brothers Living their age And state of health.	No. of brothers dead their age at death and cause of death.
Mother's age if Living and state of Health.	Mother's age at death and cause of death.	No. of sisters living Their ages and State of health.	No. of sisters dead their age at death and cause of death.

I declare all the above answers to be, to the best of my belief, true and correct.

I also solemnly affirm that I have not received a disability certificate pension on account of any disease or other conditions.

Candidate's Signature

Signed in my presence.

Signature of Medical Officer.

Note: The candidate will be held responsible for the accuracy of the above statement. By willfully suppressing any information he will ensure the risk of losing the appointment and, if appointed, of forfeiting all claims to Superannuation allowance/gratuity.

I hereby certify that I have examined Sh./Smt./Kumari_____ a candidate for employment in the office of the _____ and cannot discover that he/she has any disease (Communicable or Otherwise) constitutional weakness or bodily infirmity except_____. I do consider/ do not consider this a disqualification for employment in the post of_____. His age is according to his/her own statement_____ years and by appearance about_____ years.

Signature of Medical Officer.

Appendix 'H'
[See Paragraph 5.20 (5)]
CERTIFICATE OF CHARACTER
(For Group 'C' and Group 'D')

1) Certified that I have known Sh./Smt./Kumari_____ son/daughter of Mr._____for the last _____years_____months and that to the best of my knowledge and belief he bears reputable character and has not antecedents, which render him unsuitable for Government employment.

2. Sh./Smt./Kumari _____is/is not related to me.

Place_____

Date_____

Signature_____

Designation_____

(The attestation below is not necessary in respect of appointment to Group 'D' posts)

I am satisfied about the reliability of the person who has given the above certificate of character.

Place_____

Date_____

Signature_____

Designation_____

District Magistrate or Sub-Divisional
Magistrate or their superior Officer.

CHAPTER-VI

Subordinate Accounts Service (Section Officers Grade)**6.01 Rules relating to the Section Officer Grade Examination.**

Rule relating to the appointment to the Section Officers Grade Examination are laid down under paragraph 167-271 in Chapter-V of the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.I.

6.02 Appointment to the Section Officer Grade (SOG).

No person who has not passed tom Departmental Examination, referred to in the subsequent paras, is eligible for appointment to the Section Officers Grade.

Provided that the Comptroller and Auditor General of India may on his own initiative waive this requirement in special cases.

From 01.03.84 onwards every fifth vacancy (i.e.20%) in the Section Officers and Assistant Accounts Officer cadre (combined) is filled in from amongst the persons who have not qualified the Part-IIInd of the Section Officers Grade Examination on seniority cum fitness basis.

6.03 Eligibility to appear in the Section Officers Grade Examination.

Persons employed in this office who have put in a minimum of three years of service in one or more of the following capacity shall be eligible to sit in the SOG Examination.

- a) As a Clerk/Typist.
- b) As a Stenographer/Steno Typist.
- c) As an Accountant/Sr. Accountant.

Note:1 In case of transfer of a person from other office to this office on One's own request or when appointment if made against vacancies, the service rendered in the previous Audit and Accounts Office should count towards period of three years referred to above. Such service rendered in the previous office shall include service as Auditor/Sr.Auditor.

(Para 200 of the C.A.G's M.S.O (Admn) Vol. I (C.A.G's letter No.589-Exam/102-64 dated 05.12.1964.)

Note:2 It has been decided by the C.A.G that the deficiency in the minimum qualifying service required for eligibility to take the S.O.G. Examination will not be condoned and as such it should be ensured while forwarding the lists of candidates for the S.O.G.Examination in future that none of the candidates with less than 3 years qualifying service is recommended therein.

(C.A.G's letter No.171-Exam/37-60 Pt.I dated 6.7.1960)

Note:3 In permitting a candidate to appear in the examination it should be ensured that he is regular in attendance, is energetic and business like, has aptitude for work of a Section Officer and has good prospects of passing the examination.

(Comptroller and Auditor General's letter No.1577-NGE.I/131-55 dated the 17th August, 1955).

Note:4 Quasi-permanent/ Government employees, who are allowed to take up appointment in other Department as a result of their applications being forwarded to better their prospects will bot be allowed to sit for the SOG Examination. The question of allowing a person who actually reverts back to I.A. and A.D. will be considered on the merits of each cases.

Persons sent on deputation or on foreign service in public interest will, however, be permitted to sit in the examination subject to the usual conditions of eligibility.

(C.A.G's letter No.206-Exam/30-63 dated 30.07.1963)

Note:5 The candidates for S.O.G.Examination who are allowed a special chance to appear in an examination by the C.A.G. but are unable to appear in that particular examination, should not be permitted to avail themselves of the special chance in the later examination without the approval of the C.A.G. which should be obtained saparaitely before the submission of the list of candidates.

(C.A.G's letter NO.2426-NGE.I/42-54 Pt.V, dated 23.11.1954).

Note:6 See also the provisions of para 6.24 of this Manual.

6.04 Tendency on the part of SOGE candidates to go on Medical Leave.

There is a tendency on the part of candidates for the SOG Examination to force the hands of the Head of the Office by producing a Medical Certificate when they require leave to study for the examination. The C.A.G. has ordered in this connection that if a candidate applies for Medical Leave, before the S.O.G.Examination, it will be presumed that he will not be fit enough to sit for the examination and his name will be deleted from the list of candidates.

(C.A.G's letter No.359-NGE/229-37 dated 09.03.1938).

6.05 Selection of candidates for the S.O.G.Examination.

A preliminary test should be conducted for screening of the candidates who intend to sit in the Section Officers Grade Examination for the first time. The preliminary test should consist of two omnibus papers as follows:-

- 1) Paper-I On 'General English/General Hindi' and constitution of India' divided in to two sections and.
- 2) Paper-II On 'Service Regulations and Financial Rules and Principles of Govt. Account'.

Both the papers should be of three hours duration each and should be set and valued locally by the respective heads of offices and only those candidates who pass this test should be permitted to sit in the Part-I of the Section Officers Grade Examination.

(HQ's Circular No.1985circulated vide No.222-Exam/8-85 dated 01.04.1985)

Note: The candidates who, after qualifying themselves in the preliminary test, do not appear in the SOG Examination immediately following thereafter, should also be subjected to further screening by requiring them to take the Preliminary Test again, performance in which will be criterion for their admission to the SOG. Examination.

(C.A.G's letter No.254-Exam/70-67 dated 16.06.1967).

6.06 Training of SOGE candidates in Civil Branch(Accounts)

As the SOG Examination is now being held once a year in the month of November, the following instructions regarding Pre-examination training of candidates appearing for Section Officers Grade Examination Part I and IV (First timers) Civil Branch (Accounts) are accordingly laid down:

- (a) The revised training moduli drawn up keeping in view the new scheme and syllabus of the examination in the revised setup. These indicate the optimum number of lectures to be given on each topic. The Accountants General (Accounts) should distribute the lectures on each subject amongst more than one faculty in order to secure exhaustive treatment of the respective topics under each subject. The optimum number of lectures on each topic as indicated in the accompanying training moduli can be modified by individual Accountants General inter-se to suit the local requirements of need be, subject to the prescribed total ceiling. It is to be emphasised that the topics should be allotted to selected Accounts Officers/Asstt. Accounts Officers/Section Officers, as the case may be, who are known to be specially proficient in the respective topics.
- (b) The lecture sessions should be of a minimum duration of 75 minutes as in the past with option to the faculty to extend it whenever necessary. The timing of the training classes should be so fixed that classes fall both within office hours and after office hours say 30 to 45 minutes within office hours and 30 to 45 minutes after office hours, subject to marginal adjustment to the extend found necessary in individual cases/offices. The Training moduli provide for practical exercises, tests and assessments. The tests or exercises should be held by the respective faculty handling each topic, and the performance of the candidates should be discussed during the revision sessions wherever specially provided for in the training moduli.
- (c) Even though the training classes are held partly within office hours and partly outside office hours, the training faculty would be entitled to full rates of honorarium at the prescribed rates.

The payment of honorarium to each of the faculty would, however, be subject to the ceiling of Rs.500/= in a year as provided under rules.

- (d) As the Asstt. Accounts Officers/ Section officers of the Civil Accounts Officers will not be required to conduct inspection of initial accounts of P.W. Divisions, the question of importing practical training in P.W. Divisions etc. to the candidates appearing in Part.II of the said examination does not arise. It has accordingly been decided to dispense with practical training in P.W. Divisions etc. for the Part-II candidates of Civil Accounts Offices.
- (e) It is emphasised that Accountant General should pay personal attention to selecting the faculty and watching adherence to the training moduli. After conclusion of the first batch of training classes under these instructions the Accountants General should send a report to the Comptroller and Auditor General conveying their impression on the effectiveness of these measure.

(Comptroller and Auditor General's circular No.13 O{M/84 and No.6020-O{M/81-84 dated 16.07.1984)

6.07 Statement of SOG candidates to be sent to the Comptroller and Auditor General of India.

1) A statement of candidates permitted to appear for examination should be sent to the Comptroller and Auditor General of India in Form 4 of the Cr. And Ar. GL's MSO(A) and should not be larger than double foolscap size. The statement should reach his office by the 15th August of each year for the examinations to be held in the month of November. In order to ensure that the particulars noted in the statement are correct specially in regard to the number of examinations in which a candidate has already appeared and for the exemption marks obtained by candidate, the particulars in the statement should be checked by the Section officers and Gazetted Officer other than those who are responsible for its preparation. The following instructions may be observed strictly in preparing this statement

- a) A list of candidates, if any, who will sit for the examination in another office should be sent along with the statement of candidates and a copy of the list should also be sent at the same time to the Accountant General or the Comptroller concerned to enable him to make the necessary arrangements in time.
- b) A summary of the number of candidates appearing in each part of the examination separately should be furnished with the letter forwarding the statement .
- c) In the case of a candidate appearing for the first time in Part II of the examination, the year and month of the examination in which he passed Part I or Part II of any other branch or the examination and the Index No. then allotted to him should be shown in Column 8 of the statement .
- d) The names of SOGE Apprentices should be shown in the statement under a separate heading SOGE Apprentice.
- e) When no candidate is appearing in any branch of the examination in this office, a 'NIL' statement should be submitted.

(Comptroller and Auditor General No.1577-NGE.I/191-55, dated the 17th August, 1955 and 100-Exam/20-57. Dated the 26th April, 1957).

- f) The number of candidates who opt for Hindi as medium for answering the papers (see para 6.26) should be specifically indicated against their names and in the summary statements at the time of forwarding statement of SOGE candidates to the Comptroller and Auditor General of India .

Note: In the case of candidates for the SOGE Examination who are holding charge of sections, remarks may be given against their names in the list of candidates for the S.O.G. Examination to the effect that they are working as 'temporary exempt' Section officers or as Clerks-in-charge of sections. (Comptroller and Auditor General's letter No.3761-NGE.I/172-53, Pt.II Dated the 10th November, 1953).

- 2) The following further information should also be furnished invariably with the list of candidates for the Section Officer Grade Examination :-
 - a) The number of blank answer books of the Section Officer Grade Examination in stock
 - b) The number of books required for the examination .
 - c) The name of the Presiding Officer, Specimens of his private seal and the no relation certificate. (Comptroller and Auditor General's letter No.3588-NGE.I/25/52, dated the 24th November, 1952)

6.08 Withdrawal of candidature from the S.O.G. Examination .

Permission to appear at any particular examination shall count as one chance whether the candidate actually sits for the examination or not, unless he is specifically allowed by the Accountant General to withdraw his name. Such withdrawals shall not be allowed unless the circumstances of the case fully justify the concession, permission to withdraw one's name must be applied as early as possible before the commencement of the examination .

(Para 205 of the Comptroller and Auditor General's Manual of Standing orders (Administrative) Vol.I and his letter No.550-NGE.I/162-54, Pt.V, dated the 15th March, 1955).

6.09 Maximum age limit for passing S.O.G. Examination .

The upper age limit of 50 years for appearing in SOGE Part-I has been dispensed with vide C.A.G's Circular No.11 of 1986 received vide (Comptroller and Auditor General's letter No.489-Exam/20-2986 dt. 16.6.1986).

6.10 Minimum Percentage of marks for passing S.O.G. Examination and obtaining exemption in any subject.

- 1) The Minimum percentage of marks required for passing any individual subject (consisting of separate practical and theory papers or otherwise) shall be 40%; provided that a minimum of 40% marks shall be obtained in the Practical papers.

Provided further that a candidate shall obtain a minimum of 45% of the total aggregate marks for passing a particular Part of the S.O.G. Examination.

- 2) The exemption from appearing in any subject of Part I/Part II of the examination shall be granted to candidates securing 50% marks in that subject (theory and practical papers taken together) provided that they secure minimum pass marks (i.e 40%) in the practical paper.

(Circular No.6 of 1987 Comptroller and Auditor General's letter No.170-Exam/8-1985 dt 18.3.1987)

Note: Persons who pass in two subjects of Part I of the examination with exemption marks will be allowed to appear in the third subject along with Part II of the S.O.G. Examination except one shall be allowed to take the remaining one subject.

6.11 Printed answer books for the S.O.G. Examination .

- 1) The bound answer books should be used for answering papers in the departmental Section Officer Grade Examination. The pages of the answer books except the title page are machine numbered serially to ensure that no separate leaves are inserted or removed by candidates.

- 2) The requirements of the blank answer books should be calculated at the rate of 5 books per candidate for each Part I and Part II of the examination. One extra book per candidate may also be added to meet the demand of the candidates for any extra books. A margin may also be kept to meet the requirement of those candidates whose names have been received late and could not be taken into account previously. No provision should be made of answer books for any subject (s) in which the candidates who have secured exemption and for those candidates who may not appear in the examination at all.

- 3) The printed copies received from the office of the Comptroller and Auditor General should be kept under lock and key and the Head of the Office should ensure himself that they do not fall into wrong hands at any stage. An account of the receipts, issued and balances should be maintained.

4) The answer books should be taken out for distribution to the candidates on each day of the examination as they are required. No candidate should be allowed to take away any answer book out of the Examination Hall. It should especially be seen that the number of copies supplied to candidates is collected back whether used or unused.

5) No loose paper should be supplied to candidates unless by any chance the supply of answer books runs short. In such case special report should be sent to the Comptroller and Auditor General giving details of loose sheets supplied to each candidate.

6) Receipt of the answer books should be intimated to the Comptroller and Auditor General immediately by telegram. The number of answer books in stock should also be furnished to him a separate letter at the end of each Examination.

(Comptroller and Auditor General's letter No.267-NGE.I/35-54, dt the 11th of February, 1954).

6.12 Transmission of Answer Books.

The answer papers relating to each question paper should be transmitted in separate sealed double covers and their number and the subject of the question paper (e.g. Fundamental Rules, etc. Practical I.A.D) to which the answer books relate invariably be noted on the to of the inner covers.

(Comptroller and Auditor General's letter No:1577-NGE.I/191-55, dated the 17th August, 1955).

Officers selected as examiners of the S.O.G. Examination should use service postage stamps in returning the solution papers after valuation and obtain the requisite stamps form their respective office.

(Auditor General's letter No.2248-E/439-27, dated the 8th May, 1926).

6.13 Instructions for conducting the S.O.G. Examination .

The instructions for conducting the Departmental Examination are mentioned in Section III of Chapter V of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol-(I). The presiding officer should ensure that all these instructions are strictly followed.

6.14 Seniority of S.O.G. Examination Passed Clerks.

1) A person who passes the S.O.G. Examination in a earlier examination will have precedence for appointment to the Section Officer Grade over a person who passes in a later examination and that among person who pass in the same examination the one senior in the clerical grade will have a prior claim for such appointment. The seniority of person appointed to officiate in the SOG. Should ordinarily be based on the date on which he begins to officiate in the SOG after passing the S.O.G. Examination.

(Comptroller and Auditor General's letter No.3083-NGE.III/188-54, dated the 11th December, 1954).

2) The following principles should be adopted in appointing to Section Officer Grade posts, the various classes of persons who pass in the same examination :-

a) In the case of directly recruited Accountant and Selection Grade Accountants, seniority by total length of Accountant Service alone will be the determining factor for their claim for appointment to SOG. However, in cases where loss of seniority is due to transfer from one office to another at one's own request, the seniority in the gradation list will be the criterion.

(Comptroller and Auditor General's letter No:2340-NGE.III/144-58, dated the 30th August, 1958).

Note:1 The seniority assigned to newly requited Accountant on the basis of his position in the panel would be the criterion for determining his seniority on passing the S.O.G. Examination vis-à-vis other Accountants recruited in the same panel subject to any loss of seniority in the Accountants cadre which is envisaged if a candidate does not join within the prescribed limit (maximum period of 15 days).

(Comptroller and Auditor General's letter No.1778-NGE.III/193-65 dated 24.8.1967).

Note:2 Total length of service put in by the Accountants irrespective of the number of chances they have taken in passing the departmental confirmatory examination should alone be the determining factor for their appointment to the SOG.

(Comptroller and Auditor General's circular letter No:2941-NGE.III/193-65, dated 29.12.65).

- b) In the cases of those Accountants who have been promoted from Clerk's Cadre, service as Clerks up to six years will be ignored and there after service in the Clerk's Cadre will be counted as Accountants service for purpose of determining seniority.
- c) In the case of Stenographers and Steno-typists, their services shall be quoted to Accountants or Clerks according as they are graduates or non-graduates respectively. The date of declaration of B.A. Examination passed by a stenographer, while in service should be taken in to account for purpose of fixation of his seniority vis-à-vis clerk.

(Comptroller and Auditor General's letter No,1653-NGE.III/38-56, dated the 14th August, 1956).

- (i) Comptroller and Auditor General has decided that the grant of advance increment in the time scale does not involve the incidental advantage of crediting one year in reckoning seniority among SOGE passed men for promotion to the SOG service.
- (ii) Penalties, like reduction in rank, do not have adverse cumulative effect for purposes of reckoning seniority under this para.

6.15 Fixation of seniority of SOG Apprentices.

1) It has now been decided that each establishment of the Indian Audit and Accounts Department should have a proforma seniority list of all the SOGE passed men 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 S.O.G. Examination. The proforma list current at the time should also find a place in the Gradation List prepared every year showing the position as on the first of April.

2) (a) Relative seniority of SOG men directly recruited as apprentices vis-à-vis SOG passed Clerks Officiating in the S.O.G.

- i) Although an SOG apprentice may be confirmed earlier than an S.O.G. Examination clerk with a longer period of officiating service in the SOG., the former will not on that account automatically rank senior to the latter in the proforma list. A directly recruited SOG man shall rank immediately below the last S.O.G. passed clerk officiating in the SOG on the date on which he takes over charge as a Section officer.
- ii) If an Accountant officiating in the SOG reverts at any time to his substantive post, the reversion not being on account of his proceeding on leave, he shall at once lose his seniority vis-à-vis all directly recruited SOG Apprentices, who are appointed as Section officers up to the date on which he again begins to officiate continuously.

Note: The names of those persons, who have been exempted from passing the S.O.G. Examination either temporarily or permanently, are not to be included in the proforma Seniority list.

b) Inter-Se seniority of directly recruited S.O.G. Section officers .

- i) One who passes Part II of the S.O.G. Examination earlier shall rank senior to all those who pass such examination at later date. This is irrespective of the date recruitment as SOG apprentice as well as of the date of passing Part I of the S.O.G. Examination.
- ii) When the date of passing Part II of the S.O.G. Examination is the same, relative seniority shall be determined according to the year of recruitment (i.e. apprentices belonging to a subsequent batch).
- iii) If the date of passing Part II of the Examination as well as the year of recruitment of two SOG apprentices happen to be the same, the one who secured higher rank at the time of selection for appointment shall be senior to the other. (The rank may be ascertained by making a reference to the Comptroller and Auditor General). If, by chance, their rank coincide the person who is older, shall be the senior.

3) A proforma All India Seniority list for a limited number of direct recruits to the SOG shall be maintained by the Office of the Comptroller and Auditor General for the purpose of equalising as far possible the flow of promotions to the rank of Accounts Officers in the different Accounts { Entitlement Offices all over India.

- (a) The Head of the each Office should send confidentially to the Comptroller and Auditor General once every year in the month of April, a list of directly recruited SOG men in his office who:-
 - i) have put in at least five years service as Section officers and
 - ii) are of superior merit and adjudged eminently suitable for appointment as A.O's; and
 - iii) are prepared to go elsewhere for securing promotion to the rank of Accounts Officers.
- b) The indication of option mentioned in item (iii) above is without prejudice to the Comptroller and Auditor General's right to transfer directly recruited SOG Section officers to anywhere in the public interest.

(Comptroller and Auditor General's letter No:23-NGE.III/67-55-Pt.II dated the 6th January, 1956).

6.16 Fixation of seniority of S.O.G.Examination passed Section officers transferred from one office to another.

The seniority of an S.O.G. Examination passed Section officer transferred from one office to another should be fixed with due regard to all the circumstances of the case. But it is essential that the Section officer concerned should invariably be told what his position in the new office is to be, before he is asked to accept the transfer.

6.17 Confirmation of S.O.G. Examination (Passed) Apprentices.

- 1) SOG apprentices allotted to this office who have passed part II of the S.O.G. Examination are to be considered as appointed for filling in specific additions to permanent SOG post. These apprentices will under the terms of their appointment be eligible for confirmation in the SOG. On passing both the parts of the examination within a period not exceeding three years from the commencement of apprenticeship, and subject to factory report on their conduct and work generally.
- 2) The apprentices, who are appointed to officiate in the SOG, after they have qualified by passing part II of the examination, may be considered for confirmation therein with effect from the date of their first appointment, after a period of probation of one year.
- 3) The Section Officer Grade Apprentices recruited in the year 1954 and onwards who have not already passed in Hindi in the Matriculation of High School Examination will be required to pass the "parichaya" examination conducted by the Rashtra Bhasha Prachar Samiti, warden before they are confirmed in the SOG.

(Comptroller and Auditor General's letter No.842-NGE.III/145-54- Pt.III, dated 25th April, 1955)

Note: In supersession of all earlier orders, it has been decided that the condition of qualifying in the prescribed Hindi Examination for confirmation in the SOG in respect of all SOG Apprentices recruited before 1.1.1962 should be treated as waived. All such officials may, therefore, be confirmed in the SOG from the date they would have otherwise been considered.

The condition of qualifying in the Hindi Examination for confirmation will, however, continue in respect of all apprentices recruited after that date.

(Comptroller and Auditor General's letter No: NGE.III/113-66, dated the 11.8.1966).

6.18 Resignation of Section officers Grade Examination passed Section officers recruited as apprentices.

- 1) Whenever an Section Officer Grade Apprentices submits resignation a declaration to the effect that during period of this apprenticeship, he did not apply for any appointment elsewhere or for any examination in respect of other post should be obtained.

(Comptroller and Auditor General's letter No:1437-NGE.III/193-55, dated 20th July, 1955 and No.2612 NGE.III/193-55, Pt.II. dated 14th December,1956).

- 2) A doubt has been raised whether the declaration prescribed above should be obtained from the SOG Apprentices who resign their posts after their appointment to the SOG Cadre. It is clarified that the declaration should be taken from persons who were recruited as apprentices and who resign their post either during the period of apprenticeship and subsequently after appointment to the SOG Cadre.

(Comptroller and Auditor General's letter No:1854-NGE.III/50-60, dated 16th July, 1960).

6.19 Failed SOG Apprentices

The failed SOG Apprentices who have reverted as Accountants have received training during the period of their apprenticeship and have already appeared twice or thrice in the SOG Examination, should not be required to put in a total service of three years before allowing them to appear again in the SOG Examination .

(Comptroller and Auditor General's letter No.1413-NGE.I/176-54 dated the 30th June 1954).

6.20 Proforma promotion of SOGE passed Clerks.

No proforma promotion of S.O.G. Examination passed clerks should be made for period less than 14 days. A particular vacancy should not be split up to allow proforma promotion for short spells. The proforma promotion in cases where there is a clear vacancy for longer spells can, however, be allowed without any objection.

(Comptroller and Auditor General's letter No:110-NGE.III/II-76, dated 11.1.1968).

6.21 Travelling Allowance for Journey performed for attending the S.O.G. Examination

1) Travelling allowance may be granted for the to and fro journey to candidates, appearing, in the S.O.G. Examination under S.R.132, only in respect of their first and second attempts in each part of the examination.

(Comptroller and Auditor General's letter No:956-NGE.I/29-55, dated the 17th May,1955).

2) According to the rules of incidence of pay and travelling allowance contained in Account Code Vol. I, the travelling allowance of a Government servant is borne by the office to which his pay and allowances are debited. Accordingly the charges of the deputation/foreign service, for the journeys performed by them to appear in the S.O.G. Examination should be borne by the borrowing office, more so, when the knowledge acquired by the candidates by appearing in such examinations is also helpful to that office in the discharge of their day to day official duties.

(Comptroller and Auditor General's letter No: 531-NGE.I/294-65, dated 14.3.1966).

3) For the periods of training of less than 3 months at a particular station (irrespective of the fact whether the total period of training at different outstations is more than three months), travelling Allowance as on tour will be admissible. Travelling Allowance as on transfer will, however, be admissible when the period of training at an outstation is three months or more. The actual rates of daily allowance to be paid to candidates where the period of training is treated as on tour may be decided by the Heads of Departments in the IA & AD in terms of Sr-164 according to the condition to the condition obtaining in each case.

(Comptroller and Auditor General's letter No:1596-NGE.I/8-63 dated 21.7.1965).

6.22 Introduction of Hindi as an Optional medium in the S.O.G. Examination.

Candidates for the S.O.G. Examination will be allowed the option to use Hindi for answering the question papers mentioned below in Part I and Part II of the Examination :-

1. Precis and Draft paper of Part II of the Examination .

The questions relating to preparation of precis and Drafting of letter (including the correspondence etc. of which the precis is to be made) will be set both in English and Hindi. The answer may, however, be written in Hindi by the candidates who choose to do so.

2. Constitution of India Paper of Part I of the Examination.

The paper in this subject will to be set in English both English and Hindi but the candidates will have the option to answer the questions either in Hindi or in English.

3. Elements of Book keeping.

- a) The question paper will be set both in English and Hindi and a candidate will have the option to answer it either in Hindi or in English.

(Comptroller and Auditor General's letter No:1146-Exam/35-83 Dt. 07.08.1984)

- b) The following terms and conditions will be observed for the optional use of Hindi in the S.O.G. Examination:-

- i) Before forwarding the lists of intending candidates for S.O.G. Examination to the Comptroller and Auditor General, a candidate should be asked whether they would wish to answer the above papers in Hindi and if so to give their option in writing in this behalf.
- ii) Candidates may be informed that the option once exercised will be final and the option should be exercised for the paper as a whole i.e. candidates will not be permitted to answer some questions of the same paper in Hindi and others in English.
- iii) Fresh candidates desirous of using Hindi medium for answering the paper on Precis and Draft of SOG Preliminary Examination may be permitted to do so provided the opt to use Hindi medium of the said paper in the S.O.G. Examination also. In other words such candidates who wish to use Hindi medium for this paper in the Preliminary Tests shall not be permitted to change over to English medium in the final examinations. Similarly, candidates who answer the paper in English in Preliminary Tests shall use the same medium in the final examination also.

(Comptroller and Auditor General's letter No: 209-Exam./75-72, Dt. 23.04.1973).

- iv) For candidates who will use Hindi medium, entire question paper on Precis and Draft (including the correspondence etc. of which Precis is to be made) of Part I of the Preliminary S.O.G. Examination may be set separately in Hindi.

(Comptroller and Auditor General's letter No: 209-Exam./75-72, Dt: 26.4.1973) read with letter No: 205-Exam./I-78, Dt: 30.05.1978)

- 4) The number of candidates who opt for Hindi as medium for the above papers may be specifically indicated against their names and in the summary of the statements at the time of forwarding the statement of SOG candidates to the Comptroller and Auditor General of India.

(Comptroller and Auditor General's letter No: 13-Exam./I-78, Dt: 10.1.1978).

6.23 Crucial date for determining age and length of service for SOG candidates .

The crucial dates for determining age and length of qualifying service (i.e. 3 year's service for the purpose of eligibility to appear in the Section Officer Grade Examination should be determined as under: -

- (a) For examination to be

Held in November.....15th November each year.

CHAPTER-VII

Departmental Examination for Accountants (D.E.A.)**7.01 Departmental Examination for Accountants.**

An examination called the Departmental Examination for Accountants shall be held in this office once in each six months viz in February and August. Rules relating to this examination and the syllabus prescribed for this examination are laid down in para 4.2.1 and Annexure 4.2.1 to Chapter IV of the Comptroller and Auditor General of India's, supplement to the Manual of Standing Orders (Admn.) Vol. I.

7.02 Eligibility to take the Departmental Examination for Accountants.

1) The Departmental Examination for Accountants is intended for the Accountants in the Accounts and Entitlement Cadre who have completed one year's continuous service Ist February/ Ist August. However clerks in the Accounts and Entitlement Office with 3 years continuous service on Ist February/Ist August may also take this examination and become eligible for promotion as accountant on passing this examination against 50% of the vacancies (Vide M.I.R. para 3.8.1). There is no limit on the number of chances a clerk or an accountant can avail of.

2) Those who have already cleared the existing departmental confirmatory Examination are not required to take this examination again.

3) Exemptions in individual papers of the Departmental Examination for Accountants will be granted to those who had secured 50% or more marks in the corresponding papers of the Departmental Confirmatory Examination (DCE) according to the following table.

<u>Paper in which 50% or more</u>	<u>Papers in which Exempted in the DEA.</u>
<u>Marks where secured in DCE</u>	
Paper I Part I precis Grammar	Paper I : Govt. Accounts-I
Part II Office Procedure	Paper II : Govt. Accounts-II
Paper II : Govt Accounts, Audit	Paper III : Service Regulations.
Paper III : No exemption.	

7.03 Condonation of deficiency in the service.

The deficiency in the prescribed service of one year for appearing in the Departmental Confirmatory Examination may, upto a limit not exceeding two months, be condoned by the Accountant General by condonation of periods in excess of one month should be made only in exceptional cases. The deficiency of more than two months will not be condoned and no recommendation for the condonation of deficiency of more than two months should be made to the Comptroller and Auditor General.

(Comptroller and Auditor General's D.O. letter No: 5274-NGE.III/KW-42-55, dated 12.02.1955).

7.04 Chances allowed to pass the Departmental Examination for Clerks in A&E Office

All directly recruited Clerks will have to pass this examination which will be conducted immediately after training is concluded and if they fail they can take the examination held subsequently.

There will be no limit in the number of chances a clerk can avail of to qualify in this examination. The said examination will be held twice a year at pre-determined times by the Accountant General .

(Comptroller and Auditor General's letter No.1179.N.2/68-84 Dt: 18.9.85)

7.05 Confirmation on passing the Departmental Examination for Clerks in A&E Office.

Subject to orders regarding reservation of vacancies for certain classes, confirmation in the permanent vacancies should be made only on passing the Departmental Examination and for

promotion as Accountant against seniority quota. However, to become eligible for confirmation in the post of clerk or for promotion as Accountant on the seniority quota the Clerks appointed from now onwards and those who are in service and were so far required to pass the examination will have to pass this Departmental Examination.

Note:1 Qualification in this examination is not a pre-requisite to appear in the Departmental promotion examinations like Departmental Examination for Accountants and Section officers Grade Examination

Note:2 The period of probation in respect of those who are appointed as Clerks from now onwards will be two years instead of one year. The declaration of satisfactory completion of the probation period of clerks will be decided on the basis of work, conduct, Confidential Reports etc. where ever necessary, the period of probation can be extended.

7.06 Failure to qualify the Departmental Examination for Clerks.

Failure to qualify in this examination will not entail discharge from service/reversion to Group 'D'. This relaxation is applicable to all clerks already in service and those appointed as clerks from 18th September 1985 onwards.

(Comptroller and Auditor General's letter No:1179-N.2/68-84 Dt:18.9.85)

7.07 Passing of Departmental Examination of clerks a precondition for declaration of Quasi-Permanency of Clerks.

Subject to other conditions being fulfilled, the temporary clerks of this office should be considered for the issues of certificates of quasi-permanency in their favour under the Central Civil Services (Temporary Services) Rules, 1965, only after the pass the Departmental Examination for Clerks in A&E Office.

7.08 Honorarium to the Examiners/Question Paper Setters of Departmental Confirmatory Examination .

Examiners of the Departmental confirmatory Examination be granted honorarium at the following rates:-

- I. For Setting Question Paper
 - i) Less than three hours.....Rs.130/=
 - ii) Three hours..... Rs.160/=
- II. For valuation of Answer Paper
 - i) Two hours or lessRs.1.30 per answer paper.
 - ii) Two and half hour..... Rs.1.70 “ “ “
 - iii) Three hours.....Rs.2.00 “ “ “

An amount of Rs.10/= (Rupees ten only) may be granted as honorarium for valuation of answer papers to an examiner if the amount payable as computed on the above basis is less than Rs.10/=

(Comptroller and Auditor General's No: 296-NGE.I/156-71 dated 9.9.1971 read with letter NO: 816-NGE.I/156-71 dated 5.4.1972 & C. S. No: 90 dated 3.2.82).

7.09 Destruction of Answer Books of Departmental Examination for Accountants.

1) The used Answer Book of the half yearly Departmental Examination for Accountants may be preserved only for six months from the date of publication of the result of examination after which they may be destroyed.

(Comptroller and Auditor General's D.O. letter No: 1850-NGE.III/77-54, dated 27.7.1964).

2) The copies of the question papers which are locally set in this office may not be sent to the Controller and Auditor General's Office.

(Comptroller and Auditor General's letter No: 3630-NGE.III/281-61-II dated 9.12.1961)

7.10 Optional use of Hindi for answering question papers of D.C. Examination.

Question paper on Precis and Grammar will be set both in Hindi and English. All other question papers may also be set both in Hindi and English. The candidates should be allowed option to

answer the papers in Hindi or in English as they may choose, each paper of the Examination, provided that the option is exercised and communicated to the authorities, at the time the candidates give their names for the examination. It should be made clear to the candidates that it is not certain when official rules and codes may be available in Hindi and, therefore, no concession or consideration of any kind may be expected on the ground that Hindi translations of codes and rules are not available.

(Comptroller and Auditor General's letter No: 1181-NGE.II/171.III(KW), dated 30.5.1974, 1256/NGE-II/171-71.III, dated 15.05.1974 and 211-NGE.II/72-75, dated 07.02.1976).

7.11 Information to be sent to the Comptroller and Auditor General of India.

Information in the following proforma, should be sent to the Comptroller and Auditor General of India immediately after the result of the Departmental Examination for Accountants is declared: -

1. No. of candidates eligible for February/August Test.
 - i) Brought forward from column 4 of the previous statement.
 - ii) Candidates who became eligible for the test held in
 - iii) Total.
2. Number of candidates who actually appeared in the test.
3. Number of candidates declared successful
 - i) In first attempt
 - ii) In 2nd or 3rd attempt
 - iii) Total
4. No. of unsuccessful candidates.
 - i) Exhausted all chances.
 - ii) Eligible for next chance of test.
 - iii) Total
5. Remarks.

(Comptroller and Auditor General's letter No: 83-RS/37-53, dated 20.05.1953, 194-RS/37-53, Dt. 30.11.1953, 194-RS/37-53, dated 30.11.53 and No.16-NGE.III-149-62, dated 08.11.1962).

CHAPTER-VIII

Training of Fresh Recruit Clerks**8.01 Importance of Training**

The Comptroller and Auditor General of India attaches utmost's importance to the training of fresh recruits in Accounts & Entitlement offices. Imparting of training to the fresh recruits makes them conversant with the rules, regulations and procedure of Government Accounts and make them capable to discharge their duty efficiently.

8.02 Duration and Procedure of Training

It is the duty of this office to arrange that the new recruits in this office are adequately trained in the work of the office accordance with the instructions issued by the Comptroller and Auditor General of India from time to time. Keeping in view the general capabilities of the persons appointed as Clerks, training may be arranged in such a way as will enable them to first have a general idea of all the fields or work on which they will be engaged and then to specialise in one of the following three groups, namely: -

- i) Compilation including Account current, Pension Deposits and P.A.O.(Audit)
- ii) Provident Fund.
- iii) Works and forest.

- I. A course outline has been prepared in two parts. While Part-1 is compulsory for all, Part-II has three sections, out of which a candidate is required to undergo training in only one. At the time of deciding as to who will received training in which section of Part-II it may please be kept in mind that a clerk will be posted, after training, to the group for which he has received training under Part-II of the course outline.
- II. The training should be whole time and should be for a period of three months. Training in respect of topics included in Part-1 should be imparted mainly by lectures and where ever considered necessary they may be supplemented by practical demonstration in the class rooms. In so far as Part II is concerned the training should be intensive and severely practical. The trainees should receive lectures in the forenoon session followed by co-ordinated practical lessons in the afternoon. The training officer should demonstrate the actual process of accounting in the class rooms with the help of vouchers and other accounts records like Transfer Entries, T.E., Book Suspense Slips etc. Special attention should be paid to the maintenance of different broad sheets as well . As part of their practical training, the trainees should also be taken wherever possible to a local treasury and Public Works/Forests Division so as to give them an idea of the initial accounts compiled in those offices.
- III. In addition to the training mentioned above, training in typing may be separately given for the promotee clerks alone, in accordance with the instructions contained in circular No. 458-O&M/138-81 dated: 20-5-82

(Comptroller and Auditor General of India's letter No. 246-O&M/42-84 Dated 4-4-84)

Note: After conclusion of the first batch of training classes a report conveying the impression of the Accountant General on the effectiveness of the training modules/methodologies and also on the adequacy of duration may be sent to Headquarters.

Course Out line for Training of Clerks**PART - I****A. GENERAL****3 DAYS**

1. Brief description of the machinery of Govt. and the place of IAAD therein.
2. Duties and responsibilities of Clerks, their place in the organisation and the role they are expected to play.
3. Office discipline, attendance, cleanliness & orderliness

4. Department security instructions and broad coverage & conduct/disciplinary rules and conditions of service.
- B. DIARY/DESPATCH 3 DAYS
 1. Procedure for receipt of dak, diarising and despatch
 2. Closing of diaries/despatch register
 3. Maintenance and upkeep of records.
- C. GOVT. ACCOUNTING IN GENERAL 3 WEEKS
 1. Responsibility for maintenance of Accounts.
 2. General principles of Govt. Accounting, Main Divisions of Govt. Accounts _ Pattern of classification-classification structure – List of Major and Minor leads of Accounts.
 3. Charged and voted expenditure.
 4. Revenue and capital expenditure.
 5. Accounts documents received from treasuries, their nature & purpose and checks exercised on list of payments.
 6. General outlines of P.W./Forest System of Accounts.
 7. Detail Book, Posting of treasury accounts and transmission of schedules vouchers etc to compilation and other accounting sections.
 8. Organisational set up of compilation and other accounting sections and system of their working.
 9. Transfer entries suspense slips and broadsheets – their purpose and procedure of preparation/maintenance
- D. ADMINISTRATION/ESTT BRANCH 1 WEEKS
 1. Maintenance of service books including increment cases and annual verification of services.
 2. Procedure for dealing with applications for leave & maintenance of leave accounts.
- TOTAL PART - I 5 WEEKS**

PART-II**SECTION-I**

- A. COMPILATION OF ACCOUNTS 4 WEEKS
 1. Compilation book and procedure of compilation
 2. Transfer entries, their purpose and procedure for posting and closing
 3. Suspense slips and procedure for preparation, Adjustment etc.
 4. Departmental classified Abstract Consolidation abstract, their posting & closing
 5. Procedure for transmission of vouchers/schedules etc to other sections.
 6. Reconciliation of departmental figures with accounts figures.
- B. ACCOUNTS CURRENT BRANCH
 1. General outline and transactions dealt with in Account Current Branch
 2. Settlement Accounts
 - Inward accounts & procedure of adjustment
 - Outward accounts & procedure of adjustment
 3. P.A.O. transactions
 - Inward accounts & procedure of adjustment
 - Outward accounts & procedure of adjustment
 4. P.L.I. Transactions and procedure of adjustment
 5. Transfer entries & suspense slips
 6. Broadsheets maintained in Account Current section. Procedure of maintenance & closing and pursuance of outstanding.
- C. PENSION SECTION 1 WEEK
 1. Accounting of pension vouchers (All process up to filing of vouchers)
 2. Deputation/foreign services cases
 3. Transfer of pension from one state to another

D DEPOSIT SECTION 3 DAYS

1. Different kinds of deposits
2. Plus/minus memoranda, their purpose, receipt and verification
3. Maintenance of Broadsheets of deposits, their closing and reconciliation

E. P.AO.(AUDIT) BRANCH 3 DAYS

1. General outline of pay and accounts organisation.
2. Compilation of receipts and payments including check of list of payments with vouchers, check of classification of vouchers
3. Reconciliation of departmental figures with accounts figures

TOTAL PART – II 8 WEEKS**GRAND TOTAL PART –I AND II 13 WEEKS OR 3 MONTHS****PART-II****Section-II****P.F. ACCOUNTS BRANCH 8 WEEKS**

1. Organisation set-up of the funds branch, various processes involved in P.F.Work.
2. Scrutiny of application, allotment of nos, nominations
3. Provident Fund Documents-General Index Register, Alphabetical Index Register, Ledger Cards, Broadsheets
4. Sources for posting ledger cards-

Credits	-	PF Schedules, Treasury Challans, Transfer Entries & Suspense Slips
Debits	-	Payment vouchers Suspense slips Transfer entries
5. Transfer entries and suspense slips
6. Hand posting, unit Broadsheets Reconciliation, Master Card
7. Machine posting, Audit sheets, Reconciliation, Master Card, Main Master Card Annual Programming, Consolidated Broad sheet
8. Foreign posting (Inward) & Foreign Posting (Outward), treatment of Demand Drafts/Cheques in P F section
9. Procedure for withdrawals
 - i) Temporary
 - ii) Part Final
 - iii) Final
10. Preparation of final payment cases, Residual balance settlement of claims by collateral evidence, PF suspense
11. Transfer of Accounts
12. Preparation of Annual Accounts, Calculation of interest
13. Census of ledger cards, providing of their balances, Annual Accounts Statements.
14. Triennial review of P F Accounts

TOTAL PART – II 8 WEEKS**GRANT TOTAL PART –I & II 13 WEEKS OR 3 MONTHS****PART –II****SECTION III****WORKS/FOREST ACCOUNTING 8 WEEKS**

1. General outline of P.W./Forest system of Accounts
2. List of P.W./Forest Heads of Accounts
3. Compiled accounts rendered by P.W./Forest Division. Documents accompanying the monthly accounts, their nature and purpose
4. Preliminary check of accounts

5. Compilation and consolidation
6. Transfer entries and suspense slips
7. Broadsheets maintained in P.W./Forest Accounts Branch procedure for maintenance and pursuance of outstanding items.

TOTAL PART - II

8 WEEKS

GRAND TOTAL PART-I & II 13 WEEKS OR 3 MONTHS

8.03 Periodical Tests

There should be a systematic evaluation of the training by means of practical exercise and periodical assignments/tests and steps as may be necessary should be taken to make up deficiencies noticed in their understanding of the subject/topics.

8.04 Responsibilities of the Trainees

1) The new recruits should take their training seriously and there should be no hesitation to discharge those who are seen not to benefit by the training and who in the course of training or within six months thereafter are found unsuitable for work in the office

2) In case of any of the trainees is found wanting in his behavior and interest to be taken by him in Training, a report to this effect may be made to Accounts Officer (Admn) for information and necessary action by the Accountant General.

(Office Circular No. Admn.1/10(4)/78-79/3292 dated 20.12.1978).

CHAPTER –IX

Promotion and Confirmations**9.01 Promotions**

All proposals for promotions, whether substantive or temporary, should be submitted to the Accountant General through the Sr. Dy. Accountant General (A&E)/ Dy. Accountant General (A&E). No proposal should be made for the promotion of an official whose pay has been attached, but if the indebtedness of such an official was beyond his control, it should be got to the notice of the Accountant General if such an official is proposed to be promoted.

9.02 Promotion from Clerk's Grade to the Accountant's Grade

- 1) 33 $\frac{1}{3}$ % by clerks who completed 5 years of service as clerk on seniority-cum-fitness basis
- 2) 33 $\frac{1}{3}$ % by matriculate clerks with three years continuous service on passing the departmental Examination for Accountants or the SO's Grade Examination Part-1. The inter-se-ranking of those who have so qualified will be accorded to their inter-se seniority. Those qualifying in any earlier examination ranking on bloc higher than those who pass in a later examination.
- 3) i) The first vacancy in year should be filled up by seniority and the second through examination and so on. In case during any panel year there are no eligible qualified clerks available the even numbered roster points should also be filled up by channel (a).
- ii) Clerks appointed as Accountants on passing the Departmental Examination for Accountant or Part-1 of the SO's Grade Examination-Civil Branch (Accounts) will be eligible to qualification pay at Rs.60/- p.m. from the date of appointment as Accountants. If in a particular year the number of such qualified persons are more than the entitled quota, the remaining persons will be kept in the waiting list. Seniority among Accountants appointed through these two channels will be with reference to date of appointment as Accountant.
- iii) The existing Limited Departmental Competition Examination for clerks for promotion as auditors is abolished from 1984. Staff who had qualified in the Examination conducted up to 31-12-1983 will be adjusted against the fifty percent quota for candidates who pass the Departmental Examination for Accountants.
- iv) After the posts in the Accountants cadre are re-determined according to 40% - 60%. The junior most Accountants in excess of the sanctioned strength so arrived at shall continue to be in the grade (4000-6000) as personal to them. Future vacancies in the grade of Accountants arising from new posts or wastages (other than from among Accountants carrying the grade as personal to them) shall be filled by promotion from clerks in the manner provided in para 10.01. These posts should be filled only after determination of the vacancies on the new mix of 40% - 60%.
- v) It is not obligatory to pass the Departmental Examination for Accountants but qualified persons will be eligible to qualification pay of Rs.60/- as at present.
- vi) The Comptroller and Auditor General of India has indicated that the application of the instructions contained in the Comptroller and Auditor General of India's letter No. 1386-NGE-III/4871 dt. 23-6-1971 have led to certain anomalies in the fixation of the pay of the senior officials vis-à-vis their juniors in the SOG grade the junior drawing pay more than his senior promoted earlier as Section Officer. While the conditions prescribed for the stepping up of pay in terms of Ministry of Finance O.M. dated: 2.2.1966 may be fulfilled in certain cases, the seniors drawing pay lesser than the junior promoted later, there might also be cases where a senior Accountant drawing pay more than his junior in the Accountants grade and also promoted earlier to SOG would be losing in pay in the higher grade (SOG) vis-à-vis his junior promoted to SOG later presumably because of the date of proforma promotion of the senior to higher grade (Sr. Accountants) falling after his promotion to SOGrade. In such cases the Comptroller and Auditor General of India has decided to fix the pay of the senior equal to the

pay of the junior in the SOG grade on the date of promotion of the junior to that grade under FR-27.

(Comptroller and Auditor General of India's letter No. 1270-NGE.1/192-70 dated 5.5.1973)

9.03 Promotion of Matriculate Group 'D' to Clerks Grade

- 1) Matriculate Group 'D' employees with a minimum of 3 years continuous service as Group 'D' are eligible to take a limited departmental competitive examination for filling up 5% to 10% posts, rounded off to nearest higher figure, in the Clerks Cadre. This is in addition to the promotional opportunities available as indicated vide para 10.06 of this Manual.
- 2) Crucial date for determining 3 years (Minimum) service is the 1st of the month in which examination is held.
- 3) There will be no limit of the number of chances for this examination.
- 4) A panel will be drawn as per merit and only 5% to 10% vacancies as per merit list will be filled up by 31st December each year. The panel will lapse on the 31st December each year and the successful candidates who will not secure appointment in a particular year shall have to compete again next year.
- 5) Matriculate Group 'D' staff who are promoted as clerks after qualifying in the limited departmental competitive Examination will also be on probation for one year, during which period they will be imparted training for 3 months along with the direct recruited clerks otherwise and will be required to pass the departmental examination. Such clerks who do not pass the departmental examination within the prescribed period will be reverted as Group 'D'. This has been notified vide Comptroller and Auditor General of India office circular letter No.1179-N.2/68-84 dt. 18-9-85, according to which failure to pass this departmental examination will not entail discharge from service/reversion to Grade 'D', but they will have to pass to become eligible for confirmation as Clerk and for promotion as Accountant Against seniority quota.

(Comptroller and Auditor General of India's letter No. 676-N-2/68-84 dt. 16-7-1984 and No. 1240-N-2/68-84 dt. 14.10.1985)

- 6) A 20 point roster of vacancies in Clerks grade should be drawn in which:-
The remaining vacancies will be filled by direct recruitment.
- 7) If sufficient limited departmental examination qualified Group 'D' persons are not available, to fill in roster points reserved for them, the respective vacancies will go to direct recruits.
- 8) Minimum qualify marks for declaring a person successful in the examination will be 40% in each mentioned paper below:-

Paper-I	English	100 marks	2 ½ hours
Paper II	Arithmetic & Tabulation	100 marks	-do-
Paper-III	General Knowledge & Office procedure	100 marks	-do-

Paper 1 & II will be set both in English and Hindi by the respective offices for the aforesaid examination w.e.f. 1988. The candidates will have to answer both the papers in English or in Hindi.

- 9) (a) If there are less than 10 vacancies to Clerk's grade, the last vacancy goes to the Limited Departmental Competitive Examination passed clerk.
- (b) If only a second vacancy is available, it will go to the Competitive Examination passed Matriculate Group 'D'.

9.04 Procedure to be followed for preparation of Panels for Promotions to the Higher functional Grade in the Accountants and Section Officers Cadre in A&E officers.

- 1) Orders relating to the higher functional grade in the Accountants and Section Officers Cadre in A&E offices are contained in Ministry of Finance O.M. No. F5(32) E.III/86 pt.II dated: 12-6-1987. 80% of the posts of Section Officers in the A&E offices have been upgraded. The higher functional grade in the scale of Rs.6500-200-10500 will be group B Gazetted designated as Assistant Accounts Officer. The scale of Rs.5000-150-8000 will be for Sr. Accountants.
- 2) The eligibility criteria for appointment to these functional grades are:-

- a) Assistant Accounts Officer
Section Officers who have passed the Section Officers Grade Examination (Accounts) or the Section Officer Grade Examination in the composite set up prior to restructuring and with three years regular service as Section Officer,
- b) Senior Accountants.
Accountants with three years regular service in the grade and who have qualified in the Departmental Examination for Accountants in the pre-restructuring set-up).
- c) The service rendered in non-functional Selection Grade will be included in the Service in the ordinary grade.
- d) The appointment will be on seniority basis subject to rejection of unfit on the recommendation of DPC, provided that in the case of those persons who have already been given higher revised scales of Pay Rs.6500-200-10500/Rs.5000-150-8000 as personal under the Revised Pay Rules 1996 there is no need to adjudge their fitness and based on seniority they will be placed on their turn on these grades on a regular basis.
- 3) Promotion to the Senior Accountants Cadre
The DPC is consider promotion to the functional grade of Rs.5000-150-8000 will be group 'C' DPC consisting of :-
 - i) Senior Deputy Accountant General or Deputy Accountant General in charge of Administration Group.
 - ii) Any other Senior Deputy Accountant General or Deputy Accountant General.
 - iii) One Accounts Officer who is senior.

Note: The Senior Officer amongst (i) and (ii) will be the Chairman.
- 4) Promotion to the Asstt. Accounts Officer Cadre.
 - a) The DPC for promotion to the grade of Asstt. Accounts Officer will be the same as the one for promotion to the grade of Accounts Officer.
 - b) Henceforth promotion to the grade of Accounts Officer with at least five years of combined service in the cadre of Assistant Accounts Officer and Section Officer as on the crucial date will be eligible for promotion as Accounts Officer.

Note: The staff promoted to these functional higher grades will be on probation for 2 years from the date of promotion.

9.05 Officiating Promotions in the Short terms vacancies

- 1) Short-term vacancies may be filled in the normal manner in cases where the duration of the vacancy exceeds forty-five days. This limit will apply irrespective of whether it is single vacancy of part of a chain of vacancies. For the purpose of making officiating promotion in short term vacancies, it is necessary that the duration of a part of chain of vacancies should be more than forty-five days.
- 2) Officiating promotions in vacancies of forty five days duration of less may be made only in very exceptional circumstances with the prior personal approval of the Head of the Department.
(Govt. of India, Ministry of Finance O.M. No: f.10(20) E-Coord/71 dated 18.11.1971 and further clarification of the C.A.G. thereon)

9.06 Procedure to be followed by Departmental Promotion Committees in the case of Officers under suspension and Officers against whom inquiries are pending.

In cases where the officer is under suspension or where the departmental proceedings are pending against an officer, the following procedure will be observed by the Departmental Promotion Committee in regard to his/her promotion or confirmation:-

- a) In such cases the Officer's suitability for promotion should be assessed at the relevant time by the Departmental Promotion Committee or other authority as the case may be, and a finding reached whether, if the Officer has not been suspended or his conduct had not been under investigation, he would have been recommended/selected for promotion. Where a select list is

prepared the competent authority should also take a view as to what the Officer's position in that list would have been but for his suspension.

The findings as to the suitability and the place in the select list of the officer should be recorded separately and attached to the proceedings in a sealed envelop superscribed 'Findings regarding merit and suitability for promotion to confirmation in (service/grade/post) in respect of Shri (name of the officer)' and 'Not to be opened till after the termination of the suspension of /disciplinary proceedings against Shri_____.' The proceedings of the Departmental Promotion Committee, etc. need only contain the note 'The findings are contained in the attached sealed envelope'. The authority competent to fill the vacancy should be separately advised (i) to fill the vacancy only in an officiating capacity, with the findings as to the suitability of the officer are for his promotion; and (ii) to reserve a permanent vacancy, where such findings are for his confirmation.

- b) The vacancy that could have gone to the Officer but for his suspension or the Departmental proceedings against him should be filled only in an officiating basis by the next person in the approved list. If the officer concerned is completely exonerated and it is held that the suspension was wholly unjustified, he should be promoted thereafter to the post filled on an officiating basis, the arrangements made previously being reversed. Where, however, the post which could have gone to the officer but for his suspension or the departmental proceedings against him, case to exit before the conclusion of the departmental proceeding, he can only be promoted to the first vacancy that may be available in future and if the officer concerned is found fit for promotion at that time.
- c) A permanent vacancy should be reserved for such an officer under suspension, an officer who's conduct is under investigation or against whom departmental proceedings are about to be initiated, till a final decision is reached on the proceedings against him, or where such an officer is reduced in rank for a specified period, till he actually restored to his original rank. His seniority in the higher grade, will be fixed as if he had been promoted in accordance with his position in the select list. The seniority so fixed will however, not effect the pay of the Officer which will be fixed under the normal rules as from the date of actual promotion.

(G.O.I. M.O.H. O.M. No: 39/4/56/56-Estts.(A) dated 3.11.1958 as modified vide G.O.I. M.O.H. O.M.No39/3/59-Est(A) dated 3.8.1960 received under Comptroller and Auditor General of India's letter No. 716-II-/147-60 dated 21-9-1960).

9.07 Confirmations

As the Sr. Dy. Accountant General (A&E)/Dy. Accountant General (A&E) has been declared as Appointing Authority for group 'C' staff (other than Section Officers and Group 'D' staff under Central Civil Services (Classification, Control and Appeal) Rules 1965, he can confirm such officials. While confirming such employees it will be ordered that 'they are appointed in a substantive capacity. (Comptroller and Auditor General of India's letter No. 1648-NGE-III/294-62 dt. 20.7.1963)

CHAPTER-X

Postings, Transfers and Deputations**10.01 Postings of Non-gazetted Staff**

All postings of Section Officers in the main office are made with the approval of the Accountant General. Postings of Sr. Accountants, Accountants, Clerks/Typists and others in the main office are made under the orders of the Sr. Deputy Accountant General (A&E)/Deputy Accountant General. Postings of the non-gazetted staff in the branch office Jammu are made under the orders of the Dy. Accountant General (A&E). The postings of Section Officer Grade Examination passed Accountants should, as far as possible, be so arranged that each section will contain at least one such Accountant.

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

(Government of India, D.I.G.H.A. O.M. No. 3/15/63-OL, dated 10th April, 1963).

Note:2 Group Officers/Branch Officers are competent to transfer the staff within the respective groups/sections under their control. Each such transfer order should be endorsed to the Administration Section for up-to-date maintenance of the registers concerned.

10.02 Postings of Gazetted Staff

See para 3.04 in Chapter-III of this Manual.

10.03 Staff Disposition Register

The Administration Section should maintain a Staff Disposition Register (in the form given in para 4.17(b) of this Manual) which should be corrected as and when changes in the personnel of a section occur due to any transfer/posting etc. One page of the register should be allotted to each section and the pages of the register should be serially numbered.

10.04 Staff Index Sheets

With a view to facilitating the positing persons with experience of particular sections and also to give an all round training to the staff by posting them in various sections of the office from time to time, the Administration Section should maintain a professional history of every Section Officer and Sr. Accountant/Accountant/Clerk. For this purpose Index Sheets (in the form give below) should be maintained for each member of the staff.

FORM FOR STAFF INDEX SHEETS.

a) Index Sheet of Mr. _____

Showing the full history of his service in the India Audit & Accounts Department.

1. Department/Office _____
2. Date of Birth _____
3. Province of Domicile _____
4. Educational Qualifications _____
5. Date of joining the department
as a temporary Accountant/
Clerks/Group D. _____
6. Date of permanent appointment
in the department _____
7. Year of passing the
Section Officer Grade Examination _____
8. Date of promotion to the S.O's Grade. _____

S. No	Section in which employed	Nature of duties	Period of Service				
			From	To	Years	Months	Remarks
1.	2.	3.	4.	5.	6.	7.	8.

- b) The Index Sheets should show the Chronological sequence of the sections in which the official has worked from time to time. Particulars of deputation's etc. should also be shown in the Index Sheets.
- c) The Index Sheets should be sorted out alphabetically and transfers etc. should be dealt by a reference to the individual's Index Sheets.

10.05 Continuance of Staff in one section/seat

See para 4.18 of this manual.

10.06 Transfer of charge by Gazetted Officers and Non-gazetted staff

See paras 3.12 and 4.16 of this Manual.

10.07 Transfer of staff from one Accounts & Entitlement Office to another

See para 4.17 of this Manual.

10.08 Principles to be observed in considering the question of forwarding of applications of Central Government Servants for employment elsewhere

A 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 Head of the Department in which he is serving. Permission to apply for appointment or transfer to a 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 laid down by Government and communicated by the Comptroller and Auditor General of India. The Administrative authorities should ordinarily not refuse to forward applications submitted by Government servant serving under them for employment elsewhere, which are in response to advertisement issued by the Union Public Service Commission or requests officially received from the Departments or where the applicant is a temporary Government Servant and is likely to obtain permanent employment elsewhere. Application in such cases may be withheld only where the public interest demands it. In cases not covered by the above description the forwarding of application is entirely at the discretion of the competent authority. In taking a decision whether an application should be forwarded or not the authority has to balance the interests of the Staff against the necessity of avoiding hardship to the individual. The general principles to be observed in dealing with such applications are stated below:-

i. **Applications from Permanent Government Servants.**

When a person has been offered and has voluntarily accepted a permanent post or a permanent appointment to a regular service which offers him the chance of an honorable career with prospects of earning promotion on merits he is under a moral obligation to devote his energies whole-heartedly to the performance of his duties in that post or service and not to divide his attention and efforts in search of employment elsewhere. He cannot justly complain of hardship or harsh treatment if his application for any other post or employment is withheld.

ii. **Applications from purely Temporary Employees.**

A temporary employee who has not reasonable prospect of being made permanent, can hardly be blamed if he is on the look out for better and longer-lasting employment. With-holding of

his application would result in hardship. Applications from such employees should therefore, ordinarily be forwarded unless there are compelling grounds of public interest for with-holding them.

iii. Applications from Temporary Employees who may have good prospects of being made permanent in due course:-

An employee of this type falls somewhere between the types mentioned under (i) and (ii) above and an application from him should, therefore, be dealt with on its own merits, with reference to the circumstances in each case.

iv. Applications of employees who have been given some special technical training at Govt. expences after comincement 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 capitalise the special qualifications so gained by seeking other better employment. Withholding of application in such a case is, therefore, justifiable.

v) Application of Government Servants for employment in Private Business and Industrial Firms etc.

The principles quoted above do not specifically deal with applications of this category. On general grounds, however, it is highly improper for a Government Servant to apply, without permission for employment in 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 of hardship if he is not granted permission to apply for such employment or if his application is withheld. While a person in Government Service, the state can legitimately refuse to surrender its claim on his services in favour of a private employer.

vi. Not-with-standing 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.O.I.M.H.A. O&M No.170/51-Ests, dated 21st Oct, 1952 forwarded along with the Comptroller and Auditor General's letter No: 2788-NGE.II/KW-56-NGE.III/54, dated 25th August, 1954).

vii. Acceptance of employment in any of the following types of foreign organisations in India by any member of the family of a Government Servant would require prior intimation/permission of the Competent authority:-

- a) Foreign diplomatic mission;
- b) Foreign organisations like United States, International Communication Agency, British Council, Co-operative for American.
- c) Relief Everywhere, Catholic Relief Services, etc. International organisations including the United Nations and all its agencies like the World Bank, IDA, International Monetary Fund etc.
- d) Foreign Commercial Organisations including foreign companies as defined in section 2 of foreign Contribution (Regulations) Act, 1976.

Members of the family for this purpose would include a spouse, but would exclude the spouse separated or living separately while judicial proceedings are on; would include children and step children but exclude children and step children whose custody the Government Servant has been deprived of by law and would also include any other person, including a non-relative, staying permanently with the Government Servant.

(Authority:- Circular No: Admn-I/67(1)83-84/525, dated 27.04.1983).

10.09 Forwarding of applications for appearing in the Competitive Examination held by Union and State Public Service Commissions

1) Employees of this office should, if they are eligible by age and educational qualifications, be permitted to take any Competitive Examination held by the Union and State Public Service Commissions at any time.

(G.O.I. M.H.A. Memo No:F.I.3/58-CS(6), dated 9th December, 1958 forwarded vide Comptroller and Auditor General's letter No: 1287-NGE.I/420-59, dated 19th March, 1959).

Note:1 In those cases where the Head of the office feels that it will not be in the public interest to forward an application/applications and this can be clearly demonstrated. A reference should be made to the Comptroller and Auditor General before withholding or forwarding such application/applications.

Note:2 Section Officer Grade Apprentices are bound by the conditions of their appointment as apprentices which require that a written under-taking should be given by them that during the period of apprenticeship they will neither apply for any appointment elsewhere nor sit for any examination to qualify for the other appointments.

(Comptroller and Auditor General's letter No: 4676-NGE.II/420-58, dated 31st December, 1959).

Note:3 Union and State Public Service Commissions include the Railway Service Commission also.

(Comptroller and Auditor General's letter No: 1287-NGE.II/420-59, dated 19.03.1958).

2) Applications of the members of staff are not to be forwarded where the selection is to be made by the U.P.S.C/State Public Service Commission or the Railway Selection Boards by an interview and there is no written examination since it cannot be called a competitive examination.

(Comptroller and Auditor General's letter No: 1065-NGE.II/G-60 dated 14.04.1960).

Note: Competitive examination means primarily written examination in one or more subjects. An interview or personality test may also form part of the examination but preference in them should not be the sole basis for final appointment i.e. to say marks secured in the written examination held merely for the purpose of preliminary weeding out would not, therefore, qualify for recognition as 'Competitive Examination'.

(G.O.I. M.H.A. U.O. No: 25/3/63-Ests(B), dated 21st December 1963, received under Comptroller and Auditor General's letter No: 212-NGE.II/9-62, dated 28th February 1963).

3) Steps should be taken by the Ministries/Departments to forward the applications of the employees so as to reach the Commission's office by the last date notified in the rules, otherwise the applications may be rejected on the ground of delay.

(U.P.S.C's letter No:F.2/54/57-E.I., dated 28th March, 1957 received under Comptroller and Auditor General's endorsement No: 1590-NGE.II/101-1-57 Pt. II, dated 24th April 1957)

10.10 Principles to be observed in considering the question of forwarding of applications of Central Government Servants belonging to Scheduled Caste/Scheduled Tribes for employment elsewhere

Subject to the general principle that the authority must balance the interests of the State against the necessity of avoiding hardship to the individual (vide para 10.08 of this Manual), the applications particularly in the case of Scheduled Castes and Scheduled Tribes should be readily forwarded even though they are permanent employees unless in very rare cases, there are compelling grounds of public interest for withholding them. Employees belonging to the Scheduled Castes/Tribes should be afforded every facility to improve their prospects.

(G.O.I. M.H.A. O.M. No: 130/54-Ests(A)-I dated 28th February 1955 forwarded under Comptroller and Auditor General's circular No: 1197-NGE.I/16-55, dated 25th March 1955 and G.O.I.M.H.A. O.M. No:1/6/64-SC.I, dated 19th March, 1964 forwarded by the Comptroller and Auditor General vide letter No:577-NFE.II/102-64-II, dated 22nd April.1959 and G.O.I.M.H.A. O.M. No:28/3/59-Ests(A) dated 15th June 1959 forwarded vide Comptroller and Auditor General's letter No: 3040-NGE.II/50-59 dated 15th July, 1959).

10.11 Issue of 'No Objection Certificates' for seeking of Employment elsewhere

The Government of India have decided that the following procedure should be adopted for grant of 'No Objection Certificate' to the serving employees to enable them to seek higher posts through the 'Employment Exchanges'.

- 1) Permanent and quasi-permanent Exchange unless they produce a 'No Objection Certificate' from their employer.
- 2) 'No Objection Certificates' can be issued only in favour of the following categories of permanent and quasi-permanent employees.
 - a. Persons reverted, transferred to lower posts instead of being discharged due to the reduction in establishment provided such reversion or transfer results in the reduction of the individual's pay by more than 30 per cent.
 - b. Persons belonging to Scheduled Castes/Scheduled Tribes who while employed in certain posts possess academic or technical qualification for higher posts.
 - c. Educationally qualified Group D servants such as Group D employees who possess technical/scientific qualifications prescribed for Class III post may also be issued a 'No Objection Certificates'.
- 3) The issue of 'No Objection Certificates' in favour of serving persons who are not included in any of the above categories is irregular.
- 4) Temporary employees may be allowed to register with the Employment Exchanges subject to the following conditions:-
 - a. Employment Exchange and the Employee should inform to the Head of Office, in which the employee is working, of the fact of registration with the employment Exchange simultaneously when the registration is undertaken.
 - b. If the Head of Office has any objection, he should communicate it forthwith to the employee and the employment Exchange concerned.
- 5) The Head of Office should not raise any objection in the case of temporary employees unless he comes to the conclusion that it would be prejudicial to the public interest to all the employees concerned to register himself at the Employment Exchange. The terms 'Public Interest' should be interpreted with judgement and not in a mechanical manner.

In cases where the Head of Office has raised any objection, the employees should not be sponsored further for placement by the employment Exchange unless the objection is over-ruled by an authority superior to the Head of Office.

(G.O.I. M.H.A. O.M. No: 14/68/60-Estt(D), dated 8th January, 1962 read with O.M No: 71/72/56(C) dated 4th April, 1956).

- 6) A Government Servant on whom the penalty specified in clauses (ii) and (iv) of Rule 11 of the 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 post during the period of penalty is in force.

(G.O.I. M.H.A. No: 14/6/65-Extts (D), dated 22nd February, 1965 received under Comptroller and Auditor General's endorsement No: 343-NGE.II/125-65 dated 22nd March, 1965).

10.12 Deputation of Staff

- 1) Deputations to State Governments and Autonomous Bodies, Corporations etc. under those Governments (Gazetted Posts). The State Accountants General have been delegated the powers to depute their Sr. Accounts Officers/Accounts Officers and Asstt. Accounts Officers/Section Officers against Gazetted posts to their respective State Governments and autonomous bodies, corporation etc. on the standard deputation terms in force from time to time without Comptroller and Auditor General's formal approval. However, in the case of Sr. Accounts Officers/Accounts Officers deputed on foreign service terms within or outside the State jurisdiction, formal sanction of the Comptroller and Auditor General both for initial term as well as extension(s) is required in terms of Sr. No. 29 (Item 8) of Appendix IV to R.R. Vol.II.

2) Deputations to the Ministries, Central Govt. Departments and Autonomous Bodies/Corporations etc. Under Central Govt. (Gazetted Posts). The Deputation of Sr. Accounts Officers, Accounts Officers, Asstt. Accounts Officers, Section Officers against gazetted posts from the offices of all the Accountants General etc. to the Ministries, Central Government Departments, and Autonomous Bodies, Corporation etc. under the Central Government would, require the prior approval of the Comptroller and Auditor General of India. Once however, such a deputation is approved by the Comptroller and Auditor General, further extension thereof may be sanctioned by the Accountant General etc., except in cases of Sr. Accounts Officers/Accounts Officers deputed on foreign service terms, which would require the formal sanction of the Comptroller and Auditor General as referred to in clause (a) above.

3) Deputation of Central Government Group 'C' staff to State Government (s) and Statutory Bodies, and companies formed by the State Government (s) (non-gazetted Posts). The Accountant General may depute Section Officers and other Group 'C' Staff (for non-gazetted posts) to the State Government (s) and to the Statutory Bodies, and Companies formed by the State Government (s) within India, without obtaining approval of the Comptroller and Auditor General. However, Comptroller and Auditor General's approval is required initially in cases, other than those mentioned above, before the Section Officers are sent on deputation. Further extension may be granted by the Accountant General without approaching the Comptroller and Auditor General.

10.13 Period of Deputation and Extension thereto

Period of deputation should not ordinarily exceed one year at a time and should not normally be extended beyond three years. 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 at least three months in advance.

A watch should also be kept on the deputations and if no request is received in due time for the extension of the period of deputation, action should be taken for the issue of an order for recall.

10.14 Standard Terms of Deputation

The Standard terms and conditions of deputation will be as detailed below. Cases involving any relaxation of these terms and conditions will require the prior concurrence of the Ministry of Finance.

1. DEPUTATION OF CENTRAL GOVERNMENT EMPLOYEES TO STATE-GOVERNMENT.

i) Pay

During the period of deputation he will have the option either to get his pay fixed in the deputation post under the operation of normal rules or to draw pay of the post held by him in his parent Department plus deputation (duty) allowance in accordance with the subject to the conditions contained in the Ministry of Finance, O.M. No: F10(24)-E.III/60, dated the 4th May, 1961, and No: F/10(24)-E.III/B/60 dated 29.08.1960 as modified from time to time and such other general or special orders as may be issued by the Ministry of Finance.

ii) Dearness Allowance.

He will be entitled to dearness allowance under the rules of the parent Government or under the rules of the borrowing Government accordingly as he retains his scale of pay under the parent Government or he draws pay in the scale attached to the post under the borrowing Government.

iii) Local Allowance like Compensatory (City) Allowance House Rent Allowance, Project Allowance etc.

To be regulated under the Rules of the borrowing Government. In the case of deputation of a Central Government Servant to State Government, the State Government concerned may, however, if they so desire, apply the Central Government rules to such a deputationist

iv) Joining time pay and transfer T. A.

He will be entitled to travelling allowance and joining time, both on joining the post on deputation and on reversion therefrom to the parent Government under the rules of the Government to which he is deputed. The expenditure on this account will be borne by the borrowing Government.

v) Travelling Allowance for Journey on Duty during the period of Deputation.

To be regulated under the rules of the Government to which he proceeds on deputation.

vi) Leave and Pension.

During the period of deputation on temporary transfer he will continue to be governed by the leave and pension rules of the parent employer applicable to him before such transfer.

The allocation of leave salary and pensionary charges will be regulated under the rules of allocation contained in Appendix 3 to Account Code Volume-I.

vii) Leave Travel Concession, Reimbursement of Tution Fees, Children Education Allowance and any other benefits.

He will continue to be entitled to all such benefits which may be allowed by the Government of India to the Central Government employees from time to time. The expenditure on this account will be borne by the borrowing Government.

viii) Provident Fund Benefits.

During the period of deputation he will continue to subscribe to the Provident Fund of his parent Government to which he may be subscribing when he is placed on deputation, in accordance with the rules of such fund.

In case of Government Servant who is governed by the Contributory Provident Fund Rules, Government Contribution is payable by the Government to when he is deputed, for the period of his deputation.

ix) Residential Accommodation.

He will be entitled to residential accommodation according to the rules of the Government to which he is deputed.

x) Free House and Car.

No free house or free car will be allowed, nor will any conveyance be provided at Government expense, unless such benefits are normally attached as a condition of service to the post to which he is deputed.

xi) Commencement and end of deputation.

The deputation will commence on the date on which he hands over charge of his post under the Government of India and on the date on which he assumes charges of a post under that Government.

Note: A question has been raised whether a State Government is competent to grant leave to a Central Government servant on deputation under them on the expiry of the period of his deputation. It has been clarified by the Government of India that the leave applied for by such a Government servant (including the persons serving in I.A & A.D.) can be sanctioned by the State Government concerned, subject to the condition that his reversion to the Central Government will take effect from the date on which he rejoins duty under that Government.

(Government of India, Ministry of Finance (Deptt. of Extr.) O.M. No: F.16(14)-E.IV (A)6, dated 17.07.1964).

xii) T. A. Claims.

T. A. Claim of the official for the journeys performed by him, to appear in the Departmental Examination such as Section Officer Grade Examination etc. in respect of his first and 2nd attempts at each part of the examination will be borne by the State Government.

(Comptroller and Auditor General's letter No: 531-NGE.I/295-65, dated 14.03.1966).

2. DEPUTATION OF CENTRAL GOVERNMENT EMPLOYEES ON FOREIGN SERVICE.
TERMS AND CONDITIONS OF FOREIGN SERVICE.

i) Pay and Allowances.

He will be entitled to (a) pay and allowances as, admissible in the parent office from time to time plus deputation (duty) allowance @ 10% of pay or (b) the pay in the scale of pay of the post on foreign

service subject to the condition laid down in the Government of India O.M. No: F.10(24) E.III/60 dated 4th May, 1961 readwith G.O.I. No: M.O.F. dated 28.08.1966 subject to the condition that the basic pay plus the deputation (duty) allowance shall not exceed the maximum of the scale under the foreign employer; plus dearness allowance admissible under the rules of the foreign bodies or under the rules of the Central Government according as official elects to draw pay under (a) or (b) above.

ii) Leave Salary and Pension Contribution.

To be paid by the foreign employer at the rates in force from time to time under the orders issued by the Government of India. The contribution will be payable within 15 days from the end of the month in which the pay on which it is based has been drawn, failing which penal interest will be leviable.

iii) Travelling Allowance and Dearness Allowance.

As admissible under the Rules of Foreign organisation(s).

iv) Medical Attendance and Treatment.

Not inferior to that admissible to an officer of his status under the Central Government Rules.

v) Leave.

According to the Leave Rules applicable to the service of which he is a member.

vi) Pay and Travelling Allowance during joining time.

To be regulated under the rules of the Central Government and to be paid by the Foreign employer both on transfer to the reversion from the Foreign service.

vii) Leave Salary.

The foreign employer will be liable to pay leave salary in respect of any disability incurred in and through foreign service even though such disability manifests itself after termination of foreign service. The official will be entitled to an advance in lieu of leave salary as admissible under the rules of the Central Government.

viii) Gratuity and Pension.

The foreign employer will be liable for the payment of any gratuity or pension that may be admissible under Central Civil Services (Extra Ordinary Pension) Rules or extra-ordinary pension admissible under the C.S.R's, if any injury is sustained or death occurs during foreign service.

ix) Compensatory allowances.

The whole expenditure in respect of any compensatory allowance for the period of leave in or at the end of foreign service shall be borne by the foreign employer.

x) Leave Travel Concession Children Education Allowance or other benefits.

The deputationist will be entitled to Leave Travel Concession and Children's Education Allowance, reimbursement of Tution Fee etc. or any other benefits that may be granted by the Central Government to its employees. The cost of all such concession will be borne by the foreign employer.

xi) Commencement and Termination of Foreign Service.

The foreign service will commence from the date of the official makes over charge and will end on the date he takes over charge of his post under the Central Government.

xii) Provident Fund Benefits.

The deputationists will neither be allowed to join any pension or contributory provident fund scheme of the foreign body nor will he accept any pension or gratuity from his foreign employer except as specified in the preceding paragraphs, However, during the period of deputation on foreign service he will continue to subscribe to the provident fund of his parent office.

xiii) T. A. Claims for appearing in the examinations etc.

T. A. Claims of the official for the journeys performed by him to appear in the Departmental examination such as Section Officer Grade, etc., in respect of his first and second attempts at each part of the examination will be borne by the foreign body.

xiv) Other Terms and Conditions.

Other terms and conditions will be regulated in accordance with the Government of India, Ministry of Finance O.M. No:F.10(24)E.III/60, dated 04.05.1961.

3. DEPUTATION OF GROUP C STAFF OF I. A. & A. D. WITHIN I. A. & A. D.

The grant of deputation special pay to the Class III staff of I. A. & A. D. while on deputation within I. A. & A. D. will be regulated as follows:-

- (i) Deputation special pay may be granted at 5% (10% in case of deputation to the Office of the Accountant General Jammu and Kashmir) of the pay fixed in the revised scale under CCS. (Revised Pay) Rules, 1996 at the time of transfer subject to condition that pay of the employee in his parent office from time to time plus deputation special pay does not exceed, the maximum of the scale of pay of the post held on deputation.
- (ii) Deputation special pay shall remain fixed and will not vary with the increase in pay.
- (iii) The grant of deputation special pay is subject to the condition that (a) the transfer is in the public interest (b) the transfer is outside the State or within in the State but outside the circle of audit and (c) the Government Servant is not under the terms of his service, liable to such transfer.
- (iv) The same principle shall apply in the matter of grant of deputation special pay to Section Officer Grade Examination passed clerks posted in other offices when their parent offices certify that they would have officiated in the parent office but for their transfer.

4. Recommendations for the grant of deputation special pay should be sent to the Comptroller and Auditor General for approval with necessary particulars regarding pay etc. drawn at the time of transfer.

(Comptroller and Auditor General's confidential Letters No: 1747-NGE.I/192-61, dated 29.06.1961 and 429-NGE.I/192-61 dated 1st march, 1961 and 537-NGE.III/53-65-Pt. I dated 24.03.1966).

5. It has been decided by the Comptroller and Auditor General of India that the Section Officers in the parent office, will be allowed to the difference between their clerical pay plus deputation special pay and their pay fixed in the Section Officer Grade scale in the new office under the normal rules, in the form of withdrawable advance increments. These withdrawable advance increments will be admissible to them only so long as they are on deputation to the new Office or until they are promoted to the Section Officer Grade, in their parent office, whichever is earlier. In the case of Section Officer Grade passed Accountant who continue on deputation even after their proforma-promotion to the Section Officer Grade cadre in the parent office, deputation Special pay will be admissible as hitherto from the date of the proforma-promotion to the Section Officer Grade, in the parent office.

The withdrawable advance increments will not be taken into account for pay fixation in Section Officer Grade scale in the event of reversion from the deputation.

The service rendered in the Section Officer Grade scale in the new office will count for initial pay fixation in the Section Officer Grade scale in the parent office only to the extent indicated in the revised provision to F.R.22 and F.R.22-C.

The seniority of the Section Officer Grade passed clerks in the parent offices would not be effected by the concession allowed to them for going on deputation as Section Officers to Accounts & Entitlement Offices deficit in qualified Section Officer Grade persons.

The concession of withdrawable advance increments is to be regulated under F.R.27.
(Comptroller and Auditor General's letter No: 72-NGE.I/10-78 dated 10.01.1968).

10.15 Periodical Returns Relating to Deputations

The cases of deputations and or extensions of the periods thereof decided by the Accountant General themselves without the approval of the Comptroller and Auditor General as per instructions contained in Para 11.12 above, should be intimated to the office of the Comptroller and Auditor General quarterly, covering cases upto 31st March, 30th June, 30th September and 31st December, so as to reach that office on the 15th of April, July, October and January respectively.

(Extract from Comptroller and Auditor General's confidential letter No: 51-NGE.II/349-61 dated 07.01.1963).

10.16 Register of persons sent on deputation after 01.05.1958

In order to ensure that timely action is taken for the reversion of deputationists after expiry of the sanctioned period of deputation a register in the proforma given below should be maintained showing the name of persons sent on deputation after 01.05.1958 as also the terms and conditions of each official sent on deputation.

1. Name.
2. Designation.
3. Name of the borrowing office and present designation.
4. Date of commencement of the deputation.
5. Date of termination of the deputation.
6. Terms and conditions of deputation.
7. Remarks.

The register should be reviewed in the beginning of every month by Administration section and the borrowing authority intimated regarding the names of persons whose term of deputation would expire in the 2nd following month (the review in the first week of January will show the names of the persons who are likely to revert during the month of March). The borrowing Department/Government should be told either to revert them on due dates or to intimate well in advance the period for which they want their period of deputation to be extended.

On receipt of such information the cases should be put to Accountant General for obtaining his orders. In case no reply is received, office order should be issued in the next month reverting them to the main office.

The register should be submitted to the Branch Officer (Administration) on 5th of every month and to the Sr. Deputy Accountant General (Administration) on 10th of every month.

CHAPTER XI

Holidays And Leave**11.01 Number of Holidays**

- 1) The total number of Holidays to be observed in the Main Office at Srinagar and Branch Office Jammu in a calendar year will be 17. Of these, 14 holidays consisting of 3 national holidays (Republic day, Independence day and Mahatma Gandhi's Birthday) and the following 11 holidays will be compulsorily observed throughout India which are:- (Budh Purnima, Christmas, Prophet Mohammad's Birthday {Id-e- Milad}, Diwali, Dussehra {Vijay Dashmi}, Good Friday, Guru Nanak's Birthday, Id-ul-Fitr, Id-ul-Zuha, Mahavir Jayanti and Muharram.) The remaining three holidays will be chosen and declared from year to year, so as to include important religious and other local festivals which do not fall on Saturday, Sundays or other closed holidays. Thus, the number of public holidays in any one Calendar Year will not exceed seventeen.
- 2) In addition to the seventeen holidays, each employee will be permitted to avail himself of any two holidays to be chosen by him from out of the list of Restricted Holidays, which will be declared every year.
- 3) The office will remain closed on Saturday and Sundays on each week.

11.02 Procedure for declaration of closed holidays and restricted holidays

A list of Public Holidays and Restricted Holidays to be observed in the Offices of Government of India at Delhi, during each year is circulated amongst the Central Government Offices by the Government of India, Ministry of Home Affairs. On receipt of this list, offices outside Delhi may draw up a revised list of holidays (including 3 National Holidays), after discussion among all the Heads of Offices in a particular place/in consultation with High Power Committee (Where this exists) to ensure uniformity in the working of all offices in one place and also to facilitate smooth and efficient transaction of Government business in a co-ordinated manner.

(Government of India, Ministry of Home Affairs, No: 20/33/62-Part.I, dated 3rd January, 1964 received with Comptroller and Auditor General's letter No: 104-NGE.I/2-62, dated 11th January, 1963).

This implies that separate lists of holidays and restricted holidays should be drawn up for Main Office at Srinagar and Branch Office at Jammu and these lists should be circulated among all sections of both the offices. Copies of these lists in duplicate should be sent by the Admn. Section to the Comptroller and Auditor General of India by the 15th of November each year.

11.03 Working on Saturdays/Sundays, Holidays etc.

The staff required to perform duty for the full prescribed hours of work on Sundays or other off days should, as a rule, be granted compensatory leave in lieu. In cases where an employee is required to work half a day or less, two such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave, or where necessary, half a day's compensatory leave may be given.

Cash compensation in the form of overtime allowance for duty on such days may be granted only in very exceptional cases by the Head of Department if it is satisfied and certified that it is not possible to grant compensatory leave.

Note: Officials required to attend to make up arrears or as punishment are not entitled to Compensatory leave/Overtime allowance.

(G.O.I. M.O.D. O. M. No: F.9(II)-E-II(B)/64 dated 2nd March, 1965 and O.M. No: F.9(15)-E-II(B)/65 Dt. 31st December 1965 received with Comptroller and Auditor General's letter No: 14-Audit/7-65, dated 5th January, 1966 and Comptroller and Auditor General's letter No: 454-NGE.I/40-64 dated 15th March, 1967).

11.04 Closing of office during elections

It has been decided that the Accountant General/Head of Office may close the office on the polling days in accordance with the following principles:-

1. General Elections:- At a General Election, whether to the Lok Sabha or to a State Assembly, a large proportion of Government officials are put on election duty. A local holiday is also usually declared by State Government on the date (s) of polling in a particular area/constituency. When such a holiday is declared, the Central Government offices in that area/constituency may also be closed on the polling day in accordance with the practice adopted by the State Government.
2. Bye-Elections:- (a) Lok Sabha-Bye-Elections are usually held on Sundays, but in a constituency which has a large Christian population or in extra ordinary circumstances polling is sometimes fixed on a week day. In that event, the State Government, also declares a local holiday in that particular area on the polling day. Central Government offices in that area may also follow the practice adopted by the State Government and close the offices on that day.
(b) State Assemblies-Assistance from the Central Government officials in the locality is not ordinarily sought in connection with Bye-Elections to state Assemblies. It would not, therefore, be necessary to close Central Government offices in the area on such occasions. It would be sufficient if the Central Government employees who may be placed on election duty are permitted to absent themselves from office on the polling day and all other employees are given, facilities to cast their votes.

(Ministry of Home Affairs, New Delhi, O. M. No: 27/30/63-Pub-I, dated the 18th January, 1964 received with the Comptroller and Auditor General's letter No: 168-NGE.I/30-64, dated the 1st February, 1964).

11.05 Holidays to Chowkidars etc.

See paras 4.33 and 4.34 in chapter IV of this Manual.

11.06 Casual Leave

- 1) The maximum amount of casual leave admissible to the staff serving in the Civil Offices of the Government of India shall be 8 days in a calendar year, subject to the condition that not more than 5 days casual leave may be allowed at any one time. The head of the office may, however, waive this condition in individual cases if he considers that there are exceptional circumstances justifying a relaxation in this regard. Saturdays/Sundays or closed holidays which precede a period of casual leave or come at the end may be prefixed or suffixed to such leave and the public holidays and Saturdays/Sundays falling within a period of casual leave should not be counted as part of the casual leave.
- 2) In regard to persons who join Government Service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 8 days or only a proportion thereof, after taking into account all the circumstances of the case.
- 3) Casual leave cannot be taken as a matter of right but subject to the exigency of public service.

11.07 Application for Casual Leave

- 1) Applications for casual leave, except in cases where the necessity for leave cannot be foreseen, should be made in advance. Absence from duty should ordinarily commence only after the leave has been sanctioned.
- 2) In cases where the necessity for leave cannot possibly be foreseen the application for casual leave should be submitted to the sanctioning authority before 10.30 am on the day on which the leave is required.
- 3) In all applications for casual leave the holiday or holidays, preceding or following the casual leave applied for should be specified by the applicant.

- 4) Leave applications should state whether the persons intend to leave headquarters or state of residence and, if so, the outstation address should be indicated.

11.08 Leaving of Headquarters during Casual Leave/Holidays

Government Servants who want to leave Headquarters or stations of residence in case of persons residing away from their headquarters, during casual leave and/ or holidays should obtain prior permission of the authority competent to sanction casual leave. Address during all absence from headquarters or stations of residence should invariably be left with the office.

11.09 Prefixing/suffixing of casual leave to regular leave

Casual leave cannot be prefixed or suffixed to regular leave. If regular leave is applied for or is granted in continuation of absence on casual leave, the regular leave will be counted as commencing from the beginning of the absence on casual leave.

(see also para 11.11)

11.10 Powers to sanction casual leave

Casual leave to the staff will be sanctioned as under:-

<u>Category of Posts.</u>	<u>Sanctioning Authority.</u>
1. Sr. Accounts Officers/ Accounts Officers.	1. Deputy Accountant General.
2. Asstt. Accounts Officers/ Section Officers/Supervisors.	2. Branch Officers concerned upto 5 days at a time and by the Head of the office in excess of 5 days.
3. Sr. Accountants/Accountants/ Clerks/Group-D(Under them)	3. Asstt. Accounts Officers/Section Officers concerned upto 3 days at a time and by the Branch Officers Concerned upto 5 days at a time. Leave In excess of 5 days at a time by the Head of the office.

The Branch Officers/A.A.Os/S.Os can allow the staff working under them to avail of the restricted holidays. When such a holiday is required in continuation with the casual leave it is not to be taken into account for computing the limit of 3/5 days respectively upto which the Branch Officers/A.A.Os/S.Os are competent to sanction casual leave.

Although Asstt. Accounts Officers/Section Officers have been empowered to grant casual leave to Sr. Accountants/Accountants etc. they should continue to submit the attendance registers to the Branch Officers concerned daily.

(O.O. No. Admn.I/66-A dated 17.03.1975)

11.11 Rules regarding grant of Casual Leave

- 1) Casual leave is not recognised and is not subject to any rule. Technically, therefore, a Government Servant on casual leave is not treated as absent from duty, and his pay is not intermitted.
- 2) Casual leave must not be given so as to cause evasion of the rules regarding:-
 - (i) date of reckoning pay and allowances.
 - (ii) charge of Office,
 - (iii) commencement and end of leave,
 - (iv) return to duty, or so as extend the term of leave beyond the time admissible by rule.

Note: It has been ruled that the State should not be put to any extra expense in consequence of the absence of an officer during holidays or on casual leave.

- 3) It is appreciated that there may be occasion on which a Government Servant may have some urgent private work which does not require a full day's casual leave e.g. when he has to go to Railway Station to receive a friend or relation, or to a dispensary to have himself or a member of his family

treated. It has been decided that, in such cases half a day” casual leave, if applied for by a Government Servant, may be granted to him and the practice of allowing a Government Servant to attend office late (i.e. practice of late coming with permission) should not be resorted to.

4) A Government Servant may have some urgent private work in the afternoon which does require a full day’s casual leave. If he desires half a day’s casual leave in the afternoon, it may be granted to him (and the practice of leaving office early with permission should not be followed).

5) For the grant of half day’s casual leave vide sub-para 3 above the lunch interval is to be the dividing line i.e. person who takes half day’s casual leave for forenoon session is required to come to office at 2.PM. Similarly if a person takes leave for afternoon session vide sub-para 4 above, he can be allowed to leave office at 1.30 PM.

6) In view of the decisions contained in the sub-paragraphs 3 and 4 above, the balance at the credit in the casual leave account of some Government Servants may be in terms of full day or half a day. In such cases, there is no objection to the grant of half day’s casual leave, in conjunction with full day or half day’s casual leave if so applied for. Likewise even when the casual leave at the credit of a Government Servant is in terms of a full day or days there is no objection to the grant of half day’s casual leave. Restriction on the number of days of casual leave that can normally be granted at a time will, however, continue to apply.

7) In the case of a Government Servant who, having exhausted his casual leave, attends office late up to one hour at time for unavoidable reasons e.g. illness in the family, cycle puncture, late running of buses etc., such late attendance may be condoned on not more than two occasions in a month. If however, he attends office late on subsequent occasions in the month, disciplinary action may be taken against him.

8) As casual leave cannot be combined with regular leave, a question has been raised as to how half-a-day’s casual leave availed of by an officer in the afternoon under sub-para 4 above is to be treated if the officer has not further casual leave to his credit but is unable to resume duty on the next working day due to sickness or other compelling grounds and has to avail of regular leave to cover his absence for that working day.

The position is that, since casual leave can not be combined with regular leave, an officer who has only half a day’s casual leave to his credit should satisfy himself that he would be in a position to attend office on the next working day; before he avails of half a day’s casual leave in the afternoon. Never-the-less it is possible, in some cases, that an officer who avails of half a day’s casual leave in the afternoon may be unable to resume duty on the next working day, because of unexpected illness, on that day.

After careful consideration of the matter, it has been decided that the officer referred to above may, as an exception to the general rule, be permitted to combine half-a-day’s casual leave with regular leave if his absence on the next working day was due to sickness or other compelling grounds. Those who have only half day’s casual leave at their credit and who will not attend office on the next working day (having already applied for leave of the kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the last half a day’s casual leave for the afternoon, under sub-para 4 above.

(Government of India, Ministry of Home Affairs, Memo No: 60/45/65-Ests(A) dated the 4th February, 1966).

11.12 Sanction to Restricted Holidays

When any member of the Staff proposes to avail himself of any Restricted Holiday, he should apply in writing and obtain in advance the formal permission of the authority competent to sanction casual leave to him.

Record of the Restricted Holidays availed of by the members of the staff should be kept in the casual leave Account.

11.13 Casual leave/Restricted Holidays to the Group-D Officials

Applications for casual leave and Restricted Holidays from Group-D officials should be dealt with by the Caretaker/AAO/S.O Admn. The caretaker will be responsible for maintenance of the Casual Leave and Restricted Holiday Account in respect of the Group-D Officials and should certify the title to leave before it is got sanctioned by the competent authority

The caretaker will also arrange for the work on the grant of leave to Group-D establishment. For this purpose any peon may be called upon to do the work of more than one section(s) or any peon may be temporarily withdrawn from any section/group having more than one peon.

11.14 Casual Leave and Restricted Holidays Account

1) Each section will maintain a casual leave Account in the prescribed form in which all casual leave sanctioned/enjoyed by the staff shall be recorded. Casual Leave Account in respect of the gazetted officers shall be maintained in the Administration Section of this office. Casual leave account of the Group 'D' officials will be maintained by the caretaker who will also make necessary arrangements for the work allotted to the peon proceeding on leave. The Casual Leave Account will also show the Restricted Holidays sanctioned/enjoyed by the staff from time to time. Casual leave forfeited for late attendance should also be depicted in the Casual Leave Account.

2) One page or more should be used for a whole year for all the employees in one section, appropriate indication being given in the relevant column against the date on which casual leave or restricted holiday has been availed by an individual and the entry should be attested by the sanctioning authority promptly by means of dated initials. To avoid subsequently over writings and alterations, no entries should be made in the Casual Leave Account on first report of absence, the necessary entries being made in the account on return of the absentees to the duty.

3) The progressive total of Casual Leave and Restricted Holidays granted/enjoyed and forfeited as a result of late attendance should be worked out in the attendance monthly register and tallied with the casual leave account.

4) The number of days earned as Compensatory leave should be entered in red ink in the Casual Leave Account. The entries in respect of compensatory leave should be attested in the Account by the Asstt. Accounts Officer/Section Officer of the Section concerned only after obtaining the orders of the Branch Officer.

5) Casual leave account should be submitted to the Branch Officer for review while closing the Attendance Register for the month.

11.15 Transfer of Casual Leave Accounts

In the transfer of an individual from one section to another the fact of his transfer should be recorded in his casual leave account and an extract, therefrom showing both in figures and words and number of Casual Leave and Restricted Holidays availed of and also the number of compensatory leave at the credit of the individual should be forwarded to the section to which he is transferred. This extract should be sent under the signatures of the Asstt. Accounts Officer/Section Officer. The Asstt. Accounts Officer/Section Officer of the new section will be responsible for seeing that this extract is received and entered in the Casual Leave Account of that section.

Note: In the case of Section Officers, the extract will be sent under the dated initials of the Gazetted Officers.

11.16 Compensatory Leave

1) For compulsory attendance on Sunday or other public holidays compensatory leave for the number of days for which a person is required to attend office may be granted. This concession is not admissible in cases where attendance of an individual is required to clear arrears for which he is personally responsible.

This concession may be allowed only where the pressure of work requires such attendance and orders in writing, of the gazetted officer-in-charge of the section are obtained.

2) The number of days earned as Compensatory Leave should be entered in red ink in the Casual Leave Account of the person under the initials of the Asstt. Accounts Officer/Section Officer and the grant of leave should also be noted therein. Compensatory Leave to the extent actually earned may be allowed by the B.O./A.A.O/ S.O. under the same conditions and subject to the same limitations as are prescribed for the grant of casual leave.

3) The accumulation of Compensatory Leave will not be subject to any maximum limit but such leave should be allowed within a month of its becoming due. This condition of one month may be relaxed in exceptional circumstances, where the head of the department is satisfied that the grant of Compensatory Leave to all the staff within a month would cause serious dislocation of current work; provided that not more than two days compensatory leave should be allowed to be availed of at a time.

4) The compensatory leave being leave of informal character, like casual leave, cannot be prefixed or suffixed to Earned Leave etc. The combination of Compensatory Leave with Casual Leave, Saturday/Sundays or other closed days may, however, be allowed with discrimination but the normal rule should be not to combine compensatory leave with casual leave, Sundays or other closed holidays. (Comptroller and Auditor General's letter No: 2622-NGE.I-294-6D dated 27.12.1960).

Combination of the compensatory leave with casual leave required the approval of the Group Officers unless the combined period does not exceed the maximum number of days of casual leave which B.O's./A.A.O's/ S.O.'s are competent to sanction.

5) The compensatory leave is not admissible to the supervisory staff.

11.17 Special Casual Leave

1) Special casual leave, not counting against ordinary casual leave, may be granted by the Accountant General to an official of this office for a period not exceeding 30 days in any one calendar year. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the persons concerned. For this purpose Government Servants may as a special case, be permitted to combine special casual leave with regular leave. Special casual leave should not however, be granted in combination with ordinary casual leave.

(G.O.I. decision No:2 below Rule 32 of the C.C.S.(Leave) Rules 1972).

The special casual leave may be granted in the circumstances and to the extent indicated in the succeeding paras:-

a) Participating in Republic Day Parade at Delhi by Lok Sahayak Sena:-

Government Servants who, having joined the Lok Sahayak Sena, have won certificates of merit and are required to participate in the Republic Day parade held annually at Delhi may be granted special casual leave as follows:-

i) for a period of 14 days required for their stay in Delhi in connection with participation in the Republic Day parade, plus.

ii) for the minimum period required for their journey from the headquarters to Delhi and back.

(G.O.I. M. H. A . Gy No.46/5/58-Ests(A). I dated 20.06.1958 received under C.A.G's endorsement No: 1427-A/261-58 dated 07.07.1958).

2) Participation in sporting events:-

For participation in sporting events of National or International importance and when the Government Servant concerned is selected for such participation:-

i) In respect of international sporting events by any National Sports Federation/Association recognised by the All India Council of Sports and approved by the Ministry of Education,

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

iii) This concession is not to be allowed for participating either in a national or international sporting event in which such participation of the Government Servant concerned takes place in his personal capacity and not in a representative capacity.

- iv) This concession is also admissible to the Government Servants whose services are utilised in any of the organisation mentioned above or by a state, Zone or Circle in connection with coaching or Administration of the teams participating in the sporting events of National or International importance.

This concession has been extended to those Government Servants also who are selected or sponsored by any organisations mentioned above for attending Coaching or Training Camps under Raj Kumari Amrit Kour Coaching Scheme or Similar All India Coaching or Training Schemes.

Government Servants who are selected for attending coaching or training courses at the National Institute of Sports at Patiala may also be granted special casual leave for a period not exceeding 30 days subject to general conditions.

- v) 30 days special casual leave should be granted for participation in the sporting events and special casual leave in excess of 30 days need not be granted unless it is treated as regular leave which need not be for the purpose of participation in the sporting events but may be in connection with illness, urgent private affairs or for sight seeing etc. Requests for special casual leave for more than 30 days should not be entertained and recommended to the Ministry of Home Affairs for concurrence unless there are very deserving and exceptional circumstances.

(Government of India, Ministry of Home Affairs, O. M. No: 1-46/5/60-Ests (A), dated 15.06.1960).

- vi) Central Government Servants participating in inter Ministerial or inter-Departmental tournaments held in or outside Delhi may be granted special casual leave, not exceeding 10 days in any one calendar year subject to the following conditions:-

- a) The concession will be available only for those sporting events which have been duly recognised by Government and which will normally be limited to tournaments sponsored by the Central Secretariat Sports Board set up by the Secretariat Staff Welfare and Amenities Committee and other recognised Sports/Recreation Clubs of Government employee.
- b) Only those Government employees who have been sponsored by such sports/Recreation Board/Clubs set up under the general control of the Secretariat Staff Welfare and Amenities Committee or other recognised sports/Recreation Clubs of Government employees and specifically permitted by their offices to participate in such events, will be entitled to this special casual leave.
- c) Government Servants who participate both in sporting events of national or international importance and in inter-Ministerial or inter Departmental events referred to above will not be allowed any special casual leave in excess of 30 days in a year.

The period of absence in excess of 10 days should be treated as regular leave of the kind admissible under the relevant leave rules applicable to the persons concerned. For this purpose, Government Servants may be permitted, as a special case, to combine special casual leave with regular leave, or with ordinary casual leave but combination of both casual leave and regular leave is not to be allowed at one time.

(Government of India, Ministry of Home Affairs, O. M. No: 46/20/54-Ests(A), dated 16.06.1958 received with Comptroller and Auditor General's letter No: 1573-A/168-58, dated 25.07.1958 and also Comptroller and Auditor General's letter No: 132-Audit.II/380-60 dated 30.01.1961).

Note: It has been decided in consultation with the Ministries of Home Affairs and Finance that the concession of Special Casual Leave in the O.M. referred to above may also be extended to the persons serving in the I. A. and A. D. who are required to participate in tournaments organised by the Department.

(Comptroller and Auditor General's letter No: 2496-NGE.I/20-60-Pt.II, dated 09.12.1960).

- 3) Participation in Mountaineering/Trekking Expeditions.

Central Government Servants participating in the mountaineering expeditions may be granted special casual leave, not exceeding 30 days in any one calendar year, subject to following conditions:-

- i) that the expedition has the approval of Indian Mountaineering Foundation; and,

- ii) there will be no change in the overall limit of 30 days of special casual leave for an Individual Government Servant for one calendar year for participation in all sporting events of national or international importance.
The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person concerned. For this purpose, Government Servants may be permitted as a special case to combine special casual leave with regular leave.
- 4) Donation of blood to a recognised Blood Bank.
A Government Servant who donates blood to a recognised Blood Bank on a working day should be granted special casual leave for that day.
(Government of India, Ministry of Home Affairs, O. M. No: 46/11/56-Ests (A), dated 30.01.1959 received under Comptroller and Auditor General's endorsement No: 297-NGE.I/67-59, dated 11.02.1959).
- 5) Family Welfare Programme.
 - i) Vasectomy: Special casual leave not exceeding 6 working days is admissible to the male Central Government Servants who undergo sterilisation operation. If an employee undergoes vasectomy operation for the second time, special casual leave of six days is again admissible on production of medical certificate from the prescribed medical authority to the effect that the first operation was a failure and the second operation was actually performed.
In case of post sterilisation complications, special casual leave may be granted to cover the period for which the person is hospitalised on production of a certificate from the concerned hospital authority/authorised medical attendant.
 - ii) Tubectomy: Special casual leave not exceeding 14 working days is admissible to female Central Government Servants who undergo non-puerperal tubectomy operation.
In the event of failure of a strilisation operation if any employee undergoes tubectomy operation for the second time, special casual leave of 14 working days is again admissible on production of medical certificate from prescribed medical authority to effect that the first operation was a failure and the second operation was actually performed. In case of post sterilisation complication, special casual leave may be granted to cover the period for which the person is hospitalised on production of a certificate from the concerned hospital authority/authorised medical attendant.
Special casual leave in the case of puerperal tubectomy operation (i.e. when the operation is done within 2-5 days after the delivery) is not admissible.
Special casual leave upto 7 days is also admissible to a male Government Servant whose wife undergoes non-puerperal tubectomy operation subject to the production of a medical certificate from the doctor who performed the operation to the effect that the presence of the Government Servant is essential for the period of leave to look after the wife during her convalescence after operation.
 - iii) IUD: One day's special casual leave is admissible to a regular non-industrial female Government Servant who undergoes IUD insertion.
 - iv) Recanalisation: Special casual leave upto a period of 21 days or actual period of hospitalisation whichever is less, as certified by the authorised medical attendant is admissible to the Central Government employees who undergo recanalisation operation and are unmarried, or have less than two children or undergo sterilisation operation for substantial reasons e.g. a person who has lost all male children or all female children after Vasectomy/Tubectomy performed earlier. In addition special casual leave will also be granted for the minimum journey period actually required and spent for to and fro journey performed for undergoing this operation.
 - (a) The operation has been performed in a hospital/medical college/institute where facilities for recanalisation are available as per list compiled by the Ministry of Health, Government of India, as amended from time to time.

- (b) The request for grant of special casual leave is supported by a medical certificate from the doctor, who performed the operation to the effect that hospitalisation of the Government Servant for the period stipulated therein was essential for operation and post operational recovery.
- 6) General:
- a) Special Casual Leave is not allowed to be combined with casual leave as well as with regular leave at one time (i.e. it can either be combined with casual leave or with regular leave).
- b) Sundays and closed holidays intervening in a period of special casual leave are to be taken into account while calculating special leave period.
- c) Prefixing of regular leave to special casual leave is not admissible.
- d) The workers out of the contingency paid staff including work charge staff as have been in a job involving whole time employment (and not merely part time for a portion of the day) and have been in service for at least three months before undergoing sterilisation operation or IUD insertion (in case of female employees) and are likely to remain in service thereafter for at least three months should be granted full wages for a period not exceeding 6 working days to a male employee undergoing vasectomy operation, for a period not exceeding 14 working days to female staff undergoing non-puerperal tubectomy operation and for one day to female staff undergoing IUD insertion.
- e) M. T. P. cases are not covered for the purposes of special casual leave under the family welfare programme.

(Government of India, Ministry of Health and F.W. letter No: A.60015/1/78/Ply dated 29.09.1978).

7) Participation in the Republic Day parade by members of St. John's Ambulance Brigade.

The period of absence of Government Servants who participate in the Republic Day parades held annually and the rehearsals connected therewith in their capacity as members of the St. John's Ambulance Brigade should be treated as special casual leave.

(Comptroller and Auditor General's letter No: 2229-NGE.I/192-55 dated 12.11.1955 forwarding G.O.I. M. H. A O.M. NO:46/91/55-Ests (A) dated 27.10.1955).

8) Attending Courts of Law as Jurors or Assessors.

When with the permission of the Head of the Department, a Government Servant attends a court of law as a juror or assessor, the period of absence will be treated as special casual leave.

9) Joining the Territorial Army.

Special casual leave may be granted to the Government Servants for joining the Territorial Army in terms of Ministry of Home Affairs OM No. 25/19/49-Ests dated 07.07.1950. This leave may be granted in combination with regular leave but should not be granted in combination with ordinary casual leave.

10) Members/delegates etc. of Cooperative Societies.

Special casual leave upto a maximum period of 10 days in a calendar year plus the minimum period required for the journeys to attend the meetings may be granted by the Accountant General to those Government Servants who are members, delegates of members, Managing Committee members and office bearers of Cooperative Societies (formed exclusively with Central Government employees) who are posted outside the headquarters of the societies.

This leave is not admissible to those members of Co-operative Societies whose bye-laws provide for attending annual general meetings special general meetings through delegates of members and in such cases only elected delegates will be eligible for this special casual leave. This may, however, be granted to those members of Co-operative Societies who are required to participate in any meeting outside the headquarters of the society, for the purpose of electing their delegates.

The above special casual leave will be allowed to combine with ordinary Casual Leave only and not with regular leave. Sundays/Holidays intervening the period of special casual leave will not be ignored but will form part of special casual leave.

(G.O.I. O.M. No: 43/22/63-Ests (A), dated 14.01.1964 received with Comptroller and Auditor General's letter No: 164-Audit/365-63 dated 30.01.1964).

11) Appearing in Hindi examinations conducted by the Ministry of Home Affairs.

Government servants who appear for the Prabodh, Praveen and Pragya examinations in Hindi conducted by the Ministry of Home Affairs may be granted special casual leave for the days they appear in these examinations, subject to the condition that a candidate will not be allowed such leave on more than two occasions for the same examination. In the case of a candidate taking a third chance, no such privilege will be allowed and the candidate concerned will have to make his own arrangements for leave on the dates of the examination. No conveyance charges for travelling allowance will be paid to the examinees.

In the case of a Government Servant who has to travel from his station of posting to the station where the examination is held and back, he may avail of ordinary casual leave for the day spent in transit and if no such leave is admissible to him special casual leave may be granted to him for the days spent in transit also.

(Government of India, Ministry of Home Affairs, O. M. No: 28/15/57-H dated 03.02.1958 and Comptroller and Auditor General's endorsement No: 448-NGE.II/57-58 dated 12.02.1958).

12) Office bearers of the Service Associations/Unions.

- i) Office bearers of the recognised service associations/unions in the Indian Audit and Accounts Department may be allowed special casual leave upto maximum of 20 days in a calendar year for participation in the activities of associations subject to the conditions laid down in the Ministry of Home Affairs O.M. No: 24/33/59-Ests(B) dated 04.01.1960.
- ii) Special casual leave upto 10 days in a calendar year will be admissible to outstation delegates/members of executive committee of recognised Associations/Unions/ Federations to attend its meetings
- iii) Special casual leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committee of all recognised Association/ Unions/Federations.

It is, however, clarified that those who would be availing of special casual leave in their capacity as office bearers under (a) above will not be entitled to avail special casual leave separately in their capacity as delegates/committee members under (ii) and (iii).

(G. O. I. Secision No: 17(1) below rule 32 of the C.C.S (Leave) Rules 1972).

A question has been raised as to how the grants of special casual leave should be regulated:-

- i) in case where the Union or Association follows a year other than the calendar year for the purpose of its annual election and
- ii) in the case of office bearers, etc who come into office during the course of a year in casual vacancies.

It has been decided in consultation with the Ministry of Finance that in the case of (i) above, the entitlement of special casual leave should be regulated in terms of the year actually followed by such Unions/ Associations in place of the calendar year and in the case of (ii) above the competent authority may, at its discretion, grant special casual leave upto the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

13) Meetings connected with J.C.M. Councils.

Head of the Department/Office, under which a member of a Departmental Council is serving, may allow the Staff side members of the departmental council for such consultations:-

- i) One day's special casual leave for each meeting of the Departmental Council (No TA/DA would be admissible for these days); and in addition,
- ii) One day's duty period, on the day preceding the day of each meeting of the Departmental Council, for Consultations, as this would be treated as duty, TA/DA would be admissible.

(G.O.I. Cab. Sectt. Memo No: 8/6/70-JCA dated 30.10.1970).

14) Participating in Cultural Activities.

The Government of India have decided to extend the concession granted in Ministry of Home Affairs Memo No: 46/20/54-Ests (A) dated the 16th June, 1958 to those Government Servants also

who participate in Cultural activities like dance drama, music, peotic symposium etc. of an All India or Inter-State Character organised by the Central Secretariate Sports Control Board or on its behalf subject to the overall limit of 30 days referred to in para (d) of the O. M. *ibid.* special casual leave will not be admissible for practice or for participation in cultural activities organised locally.

(Government of India, Ministry of Home Affairs, Memo No: 27/3/68-Ests (B) dated 28.06.1969).

15) Dislocation of traffic due to natural calamities, Bands etc.

- a) Central Government Servants who stay at places far from their headquarters, as a result of which they have to commute a long distance to their office, and due to dislocation of traffic, arising out of natural calamities, Band etc, they are not able to undertake the journey and report to the headquarters for duty, may be granted special casual leave in the following manner:-
 - i) Special casual leave wherever admissible under provisions in this regard may be granted by the Head of the Department.
 - ii) All such cases where special casual leave has been granted should be reported to the Comptroller and Auditor General half yearly so as to reach his office not, later than 10th July and 10 January next in respect of half years from Ist January to June and July to December each year.

(Government of India, Ministry of Home Affairs, O. M. No: 28016/1/79-Ests. A dated 29.05.1979 read with Comptroller and Auditor General's letter No: 1747-NGE.I/56-78 dated 20.06.1979).

- b) All sections of this office should keep a note in their C.O.R. for sending a report on this account to the Administration Section by Ist July and Ist January in respect of half years from January to June and July to December for consolidating the same and onward transmission, to the Comptroller and Auditor General. If no such event takes place a 'nil' report should be sent.

(Endstt. No:-Admn-I/79-80/1795-96 Dt. 15.08.1979)

11.18 Combination of Special Casual Leave with Regular/Casual Leave

A question has been raised whether ordinary casual leave can be sanctioned in combination with special casual leave on occasion for which special casual leave could be granted under the existing orders. It is clarified that as a general rule it is open to the competent authority to grant casual leave in combination with special casual leave, but in cases where it is permissible to grant regular leave in combination with special casual leave, casual leave should not be granted in combination with both special casual leave and regular leave.

(Government of India, Ministry of Home Affairs, Memo No: 46/1/67-Ests(A) dated 22nd July, 1967).

11.19 Infectious Diseases and Quarantine Leave

- 1) Any member of the office, in whose family or in the house-hold in which he is living, a person is suffering from an infectious disease (See sub-para 3 below) should report the matter to the office as soon as it becomes known to him. The person reporting such a case will generally not be allowed to attend office until the infectious stage is past and the Medical Officer has certified that there is no fear of infection by his coming to office. If any one is found endangering others by concealing such a case, he will be severely dealt with.

Explanation:- The terms (house hold) used above includes all individuals residing in the same house irrespective of whether or not they belong to the same family.

(Government of India, Finance Department Resolution No: F.7(25) R(I) 44 dated 07.06.1944 and No: F.7(41)-A.E.IV/46 dated 23.10.1946).

- 2) Where in consequence of an infectious disease referred to in sub-para(3) below in the family or house-hold of a Government Servant at his place of duty, residence or his attendance at his Office is considered hazardous to the health of other Government Servants, such Government Servants may be granted quarantine leave.

3) For the purpose of sub-para (2) above, cholera small-pox, plague, diphtheria, typhus fever and cerebrospinal-meningitis, may be considered as infectious diseases chicken pox, shall not, however, be considered as an infectious disease unless the Medical Officer or Public Health Officer considers that because of doubt as the true nature of disease (for example small pox) there is reason for the grant of such leave. In the case of Government Servants stationed in an area under the Administration of a state Government, such other diseases as may have been declared by that Government, as infectious for the purpose of quarantine leave rules in force in that state, may also be considered as infectious diseases for the purpose of this para.

4) Quarantine leave may be granted by the Head of the Office on the certificate of Medical/Public Health Officer for a period not exceeding 21 days or, in exceptional circumstances 30 days. Any leave necessary in excess of this period should be treated as leave due and admissible and shall be debited to the leave account of the Government Servant. Quarantine leave subject to the maximum laid down above may also be granted, when necessary, in continuation of other leave.

5) A Government Servant on Quarantine leave shall be treated as on duty and will be allowed to draw pay as usual. No substitute should be appointed while he is on such leave.

6) When a Government Servant himself is laid up with an infectious disease and is thereby prevented from attending the office, his absence will be treated as ordinary casual leave or regular leave as the case may be.

11.20 Treatment of the periods spent by Government Servants in attending courts to give evidence or to serve as assessors or jurors

1) The periods spent by a Government Servant in attending courts to give evidence or to serve as assessors should be treated as follows:-

When a Government Servant is summoned by courts of law (Civil or Criminal) or by Court Martial or by a properly constituted authority holding a Departmental inquiry to give evidence.

- a) regarding facts which came to his knowledge in the discharge of his public duties, the period of absence will be treated as duty,
- b) about facts which came to his knowledge in his private capacity, the periods should be treated as casual leave or regular leave admissible to him under rules,
- c) the periods spent in attending courts of law as jurors or assessors with the permission of the Head of the Department; should be treated as special casual leave and should not be debited to the casual leave account.

2) The Government Servants attending courts of law to circumstances mentioned above during periods of leave will not be given any extra leave for such attendance, nor will their leave be considered to have been interrupted by such attendance.

3) The procedure to be followed when a Government Servant is summoned by a court to produce official documents for the purpose of giving evidence is described in para 15.19 of this Manual.

11.21 Regular Leave

1) Under Rule 7 of the Central Civil Services (Leave) Rules 1972 leave cannot be claimed as a matter of right. When the exigencies of public service require leave, of any kind may be revoked or refused 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 the Government Servant. These provisions have been made in the rules because it is not always possible to let all who want leave at a particular time to have it at that time and there is a limit beyond which depletion of staff can not be permitted without dislocating the working of an establishment. These provisions are not intended to be so used as in effect, to bridge the leave entitlements of the staff. Indeed it is desirable in the efficiency of the public service, that Government Servants take leave at suitable intervals and return to work keen and refreshed.

The leave sanctioning authority may, therefore, encourage Government Servants to take leave regularly at intervals, preferably annually. In cases when all applications for leave cannot, in the

interest of public service, be granted at the same time, the leave sanctioning authority should draw up a phased programme for the grant of leave to the applicants by turns with due regard to the principles enunciated in Supplementary Rule 232.

(Government of India, Ministry of Home Affairs, O. M. No: 6/51/60-Ests(A) dated 25th January, 1961 received under Comptroller and Auditor General's letter No: 275-Audit.II/322-6 dated 21.02.1961).

2) A Government Servant's claim to leave is regulated by the rules in force at the time the leave is applied for and granted.

11.22 Rules regarding grant of Regular Leave

The following rules regulate the conditions under which Regular Leave may be granted and availed of by the office establishment:-

- a) Leave is ordinarily allowed according to the State of work in the section/office and the number of reservists available. It cannot be claimed as a matter of right.
- b) In sanctioning leave, the sanctioning authority is required to exercise its discretion with due regard both to the requirements of the office and to the reasonable interests of members of the establishment.
- c) Any member of the establishment, who absents himself from duty on leave or otherwise without the definite approval of his Branch Officer does so at his own risk. He cannot assume that his leave will be sanctioned to cover his absence as a matter of course.
- d) Absence from duty in anticipation of formal permission or of formal grant of leave may be necessitated by serious illness or accident which renders it unsafe or impracticable for the employee to attend duty until sanction is accorded. In such cases, the authority who has power to sanction leave will grant such leave, as is admissible, on production of proper evidence of its necessity including, where necessary, a certificate from the medical attendant regarding the serious illness which does not enable the official to attend office even for the purpose of handing over charge. The official concerned should, however, attend office as soon as he is in a fit condition to do so and hand over the charge.
- e) In other cases the nature of indisposition etc. may be such that an employee can reasonably be expected to continue to attend to his duty for the short time necessary to enable his application for leave to be considered and sanctioned and for his relief to be arranged. If he does not do so but absents himself from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and dealt with accordingly.
- f) Members of the staff should, before availing of leave, hand over the work of their seats to their successors or to some other member of the section, as arranged by the A.A.O/S.O, in urgent cases. They should give in writing the state of work in their seats in regard to correspondence, filing etc. Failure to do so will entail delay in the grant of leave apart from any disciplinary action as may be found necessary in each case.
- g) A.A.Os/S.Os of the Sections concerned should furnish on the applications for leave certificate regarding the state of work of that seat of which the person was in charge, indicating clearly the extent of arrears, if any, and whether the person handed over charge of his seat (if he has stayed away in anticipation) and whether he is responsible for the arrears, so as to enable the Sr. Deputy Accountant General(A&E) and the Group Officer concerned to deal with the case suitably.

B.O/A.A.O/S.O should ensure that the responsibility of the officials in this behalf is brought home to them and that cases of non-observance are promptly reported for disciplinary action.

- h) No leave should be granted to a Government Servant until its admissibility has been obtained the report from authority maintaining the leave accounts (Administration Section).

Where there is a reason to believe that the obtaining of admissibility report will be unduly delayed, the authority competent to grant leave may calculate, on the basis of available information, the amount of leave admissible to the Government Servant and issue provisional

sanction of leave for a period not exceeding 60 days which will be subject to verification by the authority maintaining the leave account (Administration Section).

- i) Leave shall not be granted to a Government Servant whom a competent punishing authority has decided to dismiss, remove or compulsorily retire from Government Service.

Note: When a Branch Officer grants leave to any member of the staff under him, the work should be so arranged that no arrears crop up on that account. The Sr. Accountant/Accountant /Clerk etc. who takes leave should be required to complete the item (s) of work left over by him, on his return from leave by sitting late, if necessary.

11.23 Procedure for taking leave

The following procedure should be observed while taking leave:-

- 1) Leave should be applied for only in the printed/prescribed form and should be applied for fairly in advance to enable the same being considered for sanction.
- 2) The reason from applying leave should be clearly stated. Vague terms like 'domestic work' etc. should as far as possible, be avoided.
- 3) Date from which leave is required should be specified clearly indicating the date (s) of holidays etc. desired to be prefixed/suffixed.

The date of return from last leave and the period and nature of that leave should be specifically indicated.

- 4) The nature and period of leave should be clearly stated.
- 5) Address during leave should invariably be recorded on the leave application form and any change in the address during leave should be communicated immediately to the office.
A.A.O./S.O should see that this is got done invariably in all cases.
- 6) The leave applications must be sent up through the A.A.O./S.O (or in the case of A.A.O's/S.O's through the B.O) concerned and passed on to Administration Section for ascertaining whether the leave applied for by the Government Servant is admissible and also reporting whether as substitute will be available, and if so, from what date. On receipt of the leave application, it will be submitted to the authority competent to sanction the leave.
- 7) Immediately a person proceeds on regular leave, an entry should be made in the sectional attendance register showing the date from and to which he has been granted leave.
- 8) No substitute will ordinarily be provided for leave not exceeding 10 days. Branch/ Group Officers may, however, record their reasons if they consider a substitute necessary for a shorter period.
- 9) Regular leave should not be granted in continuation of casual leave. See also the provisions of para 11.10 (8) of this Chapter.
- 10) No formal permission to leave headquarters or stations of residence located at outstations is necessary during regular leave.
- 11) The cases in which leave is not availed of or is availed of from a date other than the date originally applied for should be reported immediately to the Administration Section and a note to this effect should be recorded in the Event Statement.

11.24 Departure on leave

Before proceeding on leave every member of the office is required to submit a report to his A.A.O./S.O indicating the date and hour (FN/AN) on which he is relieved of his duties to proceed on leave.

A list of papers etc. made over to his reliever should also be submitted alongwith the report. Address while on leave should also be left with the section. This departure-on-leave-report should be sent by the A.A.O./S.O to the Administration Section through the sectional transit register.

11.25 Return from leave

- 1) Every member of the office should, on return from regular leave not exceeding 30 days, report himself for duty to the Branch Officer/Asstt. Accounts Officer/ Section Officer of the section from

which he proceeded on leave if no substitute has been provided in his place. In other cases he should always report for duty to the Branch Officer/Asstt. Accounts Officer/ Section Officer (Administration) for his posting etc.

2) Every member of this office should on return from leave submit a joining-report to the Branch Officer/Asstt. Accounts Officer/ Section Officer of the section in which he joins or to Administration Section as the case may be. In case he rejoins the section from which he had proceeded on leave, the joining report should be sent by the AAO/S.O of that section to the Administration Section through the sectional transit register.

3) Administration Section will see that no member of the office establishment who has been granted leave on medical certificate resumes duty without first producing a certificate of fitness signed by an appropriate medical practitioner. Administration section will also watch that no member of the office establishment returns to duty before the expiry of the period of leave granted to him, unless otherwise permitted to do so by the authority which granted him leave.

Note: In respect of Ex-T. B. patients returning from leave on medical grounds see Government of India decision below S.R.212.

11.26 Disposal of Joining Reports

Joining reports submitted by the absentees on return from leave should not be filed until the entries of leave taken with the dates of commencement and termination have been duly noted in the service book over the initials of the Asstt. Accounts Officer/ Section Officer-in-charge Administration Section and also until entries of leave availed of and the balance at credit have been made in the leave account of the official and attested by the Asstt. Accounts Officer/ Section Officer Administration Section.

11.27 Registration of Leave Applications

Except in the case of illness or extreme urgency, members of the staff should have their applications for leave, other than leave on medical certificate, registered in Administration section one month before the date from which they actually require it. These applications should be submitted in the prescribed form and sent to Administration section with the recommendations of the Branch Officer of the Section.

Administration section will maintain a register wherein leave applications will be entered in the order of their receipt in that section. There should be no delay in the disposal of these applications which should be submitted to the sanctioning authorities after recording there on a certificate of admissibility of leave. The applicants will then be informed of the orders passed on the leave applications.

If any man whose name is registered for leave cannot be spared in the exigencies of the public service, he should be informed accordingly and his case kept pending if he wants to be considered again subsequently.

11.28 Powers to sanction Regular Leave

Regular leave to the staff will be sanctioned as under:-

<u>Category of posts.</u>	<u>Sanctioning Authority</u>
1. Sr. Accounts Officers/ Accounts Officers/ Asstt. Accounts Officers/ Section Officers.	1. Dy .Accountant General concerned at main office Srinagar and B. O. Jammu, except EOL,LND or Study Leave if no Substitute is required.
2. Asstt. Accounts Officers/ Section Officers.	2. Dy .Accountant General (Admn.) will Sanction the leave of all kinds.

Note: Dy .Accountant General (Admn.) will put up cases of Sr. Accounts Officers/ Accounts Officers not covered by above delegation to Accountant General.

(Office order No.Admn-I/Audit/03 Dated 10.04.1997)

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| 3. Section Officers & Supervisors. | 3. (a) Leave with pay and allowances upto a Maximum period of 15 days at a time by The Branch Officer concerned, provided no substitute is required. All other kinds of leave Including L.P.R. by the Accountant General.
(b) Leave to AAO/SO exceeding 15 days other than L.P.R. who are posted in Branch Office, Jammu by the Sr. Dy. Acctt. General(Works) provided no substitute is required. |
| 4. Sr.Accountants/
Accountants. | 4. Leave upto 30 days at a time with pay and allowances excluding L.P.R. by the concerned Branch Officer provided no substitute is required. All other kind of leave by the Head of the office in case of staff at Srinagar and by the Sr. Dy. Accountant General (W) for staff in Branch Office, Jammu. The certificate of continued officiation, required will however be issued by Head of Office. |
| 5. Class IV staff. | 5. All kinds of leave including L.P.R. by the Branch Officer incharge of Records at Srinagar and A.O. (Admn.) at Jammu.
(O.O. No: Admn.I/66-A dated 17.03.1975). |

11.29 Leave Accounts

- 1) A leave account, as prescribed in rule 15 of the Central Civil Service (leave) Rules, 1972 should be maintained in the Administration Section for each member of the staff of the Office in Form 2 of the leave rules *ibid*. In writing up leave accounts the instructions given in the form should be carefully followed.
- 2) As each service book is opened, a form of leave account should be appended thereto and the name of the employee, the date of his birth, the date of commencement of service, etc., should be recorded therein.
- 3) On receipt of an application for leave, the leave account of the applicant should be made up to the date preceding the date from which he wishes to proceed or has proceeded on leave. After the columns 'leave earned' and 'Leave at credit' have been written up, and the certificate of title to leave recorded on the application, the leave account and the leave application will be put up to the Branch Officer (Administration) who will attest the entry of leave at credit as worked out in the leave account on the leave application. The entries for leave availed of and the balance at credit etc. will be made when the Government Servant returns from leave over the initials of the Asstt. Accounts Officers/Section Officer-incharge Administration section.
- 4) If a non-gazetted member of this office is transferred to another Government or to another office under the Central Government his leave accounts, complete in every respect, should be forwarded to the new Office alongwith his last pay certificate, service book and other personal documents.
- 5) In the case of transfer of a non-gazetted member of this office to foreign service in India, no additional leave account need be opened, nor should the leave account be transferred to the foreign employer. In such a case the charge for leave salary will be dealt with under F.R. 116.

11.30 Extension of Leave

- 1) Applications for extension of leave on receipt in the Record Branch should be passed on direct to Administration section for disposal through the diary of inward letters of that section.

The Administration section should deal with such applications expeditiously and intimate in time to the applicant whether the extension applied for has been sanctioned or not.

2) The practice of applying for extension of leave will be strictly discouraged and all leave in extension of the leave originally granted shall not be granted except under exceptional circumstances. Applications for extension of leave should reach the office at least a week before the termination of the leave already granted.

3) The conduct of persons who follow up the leave already granted with an application for extension of leave just on the day the leave already granted expires may have to be viewed with displeasure. Willful absence from duty after the expiry of leave will be treated as misbehavior. If for any circumstances, which must be explained by the applicant in his application, it is necessary for him to apply for an extension of leave already granted, his application supported by a medical certificate, if the extension applied for is on medical certificate, should reach this office one week before the date of expiry of his original leave except the extension asked for is due to sudden illness or for other unforeseen causes. Any member of the office who continues to absent himself in anticipation of sanction to extension of leave will do so at the risk of being dealt with under rule 25 of the CCS (Leave) Rules, 1972.

11.31 Recall from Leave

No official may be compulsorily recalled from leave without the orders of the Accountant General. When such a course is indispensable, only those persons who have already enjoyed great portion of the leave and are residing comparatively at a nearer place, should be called, unless, of course, the recall of a particular person is required. In the orders of recalling an official to duty before the expiry of his leave, it should invariably be stated whether the return to duty is optional or compulsory. The fact of recall should also be recorded in the service book of the individual on his return to duty, over the dated initials of the gazetted office-in-charge of Administration section.

11.32 Leave on Medical Certificate

1) An application by a non-gazetted Government Servant for leave, or for an extension of leave, on medical certificate must be supported by a certificate from the applicant's medical attendant stating distinctly the nature of the illness, probably duration and the period of absence from duty considered to be absolutely necessary for the restoration of the applicants health. The date from which leave is recommended should be specifically stated in the certificate.

2) The grant of a medical certificate does not in itself confer upon the Government Servant concerned any right to leave; the medical certificate shall be forwarded to the authority competent to grant leave and orders of the authority awaited.

The Comptroller and Auditor General had ruled that leave on medical certificate should not be refused by the Heads of Offices where they are convinced, it is advisable.

(Comptroller and Auditor General's letter No: 811-NGE/94-39, dated 25.07.1939).

3) The medical attendant must be a registered practitioner and if there be any reason for doubt, the medical list of the State may be consulted, if available.

Note:1 Normally a member of the Staff who falls ill is expected to get himself treated by his authorised medical attendant and produces certificates from him if he wants his leave to be treated as 'on Medical Certificate'. However, in special cases, the sanctioning authority may accept the Medical Certificate of private registered medical practitioners at its discretion.

Note:2 A certificate given by a registered Ayurvedic, Unani or Homeopathic medical practitioner or by a registered Dentist in the case of dental ailments, or by an honorary medical officer may also be accepted provided such certificate is accepted for the same purpose in respect of its own employees by the Government of State in which the Central Government Servant falls ill or to which he proceeds for treatment.

4) The authority competent to grant leave may at its discretion, secure a second medical opinion by requesting a Government Medical Officer not below the rank of a Civil Surgeon or Staff Surgeon,

to have the applicant medically examined on the earliest possible date. Special orders of the Accountant General should always be taken in all cases in which a second medical certificate is considered necessary under rule 19(3) of the CCS(Leave) Rules, 1972.

5) Notwithstanding anything contained in the preceding sub-paragraphs an authority competent to grant leave may, at its discretion, waive the production of a medical certificate in case of an application for leave for a period not exceeding three days at a time. Such leave shall not, however, be treated as leave on medical certificate and shall be debited against leave other than leave on medical grounds.

11.33 Grant of permission to Government Servants on leave other than leave preparatory to retirement to accept employment elsewhere

A Government Servant on leave, other than leave preparatory to retirement, should not ordinarily be permitted to accept employment in any office under the Union Government(in or outside India) or under the State Government. If grant of such permission is considered desirable in any exceptional case, the Government Servant concerned may be required either to resign his appointment before taking up any other service or employment or to have his services transferred temporarily from his parent office to the office in which he is permitted to take up service or employment.

(Government of India, Ministry of Home Affairs, O. M. No: F.29/1-53,Estt. Dated the 19th May, 1954 forwarded with the Comptroller and Auditor General's letter No:699-A/158-54, dated the 10th June, 1954).

11.34 Communication to the Comptroller and Auditor General of leave out of India of Non-gazetted Government Servants

When a non-gazetted Government Servant employed in this office is granted leave out of India, the fact should be intimated to the Comptroller and Auditor General with the approximate amount of the leave salary that the Government Servant would draw out of India during each financial year.

(Comptroller and Auditor General's letter No: 3472-GBE/497-39 dated the 2nd December, 1939).

11.35 Regular leave to Class-I Officers

For orders on the subject seen para 3.06 to 3.09 in chapter III of this Manual.

CHATER –XII

Superannuation, Retirement, Resignation, Dismissal An Extension Of Service**12.01 Superannuation and Retirement**

Every employee of this office (except those mentioned in para 12.02 below) shall retire from service on attaining the age of superannuation i.e. on the afternoon of the last day of the month in which he attains the age of sixty years. However, the Group-D staff of this office shall retire on the last day of the month in which they attain the age of sixty years as usual.

12.02 Retirement of persons who entered Service on or before 31st March, 1938

A ministerial Government servant who entered Government service on or before the 31st March 1938 and held on that date:-

- i) A lien or a suspended lien on a permanent post, or
- ii) A permanent post in provisional substantive capacity under clause (d) of FR 14 and continues to hold the same without interruption until he was confirmed in that post shall retire from service in the afternoon of the month in which he attains the age of sixty years.

Note: For the purpose of this para, the expression 'Government service' includes service rendered in a former Provincial Government.

12.03 Superannuation Pension

A superannuation pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement as indicated in para 12.01 and 12.02 above.

12.04 Specific orders for retirement on due date not necessary

The rules regulating the age of superannuation or the terms and conditions may provide for the compulsory retirement of a Government servant on his attaining a specific age or after completion of a specified period of service. In all such cases retirement is automatic and in absence of specific orders to the contrary by the competent authority a Government servant must retire on the due date. It is the responsibility of the administrative authorities concerned to ensure that the Government servant under their control so retire. The date of compulsory retirement of a Government servant is known in advance and, therefore, there should be no question of failure to make arrangements for his relief sufficiently in advance and complete any formalities required in that behalf. For this purpose the authorities concerned should maintain a proper record of the date of retirement of the Government servants working under them and take such appropriate action as may be necessary for their retirement on due dates.

At the same time, a Government servant can not take advantage of the non-receipt of formal orders regarding his relief etc. to say that he has been granted an extension of service. If the Government servant desires to take any leave preparatory to retirement he will naturally apply for it in good time. If not, he should bring the fact that he is attaining the age of superannuation or completing the period of service after which he has to retire to the notice of the head of the office in which he is serving or if he is himself the head of the office to that of his immediate superior. Unless he receives specific orders that he should continue in service, he should make over charge on the due date to the head of the office (or such officer as may be nominated by the latter). Or if he is himself the head of the office to the next senior most officer in the office who would normally be placed in charge of the office in his absence.

(G.O.I. MHA O&M No. 33/6/56-Ests.(A) dated 10.12.1955)

12.05 Retirement by notice on either side

- 1) Not-with-standing anything contained in para 12.01 above, the appropriate authority shall, if it is so, have the absolute right to retire any Government servant by giving him notice of not less than 3 months in writing or 3 month's pay and allowances in lieu of such notice:-

- i) If he is in class 1 of Class II (Group A or Group B) service or post and had entered Government service before attaining the age of thirty five years, after he has attained the age of fifty years.
- ii) In any other case after he has attained the age of fifty five years.
Provided that nothing in this para shall apply to a Government servant referred to in para 12.02 above who entered Government service on or before 23rd July, 1966.
- 2) Any Government servant may be giving notice of not less than 3 months in writing to the appropriate authority retire from service after he has attained the age of fifty years if he is in class I or class II (Group A or Group B) service or post and had entered Government service before attaining the age of thirty five years and in all other cases after he has attained the age of fifty five years. Provided that:-
 - i) Nothing in this para shall apply to a Government servant in Group-D service or post who entered Government service on or before 23rd July 1966.
 - ii) It shall be open to the appropriate authority to withhold permission to a Government servant under suspension who seeks to retire under the provision of this sub-para.
 - 3) Not-with-standing anything containing in sub para (a) above the appropriate authority shall, if it is of the opinion that it is in the public interest to do so, have the absolute right to retire a Government servant in Group-‘C’ service or post who is not governed by any pension rules, after he has completed thirty years’ service by giving him notice of not less than three months in writing or three months pay and allowances in lieu of such notice.
 - 4) A Government servant in Group ‘C’ service or post who is not governed by any pension rules may be giving notice of not less than three months in writing to the appropriate authority, retire from service after he has completed thirty year’s service.

Note:1 Appropriate authority, means the authority which has the power to make substantive appointment to the post or service from which a Government servant is required or wants to retire.

Note:2 Three months notice referred to above may be given before the Government servant attains the age of specified in sub-paras (a) and (b) above or has completed 30 years of service specified in sub-paras (c) and (d) above, provided that the retirement takes place after he has attained a relevant age or has completed 30 years of service as the case may be.

Note:3 In Computing the notice period of three months the date of service of the notice and the date of its expiry shall be excluded.

Note:4 Power to relax the 3 month’s notice provided for in F.R. 56(j) and (k) vests in the President and it is not open to the appropriate authority to curtail that period in any individual case. Accordingly no Government servant may be permitted to retire from service before the expiry of the notice period of three months from his side even if the appropriate authority has no objection to his earlier retirement, nor can the period of 3 month’s notice be reduced by mutual consent.

(G.O.I. M.F. (EV Branch) U.O. No: 4754-EV/67, dated 18th July, 1967 in reply to the Comptroller & Auditor General of India’s U.O. No. 1263-NGE.1/313-65 dated 16th June 1967 read with Comptroller & Auditor General of India’s letter No. 1603-NGE.1/1313-65 dated 20th July, 1967).

12.06 Retiring Pension

Retiring pension shall be granted:-

- a) to a Government servant who retires, or is retired, in advance of the age of compulsory retirement, in accordance with the provisions of para 12.05 above (corresponding to Rule 43, 48 or 48-A of Central Civil Services (Pension) Rules or Rule 56(j,k,i and m) of the Fundamental Rules of Articles 459 of the Civil Service Regulations): and
- b) to a Government servant who, on being declared surplus opts for voluntary retirement in accordance with the provisions of Rule 29 of Central Civil Services (Pension) Rules, and the amount of their pensions determined in accordance with the rules applicable at the time their retirement.

(G.O.I. MF O&M No. F.12(9) E.V(B)/65 dated 5-1-1966)

12.07 Reckoning the date of Superannuation/Retirement

- 1) The date on which a Government servant attains the age of sixty years may be shall be determined with reference to the date of birth declared by the Government servant at the time of his appointment and accepted by the appropriate authority on production, as far as possible, of confirmatory documentary evidence such as Matriculation certificate or extracts from Birth Register. The date of birth so declared by a Government servant and accepted by the appropriate authority shall not be subject to any alteration after the preparation of his Service Book and in any event, after the completion of probation period. An alteration in the date of birth of Government servant can be made at a later stage only with the sanction of a Ministry or Department of Central Government or an administrator of a Union Territory under which the Government servant is serving, if it is established that a bonafide clerical mistake has been committed in recording the date of birth in the Service Book.
- 2) A Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of sixty years.

12.08 Reckoning the date of birth when exact date/month is not known

In the case of an employee whose year of birth is known but not the exact date, the 1st July should be treated as the date of birth for the purpose of determining when he should hold to attain the age of superannuation. Similarly when only the year of and month of birth are known, the 16th of the month be taken to be the exact date of birth for the purpose of pension.

12.09 Relinquishment of charge on a holiday

- 1) A question has been raised regarding the procedure to be followed for relinquishment of charge of office in the case of retiring Government servant when the day on which he is due to retire happens to be a closed holiday. Since, according to the provisions of the Government of India, Cabinet Secretariat (Departmental of Personnel) O.M. No. 33/12/73 Ests (A) dated the 24th November, 1973, a Government servant shall retire from service with effect from the afternoon of the last day of the month in which his/her date of retirement falls, the regarding Government servant should formally relinquish charge of office on the afternoon of that day itself even if it happens to be a closed holiday.
- 2) In cases in which handing over of cash stores etc. is involved, these may be made over by the retiring officer (to the relieving officer or, in the absence of the relieving officer to the next senior officer of the Department present) on the close of the previous working day on the analogy of Government of India decision No. (3) below rule 78 of General Financial Rules. Thereafter, the actual relinquishment of charge of officer shall be prescribed on the last day of service for which the physical presence of the officer in the office need not be insisted upon.
(G.O.I. MF O.M. No. 19050/8/76-E.IV(B) dated the 21st February, 1977)

12.10 Procedure to be followed to determine the retention of a Government servant beyond the age of 55 years

For the purpose of para 12.05 of this manual, it will be necessary to determine if retention of Government servant beyond the age of 55 years will be in the public interest. It has been decided that the following procedure should be observed:-

- i) The case of the Government servant concerned should be reviewed six months before he attains the age of 55 years and decision taken thereon by appropriate authority.
- ii) Once a decision has been taken by the appropriate authority to retain a Government servant beyond the age of 55 years in public interest, the employees concerned attains the age of compulsory retirement. If, however, the appropriate authority subsequently considers that further retention of the Government servant will not be, in public interest, that authority may take necessary action to serve three months notice in terms of sub-para (b) of 12.05 of this Manual.

Note:1 The position stated above will not apply to Group 'D' employee appointed prior to 23-7-1966 (G.O.I. decision No. 13 below FR-56)

Note:2 When the question of retention in service beyond the age of 55 years of any particular Sr. Accounts Officer/ Accounts Officer is to be considered by the 'Appropriate Authority' i.e. Accountant General (through not necessarily the appointing authority as would happen in respect of Sr. Accounts Officer/Accounts Officers appointed prior to 29.11.1962) under F.R.56, it would be open to him to get the recommendations or a committee similar to a Departmental Promotion Committee to consider the case of an Sr, Accounts Officer/Accounts Officer for retention in service beyond the age of 55 years, in public interest. The Appropriate Authority should, after obtaining the recommendation of the committee, examine the case and record in writing its opinion about his retention in service or retirement in public interest under FR 56(j) if it so decides.

The minutes of the committee, the C.R. file and other relevant records of the officer concerned should, however, be sent to the Comptroller & Auditor General of India for perusal before the same are examined by the (Appropriate Authority's (for recording its opinion for his retirement under R.R. 56(j) (Extract from Comptroller & Auditor General of India's Confidential D.O. No. 3149-GE/II/191-98 dated 20.11.1968).

Note:3 With a view to minimizing the number of proposals for extension/re-employment, suitable persons should be selected and given training before hand.

(Comptroller & Auditor General of India's letter No. 2462-NGE.1/150-6711 dated 13.11.1967).

12.11 Resignation

See para 2.50 in chapter II of this Manual

12.12 Removal Termination, Discharge and Dismissal etc.

See paragraphs 2.51, 2.52 and 2.53 in chapter II of this Manual

CHAPTER XIII

System of Correspondence**13.01 Classification of Inward Letters**

1) The dak received in this office will be sorted out by the Receipt Branch of the Record Section into the classes detailed below and numbered separately:-

<u>Prefix</u>	<u>Description of letters</u>
a) C.A.G.	Letters received from the Comptroller and Auditor General of India
b) G.I.	Letters received from the Govt. of India
c) S.	Letters received from the Govt. of J&K,
d) T.	Telegrams
e) P.	Pre-audit bills
f) V.	Valuables
g) A.	Accounts
h) O.	All other letters not covered by clauses (e) to (g) above

The letters belonging to each class will be numbered serially in a continuous series with the appropriate prefixes.

2) The letters referred to in serial numbers (a) to (c) above will be diarised in detail in separate registers by the Receipt Branch. The diaries will also indicate the names of the sections to which the letters have been sent. If the letters are endorsements of copies of letters, the numbers and dates of the endorsements as well as the numbers and dates of the original letters should be noted in the diaries.

3) In the case of registered letters the Receipt Branch should note in their registers the postal receipt number, the person from whom the letter was received and number and date.

13.02 Skelton Registers

1) The Receipt Branch will prepare Skelton registers (one register for each section) every year. Serial/ Machine numbers of all the letters meant for a particular section will be entered in the skelton register of the section concerned daily by the Receipt Branch and Register along with the dak should be sent to the respective sections daily.

2) On receipt of the skelton register in the section, the General clerk of the section will tally the serial/machine number of the letters with those shown in the skelton register and see whether all the letters are entered in the section. He will then initial the Skelton register in token of his having received the letters mentioned therein.

3) It will be the duty of the General Clerk of the Section to ensure the receipt of the letters and bills etc. noted in the Skelton register. If any letter etc. entered in the Skelton register is not actually received, a report should at once be made to the Incharge Receipt Branch who will institute immediate inquiries to trace the letter. A note to this effect should also be kept in the Skelton register under the attestation of the AAO/SO concerned.

4) If a letter has been wrongly entered in the skelton register of a particular section, the Section Officer of the section should pass it on the correct section the same day through the sectional transit register. The AAO/SO of the receiving section should get it registered in the sectional diary register along with the day's dak and thereafter watch its disposal. If there is a dispute, orders of the Accounts Officer (Administration) should be obtained which should be treated as final. A note of the transfer of such letters should be made in the respective registers against the number of the letter. It should be borne in mind that so long as the acknowledgement of the receipt of the letters by the other section is not obtained, it remains the responsibility of the original section and must be shown as an outstanding letter in the weekly reports.

5) The skeleton register along with the dak will first be perused by the AAO/SO daily who should examine the letters etc. and mark them to the respective Sr. Accountants/Accountants/Clerks. He may

also note such instructions on the letters as may be necessary for their disposal. He will also initial the skeleton register in token of his having seen the daily dak.

6) The skeleton register containing the dak should then be submitted to the Branch Officer daily so that he can avail himself of the opportunity of perusing the sectional dak and recording thereon such instructions as may be considered necessary by him for its disposal. The Branch Officer should also give proper guidance and indication for suitable disposal of letters wherever possible/required. The Branch Officer will then initial the skeleton register in token of his having seen the dak and then return the register to the section concerned for diarising of the dak.

13.03 Maintenance of different diaries

- 1) **Urgent Diary:-** In this register will be entered telegrams, U.O. Reference & all urgent references so marked by the A.G/Group Officer or Branch Officer or so clarified by the Government of India, State Government and Comptroller and Auditor General of India as the case may be.
- 2) **Ordinary Diary:-** In this Register all references other than those mentioned in serial no. 1,3,4, & 5 will be entered.
- 3) **Bill Diary:-** All the bills received for pre-audit payment will be entered in this Register.
- 4) **Complaint Diary:-** Two registers will be maintained for diarising of the complaints received in this office one for the complaint received from the Comptroller and Auditor General of India and the other for local complaints received by the Accountant General/Group Officers etc.
- 5) **Hindi Diary:-** Letters received in Hindi are required to be replied to in Hindi only. All such letters should be separately entered in a diary register for watching their disposal.

13.04 Diarising of daily dak

- 1) The daily dak in the section will be received from all or some of the following sources:-
 - i) Skeleton register.
 - ii) Transit register of other sections.
 - iii) Transit register of Branch/Group Officer.
 - iv) Accountant General's secretariat.
 - v) Other e.g direct etc.
- 2) The General Clerk of the section will collect all the dak and enter it in the respective diaries as mentioned in the preceding para which will be maintained in Form Sy.318-A. First six columns of the form will be filled in by him while diarising each letter. The serial number and machine number of each letter will be written over the serial/diary no. in column 2 of the diary in a chronological order. Each letter should be diarised neatly and clearly and the brief particulars of the letter should be distinctly shown in column 6 of the diary. The letters which are not meant for the section and pertain to some other section should immediately after diarising be sent to that section through the section transit register and the transit no. and date should be indicated in column 8 of the diary against the said letter.
- 3) The General Clerk of the section will then make over the letters to the Sr, Accts / Accountants / Clerks concerned on the same day and obtain their dated initials in column 7 of the diary register.

13.05 Disposal of Letters

- 1) As each letter is disposed off its disposal e.g. (i) the number of the case/file, in which the letter is recorded/field: (ii) no. and date of the forwarding endorsement, if it is sent out in original: (iii) the sectional despatch no. and date, in case a reply is sent out: (iv) the sectional transit no and date, in case the letter is sent in original to some other section of this office, should be noted against each letter in the sectional diary under the dated initials of the official concerned.
- 2) If a letter is kept pending the letter 'P' should be noted against the entry in the diary register indicating the no and date of pending diary where it has been rediarised. The disposal of such letter should be watched through the Register of Pending Cases. (See paragraph 13.09.
- 3) Branch Officers and the Assistant Accounts Officers/Section Officers are required to guard against the tendency to treat a letter as 'disposed off' when an ad-interim reply has been sent or to give

an explanation of delay, that the letter has been sent to some other section. A section of the office must show as outstanding against itself all letters which have to be finally disposed off by it, even if such letters be not with it at the time the abstract of outstanding letters is prepared and the weekly report submitted.

4) In order to ensure the correctness of the entries of the disposal recorded by the Sr. Accountants/Accountants/clerks, the Assistant Accounts Officer's/Section Officers should check cent percent of the disposal entries in the urgent diary register and 20% of disposal entries in other diary registers and initial them in the diary in token of this check and give a Certificate to this effect in the weekly reports on the disposal of inward letters. He should also verify that all outstanding letters against which disposal has not been marked have been included in the list of outstanding and append a certificate to this effect in the report of outstandings.

5) No inward correspondence, whether the same calls for or not any reply should be treated as disposed of until all necessary actions have been taken thereon and the order to file recorded thereon above the dated initials of the AAO/SO or where necessary Branch Officer. Even if there are notes dealing with the correspondence and formal orders to file the same have been obtained in the notes, file orders should be obtained in the correspondence as well giving indication of the notes. Before the file order is recorded it should be ensured that the reference to no. and date of the reply issued and particulars of any other action taken have been prominently recorded on the concerned inward correspondence.

6) All orders of the State Government and letters received from the Comptroller and Auditor General of India should be filed only under the dated initials of the Branch Officer. In doubtful cases orders of the Group Officers/Accountant General should be obtained.

7) Letters which call for a reply should not be treated as disposed of until the reply has actually been approved and entered in the outward/Despatch Register.

13.06 Report of outstanding letters

1) The diary register mentioned in para 13.03 above should be periodically closed and a report of outstanding letters etc. prepared in the following manner :-

a) **Urgent Diary** :- This diary should be closed by the sections twice a week showing the letters and Telegrams etc outstanding for more than a week. The reports on Wednesday should be submitted to the Branch Officer and the reports should be submitted to the Group Officer concerned through the Branch Officer. The Section Officer should check 100 percent disposal of the letters and correct and sufficient reasons for the outstanding should be recorded while closing the diary.

b) **Ordinary Diary** :- The register should be closed on the first working day of each week and submitted to the Branch Officer on the same day and through him to the Group Officer concerned fortnightly. This report should show all letters received in the section upto the of the second previous week still remaining to be disposed of (e.g. all letters received upto the week ending 6th October, 19.....() should be shown in the report drawn up on 15th October, 19.....(). The report should be prepared in the following form:-

Balance as shown in last report	_____
Receipts during the period under report	_____
Total	_____
Letters disposed of during the period under report	_____
Balance outstanding	_____

The balance outstanding at the end of the week as worked out above should be analysed and shown as below:-

Analysis of outstanding

	No	Dy.No	Page no of the diary	Reasons for out-standing
I Letters less than one month
II Letters between 1 and 3 months
III Letters over 3 months

Diarist	AAO/ SO	Branch Officer	Group Officer
1	2	3	4

The AAO/SO should check 20% of the disposal and should initial the disposal entries in token of his having conducted the said check.

- c) **Bill Diary:-** This register should be closed and submitted to the Branch Officer-in-charge on the first working day of the week and through him to the Group Officer every fortnight and will show all bills outstanding for more than a week. Cent percent disposal should be checked by the AAO/SO and weekly analysis of the outstanding letters should be prepared.
- d) **Complaints Diary:-** Both the Complaint registers i.e. the register of the complaints received from the Comptroller and Auditor General of India and register of the local complaints should be closed and submitted to the Branch Officer weekly and the Group Officer fortnightly. Cent Percent disposal should be checked by the Section Officer and the disposal entries should be initiated by him.
- 2) The complaint diary registers should be closed weekly in the following form:-
- | | | |
|-----|--------------------------|-------|
| i | Opening Balance | _____ |
| ii | Receipts during the week | _____ |
| iii | Total | _____ |
| iv | Disposed of | _____ |
| v | Balance | _____ |

Analysis

S No	Letters No. and date	Date of receipt	Brief subject	Action taken with No. and date	Whether case was disposed of under The orders of Branch officer D.A.G/AG	In case of outstanding letters reasons thereof
1	2	3	4	5	6	7

- 3) A report to this effect should also be sent to the T.M. section on the 3rd and 16th of each month in respect of the preceding fortnights for submission to the Accountant General.
- a) **Hindi Diary :-** Hindi Diary should be closed and submitted to Branch Officer and Group Officer in the same manner as that of ordinary diary.
- b) AAO/SOs and Branch Officers must insist on the punctual submission of the reports of outstanding letters, as the utility and reliability of the reports are contingent upon their submission f the due dates.

13.07 Register of Valuables

- 1) All letters to which are attached cheques, bank drafts etc., will be entered in the Register of valuables maintained by the Receipt Branch. The valuables will be kept in the custody of the Welfare officer/Accounts Officer (in-charge Records) who will record the word 'received' over his initials and date on the letters with which the valuables were received, if the particulars of the valuables have been given in the letter. If not, he should also record these particulars. Thereafter the forwarding letter should be sent to the section concerned for disposal.
- 2) All sections which have to deal with the valuables should maintain a subsidiary register of valuables for sectional use for watching the receipt disposal and acknowledgement from the payee or duplicate challans from the State Bank of India, the Branch Officers/Section Officers are required to ensure that the requisite entries are made in the register before any challan/forwarding letter is passed by them. The register should be submitted to Branch Officer, on 5th and 20th of every month with a list of outstanding cases where acknowledgement etc have not been received for over a fortnight. The acknowledgements/duplicate challans, when received should be got noted by Record Section before being struck off from the Sectional Diary as disposed of. The register should be maintained in the following proforma :-

S. No.	Date of Receipt in the section	From whom received	No and date of covering letter	Nature of the valuable/cheque/bank draft	Amount
1	2	3	4	5	6

How disposed of (with no & date)	No. and date of acknowledgement for challan	Initial of AAO/S.O	Initial of B.O.	Remarks
7	8	9	10	11

3) The valuable viz cheques etc. will remain in the custody of the Record Section till these are properly delivered to the concerned sections for which acknowledgements should be obtained as usual. The concerned sections will dispose of the valuable within the three days of its receipts and will also keep a record in their calendar of returns for the submission of the reports to the Branch Officer. The valuable not containing full particulars will be delivered by record section to the section closely connected with it who will initiate correspondence for obtaining the wanting details from the quarters concerned. Thereafter if it is found that the valuable does not actually pertain to that section the entire papers will be passed on to the section concerned for further necessary action.

4) The receipt of the acknowledgement from the State Bank or the payee is to be watched by the sections concerned which dispose of the valuable. They will also ensure that the amount is credited by the Bank to the Government Account and will intimate the Record Section when the credit is afforded by the State Bank. When this is done, Record section will make a note in the Register of Valuables maintained there. Extra Column provided for remarks in the register of valuable may be used for this purpose. The valuables will remain in the personal custody of Branch Officer's concerned.

13.08 Dak Reconciliation Register

With a view to ensuring that all dak received in the section from various sources is diarised in respective registers to watch their disposal, each section should maintain a Dak Reconciliation Register in the proforma given below:-

Date	<u>No. of letters received during the day through</u>				
	Skeleton Register	Transit register of other sections	Transit register of B.O./Group Officer	A.G's Sectt.	Any other source
1	2.				

<u>Total of Column 2</u>	<u>Letters diarised during the day in</u>				
	Ordinary Diary	Urgent diary	Bill dairy	Hindi diary	Others
	Dy. No.. To	Dy. No.. To	Dy. No.. To	Dy. No.. To	Dy. No.. To
3	4				

Total of Column 4	Difference between Columns 3 & 5	Reasons for difference in column 6	Initials of G.C./S.O.	Remarks
5	6	7	8	9

The register will be maintained by the General Clerk of the Section and submitted daily to the AAO/SO who will investigate the difference as shown in column 6 and also its reasons. The register should also be submitted to the Branch Officer on the 1st working day of every week.

13.09 Register of Pending cases/Letters

1) If the disposal of a letter is held up on account of a reference made outside the office to a party other than that from which it was received, or when it is essential for a letter being held over pending a certain occurrence, the letter 'P' which represents that the letter is pending, should be noted against the

relevant entry in the sectional diaries and the letter transferred to the Register of Pending Cases. The letter in question should be taken into account in the weekly report of pending cases which should be prepared in each section in form in the proforma given below:-

PROFORMA

Reminder _____ statement Suspense _____ Section _____

Monthly statement of cases in which orders requiring a reply not yet received, have been issued, or in which action has been suspended.

S.No.	Branch	To/From whom and date	Subject	Date last reminder	Date by which reply was required or reason for suspension	Remarks and Orders
1	2	3	4	5	6	7

Note:1 All letters which cannot be disposed of in accordance with paragraph 13.09 should be kept pending under orders of the Branch Officer irrespective of the consideration of time for which these are required to be kept pending.

Weekly report of pending letters should be prepared on the register of pending cases as is done in respect of other letters received in the section on the receipt Register itself on every Monday.

Note:2 The proforma for the preparation of this report will be as under:-

Previous balance

Fresh letters kept pending under orders

Total

Letters for which disposal date yet due according to pending orders, of the letter balance

Letters disposed of during the week

Balance undisposed of

Explanations for the undisposed of letters during the period under report should invariably be given by the Accountants concerned which should be scrutinised by the AAO/SO and duly signed before the report is submitted to the Gazetted Officers-in-charge. (Office order No. TM/S.iii/60/61/44 dated: 17th October 1960 and T.M./3-iii/60-61/53 dated 12th December, 1960)

2) The final disposal of letters entered in the register of pending cases is watched through the register. A weekly report of pending cases is prepared by general clerk of the section in the register itself and submitted to the Branch officer-in-charge for review through the AAO/ SO along with the weekly report of outstanding letters. Branch Officers will see that timely action is taken in issuing reminders to cases entered in the pending list and that no delay takes place in the disposal of such cases.

3) The register of pending cases should be put of the Branch Officers and Group Officer along with the monthly reports on the state of work in the section

13.10 Submission of cases for orders

1) Inward letters etc should at once be put into their proper cases. The page in the files should be noted and the pages at which references quoted in the letter are placed should be noted in the margin of the letter. All papers in a file must be kept in chronological order i.e. in the order in which letters are received in this office and the notes put up. Notes and correspondence should except in unimportant cases, be kept separate and page numbered in separate series.

2) If the action to be taken is obvious, the assistant should merely put up the necessary draft, or endorsement making any observations he may have to make in the margin of the draft. A note must be put up unless this has been called for, or unless specific orders are necessary before action can be taken.

- 3) It should be remembered that every official dealing with a case has read or will read the letter under consideration, and accordingly a note should never repeat its contents, except when it is necessary to abstract the gist of a number of letters of mass of enclosures.
- 4) The note should, therefore, deal directly with the points on which specific orders are required or express an opinion either agreeing or disagreeing with the views given in the letter. The note should be as brief as possible and deal with relevant points only. It should be written in numbered paragraphs and each paragraph should deal as far as possible with definite point to enable the Accounts Officer to pass orders without the necessity of dealing with each point separately again. The note should be temperately written and be free from personal remarks.
- 5) When the case is submitted by a Sr, Accountant/Accountant to the AAO/SO the latter should never repeat what has been written by the Accountant. If he agrees with the views expressed by the Accountant he will simply put his initials. If, however, he disagrees with the Accountant either entirely or on specific points he should simply state his reasons for the disagreements on these points without repeating the subject matter but merely referring to the specific paragraphs of the Sr, Acctt/Accountants note.

13.11 Disposal of cases originating within the office

- 1) The following procedure is prescribed in order to ensure that an effective watch is kept over the disposal of cases originating within the office. These cases are in general of four classes
 - a) Inquiries made by the Accountant General, or by other Gazetted Officer, on letters, etc. from other offices, or in the form of an office note:
 - b) Questions raised by the Accountant General or by other Gazetted Officers for examination and settlement separately in the form of dictated or written office notes addressed to a specific section:
 - c) Questions arising out of a case already being dealt with by specific section: and
 - d) Personal representations made by members of the office staff.
- 2) Inquiries made by the Accountant General or by other Branch Officers on inward letters, etc. must be attended to and returned to the Accountant General or other Branch officer, duly answered, within six days of the receipt of the documents in a section. If a complete reply to the query made is not possible within that period, the papers must never the less be put up to the officer raising the query, with an explanation of delay apprehended in the submission of the final reply to the question asked. The AAO/Section Officer of the section will see that such inquiries are disposed of finally as soon as possible and in no case later than the period mentioned in the ad interim reply.
- 3) Inquiries and questions raised by the Accountant General and other Branch Officers in the form of office notes should, on receipt in the section, be diarised in the ordinary diary and the disposal watched through the weekly report of outstanding letter.
- 4) Questions arising out of a case already being dealt with by a specific section will be dealt with on the file itself. If, however, it appears that the question raised, wholly or partly, relates to some other section, the AAO/SO will deal with the question raised as far as his own portion is concerned, and thereafter obtain the written orders of the Branch Officer to transfer the file to the other section through the Branch Officer-in-charge of that section. The final return of the file should be watched by the original section transferring the file to the other section. References from one section to another within the office will be received direct from the originating section and diarised by the section addressed. They will not pass through Record Branch.
- 5) Personal representations by members of the office will, if received by post, be transferred to administration section in the manner prescribed for letters, where their disposal will be watched through the ordinary diary. If delivered in person, these will be transferred by the AAO/SO through the sectional transit register to Administration section and dealt with there after these have been entered in the ordinary diary and their disposal watched through that register. After disposal they will be filed in the personal files of the Government servant. Representations made by office members should be treated

as official documents throughout and should not be returned to the applicant but recorded in their personal files and after the orders passed have been noted by them.

13.12 Remarks on letters prohibited

- 1) Remarks should not, as rule, be written on letters and other documents received in the office, except by a Branch Officer. This does not refer, however, to such remarks as 'Noted' or to particulars of action taken or to orders for filing. If a AAO/SO or an Sr. Acctt/Accountant has any remarks of a permanent nature to make he should write on the full size note forms which should indicate the number, date and purpose of the letter in connection with which the notes, remarks or endorsements thereon have been written.
- 2) Letters and documents which are required or transmitted in original should not be defaced by any writing. No marks besides the office stamps, the Branch Officers initials and the usual endorsement or corrections initialed or signed by a Branch Officer should appear on such papers.

13.13 Drafting of Letters

- 1) Drafts should be written neatly and legibly in ink in the prescribed forms.
- Note:** In simple matters, half margin and other printed forms will as far as possible be used instead of draft forms. The Branch Officers will see that they pass no draft whenever any half margin or printed form can be used.
- 2) Drafts should be divided into paragraphs which should be numbered, a fresh paragraph being devoted to a new statement or to a fresh argument. The tendency to use unduly long sentences should be discouraged. The subject of the letter should always be briefly but clearly stated in the opening of the letter.
 - 3) The draft should be complete, clear and brief and must always be written in temperate language and courteously worded. The use of all colloquialisms and abbreviations should be avoided. The object to be kept in view when letters are being drafted is to express the meaning or convey the instructions with the utmost possible precision and as completely and fearlessly as consistent with courtesy.
 - 4) Indiscriminate scribbling on the margins of drafts should be avoided as also much writing in between the lines in the drafts. If it is necessary to revise a draft to any great extent it is better to rewrite the paragraph in the margin or on the next blank page than to write between the lines. When a draft has been wholly revised it should be recopied before being submitted to the Gazetted Officers.
- Note:1** Whenever the office copies of important letters issuing from this office have been disfigured by a large number of corrections and interpolations etc. The typist should automatically take out a clean carbon copy to be kept as office copy.
- Note:2** Drafts put up by AAO/SO even if considered unsuitable by Branch Officers and cancelled need not be removed from the file.
- 5) As far as possible all rules bearing on the subject of the draft letter should be quoted, but references should only be given to the code, manuals and circulars which the officer addressed are expected to be familiar with. No references to the Account Code should ordinarily be made in the correspondence with officers who are not supplied with these books. In letters to officers on leave when they are not ordinarily expected to have codes etc., with them, copies of extracts of the rules quoted should be furnished as far as possible.
 - 6) The number of enclosures relating to a draft should be carefully noted in the space provided for the purpose in the draft form. When a letter is to be despatched under a registered cover the word 'Register' should be prominently written in the blank space at the head of the draft form.
 - 7) Sr, Acctts/Accountants and AAOs/SOs should not abbreviate words, designations and names of districts and places in office notes and draft letters unless the abbreviations are commonly understood.
 - 8) When a draft has to pass through several sections before being sent up to the Accountant General for approval, it should be seen by the Branch Officers of the respective sections. Quarries from one Section Officer to another should be conducted on separate papers which should be placed on the file.

- 9) In the references to the State Government, particular care should be taken in all important correspondence to draw a very clear distinction between suggestions offered in an advisory capacity and requests for action which the Comptroller and Auditor General of India is entitled to require.
- 10) The term 'Vernacular' should not be used in official publications and correspondence. Instead the actual name of the language referred to, should be substituted or if that is inappropriate, some such terms as 'Modern Indian Languages' should be used, as may be suitable in each case.
- 11) The writer of a draft must put his initials at the bottom and record the date of submission to his AAO/SO who after passing it will similarly affix his dated initials below the space intended for the officer's initials.
- 12) After a draft put up in disposal of an inward letter or otherwise has been approved, the AAO/SO should see that the corrections made in the draft are in order and that it is complete in every respect, particularly in regard to enclosures. The draft will then be made over to the accountant for despatch.

13.14 Notes and Drafts to pass through Section Officers

The AAO/SO is expected to write the draft himself in important cases like letters to Government, Comptroller and Auditor General of India, U.O. references etc. In other cases he should satisfy himself that the drafting of his subordinates is accurate, complete and in conformity with the prescribed rules and procedures. All letters, notes, or orders etc. must pass through the AAO/SO of the Section who if he has nothing to add will initial all notes and drafts written by Accountants in token of having checked them and accepted responsibility, therefor.

13.15 AAOs/SOs' responsibility for Correctness of drafts

When the Accountant General or any Branch Officer drafts a letter himself, it must be understood that the Section Officer of the Section is responsible for the correctness of any facts or figures mentioned in the draft, just as the letter was draft by the AAO/SO himself, AAO/SO are, therefore, responsible for bringing to notice inaccuracies which might have been overlooked. All drafts, after being passed by Accountant General or any other Branch Officer should invariably be returned to the AAO/SO of the Section to which they belong before they are handed over to the Record branch for dispatch.

13.16 Inter-Sectional Memos

Inter-Sectional memos, i.e. memos addressed from one section of the office to another either by Section Officer or through branch officers should be treated as inward receipt of the section and diarised in the ordinary register like other letters and their disposal watched through that register.

13.17 Signing of papers

Instructions for dealing with official correspondence are laid down in paragraph 70 of the Comptroller and Auditor General of India's Manual of Standing Orders (Admn) Vol.1. The following further instructions in this regard should also be observed;

- a) Fair copies of drafts approved by the Accountant General would normally be signed by Accountant General himself except when he has given orders that the fair copy may be signed for him or when he is absent on tour or on casual leave.

Where a letter which ought to be seen by Accountant General has been issued without his prior approval, on account of his absence from office, the office copy of the letter should be shown to him immediately on his return.

- b) Para 70(a) of the Comptroller and Auditor General of India's Manual of Standing Orders (Admn) Vol.1 lays down that the letters addressed to the Comptroller and Auditor General of India other than on routine matters should ordinarily be issued under the signatures of the Accountant General or with his full knowledge and concurrence. Routine matters should be taken to mean only

acknowledgements of letters or replies to routine questionnaires. While the acknowledgements can be sent under the signatures of the Branch Officer, all other communications including all replies to letters should invariably be sent under the signatures of the Accountant General or where a communication is sent by the Sr. Deputy Accountant General/Deputy Accountant General, it should bear an indication that the same issues with the concurrence of the Accountant General.

(Comptroller and Auditor General of India's letter No. 2830-Codes 1/687-70 dated: 2/5/1972).

- c) As a rule all communications to any officer or office, asking for the sanction of the Government of India should issue only with the approval of the Group Officer or Accountant General.
- d) The routine correspondence of each section of the office including communication to Government on routine matter, such as leave certificate, routine pension cases, certificates on proposition and reappropriation statement will be issued under the signatures of the Branch Officer.
- e) References to Government on the following subjects may be approved and issued under the signature of the respective Branch Officer:-
 - i) Letters giving more facts and figures but not containing expression of any opinion,
 - ii) Routine statements.

Note: Whenever the Comptroller and Auditor General of India is required under the statutory provision to certify any figures and they are based upon the figures furnished by the local Accountant General, the latter should personally sign the statement and certify their correctness. (Vide Comptroller and Auditor General of India's Letter No. 1253-COMP/79-50 dated: 16.11.1950)

- j) All important objections raised against high officials and specially those involving audit against propriety (within paras 53 to 55 of the Comptroller and Auditor General of India's Manual of Standing Orders (T) Vol.1) should be brought to the notice of the Accountant General as early as possible.
- k) No letter should be signed as 'for Accountant General' unless he has given specific permission in a particular case or class of cases or unless the Accountant General has passed the draft.
- l) All questions involving interpretation of rules or requiring audit decision and cases in which it is proposed not to agree with the views expressed by Government should invariably be shown to the Accountant General through Group Officer. In other matters, Branch Officers are expected to exercise their discretion as to which papers and cases should be submitted to the Accountant General and in regard to keeping the Accountant General informed of the important cases dealt within the office.
- m) All communications from this office should be shown as issuing from the Accountant General, Jammu & Kashmir, and not from the individual officers like Deputy Accountant General etc.
- n) Letters signed by the Accountant General himself will issue under the name and designation of Accountant General. Whenever any other officer signs the fair copy of a letter his official designation and name should be noted below his signature.
- o) Statements and Returns need not be put up to the Accountant General except when his signature has to be affixed under some rule or order.
- p) No opinion should be expressed in the communication, issuing under the signatures of Branch Officers other the Accountant General nor should matters of a controversial nature of those relating to procedural questions be disposed of by them. In all such cases, the draft should be put up for the orders of the Accountant General who will sign the fair copies.
- q) In no letters issued from this office to outside offices etc., or individuals should any reference be made to any correspondence between this office and Comptroller and Auditor General of India or to the fact that any views urged by this office have the support of the Comptroller and Auditor General of India.
- r) All routine pension cases including anticipatory pension irrespective of the amount involved may be passed by the Branch Officer in immediate charge of pension verification section. Cases involving doubtful points or an interpretation of rules should be submitted to the Accountant General.

- s) Reports such as those on application for communication of pension etc., which give opinion as to the interpretation of rules, etc., may be signed by the Gazetted Officers officer-in-charge of the section.
- t) General or Circular letters issued by any Branch Officer to 'All Treasury Officer' etc., whether in print or otherwise should be submitted for the previous approval of Group Officer/Accountant General except when they relate purely to matters of routine.
- u) The signing of the following routine papers has been delegated to the AAO/SO. They will sign the paper as 'for' the Accounts Officer/Deputy Accountant General incharge without either noting designation or the words 'By order;'.
 - i) Calling for prescribed returns and accounts due from treasuries and other offices.
 - ii) Calling for particulars are regarding credits in treasury accounts and for information required for disposing of pension applications.
 - iii) Printed advices of the fact of the bills having been passed for issue of drafts,
 - iv) Printed counterfoil memos, forwarding documents etc.,
 - v) Intimation of transfer entry adjustments.
 - vi) Fair copies of telegrams and express letters after office copies have been approved by the Branch Officers.
- v) Following powers have been vested in the AAO/SO vide Comptroller and Auditor General of India's letter No. F-4-OSD(P)/73 dated : 6.3.1973:-
 - i) Signing of routine acknowledgements and also reminders under their own designations (except to Headquarters Offices).
 - ii) Issue of half margin memos conveying routine remark such as calling for certificates, receipts schedules and other wanting documents.
 - iii) All routine correspondence calling for details of missing credits and details for adjustment of unposted items in the Sections.
 - iv) Issue of advices to loanees for prompt payment of installments (Loan Sections).
 - v) Calling of acknowledgement of balances in the case of all loans and advances (Applicable generally in Loan and GAD sections).
 - vi) Issue of objection statements for objections with money value e.g. want of stamped vouchers, want of sub vouchers etc.

13.18 Secret and Confidential Documents

- 1) The treatment of particular documents as confidential or secret does not imply that the information contained in other documents is 'Public property'. The object is to show that special care has to be taken in respect of the former and that an additional responsibility lies on all persons who handle them.
- 2) Papers marked confidential should not pass in the ordinary course through an office, but should be seen and dealt with only by persons explicitly or implicitly authorised in that behalf. If not passed by hand from one authorised person to another, they should be sent in sealed covers or in the box provided for the purpose. Papers marked 'Secret' are intended only for the perusal of the person to whom they are addressed and of persons to whom he is entitled to communicate them. The person to whom they are entrusted is personally responsible for their safe custody.
- 3) When sent by post, confidential or secret papers should be placed in double covers. The inner cover should be sealed marked 'Confidential' and superscribed with the name of the officer for whom the paper is intended. While the outer cover should bear only the official designation of the officer. These confidential papers, according to their importance should be closed either in the presence of the officer signing the fair copy or handed over by him personally to the incharge of the Record Branch for being closed in his presence. This procedure may be relaxed in the case of confidential papers of an ordinary nature which are disposed by assistants of the office or in any other case by the officer signing the copy, and these papers can be sent in single covers but marked confidential, when these papers are

sent through messenger, it will be the duty of the despatcher to satisfy himself that their receipts have been acknowledged on the local dak delivery book.

4) Typing work in connection with secret and confidential papers should be got done by the respective stenographers attached to Accountant General/Group Officers.

13.19 Custody, disposal and filling of secret and confidential papers

1) All confidential letters including secret letters which are to be treated as strictly confidential will be disposed of by the Accountant General or the Group Officers and retained by them. Other confidential or secret letters of an 'Ordinary' nature will be made over to the respective sections for disposal. AAO/SO and Accountants dealing with confidential papers should be particularly careful to see that their contents are not communicated to any unknown person in or outside the office.

2) Nothing which is of a secret or a confidential nature should be placed in a waste paper basket or otherwise discarded. Such matter must be burnt by the person responsible for it. Blotting paper used when a confidential or secret draft was written should similarly be destroyed.

13.20 Un-official references

1) All un-official references received from the office of the Comptroller and Auditor General of India, Government of India and Jammu Kashmir Government will be indexed in the urgent diary Register in accordance with the procedure laid down in paragraph 13.03 of this Manual.

Note: When an un-official case is received in the Record Branch, the contents should be carefully checked with the list of papers accompanying it in order to see that the papers mentioned in the list have actually been forwarded by the Department. A similar check should be exercised by the despatcher at the time of despatching the un-official case.

2) A reference which relates to more than one section should be received by the section which has primarily to deal with it, and should be disposed of by that section after obtaining the information from the sections duly approved by their Branch Officers.

3) AAO/SO should see that un-official reference are promptly disposed of and that ordinarily they are not retained in office beyond a week. In any case in which a section finds that it would not be possible to send a final reply within this period, the orders of the Branch Officer in-charge should be obtained as to whether an ad interim reply should be sent.

4) All un-official reference from the Government of India, and the Comptroller and Auditor General of India should be disposed of within the maximum limit of 7 days. Inter Sectional references should be avoided as far as possible, particularly in urgent cases. If in any such case consultation with another section is indispensable, the sections and the Branch Officers should be consulted verbally so as to ensure its disposal within the prescribed time.

5) In submitting un-official references and cases to the Accountant General, Branch Officers will submit a draft reply at once when there is no doubt about a case. With their note so that the case may be disposed of without delay. Only in very rare cases, when the decision be so doubtful as to necessitate orders being obtained first, note should be submitted and a draft put up afterwards. It is neither necessary nor desirable that long office notes should be recorded in un-official references.

6) Replies to un-official references received from local Government may ordinarily be taken to be official replies. When, however, such replies and reports which have not issued under the signature of the Accountant General are controversial or are required to be sent to the Government of India, they should be got confirmed by the Accountant General himself.

7) Draft of outgoing un-official references are sent to the Record Branch for copying through the register of outward letters. When copies of un-official references are to be retained, the relevant papers should be sent to Record Branch for typing either along with the draft replies or before their disposal is taken up as may be considered expedient by the dealing section. In all important cases office should keep a copy of the un-official reference under reply so as to be useful for reference when the origin of a decision is to be traced. The fair copy of the reply should be typed on the original itself. The fair and office copies of a draft un-official reference will be returned to the section by Record Branch for

comparison and obtaining signature on the fair copy. After the fair copy is signed, the office copy and the fair copy of the un-official reference, together with the relevant files, required to be despatched should be sent to the despatcher of the Record Branch through the sectional register of outward letters who will initial the entry therein, examine carefully the documents required to be despatched and proceed to despatch the un-official reference in the usual way, the office copy being returned to the section subsequently.

8) In the U.O. noted, the name, designation and telephone number, should be given under the signature of the official signing it.

13.21 Demi-official letters

1) All D.O. letters and other communications addressed to Accountant General by name will be indexed in a separate register maintained by his Secretary before their transmission to the Group Officers. Their receipt will be acknowledged in the register by the respective Stenographers attached to them.

2) The letters received from Accountant General and those addressed by name to the Group Officers will be indexed by the Stenographers in a separate register before these are passed on to the section. Similarly the Demi-official letters addressed to Branch Officers-officer-in-charge will be made over to the respective sections. All Demi-official letters on receipt in the sections will be diarised in the urgent diary register. .

13.22 Telegrams

1) Ordinary draft forms should be used for office copies of the telegrams which should be recorded in the proper case.

2) After a draft telegram is approved by the Branch Officers- -in-charge, it should be numbered like outward letters and a fair copy made out in the section. The fair copy of the telegram will be signed by the AAO/SO while the post copy will be signed by the Branch Officers-in-charge of the section. In the case of fair copies of the telegrams going to the Comptroller and Auditor General of India. Thereafter both the fair and post copies together with the office copy should be sent to the Record Branch for dispatch. The dispatcher will record his dated initials together with the hour on the office copy and the outward register, affix the necessary stamps to the telegram and sent it to the telegraph office, despatching the post copy by post the same day. The office copy should then be returned to the section.

3) Telegrams should not be sent in cases where express letters will serve the purpose equally well. It is the duty of all Branch Officers to check the use of the un-necessary telegrams and to consider from time to time whether periodical returns customarily sent by telegrams can not be sent by ordinary post.

Note: Authorisation of payment by telegram should be resorted to only in very emergent and unavoidable cases with the approval of Group Officers.

4) Abbreviated address of Government officials as given in the publication 'Official Press abbreviated Addressed' issued annually by the Indian Telegraph Department, should be used in the State Telegrams.

Note: The telegraphic address of the Accountant General, viz. "KASHACCOUNTS" should invariably be used while sending out telegrams from this office.

5) Telegrams should be expressed in as a few words as possible and mere auxiliary or connective words which can obviously be filled in by the receive should be omitted.

6) In all telegraphic communications sent to the Comptroller and Auditor General of India numbers may be expressed in words rather than in figures as the latter are liable to errors in signaling.

7) As a general rule State Telegrams should be sent as 'Ordinary' They should be classed as 'Express' only:-

i) In case of great urgency and

- ii) In cases where the despatching officer known that the line is blocked and considers his message sufficiently important to take precedence over ordinary traffic.
- iii) No telegram go out of the office marked 'Express' except under the orders of the Gazetted Officers-in-charge who will obtain the orders of the Group Officer or Accountant General, if necessary.
- 8) No message regarding leave, pay, promotion, appointment or other matters of a private nature should be sent by State Telegrams unless it is perfectly clear that the interest of the public service will be injuriously affected if the particular message is not sent by telegram.
- 9) The Government of India have decided that in regard to private telegrams irregularly labeled as 'STATE' and Challenged by the Telegraphic Check Office, it is left to the discretion of the authority concerned to decide whether the actual cost should be recovered or not. If recovered, it should be credited to Central or State Revenues as the case may be. No surcharge or penalty should be levied, but such disciplinary action as may be considered necessary may be taken against the defaulting office.

13.23 Express Letters

In view of the fact that every advantage including facility of drafting and issue and the expression of Urgency which attaches to the use of a telegram attaches equally to the use of 'Express Letters', these should be used extensively in place of telegrams. Even in urgent cases where the stations to be addressed are within a day's reach by post and there is no-special necessity that the communication should reach its destination in less than 24 hours, the express letter form should be used instead of a telegram being sent. The Branch Officer who has to pass a draft telegram may mark on it 'Express Letter' in red ink if he is satisfied that an issue of express letter will meet the situation. Draft express letters should be written on the form for draft letters and fair copies made out in the Express Letter Form No. S.6 by the Section itself.

13.24 Office Orders

Office orders should be dealt with as follows by all sections of the office:-

- i) All office orders should be diarised and their disposal watched through the ordinary diary Register. If any entries are required to be made in the Calendar of Returns etc., this shall be done without fail by the AAO/SOs.
- ii) The office orders should then be circulated among all the clerks and their dated initials obtained on them in token of their having noted the contents. Important office orders should be filed in the sections only under the orders of the Branch Officer incharge after the office orders have been noted and action due thereon taken.
- iii) After circulation of the office orders should be carefully filed in a file of office orders in chronological order, a separate volume or volumes being kept for each year, Each of these volumes should be provided with an index showing the subject and page number of each office order filed in a particular volume.

13.25 Objection Statements, Audit Memoranda and Half Margins

1) As laid down in para 800 and 840 of the Comptroller and Auditor General of India's Manual of Standing Orders (Technical) Vol.1, Audit objections are required to be initiated direct to the disbursing or other responsible authority in special printed audit memoranda and half margin forms and objections relating to treasury accounts in objection statement forms. Half margin forms are also used for correspondence on minor issues. These documents are all sent out in original and it is necessary, therefore, that their return should be properly watched. When further remarks are called for on the replies received the audit memoranda and half margins are re-issued when convenient and in the case of objection statements form No. S.Y. 16 is used.

2) The issued, returns and disposal of objection statements, audit memoranda and half margins should be watched through the Half Margin Memoranda Register maintained in each section in Form S.Y. 308. The issue number of these documents which find a place in the objection books should be

quoted in column II of the Objection Book. Cross reference to the particular serial number of the Objection Book being quoted in the column 'Particular of Half Margin Memoranda Register. When any of these documents is re-issued, it should be given a new issue number which should be quoted in column 12 of the Objection Book.

3) Only such communications as are in half margin forms, e.g. Audit memoranda, objection statements, etc. and are issued in original and received back with the replies of the officers addressed should be numbered in the Register. Communications which have office copies either printed or manuscript or which call for no replies should be entered in the Register of outward letters.

4) As each objection statement, audit memorandum of half margin is passed, it should be entered by the Accountant himself in the half margin register, In the case of objection statements, audit memoranda etc., which are copied into the objection book only reference to particular item or items of the objection Book with page number, where convenient, should be given in column 'Particulars' of the half margin register, brief details being recorded in respect of other documents to enable their purpose being reproduced in case they are mislaid. This register along with the half margins entered therein should be sent to the Record Branch for despatch. The despatcher will acknowledge their receipt in the column provided therein for the purpose and return the register to the issuing section.

5) The Record Branch will enter the half margin received back in the office in the register of other letters. On their receipt in the section, these will be transferred to the half margin register and a note thereof kept in the register of other letters. The general clerk will note the date of receipt of the reply in the column provided for in the half margin register and then obtain the acknowledgement of the accountant in the proper column of the register.

6) As each half margin etc. is disposed of, its disposal should be noted by the accountant in the column provided for the purpose in the sectional half margin register against the relevant entry. If a half margin is re-issued, the number and date of the new half margin etc., should be note. Where no further action is necessary and the file order has been recorded thereon under the dated initials of the AAO/SO the word 'filed' should be written. When a half margin etc., is kept pending the words 'transferred' to the Register of Pending Cases should be entered against the entry.

7) The responsibility for the issue of reminders in respect of half margin, etc., which are not promptly received back duly answered, rests with the accountants. The date on which a reminder is issued should be recorded in the register of half margin in the column provided for the purpose.

8) To enable the Branch Officer in charge to exercise proper check over the disposal of half margins received back duly answered, the general clerk of each section will prepare a list of half margin which have remained undisposed of for more than a week. This report will be prepared exactly in the same way as weekly reports of outstanding letters, except that it will be drawn up on the Tuesday of the succeeding week and submitted to the Branch Officer the following day, i.e. the report in respect of half margins received upto the week ending 19th May but not disposed of on the 26th May will be drawn up on 29th may and submitted to the Branch Officer on 30th May.

13.26 Inward Reminders

1) On receipt of reminders from the Record Branch, the AAO/SO should examine and submit them to the Branch Officer in charge for perusal. The reminders received should be entered in the ordinary diary of the section. Reminders from Government of India, Comptroller and Auditor General of India, Government of Jammu Kashmir should, however, be entered in the urgent diary register. The Sr,Accts/Accountants will initial the documents received by them. take action thereon and enter the disposal in the proper column of the register after taking final order.

2) Each AAO/SO is personally responsible for seeing that reminders to inward letters are promptly attended to and that the disposal is in no case delayed beyond the third working day of its receipt in the section. If for any exceptional reasons a reminder can not be finally disposed of within the prescribed period, its receipt should be acknowledged and an interim reply sent.

13.27 Outward Reminders

1) Except in special cases where it may be necessary to issued reminders at shorter or longer intervals under the orders of the Branch Officer, and except in cases provided for in sub-para (2) below, the following are the intervals after which, and the manner in which (subject to the remarks in sub para(2) below), reminders should be issued for letters, etc:-

- i) First reminder in form S-10, signed by AAO/SO on the fourth Tuesday following the date of issue.
- ii) Second reminder in Form S-10, signed by AAO/SO on the sixth Tuesday.
- iii) Third reminder/-special letter to the officer on the address of the officer concerned, signed by the Branch Officer on the eighth Tuesday.
- iv) Fourth reminder-Demi-official or express letter signed by the Group Officer to the personal address of the office on the tenth Tuesday.
- v) Fifth reminder-Report to the head of the Department of the local Government as the case may be, signed by the Accountant General on the twelfth Tuesday.

When it is clear that the letter issued by this office will necessitate reference to other authorities the period fixed for issued of reminders may be increased under the order of the Branch Officer in each case.

2) The following are the intervals after which reminders are to be issued on references made to the Comptroller and Auditor General of India and Government of India:-

- a) When outward letters, etc. require references to other authorities:-
 - i) Comptroller and Auditor General of India –Sixth Tuesday after issue.
 - ii) Ministries of the Government of India-Sixth Tuesday after issue.
- b) When it is clear that such references are not necessary:-
 - i) Comptroller and Auditor General of India –Fourth Tuesday after issue.
 - ii) Ministries of the Government of India-Fourth Tuesday after issue.
- c) Reminders to the Government of India and the Comptroller and Auditor General of India should not be issued on postcard forms.
(Comptroller and Auditor General of India's letter No. 2584-Adm-1/317-55, dated 16-12-1955).
- d) The due dated prescribed for the issue of reminders to letters, etc., apply to the issue of reminders for half margins memoranda, objection statements audit noted and other documents.

13.28 Maintenance and closing of Despatch Register

1) Each section will maintain a Despatch Register in form SY-318. When making entries in the register, a note against each entry should be made to indicate whether the letter issued needs a reply or not, if a letter required no reply, the letter 'F' should be written against the entry. In other cases, the letter reply to the letter is to be watched.

2) When the general clerk of the section diarises the letters received he will also note in the Despatch Register the number and the date of the reply received against the letter issued. In this way the letter to which replies are due but have not been received.

3) The despatch Register should be closed twice a month on the 15th and 30th with an abstract, in the following form, of the outstanding letters issued to which replies are due indicating also the action taken to obtain the replies:-

- a) Previous balances brought forward..... (A)
- b) Issued during the month(B)
- c) Total (A + B)
- No. for which replies have been
Received..... (C)
- Closing balance = (A + B) – (C)
- Details of closing Balance
1. Over two months old.

2. Over one month old
3. References pending with Government or Comptroller and Auditor General of India.
4. References pending with Heads of Departments
5. References pending with others.

Note: Reminders issued on:

AAO/SO

Branch Officer.

- 4) The responsibility for the timely issue of reminders to outward references is that of the accountant. Each Accountant will, therefore, scrutinise the dispatch register fortnightly and issue reminders, where necessary.
- 5) The punctual submission of the report to the Gazetted Officer should be watched through the Sectional Calendar of Returns.

13.29 Fair copying of letters and their dispatch

- 1) After drafts are approved by the Branch Officers they should be made over for typing to the typist earmarked for the section, through a register to be maintained by each section, for entering the particulars of letters sent for typing, accompanied by necessary enclosures to be typed, if any. Documents such as Service Books and other such documents which are to be sent as enclosures to the letter should be retained by the sections
- 2) Abbreviations and contractions, which are not easily decipherable, should not be used in draft letter and statements.
- 3) Drafts should be sent to the Record Branch ordinarily up to 1.30 P.M. daily. Urgent and other letters which are required to be dispatched, on the same day will, however, be received at any time during the office hours and dispatched immediately on receipt,
- 4) Papers may be marked 'Out today' only by Branch Officers.
- 5) Fair copies of drafts not exceeding 10 lines (other than drafts of letters addressed to Government of India, Comptroller and Auditor General of India and the State Government) should be prepared in the sections themselves. Similarly statements to be attached to letters, other than those addressed to Government of India, Comptroller and Auditor General of India and the State Government should be prepared in sections.
- 6) The number of copies of letters, circulars, office orders etc., required should invariably be indicated on the matter sent to Record Branch. Only the minimum number required for use should be indented for.
- 7) Each typist will maintain a register divided into sections one for each section of the office, the letters of which he is responsible for to deal with. In this register he will enter the numbers of the letters received by him for typing from the relevant sections.
- 8) As all letters which are despatched from this office should bear the actual date of despatch, the typist need not write the date on the fair copies. The dispatcher will do this at the time of despatch. All typed matter should bear the dated initials of the typist.

13.30 Comparison of fair copies

- 1) Fair copies will be compared by the accountants with the help of other accountants or the general clerks. Thereafter, they will be sent to Branch Officers for signature in a signature pad. All the enclosures which have to go with a letter should actually be pinned to the fair copy before it is submitted for signature. After the fair copies are signed, the particulars thereof will be entered in the despatch register. The manuscript and the fair copy should be sent to despatch section in the despatch register thereafter without delay. The despatcher will affix the date stamp on the fair copies and the manuscripts and dispatch register together with his initials on the letter. This will constitute the acknowledgement of the dispatch section for the receipt of the letters. As soon as the letters are despatched, office copies will be returned to the sections through the sectional despatch registers. The general clerk of the section will check that all the manuscripts (office copies) have been received back and then make them over to the respective accountants.

- 2) With a view to eliminate mistakes in typing and comparison, the following instructions are issued for strict compliance by all concerned:-
 - i) Fair copies of all the D.O. letters which are to issue under Accountant General's signatures should, be typed by the steno to the Accountant General.
 - ii) Fair copies of the letter addressed to the Comptroller and Auditor General of India should be typed by the Steno attached to the respective Branch Officer.
 - iii) Fair copies of all D.O. letters which are to issue under the signatures of Group Officers should be typed by their respective stenographers.
 - iv) Fair copies of all the letters addressed to the Comptroller and Auditor General of India should be compared and initialled by the AAO/SO concerned.
 - v) Fair copies of all the letters dictated by the Accountant General or D.O. letters typed by steno to Accountant General should be compared and initialled by the Secretary to Accountant General with the help of Accountant General's steno.

13.31 System of recording correspondence

- 1) All correspondence and notes shall be tagged in files or cases opened under relevant file headings. A list of standard file headings approved for different sections is given as Appendix to this chapter. These file headings indicate general or broad subjects dealt in a section or group of sections. All correspondence on a subject irrespective of the authority with whom it is conducted, should go in the file or case opened under the file heading for the subject. The headings with the numbers allotted to each should be treated as permanent and should not be altered without the specific orders of the Sr. Deputy Accountant General(A&E) and except under special circumstances.
- 2) Under each file heading, files or cases may be opened as often as required, care being taken to see that the subject of a file or case is not made either too restrictive or too comprehensive. There can, for instance be a file named 'Policy file' opened under a file heading in which would be recorded only general rules and orders on subject denoted by that particular 'file heading'. Any correspondence relating to specific cases, even though arising out of the general rules and orders, would not be recorded in the 'policy file' but in a separate file which of course would be opened under the same file heading. Again, there can be another file called 'Miscellaneous' under a file heading in which would be recorded all routine or unimportant correspondence relating to the subject but which can not appropriately be placed in any of the other files or cases opened. This will secure that all general orders issued on any particular subject during several years would be kept in one distinct file (viz., the 'policy file') which can be referred to easily whenever necessary. To illustrate the above, if D.C II 14 is a file heading sanctioned for DC.II section to deal with 'Thefts, embezzlements, losses etc.' all general orders dealing with thefts, embezzlements, losses etc., will be collected in a 'Policy file' which will be one of files or cases opened under the file heading DC-II-14. There will be various other cases relating to individual cases of losses. Here will also be a miscellaneous file for routine correspondence and miscellaneous papers relating to losses, embezzlements etc., which can-not appropriately be put in any of the other cases or files opened under the file heading DC-II.14.
- 3) Whenever it appears to a AAO/SO that the correspondence on any subject is likely to be protracted or is of sufficient importance to be forced into a case under the relevant file heading, he should mark the work 'case' on the paper under reference and see that a separate file is started at as early as stage of correspondence as possible. This would ensure that no paper which ought to find a place in this file is excluded from it. Cases should be formed freely whenever it is desirable to keep the papers on a subject together, either on account of their importance or because it is convenient to do so.
- 4) Instances may often arise in which a few papers may have to be dealt with as a case and kept apart as such, especially in connection with the orders of rulings of the Government of India, the State Government and Comptroller and Auditor General of India on matters which have not been referred to or previously dealt with by this office. Such papers should, therefore, on each occasion from a separate case and on no account should they go into any other case or file subordinate to the relevant file heading.

5) It is important that distinction should be maintained between cases relating to matters of the permanent or temporary interest and those dealing with matters of more lasting interest. Thus all rules, general orders and important questions of procedure generally being of more permanent interest than the actual matters arising out of their day-to-day application should be dealt with in separate cases. It is, however, not always possible to foresee in the beginning that a question of apparently only temporary interest will develop into one of more permanent interest but when such cases arise the relevant pages of the old (temporary) case should be removed without change of page numbers and incorporated into a case dealing with more permanent matters, necessary cross references being given in the two files.

6) The papers in a file or case should be arranged chronologically so that the complete correspondence can be read like a book. Office notes should not be mixed up with the correspondence and should come first, tagged to the front enter cover of the file. The correspondence should be tagged to the back cover from bottom to top i.e., the first paper kept within the file just on the inner side of the back cover and other papers filed chronologically over it (i.e. the first paper should be kept within the file just on the inner side of the back cover and other papers filed chronologically over it (i.e. the first paper should be kept within the file just on the inner side of the back and the said paper marked as page-1 and the next paper filed over it being marked as page-2). The papers in the file should be page numbered and a separate series of page numbers should run for notes portion and correspondence portion respectively. The page numbers of the papers in the correspondence portion should start from the bottom of the file and those in respect of notes should start from the beginning of the file. Page numbers should be marked prominently on the top at the middle of the page in respect of correspondence and on the top outward end of the notes side pages. Page 4 of correspondence should be shown as 4 while page of notes should be shown as (4). While writing notes the pages on the notes portion and the correspondence portion should be referred to as P.G.N. (i.e. page 6 of the note side) and as P.5 c' (i.e. page 5 of the correspondence side).

(Accountant General's order dated 31.12.1973)

7) Every letter issuing from a section should bear proper despatch number indicating the file or case to which it belongs e.g. PN-2-18/79-80/584, DC-II-14-1/57-58/910.

Explanation: PN, here refers to pension section, 2 is the number of the file heading, 18 is the number of case opened under the file heading, numbers 79-80 denotes the year to which the case pertains and 584 is the sectional despatch number. This number together with the sectional despatch number should be entered by the section issuing the draft before it is sent to Record Branch. The latter should not receive any draft sent for typing on which the file or case number is clearly marked.

8) Cases relating to policy matters as well as those regarding which correspondence is not finally over should not be closed. If, however, the file or the case becomes bulky (say more than 200 pages) a second volume may be started. Apart from this, when it is convenient to keep papers relating to different years separately, cases should be closed when complete at the end of a financial year. Ordinarily, all cases, except those dealt with in the next sub-para would be closed at the end of a financial year.

9) Personal cases should not be closed in Gazetted Audit section so long as an officer continues to remain under the audit of this office, in pension section until a pension payment order is issued and in Administration Section until the person ceases to be borne on the establishment of this office.

10) Closed cases likely to be frequently required in the section for reference need not be sent to old Records section but the word 'closed' should be entered against them in the sectional case register and also on the outer cover of the cases. Important and bulky cases should be properly stitched. In no case should the cases closed three or more years previously be retained in the section unless it is absolutely necessary.

11) It should be seen that when a case is sent to the old Record room, the date of destruction is unambiguously noted on the case.

12) In making cases for retention, the instructions contained in chapter X of the Comptroller and Auditor General of India's Manual of Standing Orders (Admn) Vol.1. should be borne in mind.

Annexure 'A' to this Manual contains a list of records and prescribes the period for which these should be preserved.

13.32 Case mark register

1) Each section shall keep a register of files and cases in form S.Y.- 255 showing the file headings approved for that section and the subordinate files and cases opened under them. The list of such file headings should be noted on the front page of the register while subordinate files and cases opened under them should be noted on one or more pages allotted in this register for this purpose for each file heading. Different sets of pages of the same register or new Volumes as may be found convenient should be used for different years. The new case register should be submitted to the Group Officer on the 15th of April each year for approval. The columns in the form of the register are self-explanatory. As each case is started, the first two columns of the register should be filled in and the entries attested by the dated initials of the AAO/SO Column 3 should be filled in when it is closed.

2) By the 15th of April each year, when the new case register is to be opened old cases to be continued during the new year should be decided/ascertained. These cases should be entered first in the new year's case register with the remarks 'continued from the old register' and new cases opened during the new year entered later, only those numbers being allotted to new cases as are left un-allotted after taking into account the number of old cases continued from the previous year. For example, if under file heading PN-2 cases 1, 7 and 10 of 1999-2000 are taken over to 2000-01, the new cases to be opened during 2000-01 under the file heading PN-2 will bear the numbers 2,3,4,5,6,,8,9 etc. In the register of cases for 1999-2000 the remark 'continued in 2000-01' should be given against the cases 1,7,10 etc., and the figures 2000 added after 1999-2000 on the outer cover of the concerned cases. When such a case is finally closed, it will be treated for purposes of reference etc., as a case of the year in which it is closed.

13.33 Replies to communications received in Hindi

Under rule 5 of the Official Language Rules, replies to letters received in Hindi must be given in Hindi. In case the reply is of a technical nature, it is not necessary to attempt translation of technical words as it might make the reply difficult to understand. Technical words may be written in Devnagri script without translation. Quotation from codes and Manual etc., which have not been translated may be reproduced without translation.

All the Branch Officers and AAO/SO should ensure that the letters received in Hindi are replied to in Hindi. In case of any difficulty, necessary translation may be got done from the Hindi Cell of the office.

13.34 Report of letters received in Hindi

1) All Sections of this office shall send a monthly report of the letters received in Hindi to the Hindi Cell of the office showing therein:-

- i) Total number of letters received in Hindi.
- ii) No. of letter replied to in Hindi.
- iii) No. of letter not replied to in Hindi with reasons.
- iv) No of letters replied in English with reasons
- v) No of undisposed of letters.

2) No. of undisposed letters of the previous report should be carried forward to the report of the next month and should be added to the receipt of the next month and their disposal shown against the appropriate heads.

3) This report should be sent to the Hindi Cell of this office so as to reach them on the 2nd of the following month to which the report pertains. Punctual submission of the report should be watched through the Sectional Calendar of Returns.

13.35 Issue of General Orders/Circulars etc. both in English and Hindi

- 1) General orders, circulars, agreements, tender notices etc., should be issued both in Hindi and English before these are cyclostyled. All Sr, AOs/Accounts Officers and AAO/SOs will be responsible to ensure this. In case of any urgency, if Hindi version is not readily available, it shall be noted on the English version that 'Hindi version will follow'. The officers signing the general orders, notices, circulars etc., would be responsible to see that Hindi version is issued as soon as possible. For translation of such general orders etc. in Hindi, copies of such documents/orders etc. Should be sent to the Hindi Cell of the office immediately when these are approved for issue by the officer concerned.
- 2) The incharge Record Branch who supervises the cyclostyling work should maintain a register to check that all general orders etc. are cyclostyled both in Hindi and English. In case any such order is cyclostyled in English only, he should keep a note of it and bring it in the notice of the officer concerned or any over higher officer to see whether the Hindi version can be issued simultaneously.
- 3) A monthly report of such general orders etc. showing the number of order issued in Hindi and English should be sent by all the sections to the Hindi Cell of the office on the 1st of each month.

13.36 Use of simple Hindi and official work

- 1) Hindi to be used in official work should be simple and easily intelligible and not complex and cumbersome. It would be useful if the following points in this regard are borne in mind:-
 - i) Simple Hindi should be used in writing notes and letters so that it is easily understood by all. For communicating one's views to others it is not enough that the writer himself should understand what has been written, rather, it is more important that the reader should understand what the writer actually wishes to convey. Only the words, which are commonly understood, should be increasingly used in official work and there should be no hesitation whatsoever in using popular words of other languages.
 - ii) Wherever it is felt that the reader may find it difficult to understand, a particular technical word or designation in Hindi, it would be helpful if its English equivalent is also written in brackets.
 - 2) While writing Hindi, efforts should be made to write Hindi and not Sanskrit or English in Devanagari script. In other words, the syntax of Hindi should conform to its genius and it would not be proper if it becomes a collection of difficult compound words of Sanskrit or merely an inept translation of the original English. Instead of preparing the draft in English in the first instance and then rendering its Hindi translation, it would be better if the draft is originally prepared in Hindi, and that too in conformity with the genius of Hindi. By doing this not only the language would be natural and have fluency but it would be easily intelligible to all despite the use of some new or unfamiliar words.
- (Extract of Government of India, Department of Official Language letter No. II/13034/23/75-OL(C) dated the 17th March 1976).

13.37 Receipt marking and distribution of letters etc. received from Accountant General's secretariat

- 1) All letters received in the Accountant General's secretariat will first be diarised in the various diaries kept by the Accountant General's secretary and then circulated amongst the Group Officers in the main building.
- 2) This process of circulation should be completed within a day and thereafter the letters will be returned to the Accountant General's secretariat for segregation Group Officer wise into separate pads.
- 3) These pads will be received by the personal Assistants of the Group Officers and after counting and verifying the number of letters they will acknowledge receipt in the Accountant General's Secretariat Diaries.
- 4) Thereafter these pads will be marked to the relevant sections by the Personal Assistants of the Group Officer and the pads will be put up to the Group Officers for perusal and directions for disposal etc.
- 5) After the return of the pads from the Group Officers their Personal Assistants will send the letters through their diary registers to the concerned sections for receipt.

- 6) It will be primary responsibility of the AAO/SO of the section to receive the letters himself and acknowledge receipt in the diaries. In the absence of the AAO/SO any Sr, Acctt/Accountants in the section or the G.C. will receive the letter. In no case shall the letters be returned unreceipted. Refusal to receive a letter marked to a section the same day will be viewed adversely.
 - 7) In case it is detected by the Sectional Staff that letter has been mis-marked to their section they will record the fact at the foot of the letter briefly and return the letter. After the letter is received in the secretariat of the Group Officer, this will be again marked to the proper section.
 - 8) The Personal Assistants of the Group Officers shall submit to the Group Officers the disposal position in various diaries on every Monday.
 - 9) The letters should be marked by the AAO/SO and received by him personally in the event of general clerk is not being available.
- (O.O. No. Adm-1/9-A dated 5.5.1980 read with O.O. No. Admn-1/411 dated: 17.5.1980).

Appendix showing the file headings
(See Paragraph 13.32)

- Departmental compilation Section.
- a) **Non-gazetted Establishment:-**
 - 1) Establishment sanctions (Permanent)
 - 2) Establishment sanctions (Temporary)
 - 3) Grants-in-aid and Contributions.
 - 4) Scholarships and stipends.
 - 5) Sanctions and orders regarding contingent and Miscellaneous charges.
 - 6) Service Rules and Orders_____ Pay.
 - 7) Service Rules and Orders_____ Travelling Allowance.
 - 8) Service Rules and Orders_____ Temporary and other Allowances.
 - 9) Service Rules and Orders_____ Dearness Allowance
 - 10) Annual Establishment Return.
 - 11) Age and Health Certificates.
 - 12) Consolidated Absentee Statements.
 - 13) Objection Slips and Audit Memoranda
 - 14) Thefts, Embezzlements, Losses etc.
 - 15) Transfer Entries.
 - 16) Reconciliation of Departmental Figures.
 - 17) Audit and Receipts including Special Recoveries.
 - 18) Periodical and other Adjustments.
 - 19) Broadsheets.
 - 20) Officer Orders (Officer Orders on different subjects to be filed in separate cases.)
 - 21) Miscellaneous.
 - 22) Casual Leave and Short Leave Applications.
 - 23) Charge Reports of Section Officers and Auditors.
 - 24) Revision of pay Scales and Pay Fixation.
 - 25) Expenditure of Works executed departmentally.
 - 26) Reimbursement of Expenditure by Government of India.
 - 27) Plus and Minus Memoranda.
 - 28) Secret Service Expenditure.
 - 29) Monthly Accounts of Trade Agents.
 - 30) Monthly Accounts of Store Purchase Department
 - 31) Works Expenditure.
 - b) **Gazetted Establishment**
 - 1(G) Service Rules and Orders_____ Pay.
 - 2(G) Service Rules and Orders_____ Travelling Allowance.
 - 3(G) Service Rules and Orders_____ Temporary and other Allowances.

- 4(G) Service Rules and Orders_____Dearness Allowance
- 5(G) Objection Slips and Audit Memoranda
- 6(G) Transfer Entries.
- 7(G) Broadsheets.
- 8(G) Officer Orders (Officer Orders on different subjects to be filed in separate cases.)
- 9(G) Casual Leave and Short Leave Applications.
- 10(G) Charge Reports of Section Officers and Auditors.
- 11(G) Revision of pay Scales and Pay Fixation.
- 12(G) Cadre of various services.
- 13(G) All India Service Rules and Orders.
- 14(G) Appointments and Transfers
- 15(G) History of Services.
- 16(G) Motor Car Advances.
- 17(G) House Building Advance.
- 18(G) Codes and manuals.
- 19(G) I.A.S. Officers.
- 20(G) Ministers, MLA's Dy. Ministers, Presiding, Dy. Presiding Officers of both houses.
- 21(G) K.A.S. Jr. Scale and Sr. Scale)
- 22(G) Tehsildars (Other than K.A.S.)
- 23(G) Education (Boys and Girls)
- 24(G) Secretariat (Other than K.A.S.)
- 25(G) Judicial Deptt. (Other than High Court Judges)
- 26(G) Geology & Mining Department.
- 27(G) Public Works Departments (R&B, Irrigation Electric etc.)
- 28(G) High Court Judges.
- 29(G) Information Department (including F.S.O.)
- 30(G) Miscellaneous Officers.
- 31(G)Public Service Commission.
- 32(G) Foreign Payments.
- 33(G) I.P.S. Officers.
- 34(G) Police (other than I.P.S.)
- 35(G) Medical Department (Other than Vaid & Hakims).
- 36(G) Excise and taxation Officer (other than (K.A.S.).
- 37(G) Agriculture
- 38(G) Animal Husbandry
- 39(G) Forest Department (other than IFS)
- 40(G) Community & NES
- 41(G) Co-operations.
- 42(G) Industries
- 43(G) Stationary and Printing
- 44(G) Transport
- 45(G) J&K Accounts Service
- 46(G) Food & Supplies Department.
- 47(G) I.F.S. Officers.
- 48(G) Hakims and Vaid, Ayurvedic Colleges.
- 49(G) Governor.
- 50(G) Accountancy Training School.
- 51(G) Tourism.
- 52(G) Intelligence Bureau
- 53(G) C.P.W.D.
- 54(G) Labour & Employment

55(G) Central Officers e.g. Income Tax etc.

Note: There should be one file heading for each service, department or major head of account as may be found convenient. Under each such file heading files and cases viz. (1) policy file (important orders and sanctions) (2) miscellaneous file (3) Charge Reports and one personal case for each officer belonging to that service, department or major head of account should be opened.

W.M.Section

1. Accounting Procedure.
2. Powers of different Administrative Authorities.
3. Heads of Accounts and Classification in Accounts
4. Periodical Reports and Returns relating to WC Sections.
5. New and Amalgamated Divisions Accounting Procedure
6. Printing of Forms relating to WC Sections.
7. Distribution of work in works compilations
8. Pro-rate distribute on of establishment and T&P charge
9. Sale procedure for Government Waste Lands.
10. Distribution of Records.
11. Correspondence regarding Administrative and Finance Accounts.
12. Finance Schedules.
13. Broadsheets
14. Miscellaneous
15. Officer Orders (office orders pertaining to different subjects to be filed in separate cases).
16. Charge Report of Section Officers and Accountants.
17. Casual Leave and Short Leave Applications.
18. Codes and Manuals.
19. Measures to restore efficiency in Works Compilation Section.

Works Compilation Sections.

1. Major and Minor Works Returns
2. Rent Statements.
3. Addenda and Corrigenda to Register of Buildings.
4. Capital and Revenue Accounts of Residential Buildings.
5. Letters of Credits.
6. Miscellaneous.
7. Officer Orders (office orders pertaining to different subjects to be filed in separate cases)
8. Charge Report of Section Officers and Accountants.
9. Casual Leave and Short Leave Applications.
10. Voucher Slips
11. Land Award Statements.
12. Losses, embezzlements, thefts etc.

T.M.Section

1. Miscellaneous Correspondence with Treasuries.
2. Accounting Matters.
3. Corresponding relating to Foreign Payments.
4. Specimen Signatures.
5. Re-Organisation of work in the section.
6. Office Orders.
7. Service Rules and Financial Rules (State).
8. Service Rules and Financial Rules (Central).
9. Corrections to Codes and Manuals.
10. Exchange Account
11. Settlement Account (Inter State Suspense Account)
12. Central Settlement Account ...Civil

13. Central Settlement Account ...Defence.
14. Central Settlement Account ...Post and Telegraph
15. Central Settlement Account ...Railways
16. Account with Pay & Accounts Officer.
17. Miscellaneous Correspondence pertaining to Accounting Procedure.
18. Casual Leave and Short Leave Application.
19. Charge Report of Section Officers and Accountants.

Debt and Remittance Section.

1. Correspondence relating to Local Funds.
2. Correspondence relating to Personal Deposits.
3. Correspondence relating to Revenue Deposits.
4. Correspondence relating to Judicial Deposits.
5. Correspondence relating to Other Deposits.
6. Plus and Minus Memoranda of Deposits, etc.
7. Correspondence relating to Postal Stamps.
8. Remittance Transactions.
9. Broadsheets
10. House Building Advance.
11. Cycle Advances and Advances for the purchase of other conveyances.
12. Low Income Group Housing Loans.
13. Loans to displaced persons.
14. Loans under the Aid to Small Scale Industries.
15. Permanent Advances.
16. Other Loans.
17. Miscellaneous.
18. Office Orders
19. Casual Leave and Short Leave Application.
20. Charge Report of Section Officers and Accountants.
21. Review of Balances.

Pension Section

1. Pension Cases of Gazetted Officers.
2. Pension cases of Non-Gazetted Officers.
3. Family Pension, maintenance allowance and wound pensions and special pensions.
4. Payment of pensions from State Treasuries.
5. Foreign service.
6. Payment of Mukararies.
7. Commutation of Pension.
8. Verification of services.
9. Pension Manual
10. Budget Estimates.
11. Audit of Pension Payments.
12. Annual Establishment returns.
13. Superannuation lists.
14. Miscellaneous.

Forest Revenue

1. Government sanctions regarding Forest Leases etc.
2. Forest Leases.
3. Objection statements on Revenue Accounts.
4. Correspondence regarding Compilation of Accounts.
5. Intimation of Bank advices.
6. Miscellaneous Correspondence regarding Revenue Accounts.

7. Reconciliation of Departmental Figures.
8. Broadsheets (Forest Remittances).
9. Broadsheets (other items)
10. Broadsheets I.D.T.
11. Broadsheets Forest Cheques.
12. Broadsheets items adjustable by Forest
13. Periodical Reports and Returns relating to F.R.A.
14. Royalty Outstanding statements.
15. Theft, Embezzlement, losses etc.
16. Financial Irregularities.
17. Distribution of work in Forest Revenue Section.
18. Office Orders
19. Charge reports of Section Officers and Accountants
20. Casual Leave and Short Leave Applications.
21. Miscellaneous

Administration Section

1. S.O.G. Seniority.
2. Life and Service Tables
3. Memorials to Government of India or Comptroller and Auditor General of India.
4. Recruitment of Staff (General Orders)
5. Position and Transfers.
6. Promotions
7. Leave and Training Reserve.
8. Office Sanitation.
9. Public Works Training of S.A.S. Candidates.
10. Training of New Recruits.
11. Inspections
12. Group 'B' Government Servants.
13. Holidays.
14. Examinations (S.O.G.E. and Departmental) Etc.
15. Summons
16. A State Life Insurance.
17. Attachment orders.
18. Budget
19. Reconciliation and Expenditure statements.
20. Misc. correspondence relating to pay bills.
21. Temporary Establishment
22. Leave and pension contribution.
23. Office Orders.
24. Deputations.
25. Watch over liens.
26. Grant of Increments.
27. Fixation of pay.
28. Writing up and Review of Character 'Rolls.
29. Liveries to Group 'B' servants.
30. Office Accommodation.
31. Office Telephone.
32. Fire wood for office stoves.
33. Purchase and repair.
34. Misc. Contingencies.
35. Training lectures of S.O.G.E. Candidates.

36. Correspondence connected with officers T.A. bills
37. Misc. Correspondence regarding Gazetted Officers.
38. Men due to retire.
39. Cashier's security.
40. Appeals and Memorials withheld.
41. Medical Reimbursement of staff.
42. Arrear Report.
43. Progress of Expenditure.
44. Advances G.P.F. and other Misc.
45. Income Tax calculations and returns.
46. Leave intentions of I.A.A.S. officers and A.O.'s.
47. Distribution of work among Gazetted Officers.
48. Age and Health certificates.
49. Establishment Returns.
50. Residential Accommodation.
51. Issue of certificate to Section Officer Grade Examination men.
52. Special Composition.
53. Verification of Services.
54. Accountant General's absence from Headquarters.
55. Supply of bulbs and electric material.
56. Fire fighting Organisation etc. (Security measures for office building).
57. Applications for appointment.
58. Gradation List
59. Leave to staff.
60. Transfer documents.
61. Personal files.
62. Allowances.
63. Grant of Special pay and Honorarium and to non-gazetted staff.
64. Last Pay Certificate.
65. Correspondence relating to Statement of expenditure to be sent to Comptroller and Auditor General of India in respect of inspection accounts.
66. Correspondence relating to joining time.
67. Pension
68. Miscellaneous.
69. Codes and books received from the Central Government.
70. Codes and books received from the State Government and other Departments.
71. Books supplied on concessional rates.
72. Typewriters.
73. Stationery.
74. Priced Publications.
75. Books for library.
76. Annual Indent of cheque books.
77. Local Printing of Forms.
78. Supply of Cheque books.
79. Standard forms.
80. Printing of Manuals and Publications.
81. Misc. Correspondence file (stationery).
82. Memorials of S O G E Passed accountants.
83. Memorials of Accounts Officers.
84. Probationers of I. A. & A. D.
85. Office order (Circulatory letters).

GENERAL PROVIDENT FUND.

1. Applications for enlistment to Provident Funds and allotment of Accounts Numbers.
2. Declaration Forms (only).
3. Correspondence regarding Declaration Forms.
4. Financing of Insurance Policies out of Provident Fund and registration of assignments.
5. Refund of Provident Funds Deposits.
6. Disbursement Certificates.
7. Verification of credits of Provident Funds balances.
8. Advances out of Provident Funds.
9. Issue of and Variation in the Annual Account Statement.
10. Financial and Treasury Irregularities.
11. Retrenchment orders on Treasuries and Chests and Admission slips.
12. Unclaimed Deposits.
13. Correspondence regarding recoveries of subscriptions on Provident Fund Accounts with Departments and treasuries.
14. C. P. Fund and Bonus Accounts.
15. Half margins.
16. Transfer of Provident Fund Accounts from and to Central Government and other Audit Offices.
17. T. E's from and to Provident Funds.
18. Periodical returns to Comptroller and Auditor General etc.
19. Rate of annual interest of Provident Funds.
20. Honorarium for calculation of annual interest, preparation and issue of account statements.
21. Excess and surrender statement.
22. Annual Budget Estimates.
23. Application for Leave-Casual Leave, short leave etc.
24. Transfer of Section Officers and Auditors (Charge Report)
25. Re-organisation of sectional work.
26. Verification of Stock Articles in the G. P. F. section.
27. Printing and supply of sectional forms.
28. Orders and instructions.
29. Codes and Manuals.
30. Needs and requirements of G. P. Fund section.
31. Confidential Rolls, rewards and punishments.
32. Miscellaneous correspondence not covered by other files.
33. Case file of the Sectional Records.

BOOK

1. Correspondence relating to settlement of outstanding items for the period from 01.04.1951 to 31.08.1958.
2. Correspondence relating to settlement of the outstanding post partition account current transactions for the period from 27.10.1947 to 31.03.1951.
3. Correspondence relating to the outward account current transaction for the period from Bhado 2004 to end of Chet 2007 Sy.
4. Correspondence regarding payment of net effects of the accounts exchanged with Accountant General, Punjab, Shimla.
5. Correspondence regarding transaction appearing in the outward settlement Accounts from Baisakh 2008 April 1951 to end of August 1958.
6. Furnishing of specimen impressions and signatures vide paragraph 46 of Comptroller and Auditor General's Manual of Standing orders.
7. Settlement of pre-partition Account Current Transaction.
8. Settlement of Account Current Transactions.
9. Foreign payments authorised up to 14.09.1958.

10. Postal transactions from 13.01.1950 onwards.
11. Postal transactions for the period ending 12.01.1950.
12. Verification of debt head balances.
13. Office Orders.
14. Monthly accounts.
15. Casual leave and short leave applications.
16. Charge reports of Section Officers and Accountants.
17. Service Rules and Financial Rules State.
18. Service Rules and Financial Rules Central.
19. Accounting matters.
20. Finance Accounts State.
21. Finance Accounts Central.
22. Submission of progress report on clearance of balance under suspense heads.
23. Statement of Central Transactions.

CHAPTER XIV

Miscellaneous

14.01 Strict observance of Procedure prescribed in Office Manuals

- 1) AAOs/SOs should see that the procedure followed in their section is as prescribed in the various Codes and Manuals and that no departure is made without special orders.
- 2) It must be clearly understood that 'convention' or 'old practice' is no authority for a departure from the instructions contained in the various manuals and codes. If any such departure comes to the notice of any assistant, he shall bring it to the notice of the AAO/SO, who will report it to the Branch Officer-in-charge with reasoned recommendations to amend the instructions in the manuals so as to confirm to the practice or for the immediate discontinuances of such unauthorised practice.

14.02 Observance of the Procedure prescribed in Office Orders

Branch Officers and AAOs/SOs are required to see that the procedure prescribed in office orders is strictly adhered to. In case the sections experience any practical difficulties in following the procedure prescribed in any office order, they should immediately bring these to the notice of the office issuing the officer order, through their Branch officers so that the office order may be amended suitably. For this purpose, the sections should put a note setting forth the difficulties experienced by them.

14.03 Anonymous or Pseudonymous Letters

No attention will ordinarily be paid to anonymous or pseudonymous letters. At discretion, however, a communication of this nature may be placed on the case, if for any reasons an officer thinks that some significance may be attached to it and that a further reference may in certain eventualities be of assistance.

14.04 Monthly report on the state of work in each sections

- 1) Each AAO/SO should prepare and submit on the 4th of each month to the Group Officer through the Branch Officer in charge, a monthly report (in the form supplied from time to time) detailing the state of work, including the items of work in arrears in the section at the end of each month.
- 2) The report for a month should be prepared from the report of the previous month, sectional calendars of returns, report of outstanding letters, half margins register and other registers, if any, maintained in the section for watching the progress of the work.
- 3) The report completed in all respects and certified to be correct by the AAO/SO over his dated signature will be laid before the Branch Officer-in-charge who will scrutinise the report (and particularly the explanations and the other remarks) with a view to see that the entries are complete and accurate in respect of all items for which the section is responsible and then sign it after recording any remark he may have to make either for the guidance of the AAO/SO or for the information and orders of the Deputy Accountant General.
- 4) The report after review will be sent to Works Miscellaneous section in respect of works compilation and Forest Accounts Sections and Treasury Miscellaneous section in respect of all other sections. Treasury Miscellaneous section will prepare a consolidated report from these monthly reports and submit it to the Accountant General through Deputy Accountant General (Administration) on 12th or each month.

14.05 Quarterly report on the state of work in the office

As required under para 22 of the Comptroller and Auditor General of India's Manual of Standing Orders (T) Vol.1, a report in the form of descriptive memorandum reviewing very briefly, but critically the state of affairs in respect of all the different sections in the office, should be submitted quarterly to the Comptroller and Auditor General of India showing the state of work as on the 31st

March, 30th June, 30th September and 31st December so as to reach him by the 15th of the month following the month to which the report pertains. As far as possible the arrears (both internal and external) should be computed in terms of mandays (at the standard rates for calculating staff requirement on the rates prescribed by the Comptroller and Auditor General of India from time to time for computing the arrears unless required otherwise in respect of some specific items. When it is not possible to assess the arrears in terms of mandays with any degree of exactitude, an approximate estimate should be given. The overall increase or decrease should be indicated in a separate paragraph of the report. All important measures, past and others, taken or proposed to be taken remove the arrears and defects, and the dates by which they are expected to be cleared should invariably be indicated in the report.

The size of the report should not normally exceed fifteen pages. It should be accompanied by annexures indicating (i) the amounts outstanding under objection for over six months : (ii) the arrears in correspondence : and (iv) the external and internal arrears computed in terms of mandays in the requisite forms, wherever prescribed. In the requisite forms, wherever. In these annexures the arrears in each section or group of allied sections should be shown separately and totalled so as to arrive at the total outstandings of the office. The position should be compared with the previous report and the increase or decrease in arrears during the period under report should be worked out.

14.06 Calendar of Returns

Under paragraph 26 of Comptroller and Auditor General of India's Manual of Standing Orders, each section or department of the office is required to maintain a Calendar of Returns (in form SY-264) showing the due and actual dates of –

the despatch of returns due from the section.

The submission to Branch Officers of all accounts, objection statements, registers etc, and

The receipt of returns due to the section.

The Calendar should be submitted on the first working day of each week to the Branch Officer-in-charge and to Deputy Accountant General on 3rd of every month with a note showing the arrears and the reasons thereof.

P.A. to the Accountant General will maintain a Calendar of Returns of all returns due to the Government of India, the State Government and Comptroller and Auditor General of India, to ensure that the relevant returns are submitted by the sections in time : if not, to bring the matter to the notice of Accountant General in advance.

2) (i) The Calendar of Returns should be divided into the following four sections:-

Section I. Returns which are due to be sent to outside offices other sections of this office.

Section II. Returns which are due from outside offices to the section and from other sections of this office.

Section III Accounts, Objection books, registers etc. which are to be submitted to Branch Officer.

Section IV Unforeseen entries which a section is required to make in the Calendar in respect of matters to be taken up for disposal on or about as given date or in respect of occasional matters on which information or reports are expected from outside offices or other sections.

Entries in this section should be made as soon as the occasion for doing so arises.

Note: A separate section (as section V) in addition to the above four sections should be provided in the Calendar of Returns in which shall be copied all outstanding items at the end of the previous year with full details and completion thereof watched through the same.

(Accountant General's order dt. 31.12.1973)

ii) Sections I, II and III should be sub-divided into five parts for (a) Annual, (b) Half yearly, (c) Quarterly (d) Monthly and (e) Weekly returns. Entries in each of these sub-sections should be arranged in the order of dates on which they are due. Sufficient space should be allowed after each sub-division for making new entries occurring during the year.

- iii) The first five columns of the Calendar, viz. (1) serial number, (2) Name of Return (3) to whom due (or from whom due in the case of section II), (4) When due and (5) authority, should be entered at the beginning of each official year from the previous year's calendar, the entries being re-arranged as necessary. The sectional AAO/SO will check all the entries and record a certificate on the Calendar to that effect.

Any additions due to orders received in the course of the year should be made at the end of the sub-division without altering serial numbers of existing entries.

- iv) AAOs/SOs should see that the copies of the Calendars are all time, complete and kept up-to-date.

- 3) The actual date of despatching or submission of a return will be entered in the column for the month which the provides for by the AAO/SOs.

- 4) Blank note sheets divided into the following columns should be appended to and bound with the Calendar of Returns for the purpose of submission of the reports:-

- a) Page number and serial number of item in the Calendar.
- b) Name of Return in arrears.
- c) Due date of submission/receipt.
- d) Expected date of submission/receipt.
- e) Reasons for delay.
- f) Initials of AAO/ SO and Branch Officer.
- g) Remarks Deputy Accountant General/Accountant General.

- 5) The submission of the report should be on account be delayed with a view to clear off the arrears. Whenever it is anticipated that any return will be delayed by more than a fortnight, the AAO/SO should bring the matter to the notice of the Branch Officer in-charge that special measures may be adopted. When any process is not carried out by the due date, the AAO/SO should cross the entry on that date in red pencil. Later on when the work is completed, the actual date will be entered on the red cross, giving an explanation for the delay. Returns due for despatch on holidays should be sent before the holidays as far as possible.

The Calendar of Returns should be in addition, be submitted every month to the Branch Officer along with section. The punctual submission of the Calendar should be watched through the Calendar itself.

14.07 AAO/SO's and Accountant's Note Books

In order to ensure that the change in the staff do affect adversely the work done in the section each Accountant and each AAO/SO will maintain a record of the points he has to bear in mind, but which are not required to be noted in any the of the prescribed registers. Such entry should be made concisely, but in full detail so that the action to be taken may be readily understood. This record should be handed over the successor whenever there is a change in incumbency as supplementary to the memorandum drawn out under paragraph 4.16 of the Manual. The Accountant's note book should be submitted to the Branch Officer with the monthly report on the state of work in the section.

14.08 Dictionary of References

The Dictionary of References is an index of cases subordinate to files in which important orders or decisions, received from outside or reached in this office will be filed. This dictionary will be maintained in Treasury Miscellaneous section Form No. SY-256 which contains the following four columns:-

- (1) Catchword (2) Subject (3) Authority (4) Reference

It should be seen that the catchwords used must be those under which one should naturally look for a ruling on the subject in question: for example a decision relating to the classification of Government Servants for purposes of travelling allowance would be inserted both under the letter 'C' for classification and under 'T' travelling allowance. The subject must be brief and clearly stated and should not reproduced the ruling or decision in full, as the Dictionary is one of references and not

rulings. The authority should be stated concisely as 1: Cr. Ar. G: A.G. etc.: as the case may be. In the column of 'Reference' should be stated the number of the case in which the decision is filed, eg. TM-24/59-60, CAC-10-1/59-60, etc.

2) Each sectional AAO/SO will maintain & register with headings corresponding with those of the Dictionary of References in which all important orders, rulings of decisions, specially those that are likely to be general interest should be recorded Branch Officer should also do the same when such papers come before them as soon as the case is closed and it is desired that the decision arrived at should be recorded in the dictionary of References. It is the duty of the AAO/SO to see that entries are written up in the register and approved by the Branch Officer –in-charge.

3) No important ruling or decision, with the exception of those which will ultimately find a place in one or the other of the office manual, should be omitted from the Dictionary of Reference as reference to the relevant case quoted in the Dictionary may often throw light on an otherwise obscure correction to a code or body of rules, etc. Not is it desirable, as a rule, that a ruling or decision given by a Branch officer-in-charge of the section should be recorded in the Dictionary until it has been approved by Deputy Accountant General who will take orders of Accountant General, if necessary.

4) This sectional register should be submitted to the Branch officer-in-charge each month and copy thereof sent to Treasury Miscellaneous section. Treasury Miscellaneous section will be responsible for the proper maintenance of the Dictionary and should be submitted to Accountant General through Deputy Accountant General (Administration) by 23rd for review. After such review, a list of cases entered in the Dictionary should be furnished to all the sections for reference and record.

14.09 Maintenance of Current Record and its transfer to General Record

(1) On completion of the audit and review of the vouchers, the Vouchers should be filed in accordance with the procedure laid down in paragraph 13 of office order No.BK/Integ/58-59/7821, dated 02.09.1958 and sub-clause (vi) and (iii) of office orders No.CAG/Integ/59-60/C/3550, dated January, 1960 and No. TM/2-112/60-61/15, dated 14.06.1960 respectively. Similarly files should be maintained in accordance with the instructions contained in office order No.CAG/Integ/58-59/543, dated 01.01.1959. Likewise other records in the sections, like accounts list of payments and schedules, half margins, objection statements and other miscellaneous records should be filed in files, separate classes of documents being kept in separate series of files.

(2) These records including audit registers, objection books, etc. except those of works Compilation sections will be made over to the General Records for safe custody in the course of the following year. Consolidated Abstracts. Detail Books, Files of Transfer Entries and Transfer Ledgers and other records of the Book Section and case records and monthly accounts and schedule dockets of works compilation sections will be transferred in the course of the 2nd year.

(3) The records will be transferred to the General Records according to the time table shown below:-

Departmental Compilation Section (including T.M)

Appropriation & Budget, Book, CAC.

15th to 30th October.

GAD and W. C. Sections

1st to 15th November.

Other Sections

16th May to 30th November.

The dates specified above should be noted in the sectional calendar of returns and the transfer of records to General Records watched through it. A certificate to the effect that all the records required to be sent to the General Record have actually been sent should be furnished by each section to the General Record by 15th December. General Record should watch the receipt of these certificates through its calendar of returns and submit a report thereof to Deputy Accountant General (A) by 31st December.

(4) Before transferring the old records to the General Records, sectional AAOs/SOs should ensure that the records required to be transferred are properly arranged, stitched in covers and an index slip in Form No.SY-322-C showing.

- (i) Name of record/register (Department, Treasury etc.)
 - (ii) Period/year to which it pertains and
Year due for destruction,
 - (iii) Is pasted invariably on each record duly signed by the AAO/SO. No loose papers should be transferred to Record Section in any case. Appendix "AA" to 14.10 (1)(2) lays down the periods for which different records are to be preserved. This annexure should be consulted while noting the proposed date of destruction on the index slip. In addition to this the serial number of the list of records to be prepared by the section as per para 5 below should be prominently noted on the index slip in red ink.
- (5) Each section should maintain a bound register in Form Sy-307 in which it should list out from time to time the records, which are to be handed over to the General Records. The General Record Keeper will verify the records, which he receives with the particulars, noted in that register and give the receipt in the register itself. This register will be a permanent consolidated record of the section concerned.
- (6) Any record required from the General Record should be obtained on a requisition in Form Sy-301 which should be signed by the sectional AAO/SO. Such records should be promptly returned to the General Record when these are no longer required in the section.
(Office order No: 89-A 1960, dated 19.08.1960 and 98-A of 1960, dated 19.08.1960).
- Note:** In order to keep strict watch above the return of the borrowed item by the sections concerned, the following instructions are issued:-
The provisions of para 13.16 and 14.09 of this Manual should be followed strictly.
- (ii) Administration (Srinagar/Jammu) should not issue L.P.C. in favour of the retired/transferred personnel without obtaining 'No Demand Certificate' from the General Record Section as well.
 - (iii) To ensure proper action on the reminders issued from General Record Section for return of the items borrowed from there, the AAO/SOs, while keeping in view the provisions of para of this Manual, should be see that the reminders are diarised properly in the Receipt Register of the Section and ensure that the records are returned forth-with or their further retention in the section is adequately justified to the General Records.
- (Officer order No: Admn-I/71-A dated 22.09.1973).

14.10 Destruction and Inspection of Old Records

- (1) After receipt of old records in the General Records as laid down in paragraph 14.09 above, the General Records Keeper will review the records and prepare a list of the records which have become due for destruction early in April each year. The list thus prepared will be shown to the Branch Officers concerned for intimating if they have any objection to the destruction of records listed therein. Thereafter the lists will be submitted to the Accountant General on the 15th of April for orders. The records ordered to be destroyed will be entered comprehensively in a register of destruction of old records, to be maintained in form Sy-256-A for that purpose. A reference to the entries made in this register will be also be recorded in the "Index Register" to be maintained in form Sy-257 alongside the note for destruction made in that register against the relevant record. Thereafter the records will be consigned in a separate room and subsequently torn up into small pieces in the presence of the Branch Officer (General Record Sections). Before doing this all the receipt attempts, cheques and Government Bank Drafts should be removed and disposed of in the manner indicated in para 14.11 below. Due dates for the presentation to the Accountant General should be noted in the Calendar of Returns of the General Record Section.
- (2) The old records branch will be inspected by a Branch officer nominated by the Accountant General in this behalf. He will be assisted by a senior section office. For this purpose T. M. Section will submit to the Accountant General a list of the Branch Officers and AAO/SOs on the 15th of May and 15th of November each year, to enable the Accountant General to nominate one each of the Branch Officers/AAO/SOs by rotation for inspection of records. The selected Branch Officer and the AAO/SO will pay a visit to the record room and ascertain that the rules for weeding out and destruction of old

records are strictly followed. (See *appendix “AA”* at the end) They will also overhaul the almirahs to see that the records are well bound, tidily kept and have the printed slips showing particulars of records and the year of its destruction invariably affixed on them. The inspection report prepared as a result of the scrutiny should be submitted by the AAO/SO to the Accountant General within a week of his nomination. Officer selected will also make suggestion, if any, for the proper upkeep of the old records. The report will then be disposed of in the General Records branch after all the points noted therein have been settled.

(3) T. M. Section will keep a note of the dates of submission of the list of Branch Officers to the Accountant General in their section Calendar of Returns.
(Office order No: 144-A dated 12.12.1960).

14.11 Disposal of waste paper

(a) Waste paper of a secret and confidential nature including receipt stamps, cheques and Government Bank Drafts due for destruction should be burnt in the presence of the Branch Officer (General Record Section)

(b) Waste paper which though not ‘Secret and Confidential’ yet which is likely to be of any value to the enemy should also be destroyed in the manner indicated above.

(c) The remaining stock of waste paper should be disposed of in such a manner as may be considered most expedient after obtaining orders of the Accountant General.

Note: See also para 5.12 of the Manual of Record Branch.

14.12 Supply of Codes and Manuals

The supply of personal copies of codes and Manuals to Branch Officers, AAO/SOs and AAO/SO Grade Examination passed Accountants is regulated with reference to the instructions contained in paragraph 60 of the C.A.G’s MSO (Admn) Vol.I such supply is generally restricted to those books to which constant reference is necessary. A list of Codes and Manuals that may be so supplied to all Branch Officer, AAO/SOs and AAO/SO Grade Examination passed Accountants is given below:-

- C.A.G’s forms to the C.A.G’s MSO(T)
- Compilation of CTR’s Vol. I & II.
- Account Code Vol. I to IV.
- Compilation of GFR’s Vol. I & II.
- Book of Financial Powers.
- FR’s and SR’s Vol. I & II.
- Introduction to Indian Government Accounts & Audit.
- List of Major and Minor Heads of Account.
- J&K CSR’s.
- Financial Code Vol. I & II.
- Book of Financial Powers.
- Public Works Account Code.
- Book of forms to Public Works Account Code.

One copy each of the Manual issued by this office.

Note: In the case of all codes etc. which are not priced publications and are marked ‘for official use only’ the copies supplied as personal copies should be required to be returned:-

When a copy of a revised edition is supplied:

On the Govt. servant’s quitting the service or on his transfer to another Government or Department.

2) Books other than those specified in the paragraph above, which are not necessary for the conduct of work of a particular section or sections may be had by the Branch Officers and AAO/SOs on loan basis from the office library, but these books should be returned to the Librarian when no longer required.

3) Besides the books supplied to the AAO/SOs one set of books detailed in paragraphs above will also be given to each of the sections for the use of the staff. These books should be kept in the custody of the AAO/SOs, who should see that the books are kept up-to-date and are not lost. A register should be maintained in the section showing the number of copies of each book. Whenever there is a change of AAO/SO, due to leave, transfer or reversion, formal charge of the books should be made to his successor through the charge report.

14.13 Supply of Codes and Manual to staff at concessional rates

Priced publications of the Government of India, local Government and Comptroller and Auditor General, together with the correction slips thereto will be supplied to clerks at concessional rates in accordance with the provision in paragraph 66 of Comptroller and Auditor General's Manual of Standing Orders.

14.14 Office Manual.

1) Manuals of the office containing detailed instructions and orders relating to the work of each section are issued in accordance with the instructions contained in paragraphs 36 and 38 of Comptroller and Auditor General's Manual of Standing Orders, Instructions and decisions of a permanent nature not included in Codes or other publications used in this office should be incorporated in one or other Manuals by means of correction slips. The sections responsible for the up keep of these Manuals will be indicated in the preface to each Manual but other sections are responsible for proposing corrections slips whenever considered necessary, a register of corrections for each Manual should be maintained by the section responsible for its up keep in which should be placed duly approved typed copies of correction slips, a duplicate typed copy of each slip should be prepared for sending to the press.

2) The section responsible for the preparation of a correction slip should submit the draft to the respective Deputy Accountant General. If the draft correction slips so submitted involve a more incorporation of the orders issued by the Government, Comptroller and Auditor General or the Accountant General, these will be finally approved by the Dy. Accountant General while in other cases the draft correction should be submitted for approval to the Accountant General. Other sections when proposing corrections to any of the Manuals should submit the corrections through the Section responsible for the maintenance of the Manuals in the register of correction on the last working day of each month. The correction slips will be printed quarterly. Arrangements for this purpose will be made by Administration Section.

3) Printed correction slips sent by the press will in the first instance be received by the section responsible for the upkeep of the Manual. Thereafter they should be examined and if found in order should be transferred to the library for distribution.

14.15 Printing of Office Manuals etc

1) It has been decided that the symbol C (with the name of the proprietor of the copyright and year of publication) should be printed at the back of the title page on all publications printed or reprinted after 21.01.1958.

2) The authority mentioned below issuing the publication will be considered as the proprietor of the copyright for the purpose of printing his name on the publication:-

A. Publication of the Comptroller and Auditor General:-

The proprietary rights in respect of these publications vest with the Comptroller and Auditor General irrespective of the fact that the approval of the President has been obtained, where necessary. As the Comptroller and Auditor General will be the author in such cases, the notice will read as 'C-Comptroller and Auditor General of India, 19. '

B. Local Manuals of Accountant General, Jammu and Kashmir:-

These publications will be issued under the authority of the Accountant General, Jammu and Kashmir. It would be seen that the authority is invariably recorded on all the publications in future. The notice in such cases will read as '© Accountant General Jammu and Kashmir'.

C. History of services of Branch Officers:-

This publication is maintained by the Accountant General, Jammu and Kashmir, but issued under the rules made by the Government vide F.R. 74(a)(iv). As this publication is issued under the authority of the Government of Jammu and Kashmir, this fact may be clearly brought about on the title page. The notice in this class may read as '© Government of Jammu and Kashmir'.

(Comptroller and Auditor General's letter No: 695-Adm-II/557-58 dated 16.03.1959 and 1764-Admn-II/557-58, dated 25.07.1959 filed in 'Policy Stationery, Books, Printing' file).

3) As soon as the printed copies of a publication are received from the press, the requisite number referred for despatch to various offices will be made over to the Despatcher and the rest, or such number as may be required in the office, will be distributed. For this purpose a register in several parts, one part being set aside for each manual will be maintained by the Librarian wherein receipt of the Officer/Official concerned to whom books and correction slips are made over, should be taken. The Librarian should see that no delay occurs in the despatch of the printed copies to the various Officers etc. and that the supply is made strictly in accordance with the revised list of addresses compiled by him, which he is responsible for keeping corrected up to date.

14.16 Responsibility for keeping the Manuals up-to-date

Every person to whom copies of the Manuals, Codes etc. are supplied will be responsible for keeping them in good order and up-to-date by pasting correction slips up-to-date. AAO/SOs should inspect the copies of Manuals and Codes etc. and get the correction slips pasted at regular intervals. Librarian should also keep the copies of Codes and Manuals etc. with him up-to-date by pasting correction slips regularly.

14.17 Custody of Comptroller and Auditor General's MSO (Tech)

1) As the Comptroller and Auditor General's Manual of Standing Orders (Tech) is 'For official use only', members of the staff to whom copies of the Manual are issued should take special care of the book and see that it is not lost. The loss is liable to disciplinary action.

2) Librarian of the office will maintain a register of stock for the copies of the MSO (Tech) and MSO (Admn.) received from the Comptroller and Auditor General's office. In this register, all the copies will be entered after these have been machine numbered and number of the copies issued to each person will be recorded and acknowledgement taken. A quarterly verification of stock will be done by the AAO/SOs (Administration) and the balance actually in stock agreed with the Book balance and report thereof submitted to the Sr. Deputy Accountant General (Administration). In case any copies are lost, the orders of the Comptroller and Auditor General should invariably be obtained before the copies are written off the stock account, explaining the circumstances in which they were lost and the action taken against the persons at fault.

(Comptroller and Auditor General's letter No: 2934-Admn.II/12-58-II, dated 01.02.1958).

3) Provisions of para 99 of the Comptroller and Auditor General of India's Manual of Standing Orders (Admn) Vol. I and his letter No: 6845-Codes/86-TA.II/69 dated 22.12.1971 should be followed in case of any loss of the book.

14.18 Office Orders

Orders which will find a place in any authorised code or compilation in use in this office or which should be incorporated in any office Manual should not issue in the form of an office Order. Office Orders should generally be reserved for the introduction of a procedure affecting various sections which is either experimental in its nature, pending incorporation in a Manual or of temporary interest.

2) Where the issue of an Office Order is necessary, it is for the section dealing with the case, to prepare the draft, which should state the case from which the draft emanates. After the draft has been duly approved by the Deputy Accountant General or Accountant General, the case should be sent to the relevant section as specified below for registration and issue:-

- | | | |
|-------|---------------------|--|
| (i) | Administration..... | General orders relating to the whole office. |
| (ii) | W. M. | Orders relating to Works Audit and Forest Audit sections. |
| (iii) | T. M. | Orders relating to departmental audit, gazetted audit and other sections of the office except at (i) and (ii). |

3) Important office orders and those concerning matters eventually to be incorporated in any Manual (vide paragraphs 37 of the Comptroller and Auditor General's Manual of Standing Orders) will be submitted to the Accountant General for approval, and should not be altered, amended or deleted except under his orders.

4) A sufficient number of copies of all such orders should be taken and all sections supplied with one or two copies thereof as may be deemed necessary and a sufficient number of spare copies retained in the section meet further requirement.

14.19 Attendance at Courts

1) If any member of the office is summoned to attend as a juror or as a witness in a court in his official capacity, he may be granted special casual leave or the period of absence treated as duty as the case may be (see also paragraph 12.19 of the Manual). But if he is summoned by a court to give evidence in his private capacity, he must obtain and furnish a certificate from the court which he attended stating what subsistence allowance was allowed to him. Any subsistence or compensation allowance paid to him by the court, apart from travelling expenses, must be credited by him to Government.

2) Every member of the office, who is required to attend a court of law to give evidence as witness regarding facts which came to his knowledge in the discharge of his public duties, should record a note of what evidence he gave in the court, which shall be kept in Administration section. A duplicate copy may be kept in the case file of the section.

14.20 Production of Official Documents in a Court of Law

1) Instructions on the subject are contained in paragraph 96 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol. I.

2) Whenever a requisition is received from a court of law for the production of vouchers and other documents, the section must attend to it with promptitude and the case should be put up to the Group Officer or Accountant General for orders within four days or five days.

14.21 Procedure for requisition for Government files

The following procedure should be followed by the audit sections for requisitioning Government files:-

In case where it is considered necessary to examine Government file leading to the issue of a particular sanction, the case should be put for orders of Deputy Accountant General or the Accountant General (in cases where the sections are not under the supervisory control of a Deputy Accountant General). If the file is not received within three weeks of issue of the requisition, the matter should be taken up demi-officially with the Department and followed up with reminders at higher level, if necessary.

The files, on receipt should be examined quickly and returned to the Department as early as possible. Copies of relevant notes and correspondence from Government files should be retained for future reference so that files for calling the same file again does not arise.

In order to ensure that the procedure prescribed both by state Government as well as in this office work smoothly and efficiently, a half yearly statement in the following form may be sent to Higher Audit Section on 7th April/7th October. The submission of the statement should be watched through the sectional Calendar of Returns.

S. No.	No. of Government Sanction under security.	Subject	Date of issue of first requisition.	No. and date of issue of subsequent reminders.
1.	2.	3.	4.	5.

No. and date of letter with which the file was received.	Time taken by the Department in furnishing the file.	No. and date Remarks of letter under which the file was returned.
6.	7.	8.

(Office Order No:HA/Pen-3/O-S/81, dated 5th May, 1961, C.S.No.21, dated 25.9.61).

14.22 Procedure to be followed in case of summons issued by a Court in a suit against the Central Government

In order to avoid any risk of a suit against the Central Government being placed on the undefended list due to failure to take prompt and appropriate action on summons received, the following procedure should be observed:-

- a) On receipt of the summons, which are usually accompanied by a copy of the plaint, the office should without delay made copies of the summons and the plaint and pass them on to the officer dealing with the matter out of which the suit arises and then instead of sending a letter of acknowledgement to the court send the original to the Government Pleader of the Court issuing the summons with instructions to acknowledge service of the summons in due course and to defend the suit on instructions from the officer mentioned above and take time till instructions are received.
- b) If the writ (summons) is not accompanied by a copy of the plaint or a concise statement it may be sent immediately to the Ministry of Law, Solicitor's Branch. The Solicitor's Branch would thereupon address the Legal Remembrancer of the State with a copy of the summons and ask him to obtain from the Government Pleader a copy of the plaint and ask the Government Pleader to take time till he is instructed. Once a copy of the plaint is received it will be sent to the officer dealing with the matter which is the subject of the plaint.

(Government of India Legislative Department O.M. No. F.126/C 46-4, dated 19.06.1946 received under Auditor General's endorsement No.759-Admn./212-46, dated 14.08.1946).

14.23 Instructions relating to payment of travelling and other expenses to witnesses in Departmental inquiries

1) The Government of India, Ministry of Home Affairs, after consultation with the Ministries of Finance and Law and the Comptroller and Auditor General have issued the following instructions to regulate the payment of travelling and other expenses to persons appearing as witnesses in Departmental inquiries:-

- a) Every person, whether he is a Central or State Government Servant or not, who is called to give evidence in a Departmental inquiry by either the Government or the Government Servant against whom the inquiry is being held, shall be entitled to payment of travelling and other expenses as laid down in these instructions.
- b) The officer or Board holding the inquiry shall furnish a certificate in Form I to every person appearing before him or it to give evidence.
- c) . Whether the witness is a Central Government Servant, he shall be entitled to, receive, in respect of the attendance before the authority holding the Departmental inquiry, from the Department

or Ministry under which he is serving for the time being payment of a travelling allowance as on tour under S.R. 154.

2) Where the Government Servant is called in the Departmental inquiry to give evidence as to facts which have come to his knowledge in the discharge of his public duties, the minimum time required to be spent by him on the journey to and from the place where the inquiry is held and the days on which he is required to remain present before the authority holding the inquiry shall be treated as duty:

Provided that if the Government Servant is on leave, the entire time spent shall be treated as a part of the leave and he shall not be deemed to have been recalled to duty.

3) Where a Government Service is called by any authority holding the Departmental inquiry to give evidence as to facts which have come to his knowledge at a time when he was not in Government Servant, he may be paid travelling allowance as provided in sub-rule (2).

4) Where the witness is a State Government Servant, he shall be entitled to receive in respect of the attendance before the authority holding the Departmental inquiry, from the State Government such travelling allowance and/or daily allowance as may be admissible to him under the rules applicable to him in that behalf in respect of a journey undertaken on tour and the amount so paid shall be paid by the Central Government to the State Government, who shall raise a debit in respect thereof against the Central Government.

5) Where a person who has been a Government Servant is called to give evidence as to facts which have come to his knowledge in the discharge of his public duties, or a person who is not Central Government or a State Government Servant, is called to give evidence before any authority holding a Departmental inquiry such persons shall be entitled to claim travelling allowance from the ministry or Department under whom the Government Servant against whom the inquiry is being held for the time being under S. R. 190.

6) The foregoing instructions shall also apply a person nominated by the Disciplinary authority to present the case in support of the charge before the authority holding the Departmental inquiry, or assisting the Government Servant against whom he inquiry is held in presenting his case, as provided in sub-rule (5) of rule 15 of the (Central Civil Service classification, control and Appeal) Rules 1957. Such persons shall be granted a certificate in Form II by the authority holding Departmental inquiry.

7) All expenditure on travelling allowance paid to Government Servant under these instructions shall be charged to the head of account to which such Government Servant's salary is debitable.

(Government of India, Ministry of Home Affairs Letter No: F.16/122/56/AVD, dated 18.08.60 case TM/3-94/60-61).

Form.I

This is to certify that Shri (Name, Designation, Office etc) appeared before me as a witness on----- at (Place)----- in the Departmental inquiry against Shri (Name, Designation etc.) and was discharged on ----- at (time)-----.

Nothing has been paid to him on account of his travelling and other expenses.

(Signature)

Disciplinary authority.

Copy forwarded for information to the Ministry/Inquiring Officer Department of Secy to the Government (Name of the State Government)-----Department.

Form-II

This is to certify that Sh----- (Name, Designation, Office etc.) attended the proceeding in the Department inquiry against Sh----- (Name, Designation etc.) to present the case in support of the charges/ to assist the said Sh----- (Name, Designation etc.) in presenting his case on ----- --(Place)-----.

Nothing has been paid on his on account of his travelling and other expenses.

(Signature)

Disciplinary authority/Board
of inquiry/inquiring Officer.

Copy forwarded for information to the Ministry or /Department of -----.

14.24 Establishment order Book

- 1) All orders passed by the Accountant General relating to appointments, promotions, leave reversions, etc in respect of the office staff and the grant of leave to Branch officer. AAO/SOs and clerks-in-charge etc, will either be initially obtained in the establishment order book kept in the Administration section or immediately included therein (either the original orders or copies thereof attested by the officer-in-charge (Administration) being pasted, thereto). Orders passed by the officer-in-charge, Administration regarding fresh appointments of candidates as clerks, stenographers and Grade IV servants, and acceptance of their resignation, as well as orders issued by him on the basis of orders passed by the Accountant General should also be included similarly in the Establishment Order Book.
- 2) Each order included in the Establishment Order Book should be numbered and dated. Administration section should have each order incorporated in the service book of the individual and a note to this effect should be made against the relevant item in Order Book over the dated initials of the AAO/SOs Administration.
- 3) On the 20th of each month, the Establishment Order Book will be submitted by Administration Section to the Deputy Accountant General (Administration) alongwith a certificate to the effect that all the orders passed upto the 10th, of the month have been included therein and noted in the relevant service books.
- 4) The original copies of orders regarding appointment, grant of leave, etc. will be filed in the personal files of the individuals.
- 5) Administration section will also be responsible for seeing that all orders effecting individuals are made known to them at the earliest opportunity, whether they are on duty or absent with or without leave or under suspension.
- 6) Representations, applications etc. after they have been submitted and dealt with, will be treated as Government records, and recorded in personal files, and in no case will they be returned to the individuals.

14.25 Life and Service Tables

- (A) Life and service tables for the non-gazetted establishment of the office should be prepared in form number SY-260-A in duplicate for each calendar year and submitted to the Comptroller and Auditor General by the 1st March each year. The headings in the form and the explanatory notes therein indicate the nature of the information required. The following supplementary instructions should be observed in the compilation of the statement:-
- (1) Statistics in respect of offices which are not on a permanent basis need not be compiled. Persons employed in those offices who hold permanent posts in other offices under the control of the Comptroller and Auditor General should be included in the return of the latter offices according to the instructions contained in the first foot note of the form.
 - (2) Promotion to a higher post in the same office should not be treated as a 'withdrawal' and it should therefore, be shown in column 10 or 11.
 - (3) In preparing the statement, account should be taken of senior Accountants, Cashiers, Typists and Stenographers but not of Accounts Officers, Record Suppliers and Sorters. Separate statements should, however, be prepared for Cashiers, Stenographers and Typists.
 - (4) The names of persons, whose liens have been suspended should not be omitted from the statement as they are still borne on the establishment.
- (Para 439 of Office Procedure Manual of the Comptroller and Auditor General, copy received with his letter No: 1265-Admn-I/225-58, dated 21st June 1958).

(B) The entries in respect of initial confirmation in Government Service and to promotions to Accountant's grade with respective effect should be made in column 5 to 10 as the case may be, of the statement against the appropriate length of service. The number of persons confirmed or promoted should be pointed out in footnotes and the ages of those only who have been initially confirmed in Government Service should be shown in the table at foot of the statement.

(Comptroller and Auditor General's letter No: 857-NGE/102-37, dated the 15th June, 1937).

Note: The definition of the expression 'Length of Service' given at the foot of form S.T. 260-A in which the life and Service Tables are prepared should be held to include provisional permanent service in the period elapsed since the date of initial confirmation in Government Service.

(Comptroller and Auditor General's letter No: NGE/304-38, dated 4th March, 1939).

14.26 Progressive use of Hindi in the work of the Government of India

1) A report showing the progress made in the use of Hindi in the office during the preceding calendar year is to be submitted to Comptroller and Auditor General annually by 10th January in the proforma laid down in the Government of India, Ministry of Home Affairs, O.M No. 12/16/59-0. L., dated 22/24.05.1959 (reproduced as Annexure A to this chapter).

2) In order that the report is sent to Comptroller and Auditor General in time, all sections should furnish the required information (as on 31st December) to Hindi Cell, in the proforma referred to above, by 5th January at the latest. The punctual submission of the return should be watched through the sectional calendars of returns.

(Comptroller and Auditor General of India letter No: 2804-Admn.I/KW-16-59, dated 24.09.1959 filed in Administration section file).

14.27 Procedure for change of name by the Government Servant

The following procedure is to be followed in super session of all previous orders on the subject:-

I. All cases of addition/deletion or change in name/surname.

(i) A Government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by a deed changing his/her name the sample deed form is enclosed.

(ii) The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the gazette of India at the Government employee's own expense.

II Addition/change in surname only, on account of marriage/remarriage of a female Government employee.

The following requirements may be met for this purpose:-

If the Government employee desire a change she should give a formal information to her appointing authority of her marriage and request for change in her surname.

Particulars of the husband may be given for making necessary entries in the Service Book.

III Deletion of surname or reversion to maiden name on divorce/separation or Death of the husband of female Government employee.

Change may be permitted if a female Government employees gives:

(i) An intimation to the appointing authority regarding change in marital status; and

(ii) a formal request for reversion to her maiden name.

Note: There is no prescribed form for items II & III.

DEED CHANGING NAME/SURNAME.

By this Deed I the undersigned(New name)----- lately called----- (former name) employed as----- (Designation of the post held at the time by the Government Servant) at----- (Place where employed in the Ministry/Department of the Government) do hereby:-

- 1.wholly renounce, relinquish and abandon the use of my former name of----- and in place thereof do assume from the date thereof the name of----- and so that I may hereafter be called, known and distinguished not by my former name of-----but by my assumed name of -----
- 2.For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealing and transactions private as well as public and upon all occasions whatsoever use and sign the name of-----as my name in place ,And in substitution for my former name of-----
- 3.Expressly authorise and request all persons at all times hereafter to designate and address me by such assumed name of ----- accordingly.

IN WITNESS WHERE OF I have here up subscribed my former and adopted names of _____ and _____ and affixed my seal this day of _____.

Signed, and delivered by the
above named----- formerly
----- in the presence of.

WITNESS:- 1.-----

2.-----

((Government of India, M. O. Personnel, Public grievances and Pensions, Department . of Personal & Training O.M. No:19016/1/81-Estt(A) dated 12.03.1987 circulated vide Hqrs. office circular letter No: 1468-NGE-3/49-86 dated 17.06.1987).

14.28 Change in the date of birth of Government Servants

According to Note 5 below FR. 56, the date of birth as declared by the Government Servant at the time of his appointment and accepted by the appropriate authority on production, as far as possible, of confirmatory documentary evidence such as Matriculation certificate of extracts from Birth Register shall not be subject to any alteration after the preparation of the Service Book and in any event after the completion of probation period . The only exception to this rule is that the Comptroller and Auditor General of India may at later stage sanction the alteration in the date of Birth of a Government Servant serving in this office if it is established that a Bona-fide clerical mistake has been committed in recording the date of birth in the Service Book.

14.29 Uniforms

The type and scale of uniform admissible to Group 'D' Government employee including jamadars, daftaries and record sorters working in central Government Offices in Delhi or elsewhere are prescribed in (Government of India, Ministry of Home Affairs, office Memorandum No: 5/13/57-Public-II dated 12.10.1957 as modified from time to time (reproduced as Annexure B).

According to paragraph 10 thereof modifications may made in the type and scale of liveries by heads of Departments on account of local factors as may be considered necessary subject to the condition that the total cost of the uniforms does not exceed the total cost prescribed for the Group-D staff employed in Central Government Offices located in Delhi. The supply of winter uniforms is to be made only in places where the state Governments issue winter uniforms to their staff.

The following scale of uniforms has been prescribed by the Accountant General for Group-D staff of this office.

Summar liveries (for two years)

<u>Main Office, Srinagar.</u>	Two coats
	Two pants
	Two pagries
	One pair of shoes.

For Sikh employees, 4 pagries instead of Two every two years and two fifty (puttees) will be supplied.

<u>Branch Office, Jammu.</u>	The pattern of liveries for Central Government
	Offices in Delhi will apply.

Winter Liveries.

Winter uniforms will be according to the pattern for Central Government Offices located in Delhi except that a pagree may be given instead of a cap provided that the expenditure does not exceed the permissible limits.

(Accountant General's Orders, dated 08.08.1959 and 21.12.1959 in file liveries/ I and liveries/5.)

(4) The uniforms prescribed in paragraph 14.29 (3) will be issued to all whole time Group-D employees borne on regular establishment, after three months service but excluding such employees as malies etc. whose work by its very nature does not require attendance in office buildings. In case of doubt about admissibility of uniforms in specific cases, a reference should be made to the Ministry of Home Affairs.

(5) Uniforms issued to Group-D employees should be withdrawn in the event of their discharge from service and reissued to those employees to whom they will fit. Such issue will be only for the remaining period of life of the articles. If, however, the uniforms have been used for more than half of their lives and do not fit any other Group-D employee, such uniforms should be sanctioned.

In cases where the discharged persons were suffering from infectious diseases, the uniforms should under no circumstances be taken back. Group-D employees who proceed on leave preparatory to retirement or actually retire may be allowed to retain their uniforms provided the uniforms have been used for more than half of their prescribed lives.

Note: The life of the various articles of uniforms should be counted from the actual date of issue.

(6) All Group-D employees who are supplied with uniforms will be granted washing allowance at the following rates:

Jamadar in attendance on Accountant General Rs.1.50P/p.m.

All other Group-D employees = Rs.1.00 P.M.

No washing allowance will be paid during regular leave. In order that the allowance is actually spent for the purpose for which it is granted, a certificate from the AAO/SO of the section, where the Group-D Government Servant is attached, should be obtained that he was in full uniform throughout the month which was neat and clean.

Cases where Group-D employees attend office without full uniforms should be reported to Administration section for disciplinary action.

(7) The estimate of the cloth required for winter uniforms for Group-D staff should be prepared by the 1st March every year while that for summer uniforms by 1st September.

The requirements of cloth for winter uniforms should reach the Directorate General of Supplies and Disposals (T.L.V. Directorate), New Delhi not later than 15th March and the requirements of cloth for summer uniforms should reach the Director of Supplies (Textiles), Shahi Bagh Building, Wittot Road, Ballard Estates, Bombay not later than 15th September.

(Government of India, Ministry of Home Affairs O.M. No: 5/13/57-Public-II dated 12.10.1957 and works, Housing and supply O.M. No. O and M-5(14)/55 dated 04.07.1955 filed in 'General Orders Uniforms for class IV Government Servants').

(8) In case where the value of individual components of the summer or winter uniforms is below Rs.500/= purchase are required to be made locally at competitive current rates. The concurrence of the Ministries of Home Affairs and Finance should be obtained if the cost of any article, inclusive of sales tax and excise duty, exceeds 15% of the cost fixed by the Directorate General of Supplies and disposals from time to time.

(Government of India, Ministry of Home Affairs O. M. No: 5/28/59-Public-II, dated 16.12.1959 and Ministry of Works, Housing and Supplies, Directorate of Supplies (Textiles) Bombay letter No: PCI-117(i) Volume I, dated 11.11.1959).

ANNEXURE A

(See Paragraph 14.26)

REPORT SHOWING THE PROCESS MADE IN THE USE OF HINDI IN THE WORK IN THE GOVERNMENT OF INDIA.

Name of the Ministry/Office.....Year ending

No. of communications in

- (1) (a) Public Received.....
Hindi received from the Public/
(b) State Govts. Sent.....
State Govts./Govts. Of other
(c) Received Sent
countries and the envoys/international
.....
organizations etc. and the replies Received
.....
sent in Hindi. Sent
Any administrative reports/journals/reports to parliament/

(2) Govt. resolutions/Legislative enactments/treatise/agreements/
Formal documents, Published or issued in Hindi. Give details.

- Total No. of members of the staff in each class (excluding Group-D) separately. (3) Class- I=
Class-II (G)=
Class II (NG)=
Class -III=
- Total number of members of the staff who Have a working knowledge of Hindi in each Class (excluding Group-D) separately. (4) Class I
Class II (G)
Class II (NG)
Class III.
- Total number of members of the staff in each Class (excluding Group-D) separately who Are undergoing instruction in Hindi. (5) Class I
Class II (G)
Class II (NG)
Class III.
- Any other steps taken for the gradual replacement of English by Hindi. (6)
- Remarks (7)

The number should exclude members of the staff who are likely to retire by 26.01.1965.

Persons who have passed the Matriculation or an equivalent or a higher examination of a recognised University/Board etc. with Hindi as a subject or an equivalent examination in Hindi, may be deemed as having a working knowledge of Hindi

ANNEXURE 'A'
(See Paragraph 14.26)

Report showing the progress made in the use of Hindi in the work in the Government of India.

Name of the Ministry/ Office year ending.....

- No. of communications in Hindi received from the Public/State Govts./ Govt. of other countries and their envoys/international organizations etc. (1) (a) Public (a) Received.....
(b) State Govt. Sent
(c) (b) Received
..... Sent

and the replies sent in Hindi.

(c) Received
Sent

Any administrative reports/journals/reports to
Parliament/Govt. resolutions/Legislative enactments/
Treatise/agreements/formal documents, published
or issued in Hindi. (Give details) (2)

Total number of members of the staff in each
Class (excluding Group-D) separately. (3) Group A
Group B (G)
Group B (NG)
Group C

Total number of members of the staff who have
Working knowledge on Hindi in each class
(excluding Group-D) separately. (4) Group A
Group B (G)
Group B (NG)
Group C

Total number of members of the staff in
Each class (excluding Group-D) separately
Who are undergoing instruction in Hindi. (5) Group A
Group B (G)
Group B (NG)
Group C

Any other steps taken for the gradual
Replacement of English by Hindi. (6)

Remarks: (7)

The number should exclude members or the staff who are likely to retire by 26.01.1965.

Persons who have passed the Matriculation or an equivalent or higher examination of a
recognised University/Board etc. with Hindi as a subject or an equivalent examination in Hindi, may
be deemed as having a working knowledge of Hindi.

Annexure 'B'
(See para 14.29)

Length of cloth, lining cloth etc. required for the suits and other articles of Uniforms of different categories of staff and the schedule of maximum stitching charges.

Categories of staff	Articles	Cloth required for one unit.	Lining cloth required for one unit	Maximum stitching charges per unit In New Delhi, Madrass Bombay, Calcutta, Hyderabad, Ahmadabad, Poona, Banglore, Lucknow, Nagpur and Kanpur.	Else were in India.
1.	2.	3.	4.	5.	6.

Summer

Staff Car Driver	1. Short buttoned up coat	4.57 metres (71 cms wide)	Nil	Rs. 9.00	Rs. 5.35
5.35					
2. Pant	2.74 (do) (91/94 cms wide)	or 40 Cms -	-		
	3. Turban or Pugrees ' (81 cms wide)		-		
	5.49				
	4. Fifty (for Sikh employees only)	0.80 Paise for the finished articles of size 1m x 23 cms of coloured khadi to be obtained ready made for			
S.W. & R. D/G.K.K at		New Delhi/Delhi and form Local sources at other places.			

WINTER

	1. Short buttoned up coat.	1.60 metres (1.36 metres wide)	3.26 metres (71 cms wide)	14.00	16.65
	2.	1.36 ' (do)	69 cms 71 cms wide) or 3 metres (91/94 cms wide) for both coat and Plant.	7.00	8.00
	3. Over coat.	2.29 metres (1.36 metres wide)	4.11 metres 71 cms wide)	25.00	30.00
	SUMMER				
Jamadars, Despatch Riders, Peons and other Group D employees.	1. Short buttoned up coat.	2.50 metres (71 cms wide)	Nil	5.50	5.35
	2. Pant.	2.74 metres (71 cms wide)	45 cms (71 cms wide)	3.00	3.35
	3. Cap	46 cms (71 cms wide)	40 cms (91/94 cms wide)	0.50	0.55
	4. Chevron	Rs..05. for finished article to be obtained from S.W and R. D/G.K.K.			
	5. Fifty (for sikh employees only)	Rs.0.80 for finished article of size 1m x 23 cms of coloured Khandi to be obtained from S.W. and R.D/G.K.K at Delhi/ New Delhi and from local sources elsewhere.			

		WINTER			
	1. Short buttoned up coat.	1.60 metres (1.36 metres wide)	3.20 metres (71 cms wide)	10.00	12.00
	2. Pant	1.36 cms (1.36 metres wide)	69 CMS (71 CMS WIDE)	7.00	8.00
	3. Cap	or 23 cms (1.36 metres wide)	3.00 metres (91/94 cms wide) both for coat and Pant -	1.00	1.35
		SUMMER			
	1. Blouse	1.36 metres (1.36 cms wide) or 1.15 metres (91/94 cms wide)	-	1.50	1.35
	2. Saree	5.49 metres (Length)	-	-	-
		WINTREER			
	1. Ladies Half coat (vellore serge cloth)	1.83 metres (1.36 metres wide)	3.66 metres (71 cms wide) or 3.00 metres (91/94 cms wide)	20.00	23.35

N. B. 1. The lengths shown in this statement are for the average measurements of the largest sizes. Actual cloth should be issued strictly in accordance with the measurements.

2. Embroidered badge in both Hindi and English to be stitched on the left breast pocket of the coats of peons, messengers, despatch riders and sweepers at a cost of Rs.3.35 per badge.

3. Stitching charges for coats, pants and over coats including the cost of buckles, buttons, bukram pads and other stitching material.

14.30 Missing registers, files, documents etc.

Whenever any paper, register, file or document etc. is found missing, the loss or non-availability etc. should be immediately brought to the notice of the Branch Officer and the Group Officer concerned. The AAO/SO concerned is responsible for seeing that no delay takes place in bringing the matter to the notice of the Branch Officer and in taking the action suggested by him.

Strenuous efforts should be made to locate the missing records and notices should be circulated among all the Branch Officers and sections to search out the same.

14.31 Important matters to be reported to the Accountant General.

- i) Important matters from all the sections of the office though disposed of on the signatures of the Branch Officers/Group Officers should be reported to the Accountant General through the respective Group Officers for information.
- (ii) All office orders envisaging important changes in the procedure etc. should also be put up to the Accountant General for information.

14.32 Suggestions award scheme.

1) With a view to stimulating original thinking among members of the staff (including Officers) and thereby improving efficiency and productivity in the office, the comptroller and Auditor General of India has been pleased to approve the introduction of the suggestions Award Scheme in the Indian Audit and Accounts Department.

(2) The suggestions made by the staff and officers for improvement in Accounting and House keeping procedures which contribute to the efficiency, economy or increased effectiveness of operations would be suitably rewarded in the shape of merit certificates/letters of commendation, each award (upto Rs.500/= in each case) etc.

(3) The suggestions would be categorized as under:-

- i. Suggestions having local application which do not have repercussions elsewhere and which can be implemented by this office locally.
- ii. Suggestions having wider application, affecting allied offices and involving change of procedures which require approval of the comptroller and Auditor General of India.

The suggestions received from the staff members and officers for improvement in rules and procedures would be scrutinized by a screening committee and considered for implementation and grant of cash award/issue of merit certificates/letters and commendation as the case may be. The names of the accountants their suggestions, improvements resulting therefrom, indicating wherever feasible the monetary savings and the form and quantum of award sanctioned will appear in the quarterly Audit Bulletins.

The staff members (including officers) intending to give their suggestions should handover the same to the Secretary to the Accountant General. Suggestions boxes provided in the office in which the said suggestions can be dropped and can be utilized for this purpose.

(O.O No. ITA/Sug/O & M/79-80/45-115 dated 04.05.1979 based on CAG's letter No. 259-TAI/O &M/12-78 dated 23.03.1979).

CHAPTER-XV

Advances

15.01 General

General rules and regulations regarding the grant of advances to the Government Servants and prescribed under Rules 178 to 269 of the General Financial Rules. Applications for advances should be made in the forms prescribed under those rules. Where, however, no forms have been prescribed under those rule, the applications should be made in the forms prescribed locally. Grant of various advances should be strictly dealt with under the rules *ibid*.

15.02 Festival Advances- Conditions for drawal

The following are the conditions for the grant of advances on the eve of important festivals to a non-gazetted employee who is in receipt of pay not exceeding Rs.8300/= per mensem :-

- i) The amount of advance will be Rs.1500/= (Rupees one thousand and five hundred only.)
- ii) The amount of advance granted shall be recovered in not more than 10 equal monthly installments.
- iii) The recovery of the amount of advance shall commence with the issue of pay for the month following that in which such amount is drawn.
- iv) This concession is not admissible to the staff paid from contingencies.
- v) The advance will be admissible only once in a Calendar year even if the festival qualifying for advance falls twice in a year.
- vi) The head of the department will fix the festival occasions on which festival advances will be allowed after taking into consideration the importance attached locally to such festivals and in consultation with the recognised Association of the Staff. For this purpose, offices including sub- offices of an office located at different stations should be treated as separate establishments.
- vii) The Republic Day and the Independence Day may also be treated as festival occasions for this purpose.
- viii) The advance is admissible only to those who are on duty, or on leave average pay or any other leave equivalent thereto including maternity leave but excluding leave preparatory to retirement on the date of which the advance is disbursed.
- ix) The advance should not be granted to temporary staff who are not likely to continue in service for a period of at least six month beyond the month in which the advance is drawn.

15.03 Sanction, Drawal and Disbursement of Festival Advance

- 1) The advance will be sanctioned by Sr. Dy. Accountant General (A&E)/ Dy. Accountant General (A&E) as heads of the offices for the staff stationed at Srinagar and Jammu respectively.
- 2) The amount of advance shall be drawn and disbursed before the festival in respect of which the advance is sanctioned.
- 3) Second festival advance should not be sanctioned till the earlier advance has been recovered in full.
- 4) The date of drawal of advance should be the date on which the amount of advances actually disbursed to the Government Servant. The time lag between the dates of drawal and disbursement should be reduced to minimum.
- 5) Before the advance is sanctioned to temporary staff, surety from a permanent Government Servant or any other form of security considered adequate by the sanctioning authority shall be obtained. The authorities competent to sanction these advances may at their discretion, dispense with this requirement in the case of temporary staff including a probationer, contract officer or a quasi-

permanent employee provided that such authority is satisfied that the same could be fully recovered during the period of temporary employment of the Government Servant concerned.

6) Application for the grant of festival advance complete in all respects should reach the Admn.II/Admn.J section twenty days before the day on which the festival falls. Applications received after that date may not be entertained.

15.04 Name of Festivals for which Festival Advance should be drawn

The Accountant General has decided that the festival advance will be drawn and disbursed to the staff on the following festivals:-

a. Main Office Srinagar.

1. Id-ul-Zuha.
2. Maha Shiv Ratri.
3. Diwali.
4. Guru Nanak's Birthday.
5. Baisakhi.
6. Christmas.
7. Dushera.
8. Republic Day.
9. Independence Day.

b. Branch Office, Jammu.

1. Id-ul-Zuha.
2. Maha Shiv Ratri.
3. Diwali.
4. Guru Nanak's Birthday.
5. Baisakhi.
6. Guru Govind Singh's Birthday.
7. Dushera.
8. Republic Day
9. Independence Day.
10. Holi.
11. Lohri.
12. Guru Ravi Dass's Birthday.
13. Christmas Day.

15.05 Certificate for Festival Advance to be furnished in case of officials having come on transfer

Where a Government Servant, who has drawn an advance on the eve of an important festival, is transferred from one establishment to another, after completion of the recovery of advance, if any, applies to the latter for the grant of a same advance, he should furnish in his application for the grant of such an advance, a certificate to the effect that he had not drawn the advance applied for prior to his transfer within the same calendar year, such a certificate may be test checked by the head of the Office where it is considered necessary.

(Government of India Ministry of Finance O.M. No: F. 19(4)-E.II/(A)/62 dated 21.11.1962.

15.06 Account of Festival Advance

The recovery of the festival advance should be watched through the Pay Bill Register. Entries in the relevant columns of that register should be made as soon the advance is drawn and recovery of the instalments is affected from the employee concerned.

15.07 Advances in connection with Tours

- 1) a) The Sr. Dy. Accountant General (A&E) and the Dy. Accountant General (A&E) as heads of the respective offices at Srinagar and Jammu may sanction to a permanent or temporary Group-B and Group-C Government Servant, under their respective administrative control, who is required to proceed on tour including a prolonged tour in the interior to places which are difficult to access, an advance to cover his personal traveling expenses for a period not exceeding thirty days as well as his expenses on contingent charges arising out of the tour. Tour advances to the Group-A officers will be sanctioned by the Accountant General.
- b) The Accountant General may sanction to a Government Servant who is required to proceed on tour in the interior to places which are difficult to access an advance to cover contingent charges and personal traveling expenses for a period not exceeding 6 weeks.

- c) Such an advance to the Group-D staff of this office may be sanctioned by the A.O (Admn) Srinagar and A. O. (Admn) Jammu in respect of staff stationed at Srinagar and Jammu respectively.
- 2) This advance may also be granted to the Government Servant who are summoned by the court of Law to produce official documents or to give evidence of facts coming to their knowledge in the discharge of their official duties in civil cases to which Government is not a party.
- 3) A Government Servant under suspension may be granted an advance of T.A. restricted to actual fare for the purpose of undertaking journeys to a place other than his headquarters, to attend the inquiry connected with his suspension, for which he is entitled to T.A.
- 4) A second T.A. advance shall not ordinarily be made to a Government Servant until an account has been rendered of the first. However, the competent authority may sanction a second advance subject to the following conditions being fulfilled:-
- (i) The second journey is required to be under taken soon after the first one i.e, within a week after the completion of the first tour.
 - (ii) The bills of the advances drawn should be submitted latest within a week after completion of the second journey.
 - (iii) In any case, not more than two advances should be allowed to remain outstanding at a time.
- 5) The amount of advance granted shall be adjusted immediately on the completion of the tour or by the 31st of March whichever is earlier. Advances drawn in the month of March may, however, be adjusted on completion of the tour or by the 30th April, whichever is earlier.
- (6) Advance in connection with tours - Accounts thereof.
- Applications for grant of advance in connection with tours received in Administration sections of main office, Srinagar and Branch Office, Jammu as the case may be, should be scrutinised to ensure:-
- a) That the applications are endorsed by the Accounts Officer Headquarter or incharge of the party as the case may be,
 - b) That the duration of tour recorded in the application tallies with the approved tour programme,
 - c) That after the advance is sanctioned by the competent authority, the entry is made in the Traveling Allowance Control Register.
 - d) That the adjustment of the outstanding travelling allowance is watched through the T.A. control register which should be reviewed periodically, and
 - e) That in the month of February every year notices are issued to all those officials, against whom the advances are outstanding, to render the adjustment bills before the close of financial year.

15.08 Advances to the families of Government Servants who die while in service

Part-I Lump sum Advance to provide for immediate financial relief:-

- 1) The Accountant General or the Sr. Deputy Accountant General (A&E)/Deputy Accountant General (A&E) may sanction as advance to the family of a Government Servant in permanent or temporary employment (excluding casual and dialy rated staff) who dies while in service (whether on duty or on leave with or without pay) in order to enable the family to meet its immediate requirements, if he is satisfied that the family concerned has been left in indignant circumstances upon the death of the Government Servant on whom it was dependent and is in the immediate need of financial assistance.
- 2) The advance shall be equal to three months pay as defined in F. R. 9(21) (a) of the deceased Government Servant subject to a maximum of Rs.2500/= in each case.
- (3) The advance should be adjusted as early as possible, and in any case, within a period of six months from the date of its sanction, by deduction from the amount that may be payable on account of arrears of salary dues, the D.C.R. Gratuity, or the G. P.Fund or any other payments due to the deceased.

Part-II Advances to meet Travel Expenses:-

- 1) Sr. Deputy Accountant General (A&E)/Deputy Accountant General (A&E) may sanction an advance of T. A. to the family of the Government Servant, who dies in service to meet the Travel Expenses which may be admissible to the family under orders issued by Government from time to time.
- 2) The advance should be admissible to only one member of the family of the deceased Government Servant on behalf of all. He/she should be the widower/widow or any other member of the family (within the definition of the term family) who is a major and of sound mind. Decision of the sanctioning authority as to whom the advance should be paid will be final.
- 3) Only one advance should be admissible irrespective of the fact that the members of the deceased Government Servants family travel in separate batches from the same or different stations.
- 4) The surety of a permanent Government Servant of status comparable to or higher than that of the deceased Government Servant should be obtained in from G. F. R. 28, before the advance is sanctioned, the person receiving the advance should also give an undertaking in form G. F. R 28 in writing to the effect that he/she would abide by the provisions contained in rule 267 of G. F. R.
- 5) The amount of advance shall be limited to 3/4ths of probable amount of T. A. admissible under the orders issued by the Government from time to time.
- 6) The account of the advance drawn shall be rendered within one month of the completion of the journey if the family travels in one batch. In case the family travels in more than one batch the account may be rendered after the completion of the journey by the last batch. In any case, the journey must be completed before the stipulated period of 6 months and the account of the advance rendered within one month of the expiry of the stipulated period at the latest. The advance shall, however, be refunded forth with if the journey is not completed within the stipulated period.

15.09 Advance of Pay and Travelling Allowance on transfer.

- 1) The Sr. Deputy Accountant General (A&E)/Deputy Accountant General (A&E) as the heads of the respective offices at Srinagar and Jammu may sanction advance of pay and T. A. to a permanent or a temporary Government Servant who, while on duty or on leave, is required to proceed on transfer, provided the transfer is in the interest of Government and not at the request of Government servant. For temporary Government Servant the grant of the advance is subject to the condition that a surety from a permanent Government Servant is obtained before the advance is sanctioned. No advance pay shall be granted in respect of temporary transfer for a period not exceeding 90 days.

Note:1 An authority competent to sanction the transfer of a Govt. servant to foreign service may sanction advance of pay & T.A. to Govt. servant on such transfer.

Note:2 An authority competent to sanction advance under this rule may sanction such an advance to itself.

- 2) The amount of the advance shall not exceed:-
 - a) One months pay which the Government Servant is in receipt of immediately before transfer, or one month's pay to which he is entitled after transfer, which ever is less.
 - b) Two months pay in the case of a Government Servant in an office the headquarters of which is shifted as a result of Government policy, and
 - c) In addition to the amount of advance specified in (a) or (b) above, the amount of travelling allowance to which he may be entitled in consequence of his transfer.
- 3) The Government Servant may be allowed to draw the advance under para (2) (a) above at the new station soon after his arrival there, on production of L.P.C. showing that no such advance was drawn at the old station. This does not preclude the grant of a second advance to a Government Servant to cover the travelling expenses of any member of his family who follows him within 12 months from the date of his transfer and in respect of whom T. A advance has not already been drawn.

4) The amount of advance of pay granted to an employee shall be recovered in not more than three equal monthly instalments if the advance is granted under sub-para 2 (a) above and in not more than twenty four in the case of an advance granted under sub-para 2(b) above. The recovery of first instalment shall commence from the month in which the Government Servant draws in full month's pay or/and leave salary or/ and subsistence allowance, as the case may be, after joining his new appointment. The amount of advance granted under sub-para 2(c) above or sub-para (5) below shall be recovered in full on submission, by the Government Servant, of his T. A. bill.

5) An advance of travelling allowance to a retiring Government Servant may be granted to enable him to proceed to the place where he intends to reside permanently after retirement. The amount of such an advance shall not exceed the amount to which the Government Servant may be entitled under the rules in force for the grant of Travelling Allowance for the purpose.

6) The fact of the grant of advance pay and T. A. on transfer shall be recorded distinctly in the Government Servant last pay certificate which shall be forwarded to his new drawing and disbursing officer alongwith his other service documents.

When the L.P.C. of a Government Servant transferred to this office is received the fact of the drawal of advance pay and T. A. in his previous office, as depicted in his L.P.C. should at once be recorded in the relevant columns of the pay bill register and T. A. control register respectively and the recovery of the advance watched subsequently through these registers.

7) Advance of pay and T. A. on transfer - Account thereof:

Applications for grant of advance of pay and travelling allowances on transfer received in the Administration sections main office, Srinagar and Branch Office, Jammu as the case may be should be scrutinised to ensure:-

- a) that the competent authority has issued the transfer orders,
- b) that after the advance is sanctioned and paid a note is kept in the T. A control register or pay bill register as the case may be,
- c) that in case of the officials transferred to the foreign service, the foreign employer is asked to refund the amount on account of advance pay and T. A. The recovery should be watched both in the Administration sections and Pay and Accounts Office, through the relevant registers.

15.10-(A) Advance in connection with the leave travel concession

1) Sr. Deputy Accountant General (A&E)Srinagar/Deputy Accountant General (A&E) Jammu as controlling officers for travelling allowance purpose, may sanction advances to Government Servant to enable them to avail of the leave travel concession.

2) The amount of the advance in each case shall be limited to 90% of the estimated amount which Government would have to reimburse in respect of the cost of the journey both ways.

3) Where the Government Servant and members of his family avail themselves of L. T. C. separately, that is at different times there would be no objections to the advance being drawn separately to the extent admissible.

4) a) The advance may be drawn for both the forward and return journeys of the Government Servant and or the members of his family at the time of the commencement of the forward journey, provided the period of leave taken by the Government Servant or the period of anticipated absence of the members of the family does not exceed three months or 90 days.

b) That the period of leave or the period of anticipated absence exceeds three months or 90 days, the advance can be drawn for the forward journey only.

c) Where the advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the officer or of the officers family from headquarter is likely to exceed three months or ninety days, one- half of the advance shall be refunded to Government forthwith.

5) The advance in respect of Temporary Government Servants and their families shall be sanctioned subject to the production by them of surety of a permanent central Government Servant.

6) Where it is proposed to perform the initial part of the outward journey by rail, the advance may be granted sixty days before the proposed date of journey, but shall have to be refunded forthwith if the Government Servant is not able to produce the cash receipt from Railways to show that he has utilised the amount of the advance for purchase of tickets within ten days of the drawal of advance.

Where the initial part of the outward journey is proposed to be performed by means other than by rail, the advance of the proposed date of journey, but the advance shall have to be refunded forthwith if the proposed journey is not commenced within thirty days of the grant of advance.

7) a) The account of the advance drawn for leave travel journeys should be rendered after completion of the journeys in the same way as for an advance of travelling allowance on tour.

b) The travelling allowance claim in adjustment of the advance drawn should be prepared within one month of the completion of the return journey.

c) Where advances are sanctioned separately for each different group of members of family of the Government Servant, adjustment of claims may be permitted to be made separately. Where, however, a consolidated advance is drawn by the Government Servant in respect of the members of his family, the adjustment claim should be prepared in a single bill.

8) The amount of advance will be debited to a separate detailed head "Travel Concession" under the sub-head "Allowances, honoraria etc.," subordinate to the appropriate final head of account to which the pay etc, of the Government Servant concerned is debited.

9) The adjustment of the advance will be watched through a separate register viz, "L. T. C. control register" maintained in the Administration section concerned.

15.10-(B) Advance in connection with the Leave Travel Concession - Account thereof.

a) The application for the grant of leave travel concession received, in the Administration sections of the Main Office, Srinagar and Branch Office, Jammu as the case may be, should be scrutinised to ensure that the following certificates are recorded on the applications requesting for grant of the advance:-

i) Certified that the members of family whose names are entered above reside with me and are wholly dependent on me and that none of the persons has availed of the concession for this block year from any other source:

ii) I shall return the excess amount of advance immediately if the journey is performed by a class lower than that for which advance is drawn,

iii) I shall produce cash receipts/ticket Nos. for fares paid for the journey, and

iv) that I shall not change my declared place of visit after the commencement of journey,

b) The following also be kept in view while scrutinising application for the grant of leave travel concession:-

i) Leave in favour of the official intending to avail of concession is sanctioned by the competent authority:-

ii) All the members of the family who want to avail to this concession are entitled to it as per rules:

i. all the family members intending to avail of this concession have been included in the service card furnished by the official:

ii. the official has declared a place of visit:

iii. the advance is sanctioned and paid only after it is verified from the service book and other records that he has not availed of leave travel concession ending than block year:

iv. in the case of availing of home town concession the official has declared the home town it has been accepted by the competent authority and it tallies with the name of the station mentioned in the application and

- v. that at the time the advance is paid, an entry to this effect is made in the service book of the official over the signatures of the A.A.O./S.O. incharge.
- c) The entry of the amount of advance paid should be made promptly in the L. T. C. Control Register over the signatures of the Accounts Officer (Admn.) and receipt of the adjustment bill should be watched through this register.

The L. T. C. Control Register should be reviewed monthly and notices issued to those officials who fail to furnish the adjustment bills within the stipulated time as envisaged in the rules.

15.11 Leave Salary Advance.

Sr. Deputy Accountant General (A&E) Srinagar/Deputy Accountant General (A&E) Jammu may sanction an advance in lieu of leave salary to an employee who proceeds on leave for a period not less than one month/30 days. Head of the Office can sanction such an advance to himself also.

Note-1: The concession may be allowed to central Government Servants transferred temporarily to some other post either on deputation or on foreign service.

Note-2: The concession may also be allowed to State Government Servants transferred temporarily to posts under civil depts of central government.(Rule 259 of G.F.R.)

15.12. Advances in connection with legal proceedings

Rules relating to the advances in connection with legal proceedings are dealt with in para 2.38 Chapter II of this Manual.

15.13 Advances in connection with Natural calamities

The Accountant General may sanction the grant of an advance to the non-gazetted Government Servant of this office whose property movable or immovable, has been substantially affected or damaged in an area which is declared by Government to have been affected by a natural calamity. The advance may be granted subject to the following conditions.

- (i) Staff paid from contingencies is not entitled to this concession.
- (ii) No advance shall be sanctioned to a Government Servant if he does not apply for it within three months from the date of issue of Government orders under which an area is declared to be affected by a natural calamity.
- (iii) The amount of advance shall not exceed Rs.1000/=
- (iv) The amount of advance will be interest free and shall be recovered in not more than 25 (twenty) equal monthly installments, commencing from the second issue of pay after the drawal of advance.
- (v) Normally a second advance on this account should not be sanctioned if an earlier advance for the same purpose remains unadjusted. If, however, the grant of second advance becomes necessary, the quantum of the second advance plus the outstanding balance of the first advance should not exceed the limit prescribed in sub-para (iv) above.
- (vi) The advance should be sanctioned only
 - (a) Where the employee concerned possesses a house of his own in the affected area and the advance is required for carrying out repairs to any damages caused to the property, or
 - (b) Where the movable property is entirely or substantially lost or damaged due to floods etc.
- (vii) The date of drawal of the advance should be the date on which the amount of advance is actually disbursed to the Government Servant. The time lag between the dates of drawal and disbursement should be reduced to the minimum.

15.14 Advances from G. P. Fund

- 1) Advances to the members of the staff of the office from the G. P. Fund are made under the rules regulating the G. P. Fund. Applications for advances from the G. P. Fund should be submitted to

the Administration Section which will submit the same, with the report of P. A. O. regarding the amount at credit, to the Sr. Deputy Accountant General (A&E) Srinagar/Deputy Accountant General (A&E) Jammu for the staff stationed at Srinagar and Jammu respectively. Advances for the grant of which special reasons are required and final withdrawals from the G. P. Fund will, however, be sanctioned by the Accountant General in terms of Government of India, Ministry of Finance Department of Expenditure, Notification No. F.22(27)-EV/54-GPF. Dated 19.03.1959, and Comptroller and Auditor General's letter No: 2889/NGE.II/5-59 dated 30.06.1959.

2) Administration Section will watch the recovery of the G. P. Fund advances through the pay bill register in which details relating to the date of drawal of the advance, total amount of the advance drawn, No. and date of instalments in which advance is required to be recovered and the recovery of each instalment will be posted soon after the advance is drawn or recovery of the instalments is effected.

3) Advances from G. P. Fund.

Applications for grant of advance from G. P. Fund received in the Administration Sections, Srinagar and Jammu as the case may be, should be scrutinized to see that-

- (i) the applicants have sufficient balance in their account
- (ii) the reasons for the drawal of advance are covered under rules.
- (iii) The balance shown in the application is certified by the P. A. O.
- (iv) The official has more than 15 years service in case he has to withdraw the amount under GPF rule 15 & 16. He should not have withdrawn the amount during the last six months for the same purpose:

15.15 Financing of Insurance Policies from the G. P. Fund Accounts

1) A premium receipt register in the form given below shall be maintained for the purpose of withdrawal of amount from the G. P. Fund accounts to finance the Insurance policies assigned to the President of India and for watching the receipts thereof.

Specimen form of premium receipt register.

<u>Name:</u>				<u>Account No:</u>							
Name of Insurance companies.	Policy No.	Amount of premium.	When due	<u>Premium withdrawn</u>		<u>Premium receipt check</u>					
				Amount	Month	Reference	Period	P. received and returned after security	R	Remarks	
						a	b	c			
1	2	3	4	5		6				7	

2) One page of the register shall be allotted to each person and an index will be written up and kept up-to-date.

3) On receipt of the acceptance of the Fund/ Pay and Accounts section to a proposal for financing an Insurance Policy from the balance to the credit of a subscriber, the fact should be entered in the register.

4) All applications for withdrawal of money from the provident fund for payment of premium should be examined to ensure that:-

- a. the amount of the withdrawal is covered by the balance at the credit of the subscriber,

- b. the policy has been accepted by the Fund/ Pay and Account Section and that the same has been assigned in the name of the president of India and made over to the Accounts Officer incharge of the Fund/Pay and Accounts section.
- c. the subscriber is not financing more than four policies from the G. P. Fund,
- d. the amount of withdrawal does not exceed the amount of premium,
- e. the subscriber has applied within the period prescribed under the first provision to rule 17 of the G. P. Fund Rules.

A bill should then be drawn and a note made in column 6 of the register over the signature of the A.A.O./S.O.

5) The premium receipt should be scrutinised with reference to the entries in columns 1 to 6 of the register and returned to the subscriber after making an entry in column 7. The receipt should be endorsed to the effect that no rebate of income tax is admissible.

6) The register should be scrutinised every month and a receipt of the outstanding premium receipts submitted to the Accounts Officer (Admn.) on the 10th of each month.

15.16 Advance for the purchases of conveniences

- 1) A Government Servant may be granted advance for the purchase of a motor cycle.
 - i. If it is certified that, in the opinion of the authority competent to sanction the advance, it will be useful to the public service, if the Government Servant possesses the conveyance in question for the performance of his official duties, and
 - ii. If the authority competent to sanction the advance is satisfied that the Government Servant has the capacity to repay the advance.
- 2) A Government Servant may be granted an advance for the purchase of a bicycle, if the authority competent to sanction the advance is satisfied that the possession of a bicycle will add to the efficiency of the Government Servant.
- 3) An advance for the purchase of a conveyance shall not be granted to a Government Servant, who has already purchased the conveyance and paid for it, unless the conveyance has been purchased within a period of three months commencing from the date the advance was applied for, and has been paid for by raising a temporary loan. For this purpose the Government Servant to whom an advance is sanctioned should certify on the bill that the advance is not being drawn for a conveyance which has already been purchased and paid for, or that the advance claimed in the bill is not more than the minimum amount required to meet the balance of the price of the conveyance, if the conveyance has been paid to in part, or that the conveyance has been purchased within three months from the date of advance was applied for and has been paid for by raising a temporary loan.
- 4) An advance for the purchase of a conveyance shall not, except with the concurrence of the Finance Ministry, be sanctioned unless the outstanding balance in respect of an advance previously granted for the same purpose, together with the interest thereon, has been fully repaid.
- 5) Simple interest at such rates as may be fixed by the Government from time to time shall be charged on advances granted to Government Servants for the purchase of conveyance. Such interest shall be calculated on balance outstanding on the last day of each month.
- 6) Notwithstanding anything contained in sub-para (1) and (2) above, an advance for the purchase of a conveyance shall not be granted to a Government Servant who is under suspension and, if an advance has already been sanctioned to him before he was placed under suspension, he shall not be permitted to draw such advance during the period of his suspension.
- 7) The total amount of advance which may be granted to a Government Servant for the purchase of Motor Cycle/Scooter will not exceed Rs.30,000/= (rupees thirty thousand) or 6 months pay of the Government Servant or the anticipated cost of the motor cycle/scooter, whichever ever is the least Rs. 24,000/= or 5 months basic pay on second/subsequent occasions.

8) The total amount of the advance which may be granted to a Government Servant for the purchase of bicycle shall not exceed Rs. 1,500/=(Rupees one thousand and five hundred) and shall be restricted to the anticipated price, inclusive of the sales tax, of the bicycle. If the actual price of the bicycle paid by the Government Servant is less than the amount of the advance sanctioned he shall refund the balance forthwith. Cycle advance will be admissible to the Government Servant who is in receipt or basic pay not exceeding Rs.5000/=.

9) The amount of Motor Cycle/Scooter advance and Cycle advance shall be recovered from the Government Servant in such number of equal monthly instalments as he may elect but such number of instalments shall not be more than seventy and thirty respectively.

The recovery of the amount of advance shall commence with the first issue of pay, leave salary or subsistence allowance, as the case may be, after the advance is drawn.

10) The amount of interest calculated under sub-para 5 above shall be recovered in the minimum number of monthly instalments, the amount of each such instalment being not greater than the amount of the instalment fixed under sub-para 9 above.

11) A second or subsequent advance for the purchase of a motor cycle/scooter will be admissible only after a minimum period of a 4 years reckoned from the date of drawal of the last advance. The second and subsequent cycle advance should not ordinarily be granted within 3 years of the grant of a previous advance for the same purpose, unless satisfactory evidence is produced by the Government Servant concerned to the effect that the bicycle purchased with the earlier advance has been lost or become unserviceable.

12) The conveyance purchased with the advance will be considered as the property of Government till the advance with interest secured thereon has been fully repaid. A provision to this effect should be included in the letter sanctioning the advance.

13) When the advance is paid to the temporary Government Servants, the following additional conditions should be observed:-

- a) Surety from permanent Government Servant must be obtained before an advance is sanctioned.
- b) The sanctioning authority must satisfy himself that the Government Servant is likely to continue in service till such time as the advance is completely recovered.
- c) In the event of a temporary Government Servant being discharged before the repayment of advance must be recovered in lump sum before discharge.

14) While the Cycle advances will be sanctioned by Sr. Deputy Accountant General (A&E) and Deputy Accountant General (A&E) as heads of the office for the staff stationed at Srinagar and Jammu respectively. Vide Government of India, Ministry of Finance (Deptt.of Expenditure) New Delhi's Letter No: F.20(5)-EG.II/58 dated 12.3.1959 and Comptroller and Auditor General's letter No: 704-NGE/I/16-59 dated 01.04.1959 the Motor cycle/Scooter advance will be sanctioned by the Accountant General as head of the Department.

15) Provisions relating to the Agreements and Mortgage bonds and Insurance of the Motor cycle/Scooter as prescribed under GFR 207 and 208 shall be followed strictly.

15.17 Advance for purchase of Warm Clothing

1) The Sr. Deputy Accountant General (A&E) as head of the office at Srinagar may sanction an advance for the purchase of warm clothing to a Group 'C' or Group 'D' official, who is posted at Srinagar, whether on first appointment or on transfer, for a period of not less than one year, irrespective of the fact whether he belongs to hill tracts or not. No advance shall be granted unless it is certified by the Sr. Deputy Accountant General (A&E) that the advance is in respect of Government Servant who is likely to stay at the hill station for a period of not less than twelve months including the period of stay which has already elapsed.

2) The second and subsequent advance will be granted after the elapse of a period of at least three years since the grant of earlier advance. Where a Government Servant on transfer, who has drawn an

advance for the purchase of warm clothing, is transferred from one establishment to another, after completion of the recovery of the advance with interest thereon, if any, and applies to the latter for the grant of a similar advance, he should furnish in his application for the grant of such an advance, a certificate to the effect that he has not drawn the advance applied for prior to his transfer within a period of three years. Such a certificate may be test checked by the head of the office where it is considered necessary.

- 3) The amount of advance which may be granted to Government Servant shall not exceed Rs.1500/= (Rupees one thousand and five hundred).
- 4) The amount of advance shall be recovered in such number of equal monthly instalments as the Government Servant may elect, by such number shall not be more than ten.
- 5) The recovery of the amount of advance shall commence with the first issue of pay after the advance is drawn. The recovery of interest shall be made after the amount of advance is recovered in full.

15.18 House Building Advance

- 1) (i) Rules regulating the grant of advance to central Government Servants for building of houses etc. have been issued from time to time separately by the Government of India, Ministry of Works, Housing and Urban Development with the concurrence of the Ministry of Finance, which should be followed strictly.
- (ii) Applications for such advances should be submitted in the form prescribed in the Rules mentioned above.
- (iii) A quarterly progress report of house building advances should be submitted to the Comptroller and Auditor General by the end of month following the quarter to which it relates.
- (iv) The Government of J&K have remitted the duty payable in respect of mortgage deeds executed by Government Servants including central Government Servants obtaining house building advances from the Union or the State Governments.

(Government of J&K General Department notification No: G.D.B./1516/59 dated 25.11.1959).

2) Advance in connection with the purchase of land/construction of houses - Accounts thereof.

Applications for grant of advance in connection with the purchase of land/plot and construction of houses thereon received in the Administration Sections, Main Office Srinagar and Branch Office, Jammu, as the case may be should be examined as under:-

- (i) That the applicants are substantive or in the case of temporary employees they have ten years service,
- (ii) that the applicant has furnished sellers intention to sell land/plot with full particulars of location, Khasera No. size etc.,
- (iii) that a declaration is furnished by the official that neither he nor his wife/husband/minor child owns a house,
- (iv) that he has not drawn any advance/loan from any other source for this purpose,
- (v) that the application is complete in all respects and all the documents envisaged in the house building advance rules, are enclosed with the applications.,
- (vi) that when both Husband and Wife are Government Servant, advance is paid only to one of them.,
- (vii) that the title to the land is clear.,
- (viii) that the construction is exactly in accordance with the approved plan and drawing.,
- (ix) that the permission under conduct rules has been obtained when the land is purchased.,

15.19 Advance for the purchase of fan

- 1) A head of the office may sanction an advance to a Group'D' Government Servant for the purchase of a fan.

- 2) An advance for the purchase of a fan may be granted to the Government Servant who is living in a house which is provided with electricity and has a plug point and who does not already have a fan in his house.
- 3) This advance shall not be granted to a Government Servant who is under suspension.
- 4) A second advance shall not ordinarily be granted to a Government Servant within 10 years of the grant of the previous advance. An entry about the grant of fan advance should be kept in the service book of the official concerned so as to enable the sanctioning authority to ensure that this condition is satisfied.
- 5) The amount of advance that may be granted to a Government Servant shall not exceed Rs.1000/= (Rupees one thousand) or the anticipated price of the fan, whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.
- 6) The amount of advance granted to a Government Servant shall be recovered from him in such number of equal monthly instalments as he may elect, but such number shall not exceed ten.
- 7) The recovery of the amount of advance shall commence with the first issue of pay after the advance is drawn.
- 8) The amount of interest on the advance granted shall be charged/recovered in the same manner as prescribed under sub-para 5 of para 15.16 of this Manual.
- 9) A Government Servant who draws the advance should within one month from the date on which he draws the advance, furnishes a certificate giving full particulars of the fan purchased with the advance, and the cash receipt obtained for the amount actually paid for it. The head of the Department may in an exceptional case, extend the period of one month upto two months. If the fan is not purchased within the stipulated period, the full amount of the advance drawn, with interest thereon, must forthwith be refunded to Government. This condition should always be mentioned in the letter sanctioning such advance.
- 10) The table fan purchased with the advance will be considered as the property of Government till the advance with interest accrued thereon has been fully repaid. A provision to this effect should be included in the letter sanctioning the advance.

CHAPTER XVI

Staff Welfare**16.01 Welfare Officer**

The following duties have been assigned to the Welfare Officer:-

I. Staff Welfare:-

- a. Giving personal hearing to individual members 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. Assisting, in cases of need of families of persons on protracted tours.
- e. Supply of liveries etc. to Group'D staff.

II. House Keeping:-

- a. Cleanliness of office buildings, premises and bath rooms including adequacy of water supply.
- b. Cleanliness of office canteen and kitchen.
- c. Cleanliness of premises of staff colony, if any, security arrangements therefor.
- d. Neatness of working place, including proper maintenance of furniture, removal of unwanted records, elimination of congestion in sections, adequacy of lighting and ventilation.
- e. Adequacy of drinking water facilities.
- f. Providing of hot and cold weather arrangements.
- g. Parking lots for cycles and scooters and ensuring their safety and protection against sun and rain.

III. Recreational, Cultural and Community activities:-

- a. Encouragement to players for participating in games etc. arrangements for matches and tournaments.
- b. Encouragement to persons possessing talent in music, dramas, literary and other cultural activities and participation in arrangements for entertainment, dramatic performance, exhibitions, Kavi Sammelans, Mushairas, Debates and publication of office magazine, etc.
- c. Arrangements for 'get together' and picnics.
- d. Liaison with Recreation Club, co-operative Stores, Credit Society, House Building Society etc.

The Welfare officer will also look after the common facilities such as Benevolent Fund, Recreation Club, Canteen, Co-operative Credit Society, Co-operative Store etc. besides maintaining liason with CPWD Electric/Civil and State Govt. offices etc. for upkeep of office building, providing other facilities and Security arrangements.

16.02 Purchase of cycle for office use

Ministries of the Government of India and Heads of Department are authorised to sanction the purchase of bicycles for the use of messengers employed in their own office or in offices subordinate to them where supply is rendered.

Clearly necessary by the requirement of the public business provided that:

- (1) The price of each bicycle does not exceed the price fixed by the Director General supplies and Disposals from time to time, the purchase is made through the Director General of Supplies and Disposals and against the rate contract placed by him.
- (2) Where it is found necessary to have more than 3 bicycles for any one office, Head of Department will obtain the prior approval of the Administrative Ministry concerned.

(3) Government bicycles are not used for private purposes. Before sanctioning any such purchase, the sanctioning authority should consider whether in view of the saving of time effected by the use of bicycles a simultaneous reduction cannot be made in the inferior establishment of the office concerned.

The Heads of the offices may have an official bicycle repaired locally or at the nearest repairing centre, if the repairs required to the frame of a bicycle including transit charge would cost so much that in the opinion of the head of the office it would be more economical to purchase a new bicycle the machine should be condemned and sold under the orders of the Head of Department concerned. The sale proceeds being credited to Government.

(Government of India, Ministry of Finance, Office Memorandum No. F.11/4/E.II/(4)/58 dated 17th April, 1958).

16.03 Sale of Unserviceable articles, unserviceable obsolete or surplus store-disposal and write off of losses:-

The orders on the subject contained in the Manual of the departmental compilation Manual of this office will be followed.

16.04 Electricity and Telephone charges

All bills from Jammu and Kashmir Electric Department and Telephone Department should be paid promptly. Arrangements should be made to have the meter readings checked by the Welfare Assistant in the presence of the representative of the Electric Department.

16.05 Abbreviated Telegraphic address:-

The telegraphic address of the office as registered with the Telegraph office should be communicated to the Comptroller and Auditor General annually. The requisition of telegraphic address is to be renewed annually with the Superintendent Telegraph office, Srinagar/Jammu on payment of requisite fees. The telegraphic address for Head office Srinagar and Branch office, Jammu is as under:

KASHACCOUNTS (Srinagar)

JAMACCOUNTS (Jammu)

16.06 Administrative and Technical control of Group 'D' daftries:-

1. Administrative:-

The Group 'D' Daftaries shall be under the administrative control of the Welfare branch who will mark attendance and submit the same to the Welfare Officer/Accounts Officer (Admn) as in respect of the other Group 'D' employees. The matters relating to leave pay and allowance etc. shall also be dealt with by the Welfare branch and submitted to the A.O. (Admn) for orders as the case may be. During working hours Group 'D' Daftaries shall leave office only with the permission of the Sr. A.O./A.O. on the recommendation of the concerned A.A.O./S.O. in whose branch they may be detained, for duty in a particular month.

2. Technical:-

The allotment of the Daftries to various sections of the office shall be made by the Welfare Branch every two months after taking into account the work load available in the sections and the pending requisitions. The Welfare Branch shall ensure that rosters for duty are prepared and issued to all concerned before the earlier rosters expire. The allotment of daftaries should conform to the charges held by various Branch Officers so as to ensure proper utilization. The A.A.Os./S.Os. of the sections to whom they are allotted shall be responsible for efficient working of the Daftaries. They shall ensure maintenance of regular diary by the Daftaries which should indicate the items of work done by them on each day. Diaries shall be submitted by the concerned A.A.Os/S.Os. to their respective Branch Officers weekly on each Monday for their scrutiny. An abstract of the work done by the Daftaries shall be sent by the concerned Branch Officers to the Dy. Accountant General (A&E) fortnightly to examine that the Daftary's output work has been adequate. These extracts shall be scrutinised in the

Administrative Branch and a consolidated report thereon submitted to the Sr. Dy. Accountant General (A&E) after each fortnight. All the sections should keep a note of this in the C.O.R. (Office order No. Admn-III/537-617 dated 20.07.1979).

CHAPTER XVII

Staff Proposals**17.01 General**

1) Staff proposals for the ensuing year are required to be sent to the Comptroller and Auditor General of India in the month of July every year.

This statement should, inter alia, contain full justification for the continuance of the existing posts as also for additional temporary posts needed during the ensuing year/years. The temporary posts which are proposed to be converted in the permanent ones are also required to be indicated in the statement.

2. Proposals including the forwarding letter for the gazetted posts are required to be sent separately and in duplicate.

17.02 Procedure for framing the staff proposals

In order to enable the Administration Section to compile the staff-proposals-statements well in time, the following procedure should be adopted:

1) All the sections in the office should assess their staff requirements on the basis of the standard rates of staff prescribed by the Comptroller and Auditor General in respect of various groups/sections from time to time and should be prepared in the Proformas prescribed by the Comptroller and Auditor General of India.

2) The calculations should be made after taking into account the working hours at 160 man-hours per month.

3) The reduction in the quantum of work as ordered by the Accountant General from time to time, if any, and other economy measures prescribed by the Government of India and/or Comptroller and Auditor General etc. should be kept in view while making the calculations.

4) Proposals for the staff required on adhoc basis should be sent separately giving full justification therefor. The adhoc staff required should not be included in the proposals based on standard rates.

(CAG letter No: 1058-BRS/163-63 dated 05-06-1963)

5) The staff requirements should be prepared on the basis of average work of 5 months viz. January, February, March, April and May (Except on case of works compilation Group and the Sections which will prepare the staff requirements on the basis of the work of whole year i.e. from April to March. In case accounts for May are not received in time, the section may, if necessary, adopt the same number of vouchers etc. for May as are received with accounts for April. The vouchers of May, when received should be counted and if it is found that their number is substantially different from that of April, the Section should prepare fresh statements for surrendering the surplus staff or for demanding additional staff, as the case may be.

6) The section may send, through their coordinating sections, the demand for the casual temporary posts together with full justification in support thereof. This should be sent in separate statements and should not be mixed up with the demand for regular staff.

7) In respect of the existing posts allowed on adhoc basis, indication about the authority i.e. No. and date of sanction etc. should be indicated in the statements. Necessity for the continuance of these posts during the ensuing year may be reviewed and justification for their continuation should be given.

8) Proposals for seasonal staff required for a particular period, if any, should be furnished to the Administration section separately with full justification.

9) Justification in respect of the staff proposals of the Book/Treasury sections should, inter alia, include information on the following points distinctly.

a) Number of State, Central or Bank accounts rendered monthly by the treasuries.

- b) Number of items/ documents in respect of which checking and agreement with the treasury cash account is done.
- c) Number of Central loans dealt with in the section.
- d) Number of state loans dealt with in the section.
- e) Number of objection Books maintained in the section.

Note: Information in respect of points (c) and (d) above need to be supplied only in the case of a particular section/sections where this work is being done.

(CAG's letter No. 2391-BRS/68-64 dated 30-11-1964).

10) A covering memo in respect of 'Summary of Proposals' relating to each group/section should be furnished in the Proforma prescribed by the Comptroller and Auditor General.

17.03 Submission of Staff Proposals to the Comptroller and Auditor General

The Comptroller and Auditor General has issued the following further instructions for submission of the staff proposals to his office:-

1) The proposals should be submitted in four distinct parts as indicated below:

- Part-I Proposals for inclusion in the Revised Estimates pertaining to Groups/Sections in respect of which clearly-defined work standards/norms have been prescribed by the Comptroller and Auditor General.
- Part-II Proposals for inclusion in the Revised Estimates pertaining to the Groups/Sections (e.g. Book, Budget etc./ in respect of which work standards/norms have not been fixed by the Comptroller and Auditor General.
- Part-III Proposals for inclusion in the Revised Estimates/Budget Estimates pertaining to posts required for casual/seasonal items of work as well as those pertaining to the continuance of the existing posts which have been sanctioned on an adhoc basis.
- Part-IV Proposals for inclusion in the Budget Estimates in respect of additional posts to cater to anticipated increase in work, to be framed on the basis of average increase in work during the proceeding three years.

2) Each of the four parts may be further divided into sub sections, as are considered necessary, each such sub section dealing with the proposals of a particular wing or group so as to facilitate the easy segregation of the proposals and their scrutiny in different wings of Comptroller and Auditor General's office. For instance, Part I of the proposals may be divided into I-A, I-B, I-C etc. and contain proposals relating to the Departmental compilation group, Gazetted Audit group, Funds group etc. Similarly, parts II-A, II-B, II-C and II-D of the proposals may cover the Book Section, Budget and Appropriation Section etc.

3) In so far as proposals based on prescribed work standards/norms are concerned, these will be framed, as usual, on the basis of the work statistics for the five months period from January to May (For the whole year i.e. April to March in respect of works compilation group and WM sections) and only such additional posts as are found justified after applying the prescribed standard rates of work are to be proposed for inclusion in the Revised Estimates. While formulating these proposals, care is to be taken to ensure as a whole instead of for each section comprising a particular group.

4) No additional posts on an adhoc basis are to be proposed and included in the relevant staff proposals pertaining to groups/sections in respect of which work standards/norms have been prescribed, unless the proposal earlier on adhoc basis. Such proposals for the continuance of existing posts sanctioned on adhoc basis should be segregated from the proposals for staff based on work standards/norms and submitted distinctly in part-III alongwith relevant details of the references in which these posts were initially sanctioned by the CAG's office. Before proposing the continuance of such adhoc posts, the actual necessity for their continuance should be reviewed adequate and detailed justification alongwith relevant supporting statistical data, wherever possible, furnished, in case these

posts are still required to be contained in the next year. It should also be ensured that even in cases where no additional posts are proposed for inclusion and the continuance of the existing strength alone is desired, detailed justification therefore supported by relevant statistical data is invariably furnished.

While no proposals for additional posts on adhoc basis will normally be entertained for groups/Sections in respect of which clearly defined work standards/norms have been prescribed, in case any additional adhoc posts are considered absolutely necessary for such groups/sections, proposals in this regard will be de-linked from the regular annual staff proposals required to be submitted in July every year and separate self contained proposals submitted alongwith detailed justification/supporting statistical data during April-May. In order to facilitate the expeditious disposal of such adhoc demands, the proposals may be sent direct to the Technical section concerned of the CAG's office which will arrange for their scrutiny and communicate appropriate orders thereon. For instance, adhoc proposals pertaining to the Departmental compilation, Provident Fund, Pension Accounts, Gazetted Audit groups etc. will be sent to the Technical Administration section in the CAG's Office.

5) It should also be ensured that proposals for casual/seasonal temporary posts are not combined with those pertaining to regular posts but are submitted separately duly supported by full and adequate justification. Such proposals should also be accompanied by relevant statistical data of the quantum of work involved wherever possible. The monetary implications of these posts should also be indicated separately under the Head 'Salaries'.

6) In so far as part-IV of the staff proposal is concerned a self-contained proposals for the creation of additional posts equal to the average increase in the number of posts in the office as a whole (excluding those posts relating to functions which have already been/are likely to be transferred to the State or Central Govt.) during the preceding three years may be furnished for inclusion in the Budget Estimates to cater to the anticipated increase in work during the subsequent year. While formulating this proposal, the likely impact on the existing staff strength of proposals which may then be under consideration for the transfer of certain items of work to the State Govt. Departmental Agencies etc. may also be taken into account and staff likely to be rendered surplus as a sequel thereto, may be indicated distinctly and also excluded for purposes of computation of the additional posts admissible on this account.

7) The following general instructions are also to be kept in view while formulating the staff proposals:-

- a) The proposals should be concise and self-contained and accompanied by all relevant details, so as to obviate the need for further correspondence. It has also been decided by the CAG that the existing practice of accepting monetary provision for certain posts on a provisional basis, subject to detailed justification/supporting data/information being furnished subsequently, will be discontinued and no provision will consequently be accepted in respect of proposals which are incomplete, lacking in essential details, etc. It will, therefore, be necessary to ensure that all proposals are complete in all respects and adequately justified.
- b) Only the proposals as are finally approved by the Accountant General should be sent to the CAG's Office and copies of internal notes, discussions etc. leading to a particular proposal should, on no account, accompany the proposals.
- c) The omissions/deficiencies pointed out in the preceding years by the CAG through 'Cut Statements' on the staff proposals may be duly taken into account while formulating the staff proposals so as to ensure that these deficiencies/omissions are remedied.
- d) The statistical data forming the basis of staff proposals should be duly checked independently by the Asstt. Accounts Officer/Section Officer (ITA) or by any other responsible Asstt. Accounts Officer/section officer so as to ensure their accuracy. A certificate to the effect that this requirement has been complied with should be

furnished invariably in the letter with which the staff proposals are forwarded to the CAG's Office.

- e) The prescribed due date for submission of the staff proposals to the CAG's Office should be scrupulously adhered to in order to facilitate the timely completion of the annual budgetary exercise and release of the additional posts found justified.
- 8) In order to facilitate the scrutiny of the proposals and their timely finalisation, the following statements/information are/is also required to be furnished with the staff proposals:-
 - i) A summary of the proposals in the form enclosed to the CAG's letter No. 1766-BRS/185-78 dated 24-06-1978.
 - ii) A statement showing the group/section-wise distribution of the regular sanctioned strength (both permanent and temporary) other than casual temporary posts, as on 1st March.
 - iii) A statement indicating clearly the additional posts proposed on work standards/norms for the different groups/ sections.
 - iv) Full details of the existing permanent posts held in abeyance together with the justification for their continued retention or otherwise.
 - v) Full details of supernumerary/shadow/deputation/special deputation reserve-posts and the necessity for their retention.
 - vi) Staff position statements inform No. 14 and 15 of the CAG's M.S.O.(Admn) Vol.I showing the total staff provided in the current year's budget, additional posts proposed for creation during the year and the total requirements for the succeeding year.

(CAG's letter No. 1890-BRS/220-79 dated 26-06-1979)

17.04 Consolidation, coordination & checking of the staff proposals

1) As required under para 109 of the CAG's M.S.O.(Admn) Vol.I, the statistical statements should be thoroughly and carefully checked either by the Asstt. Accounts Officer/Section Officer, ITA Section or by a Asstt. Accounts Officer/Section Officer of some other section who has nothing to do with the preparation of the statements. For this purpose, the statistics of each section should be got checked independently by another Asstt. Accounts Officer/Section Officer to be nominated by the Group Officer concerned. The statements should also be reviewed by the Gazetted Officer Incharge of the section concerned, who should satisfy himself that the statistics submitted are prima facie correct. The statistics should bear the initials of both the preparer and examiner.

A certificate to the effect that the statistical data prepared by the respective sections has been duly re-checked independently by the ITA or some other agency should be given in the letter forwarding the staff proposals to the CAG.

(CAG's letter No. 1323-BRS/87-65 dated 28-06-1965)

2) WM-I & TM will act as the coordinating sections for the section under the supervisory charge of the Group Officer Incharge (A&E). ITA section will act as the coordinating section for Administration section, Old Records, Records (Receipt, Despatch and Type pool). TM, Budget & Appropriation, AG's Secretariat & Special cell. Pension Report-I section will act as coordinating section for Pension wing. Similarly PF-I section will act as coordinating section for whole of the PF-Group.

3) For sections in respect of which the ITA section is the coordinating section, the Asstt. Accounts Officer/Section Officer of the TM Section will check the statistics except for TM section. The statistics of TM section will be checked by Asstt. Accounts Officer/Section Officer Admn-I section.

4) The statistics as checked by the independent Asstt. Accounts Officer/Section officer should be consolidated by the coordinating sections and submitted to the Accountant General for final orders.

The consolidated statements with the orders of the Accountant General should thereafter be made over to the Admn. Section in the manner indicated in sub para 5 below.

5) The statistics in quadruplicate (duly typed & compared) may be sent by all the sections to their coordinating sections concerned by the scheduled date. The coordinating sections should furnish to Admn. Section the consolidated statements in triplicate (duly typed and compared) taking the group of sections as a whole i.e. separately for Departmental compilation sections, PF sections, Works compilation & Forest sections etc.

Three copies of the staff proposals sent to Adm. Section should contain any remarks/directions for action by Adm. Section. In case any specific instructions are required to be communicated to Adm. Section, the same may be recorded on a separate sheet of paper.

6) Proposals for the Final Revised Estimates of the current financial year and budget estimates of the ensuing financial year in respect of the probable expenditure under TA/Honoraria etc. should be sent to Adm. Section concerned by other sections e.g. PF, Budget and Report, Pension etc. Branch Officer Jammu & Admn.III section Srinagar should send their respective proposals for expenditure under 'Office Expenses' (detailed headwise). Detailed statements for the expenditure in respect of LTC, Honoraria, OTA, Medical treatment charges, CEA, TA etc. should also be prepared by the Adm. II section, Srinagar & Admn-J section Jammu and furnished to the Admn-I section after the orders of the AG have been obtained on each item.

CHAPTER XVIII

Budget Estimates And Control Over Expenditure**18.01 General Rules**

1) The general rules and orders contained in Chapter V of the compilation of General Financial Rules and Chapter IX of the CAG's M.S.O. (Admn.) Vol. I should normally be observed while preparing Budget Estimates of this office.

Budget Estimates of this office and Branch office Jammu in respect of the salaries, T.E., Office expenses, Other charges and Grant-in-Aid etc. should be prepared on the basis of the approved staff and submitted to the C.A.G. for scrutiny and onward transmission to the Ministry of Finance.

2) The Budget is a very important document and the C.A.G. desires that the whole Budget should be carefully scrutinised personally by the A.G. himself before it is sent to his office.

3) The main principles to be borne in mind while preparing budget are that all standing charges are included in Part-I of the budget, that all new items are included in Part-II of the budget and that a summary of the proposals under the main headings in Part-I & Part-II of the current year (Budget), the revised estimates for the current year and the budget proposals for the ensuing year are clearly shown to give an over all picture of the budget as a whole. Part-II of the budget is intended to include not only the provisions for purely temporary posts but also provisions for temporary posts to be converted into permanent ones during the course of the year. Since the conversion is unquestionably a new item, it should invariably be shown in Part-II and not in Part-I. To facilitate the exhibition of permanent and temporary posts separately, as proposed by this office and as accepted by the C.A.G., an additional form 'Part-II-B New items statement' should also be sent. The monetary provision on account of temporary staff of a casual and seasonal nature should be shown in Part-I and of SOGE Apprentices in temporary Part-II.

Note:1 As the provision on account of the conversion of temporary posts into permanent ones is to be treated ultimately as Part-I standing charges, this should not find place in New Items statement in column 2 & 3.

Note:2 The information in the prescribed form should be restricted to Part-I standing charges only and the figures for Budget Estimates and Revised Estimates for the current year in column 13 and 14 should be inclusive of the provision for conversion of temporary posts as referred to in Note 1 above.

(CAG's letter No: 247-BT/48-57 dated 28-08-1958).

4) The various items included in the Budget should be supported by detailed statements which work up to the totals shown under these items. In regard to the items that are included in the Part-II, a separate 'New Items statements' should be detailing the proposal under broad Heads.

5) In addition to the usual forms accompanying the Budget, the forms noted below shall also be completed and sent along with the budget proposals.

- i) Form No. 14 of the CAG's M.S.O.(Adm.) Vol. I. Existing staff positions of the current year and Budget Proposals regarding staff for the ensuing year other than casual and a seasonal temporary staff; and
 - ii) Form 15 of the CAG's M.S.O. (Admn.) Vol. I staff (Details of the staff for the current year and the Budget proposals for ensuing year in respect of casual and seasonal temporary staff).
- 6) In regard to the temporary posts provided for in the Budget, sanction should be quoted briefly against groups of posts, where the same sanction covers a number of posts.

18.02 Provisions for other allowances

Provision for various units of appropriation under 'Other Allowances' in respect of detailed head 'Salaries' shall be shown separately.

18.03 Submission of Budget Estimates

1) The budget estimates with the supporting statements shown below should be prepared well in time to enable the Branch Officer Incharge Adm-I and Senior DAG (A&E) to scrutinize them. The estimates for 'Office Expenses' should also be got approved well in advance. The estimates in duplicate should be sent to CAG by the dates prescribed by that office every year. Particulars of the statements due:-

- i) Budget Estimates in the form prescribed in the CAG's M.S.O. (Adm.) vol. I
- ii) Explanatory notes.
- iii) Statement showing details of provisions under 'Office Expenses'.
- iv) Nominal Rolls in respect of Group 'B', 'C' and 'D' should not be sent to the CAG in support of budget proposals. However, calculations regarding pay and allowances should be made in a separate register in the form (Annexure-I to this chapter) for each category of Group 'B', 'C' and 'D' staff to serve as basis for the preparation of budget estimates.

In respect additional temporary posts proposed by the Accountant General, the relevant entries should be made beginning from a fresh page so that it may be easier to make corrections, if any, in respect of such posts which may not ultimately be accepted by the CAG for inclusion in the budget.

While sending the details in support of the budget proposals, the figures should be independently rechecked by the ITA staff and a certificate to the effect that 'the figures have been rechecked by the A.A.O/S.O. Incharge ITA' should be given by the A.G.

(CAG's letter No. 1010-BRS/103-63 dated 29-05-1963)

- v) Details of provisions under 'Other Allowances'.
 - vi) Estimates of Establishment charges recoverable from other Govt. departments.
- 2) i) Statements in respect of establishment for which provision is proposed to be made in Part-II of the Budget Estimates should be submitted to the CAG in the month of August (or whenever required by the CAG every year). Any important changes subsequently coming to notice, which may effect the estimates materially, should be intimated to the CAG by the 10th September or when it may be convenient according to the programme of sending the Budget estimates in that year.
- ii) Alongwith the statements referred to at (i) above, information should also be supplied to the CAG in the statement (as at Annexure-II and in forms 14 and 15 of the M.S.O. (Adm.) Vol.I

(CAG's letter No. 74-81/518/53 dated 19.04-1954)

3) The Budget estimates as finally prepared by this office should be sent to the CAG's office in September or on the date fixed by CAG every year.

Note: For the basis of calculating the strength admissible according to the prescribed rates of work, see para of this Manual.

4) All the statements forwarded alongwith Budget Estimates should be in duplicate, except 'New Items' statements, should be in quadruplicate.

18.04 Supplementary Grant

1) All proposals for additional funds required during the course of a year over and above the budget grant should be submitted to the CAG by the 2nd week of August. These proposals should be based on the actual expenditure incurred from April to July and the probable requirements for the remaining part of the financial year giving full justification of the various items for which additional funds are required. The demands for Supplementary Grants should be sent only in cases where the additional expenditure is absolutely essential and cannot be postponed till the next year, giving full

reasons as to why the additional expenditure could not be anticipated at the time of preparing the original estimates.

(CAG's letter No. 1221-BE-153/50 dated 13th June 1950).

2) Proposals for additional expenditure should be carefully scrutinized before submitting them to the CAG 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, strong justification should be given and a case made out. Sanction can be given and expenditure authorised only on those new items of work which are of such a new character that the expenditure on them is unavoidable and absolutely essential in the current year, for instance, expenditure on account of the staff, furniture, etc. required for sudden un-anticipated additional item of work which cannot be postponed without serious detriment to the State.

(CAG's letter No:2314-GBE/395/43 dated 23rd May, 1949).

3) In submitting proposals 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 from year to year and the posts which are only of a casual nature should be shown separately.

18.05 Statement of Expenditure

In order that the Comptroller & Auditor General may be in a position to watch the progress of expenditure in the several Civil Accounts Offices and to ascertain where an excess or saving is likely to occur, report of expenditure through statement in form 17 of the CAG's M.S.O. (Adm.) Vol.I should be sent monthly as required in para 367 thereof.

In this connection, the CAG has emphasized that a special responsibility in this direction rests on the heads of the Accounts Offices and he has desired that, to avoid large variations, the Sr. DAG (Adm) 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 review of expenditure submitted to his office. The following instructions have been issued by him with reference to the defects noticed in the preparation and submission of this return:-

- (1) The due date for the submission of the statement should be strictly observed.
- (2) Clear distinction should be made between charges on standing and specific new items. 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 with estimates.

(CAG's letter No. 778-BE/58-50 dated the 26th April, 1958 and No. 1221-BA/153/58)

Note: The amount of bills which are actually encashed in a particular month should only be taken into account in the column 'Actuals' in the Expenditure Statements of that month. The amounts of the bills requiring book adjustment should also be included in the Expenditure Statements for the month in which the bills are accepted. In the column 'Actuals' in the statement of Review of Expenditure for the month of March, only the departmental figures of expenditure incurred during the month of March are to be shown and not figures of expenditure actually accounted for in March (Preliminary) Accounts.

(CAG's letter No. 300-BRS/BT-11-59 dated 21-06-1961 and No. 1358/BRS/182-63 Volume IX dated 01-07-1964).

18.06 Control over progress of expenditure

1) The procedure indicated in paragraphs 366-369 of the CAG's M.S.O. (Adm) Vol.I in regard to the control over expenditure should be followed.

2) The CAG considers that great care should be exercised in forecasting the course of expenditure and a close examination should be undertaken of the position in December. The calculations should again be checked by another careful examination in February when the approximate disbursements

during that month are known and those of March can be foretold with reasonable accuracy. In December, definite proposals for surrender of funds should be made if a saving is anticipated or a definite demand for additional funds should be made if an excess is anticipated. If the February review of the position leads to the conclusion that the allotment is likely to be exceeded, the CAG should be informed at once giving full details of the probable excess. If inspite of these precautions, excesses or savings appear in the statement of expenditure relating to the month of March, it should be accompanied by a detailed explanation of the circumstances which prevented their being anticipated in proper time.

3) In order to ensure better control over the progress of expenditure in respect of various units of appropriation relating to the detailed heads, (viz. (i) Salaries (ii) Wages (iii) Travel expenses (iv) Office expenses (v) Rents, Rates and Taxes (vi) Publications (vii) Grants-in-Aid and (viii) Other charges) under minor head 'Civil Audit & Accounts Officer' subordinate to Major head '2016-Audit'. A register shall be maintained in Administration I section of the main office, wherein expenditure incurred during a month and progressive expenditure to and of that month shall be shown. The register shall be completed every month from the information available in the Administration I section and the statements in this regard to be furnished in the Ist week of each month, by the Administration II section of the main office and the Administration section of the Branch office, Jammu, so as to enable the Administration I section to correctly estimate the total probable expenditure of the year. Administration II section of the main office and Administration section of Jammu office shall include in their statements separately all anticipated adjustments after obtaining the necessary information from the sections concerned. Besides towards the end of March the purchase of stamps and all other items of expenditure above Rs. 100/- shall not be ordered without first ascertaining from Admn-I section that funds are, available. The figures relating to recoveries on account of Audit and Account charges for work done for the Public undertakings etc. of the State or Central Government shall also be supplied by the respective sections to Admn-I section in the Ist week of each month.

18.07 Review of Expenditure

1) Alongwith the submission of statements of expenditure for the month of July and onwards, a comprehensive review of the progress of expenditure upto date and its probable course during the remainder of the financial year in form No. 19 should be prepared submitted to the Headquarter's office as provided in para 369 of CAG's Manual of Standing Orders (Administration) proposals for surrender of funds on account of anticipated saving and demand for increased grant if excess is expected shall also be submitted.

A final return for the whole year shall be sent to the Headquarter's office after the close of the supplementary accounts by the month of September following. Detailed explanation of the variations between the final grant/appropriation and the actuals should be given therein.

2) In preparing the review of Expenditure statement, the explanatory notes appended to the Proforma given at Annexure III should be borne in mind.

(CAG's letter No. 304-BRS/17-61 dated 19-06-1961 and No. 49-BRS/178-61 dated 29-01-1962).

ANNEXURE - I
{See para 18.03(a)(iv)}

Details of Provision Proposed for Pay and Allowances of Establishments

Year
 Permanent/Temporary
 Cadre
 No. of posts
 Scale of pay

Detail of provision for other allowances

S. No.	Name	Actual pay due on Ist. April	Amount of Provision for the year at the rate in Col.3	Date of increment	Rate of increment	Amount of increment for the year	Total provision for pay (Col.4 & col.7)	Provision for TA	CCA	HRA	Total other allowances					Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

ANNEXURE – II**{See para 18.03(b)(ii)}**

Summary of Proposals for Temporary Establishment to be included in Part-II of the Budget for 200 -

CA PF the _____

S. No.	SAS	Div. Acctt.	Steno	Sr. Accountants/ Accountants	Clerks	Group 'D'	Cost	Remarks
1.	2	3	4	5	6	7	8	9

- 1) Regular Temporary posts sanctioned on 1-3-20..... *
- 2) Less No. of temporary posts converted into permanent ones w.e.f. 1-3-20 _____
- 3) Balance _____
- 4) No. of temporary posts sanctioned, applied or proposed to be applied for sanction during the course of the year 20..... _____
- 5) Less No. of Temporary posts which are proposed to be discontinued during the Budget year. _____
- 6) No. of new temporary posts proposed for creation during the budget year 20..... ** _____
- Grand Total** _____

* The number of the posts provided in the budget for conversion should be shown here even if the sanction of the CAG to the conversion has not been received at the time of submission of the budget estimates.

** In the 'remarks' column against this item, reference should be given to the items in the main statement where justification for the posts have been given.

ANNEXURE - III
(See para 18.07 (ii))

Explanation for variations (Col. 15 of statement No. 19 of M.S.O. (A))

	Pay (Rs.)	Allowance (Rs.)	Remarks
A) Excess due to:			
i) Posts not provided for in the original budget, but operated upon with proper sanction	(+)	(+)	
ii) Additional posts applied for on the basis of actual increase in work for which no provision exists	(+)	(+)	
iii) More requirements under T.A. due to (give reasons)		(+)	
iv) More requirements under Medical charges due to (give reasons)		(+)	
v) Cost of implementing Govt.'s decision on pay Commission Report.....	(+)	(+)	
vi) Merger of DA&DP with pay under the Revised Pay Scales.	(+)	(+)	
vii) Other reasons (details to be given): a) b) c)			
Total excess			
B) Savings due to:-			
i) Posts provided in the budget, which have not been sanctioned or not required.....	(-)	(-)	
ii) Posts remaining unfilled	(-)	(-)	
iii) Savings due to changes in personnel deputations etc.	(-)	(-)	
iv) Less requirements under T.E. (Rs...../-)/ Medical charges (Rs...../-)/ Honoraria (Rs...../-) due to (specify reasons for each).....		(-)	
v) Other reasons (these should be given in			

details)-

- a)
- b)
- c)

Total Savings

Net Excess/savings

C) Other Charges:-

The excess/ saving is due to the following factors:-

	Amount	Detailed involved	Head	Reasons
Excess (+)	Saving (-)			
i)				
ii)				
iii)				

CHAPTER XIX

Miscellaneous Powers**19.01 Delegation of Miscellaneous Powers**

The financial/administrative powers delegated by the C.A.G. to the various Heads of Departments /Heads of offices of the Indian Audit and Accounts Department are contained in C.A.G.'s M.S.O. (A) Vol.II. The powers delegated in respect of some items of important nature relating to recurring and non-recurring contingent expenditure and write off of losses are reproduced in Annexure to this Chapter.

Note:1 The sanction of the CAG shall have to be obtained for the purchase of non-scale items of Furniture beyond the limit of Rs. 20,000 per annum. Applications for such sanctions should contain full justification for the new purchases, estimated cost, details of stock in hand of the items of furniture for which the sanction is required and all other relevant particulars. Where a particular item of furniture consists of wood as well as steel articles (e.g. almirahs, racks, trays etc.) the stock position of various types of articles comprising the particular item of furniture should be given when applying for sanction for the purchase of particular item of furniture.

(CAG's letter No: 1097-NGE.III/162/55 dated 20.5.1955 & No: 1534-NGE/122-67 dated 21-7-1967).

Note:2 As regards write off of losses furniture articles 'the term in each case' is to be interpreted with reference to a given point of time. In order to avoid the difficulties experienced by the Accountants General to write off the losses which may exceed the limit of Rs.1,000 in case the accumulated losses of several year's are ascertained at one point, the C.A.G. has ordered that the result of annual verification of furniture should be finalised and write off sanction issued promptly. If necessary, Accountant General, may arrange for physical verification at shorter intervals and write off the losses arising out of the verification so that the amount of loss to be written off does not normally exceed Rs.1,000.

(CAG's letter No. 1487-NGE.III/35-61 dated 2-6-1961)

19.02 Date of reversion after leave from foreign service

- (a) Power to decide date of reversion of Gazetted Officers returning after leave from foreign service vests with CAG (S.R. 125)
- (b) The above power, in respect of non-gazetted officials, has been delegated to the Heads of the Departments concerned.

(CAG's Manual of Standing Orders (Admn.) Vol. II).

19.03 Authorisation of Central Officers to sign and verify complaints or written statements in suits by or against the Central Government

In exercise of the powers conferred by rule I read with clause (a) of rule 58 of order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908) the Central Government is pleased to authorise the Officers specified in the Schedule given below to sign and verify complaints or written statements in any suit by or against the Central Government:-

SCHEDULE

Indian Audit and Accounts Department
Comptroller and Auditor General of India.
Dy. Comptroller and Auditor General of India.
Any Addl. Dy. Comptroller & Auditor General of India.
Director of Commercial Audit.
Sr. Dy. Director of Commercial Audit.

Accountants General.

Dy. Accountants General.

Chief Auditors of Indian Railways.

Director Audit, Defence Services.

Director or Dy. Director of Audit & Accounts (P&T).

(Authority G.O.I.M. O. Law No. F.16(1) 61-J dated 31-08-1964 received with CAG's No. 2603-NGE-III/106-64 dated 9-9-1964).

19.04 Powers delegated to the Comptroller and Auditor General and Accountants General under the FRs & SRs in respect of Asstt. Accountants General (other than Regular of the IA&AS)

The President has delegated the following powers to the Comptroller and Auditor General of India and the Accountants General in respect of the Assistant Accountants General or equivalent (other than regular members of IA&AS) who have been appointed by the Departmental Promotion Committee in the scale of Rs.700-40-900-88-1100-50-1300 (Pre-revised).

S. No.	Nature of Powers	Reference to Rule No. & Order	Authority to whom delegated
1.	Retention of a non-ministerial Government servant	FR 56 (a)	CAG of India
2.	Power to grant extra-ordinary leave	FR 85	Accountants General
3.	Power to refuse leave preparatory to retirement	FR 86	-do-
4.	Power to remit delivery of charge away from Headquarters.	Section II(a) of Appendix 3 to FRs & SRs Vol. II	Accountants General
5.	To prescribe a Govt. Servant's Headquarter.	SR 59	-do-
6.	To grant exemption from the rule limiting a halt on tour to ten days	SR 73	-do-
7.	To allow actual cost of journey to appear before a medical board preliminary to voluntary retirement or invalid pension	SR 160(b)	-do-
8.	Power to grant leave.	SR 208 (To sanction E.L. upto 120 days/ leave on average pay for 4 months).	Accountants General

(Authority:- G.O.I., Ministry of Finance (Deptt. Of expenditure) letter No. F 3(3) – EG-I/65 dated 22-11-1965 copy received with the CAG's endstt. No. 6334-GE.I/227 dated 30-11-1965)

Note: The Accountant General may review the cases of temporary Assistant Accountants General or equivalent for their retention beyond the age of 55 years in the same manner as for Accounts Officers and refer to Comptroller and Auditor General with recommendations, for the retirement, if any, under P.R.(J). Reference to the Comptroller and Auditor General need not be made in cases, where there is no recommendation to retire him on attaining the age of 55 years or thereafter upto the

age of 60 years.(Authority:- Extract from CAG's confidential D.O. letter No. 612-GE.I/279-65 dated 1-2-1969).

ANNEXURE

Delegation of enhanced Financial/ Administrative powers to the Accountants General and other Heads of Departments in the I.A. & A.D.

Nature of Power	Now delegated	Conditions and limitations, if any	Remarks
2	3	4	5

Section 'A'

Creation of posts in I.A&AD Group 'B', 'C' and 'D' posts other than Divisional Accountants	Full powers for conversion only of temporary posts upto SOs into permanent	These powers are exerciseable subject to the conditions (i) the temporary posts have been in existence for three years (ii) they are required for work of a permanent nature (iii) these have been included in the approved budget, and (iv) not more than 80% of the temporary posts are converted into permanent.	
Contingent expenditure on items other than those in respect of which specific limits/ scales have been prescribed	<p>(i) Accountant General and other head of departments classified as such under S.R. 2(10)</p> <p>(ii) Heads of offices in junior Administrative Grade of the Indian Audit and Accounts Services</p> <p>(iii) Heads of offices in time scale of Indian Audit & Accounts Services</p> <p>(iv) Other Heads of</p>	<p>Rs.6000/- p.a. in each case (Non-Recurring)</p> <p>Rs.25000/- p.a. (Recurring) in each case.</p> <p>Upto Rs.1000/- p.a. (Recurring) Upto Rs.5000/- in each case (Non recurring)</p> <p>Rs.1000/- per month in each case (Recurring)</p>	

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	offices	Upto Rs. 200/- p.a. (Recurring). Upto Rs.2000/- in each case (Non-recurring).	
Hiring of office Accommodation		Rs.15000/- p.a. in Bombay, Calcutta and Madras Rs.1000/- p.m. at other places	The C.P.W.D. should certify the reasonableness of rent. In cases where the CPWD does not operate, the assistance of appropriate local authority such as the local PWD of the Rent Control Authority should be availed of and a certificate of reasonableness of rent obtained from such authority.
Local purchase of petty stationery and printing stores	Heads of offices in Senior/ Junior Administrative Grade.	Rs.10,000/- p.a. Rs.5000/- p.a.	The power is to be exercised by the AG's and other heads of offices subject to the instructions issued by the Govt. /CAG from time to time. Provided that the total expenditure incurred during any year in all the offices under a Head of Department shall not exceed Rs.25000/-.
Local purchase of rubber stamps and office seals.	i) Accountant General and other Heads of Deptt. (ii) Heads of offices in Senior/ Junior Administrative Grade (iii) Other Heads of offices	Full powers Rs.500/- per annum	Purchase should be made with caution and only from reputed firms to avoid the possibility of counterfeiting of stamps and seals.

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			Rs. 50/- p.a.	
Petty works and repairs	Repairs and alterations to hired and requisitioned buildings		Rs.5000/- p.a. (Non-recurring) Rs.1000/- p.a. (Recurring)	In exercising these powers the provisions of the relevant paragraphs of G.F.Rs should be observed.
Winding and regulating of office clocks, maintenance of cell bells etc.	Heads of offices in Senior Scale/ Junior Administrative Grade Other Heads of Offices		Rs.500/- p.a. Rs.200/- p.a.	
18(vi) Liveries, Clothing and other articles	Heads of offices in Senior/ Junior Administrative Grade		Rs.1000/- p.a.	
18(vii) Postal and Telegraph charges	Heads of offices		Full powers	
18(x)) Purchase of Publication – Official and Non-official	Group Officers.		Rs.200/- on each occasion subject to a ceiling of Rs.2400/-	Group officers must submit a quarterly list of books purchased by them to the Accountant General/ Director of Audit/ Head of Department
18(xiii) Hire of office furniture, electric fans	Accountant General / Director of Audit and other Heads of Department Head of offices in Senior Scale/ Junior Administrative Grade		Rs.10000/- p.a. Rs.1000/- p.a.	Powers to hire such articles may be exercised by the Accountants General only in cases where CPWD says in writing that it is unable to supply them.
18(xiv) Purchase, hiring, maintenance and repairs of office	Heads of offices in Senior Scale/ Junior Administrative Grade		Rs.2000/- p.a.	The powers delegated to Heads of offices are only for repairs and purchase of spare parts for office

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machines			machines
18(xv) Purchase of Non-scale items of furniture		Rs.50000/- p.a.	Subject to the availability of funds and conditions laid down in CAG's letter No. 1534-NGE.I/122-67 dated 21-7-67 which inter alia prescribes that the proposals for purchase of Non-Scale furniture should be scrutinized by the Accountant General etc. personally and purchase of only such items sanctioned as are considered essential as unavoidable,. Purchase of costly article must be restricted to the minimum and utmost economy observed in effecting their purchase. Actual purchase of scale as well as non-scale furniture should be effected through a purchase committee comprising of 3 officers. This is further subject to the economy instructions issued from time to time by the government of India/CAG.
Sanctioning telephone connections for residence of officers		Full powers to sanction telephone connections at the residence of Senior Scale officers Incharge of Administration and others of the rank of Junior Administrative Grade and above.	The powers are exercisable subject to orders regarding economy etc. issued from time to time.
Electricity, Gas and water charges	Full Powers	Accountants Generals/Directors of Audit/ Other Heads of Deptt. – Full Powers CAG's circular letter No.412-NGE.I/13-77 dated 24-2-77	
Sanctioning	Full Powers for offices under their		

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permanent advance to subordinate offices	control		
Exempting persons officiating in short term vacancies of Cashier/Asstt. Cashier from furnishing security	Full Powers		Provided that (i) the A.G. is satisfied that no risk is involved, (ii) such exemption is granted only in case of permanent or quasi permanent Govt. servant and (iii) that the period of officiation arrangement does not exceed 4 months.
Expenditure on entertainments and light refreshments at formal or other meetings/ conferences		Rs. 500// p.a.	The expenditure should be restricted as per Government of India instructions issued from time to time.

SECTION – B

<i>Power to treat enforced halt occurring enroute on tour (journeys necessitated by breakdown in communications due to blockade of roads, on account floods, heavy rains, snow-falls, land-slides etc. as duty under FR 9(6)(b)</i>	Full powers in the case Group ‘C’ officers and below		Subject to the condition that daily allowance for such halts is regulated under the relevant rules of the Govt. of India.
<i>Appointments of a persons over the prescribed age limits</i>	a) Upto 1 year in respect of those who are within the age limit at the time of empanelment		

	<p>b) Full powers in the case of Departmental Graduates who compete for direct recruitment of auditors</p> <p>c) Full powers in case of Matriculate Group 'D'; Govt. servants who are considered for appointment as clerks</p>		<p>In respect of persons appointed through the Staff Selection Commission, it should be presumed that the candidates were within the age on the crucial date.</p>
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SECTION – I

<p><i>Refund of cancellation charges on unused air tickets to persons serving in I.A. & A.D. who are authorised to travel by air</i></p>		<p>Rs.50/- in each case</p>	<p>Powers are exercisable in cases where cancellation of air journeys on tour is made due to circumstances which are unavoidable and beyond the control of Government servants. In all such cases certificate that the cancellation of journeys was due to unavoidable circumstances should be recorded.</p>
<p><i>Permanent absorption (of Section Officers and Auditors, including Selection Grade Auditors) and other lower staff in public sector undertakings</i></p>		<p>Full Powers</p>	<p>The powers are exercisable subject to (i) the conditions precedent to absorption as prescribed by Government of India in orders issued from time to time, are satisfied in each case and (ii) the absorption being on such terms and conditions as prescribed by the Government of India from time to time.</p>

<i>Grant of advance increments to stenographers on passing Higher speed (in shorthand) 100/120 words per minute</i>	Full Powers		Subject to subsequent sanction by Headquarters. In all these cases the actual fixation of pay and adjustment thereof will be made by the Accountant's General etc. provisionally under the provisions of FR. 27. The pay is to be fixed according to the orders of CAG/Government of India issued on the subject. Quarterly statement of such cases may be sent to CAG for according sanction so as to reach the Headquarters on 15 th of January, April, July and October each year
<i>Grant of advance increments on passing I.C.W.A. Examination</i>	Full Powers		
<i>Protection under FR 27 of the last pay drawn in the case of those who come from other offices to IA&AD where such protection is called for</i>	Full Powers		
<i>Stepping up of the pay of seniors in terms of G.O.I., O.Ms dated 2.2.66 and 18.7.74 incorporated as Govt. of India's decisions No. 4 & 9 respectively below FR22(c)</i> (Chowdry's Compilation of FRs and SRs – 7 th edition)	Full Powers		

<i>Pay fixation of Military pensioners re-employed in I.A. & A.D.</i>	Full Powers		
<i>Write off of losses in cases not involving theft, fraud, negligence etc. (In cases of stores only)</i>		Rs. 50,000/-	CAG's Circular letter No:12/NGE/2002 Dated : 03-04-2002
1. Stationery		Rs.50/-	
2. Furniture		Rs.1000/- in each case	CAG's M.S.O.(A) Vol. II.
3. Miscellaneous Stores		Rs.200/-	Subject to the instructions contained in Ministry of Finance O.M. No: F.II(5)-E.II(A)/59 dated 13.2.59 and 27.2.59 and F.II(28), E.II(A)60 dated 21.11.61 incorporated as Govt. of India decision No.1 1&2 below rule 124 of GFR's 1963 which inter alia envisages the preparation of Survey report in Form GFR 17 and Sales Account in GFR 18. Books of general interest are covered under the item 'Miscellaneous Stores' (CAG's No: 535-NGE.I/35-58 dated 14-5-58)

(Authority:- CAG's circular Nos: 3229-NGE.I/81-79 dated 30-10-1979 and 2389-N.III/N.I/78-80 dated 2-8-1982).

CHAPTER XX

Hindi Adoption Scheme

20.01 In accordance with the Presidential directions on official languages, Hindi Training has been made obligatory for all the Central Govt. Employees who were aged less than 45 years on 1.1.1961, excepting employees below class-III grade, Industrial Establishment and work charged staff.

20.02 The obligatory requirements also apply to the Hindi Typewriting and Hindi Training of Typists and stenographers. The Examinations conducted under the Hindi Training Scheme are to be treated like other obligatory departmental examination for purpose of F.R. 9(6) & S.R. 130 (G.O.I., M.H.A. letter No.1 3/22/60 (h)(8) dated 6-1-1962). (G.O.I., M.H.A, D.O. letter No. 16/22/60-DL dated 30-7-1960).

20.03 The categorization of trainees in four linguistic groups is as follows:-

Category ‘A’ – Those officers whose mother tongue is Hindi and who can express themselves as well in Hindi have not to require any training at present. Such officers will be trained at a later stage in the use of the official Hindi Terminology and in the linguistic forms of noting and drafting in Hindi.

Category ‘B’ – Those officers whose mother tongue is one of the following languages – Punjabi, Urdu, Kashmiri, Sindhi, Pushtes or other allied languages.

Category ‘C’ – Those officers whose mother tongue is one of the following languages:- Marathi, Gujrati, Bengali, Oriya, Assamese or allied languages.

Category ‘D’ – Those officers who speak a South Indian language or English.

Initially, admission will be made on the basis of the above categorization but it should be possible for trainees to a higher or lower course depending on their knowledge of Hindi. Broadly speaking the following criteria may be observed for admission to different courses. (G.O.I., M.H.A. No. 3/26/61-H(B) dated 3-6-61).

a) **Prabodh** – This is the first elementary course for officers of ‘D’ category.

Duration – Nine months.

Books prescribed – Saral Hindi Pathmala –I

Saral Hindi Vyakaran –I

Examination - The examination is conducted as Home examination. There are two written papers, each carrying 75 marks. The first paper is on the prescribed text and the second paper on grammar, composition and translation. There is also a viva-voce test of 50 marks.

b) **Praveen** – This is the second Middle course intended for officers belonging to ‘C’ category.

Duration – Nine months.

Books prescribed – Text-Saral Hindi Pathmala – I

Grammar-Saral Hindi Grammar-II

Supplementary – Sapta Saroj by Prem Chand.

Examination - There are two written papers, each carrying 100 marks. The first paper is set from the prescribed text, supplementary reader and unseen passage. The second paper consists of grammar, composition, translation and elementary noting and drafting. There is a viva-voce of 100 marks to examine the candidates capacity for reading and conversation in Hindi. The pass percentage of marks in each of the two written papers is 33 and in the viva-voce 40 and it is compulsory to pass in each paper and viva-voce test separately.

c) **Pragya** – This course is intended for officers of category 'B'. It is of the standard of Matriculation or final school examination.

Duration - One Year.

Book prescribed- Text Saral Hindi Pathmala-II.
Grammar – By Shastri A& Apts.
Supplementary: Bharat Aaj Aur Kal, by J.L. Nehru.
Manual of office procedure.

Examination - There are three written papers each carrying 100 marks. The first paper is set on the prescribed text, including questions on supplementary reader and unseen passage. The second paper comprises grammar, composition, précis writing and translation. The third paper comprises noting and drafting. There is viva-voce test of 100 marks and percentage of pass marks in each paper is 33 and in viva-voce 40. Passing in each paper and viva-voce test separately is compulsory (Praveen and Pragya examination are conducted by the examination branch of the Education Directorate, Delhi in June and December each year). There will be two sessions during the year, new classes being formed in June/July and December/January each year.

(G.O.I, M.H.A. No. B.O(N) HTS/4/2/64 dated the November, 1964 received under CAG's endorsement No.1574-NGE.II/184-64.II dated 27.11.1964).

20.04 Officers who have passed the B.A./B.Com/B.Com (Hons) with Hindi as an optional subject are exempted from Hindi Training and passed the Pragya examination, while those who have passed the F.A. with Hindi as an optional subject are not required to pass the prabodh or praveen examination but they will have to pass the Pragya examination.

Officers who have passed the Matriculation or equivalent examination with Hindi as a full subject from any state in India are exempted from Hindi Training or Passing the Pragya examination.

(G.O.I., M.D.H.A. No./12/10/62-H(B) dated 29-1-63 and CAG's No. 1236-NGE.II/4(B)/1962 dated Nil).

20.05 (i) The candidates belonging to 'B', 'C' and 'D' categories as mentioned in para 20.03 who have passed Matriculation/SSLC or equivalent examination with Hindi as one of the subjects, conducted by a Board/University or other agency located in a non-Hindi area are not exempted from the obligatory requirement of Hindi training and are required to appear at the prescribed examination.

Note: The phrase 'any other agency' includes the voluntary organization mentioned in para 20.06. The employees who have passed the Hindi examination conducted by those organisations in non-Hindi speaking areas, recognized by the Government as equivalent to Hindi standard of Matriculation examination, are not exempted from obligatory requirements of Hindi training.

(G.O.I., M.H. A., O.M.I No.13/13/64-H dated 3-12-1964).

(ii) Those who have passed the intermediate or a higher examination conducted by a Board/University or other agency with Hindi as a full subject are exempted from the obligatory requirements of Hindi training

(G.O.I., M.H.A., O.M. No.3/64-H dated 5.5.64 and CAG's endtt No. 1180-NGE.II/104-64 dated 28.8.64).

(iii) It has been decided that those employees who have passed the Matriculation or equivalent examination with Hindi as a full subject from organisations situated in bilingual states or the Union territory of Delhi, should be exempted from passing the Hindi Pragya examination. (G.O.I., M.H.A., O.M. No. 13/13/64-Hindi dated 2.1.65).

20.06 As Hindi training is obligatory and classes are held during office hours and attendance in Hindi Classes is treated as time spent on duty, it is clearly desirable to impress on all persons deputed for Hindi training that willful and unjustified absence from Hindi classes will make them liable to disciplinary action for neglect of official duty. Similarly, since the examinations held form an essential part of the training programme, Govt. Servants who have completed various courses of training under the Hindi Teaching Scheme, should normally, be expected to appear at examination held at the end of each session.

While the trainees cannot be subjected to any penalty or departmental action if they fail in the examination, it is incumbent on them to attend the classes regularly and to appear at the prescribed examinations.

(G.O.I., M.H.A. circular letter No. F-3/14/60-H(B) dated 15.1.62).

Note : It is the duty of the employer to release an appropriate percentage of staff for hindi training.

(G.O.I M.O.F(Deptt. of Revenue)No.F.26/27/61(Coord.)Dt. 22.6.1961)

20.07 In order to have uniform practices for all centres regarding attendance of trainees, it has been decided that instead of Hindi teacher marking the trainees as present or absent, the trainees should be asked to initial the attendance register when they are present. Thereafter the teachers may mark the absentees in red ink.

(G.O.I., M.H.A. No. 2/57/61-H(B) dated 4.12.61).

20.08 The employees deputed for training under this scheme are not to be transferred till the completion of their examination. However, if in unavoidable cases the officials are prevented to appear at the examination due to their transfer or deputation to another station or temporary duty, such officials should be permitted to travel or appear at the nearest examination centre. They will be treated as on duty during the day or days of the examination and during the reasonable time required for the journey, if any, to and from the place of the examination.

The grant of traveling allowances to the Govt. servants for appearing in the examination will be regulated as follows:-

a) In case of a Govt. servant who has not been paid T.A. under S.R. 130 on a previous occasion for taking Hindi/Hindi typewriting/Hindi stenography examination, Travelling allowance may be paid in respect of any appearance at that examination in which he secures not less than 20% of the marks.

b) A Govt. Servant who has once been paid Travelling Allowance under S.R.130 without passing an examination will be entitled to Travelling Allowance on a second occasion only in respect of the appearance at the examination at which he passed it.

(G.O.I., M.H.A. letter No.3/22/60-H(B) dated 6-1-62 read with G.O.I., M.H.A. letter No. 3/22/60-H(B) dated 5.3.63).

c) It has been decided that the officer trainees who do not actually attend the office on the examination days and reach their examination centre direct from their residence may be allowed actual conveyance expenses by public conveyance from office to examination centre, limited to the actual expenses incurred by them from residence to examination centre, subject to the fulfillment of the conditions laid down in clause (a) & (b) above.

(CAG's letter No.1538-NGE.I/143-61 dated 8-10-63).

Note:1 In cases the examination is held in a day both in the forenoon and in the afternoon, the Govt. servants need not be required to attend office either before or after the examination.

Note:2 In cases where the examination is held only in the forenoon or in the afternoon, the Govt. servants must attend office in the afternoon/forenoon, as the case may be unless the Head of office/Department specifically exempts any or all Govt. servants from such allowance having regard to the time schedules of the test and the distance between the places of duty and examination centres.
(G.O.I., M.H.A. O.M. No./ 5/1/65-H dated 8.6.65).

20.09 1) The orders contained in para 20.08 above apply only to cases where both office and residence of the officer trainees are at a distance of more than one mile but less than five miles/8 kilometers.

Explanation: Where the distance between office and examination centre is more than 5 miles/ 8 kilometers, but distance between residence and examination centre is more than one mile but less than 5 miles/8 kilometers, the officer trainees will be entitled to actual conveyance expenses by public conveyance between residence and examination centres.

2) In case where both the office and the residence of the officer trainees are at a distance of more than 5 miles/8 kilometers from examination centre, the officer trainees will be entitled to TA under F.R. 130.

3) In cases where officer trainees proceed from residence to examination centre, but return to office or proceed from office to examination centre and go to residence from there (i) if the distance between the office and the examination centre is more than one mile but less than 5 miles/ 8 kilometers, they will be entitled to actual conveyance expenses for both the forward and return journeys and (ii) if the distance between office and examination centre is more than 5 miles/ 8 kilometers, the trainees will be entitled to TA under SR 130.

The grant of TA/actual conveyance charges is also admissible to the officers who appear without attending the classes.

The actual conveyance charges admissible to the officer trainees under sub-para (a) and (c) (i) above may be limited to the amount of daily allowance of the respective grade.

These orders have effect from 21.9.63.

(G.O.I., M.H.A. letter No. 3/22/60-H(8) dated 20.4.64 received under CAG's endt. No.2601-Audit/159-64 dated 2.12.64).

20.10 The non-gazetted officers attending Hindi classes should be allowed actual Bus fare/fares between office and the classes, if they, actually travel more than one mile by bus/train for attending the classes. The office may pay these charges from their contingencies on a certificate obtained by the trainees from the instructor concerned at the centre. This will be claimed by the shortest route and by the cheapest mode of conveyance available.

(G.O.I., M.H.A. letter No.12/21/61-H(B) dated 19.7.61).

20.11 It has further been decided that non-gazetted officers attending Hindi/Hindi typewriting/Hindi shorthand classes, may be granted the cheapest mode of conveyance where bus/train is not in operation i.e. two trainees may hire a Rickshaw or four trainees may hire a tonga i.e. (whichever is cheapest) and claim the proportionate charges.

20.12 Grant of advance to the trainees for expenditure to be incurred on the training in Prabodh, Praveen and Pragya through correspondence course organized by the central Hindi Directorate.

Under Presidential order of the 27th April, 1960 except a few categories of employees in service Hindi training is obligatory for all the central Govt. Servants. In order to achieve this objective, training is imparted to the employees through correspondence course also by the central Hindi Directorate. It has been decided that such employees as are to be trained through correspondence course and for whom training of Prabodh, Praveen or Pragya is obligatory and who are eligible for grant of lump-sum award on passing the concerned examination held on the conclusion of the training as per the provisions made, may be granted by the concerned Ministry/Department etc. A sum of Rs.150/- as interest free advance on the following terms and conditions:-

1. An employee will be granted advance after three months from the start of the correspondence course provided that the Head of the office of the employee is satisfied with the training acquired by the employee till then. For this purpose, the Head of the office may inter-alia ask for a certificate from Central Hindi Directorate to the effect that the progress of the concerned employee is satisfactory.
2. This advance, will ultimately, be recovered by making deductions from the lump sum award admissible to him on passing the Prabodh, Praveen and Pragya examination under the Hindi Teaching Scheme.
3. If the employee does not pass the examination immediately after the conclusion of the correspondence course, the amount of advance shall be recovered in four equal installments immediately after the declaration of the result.
4. Besides, the above terms and conditions this advance shall be granted to the eligible employees on the personal responsibility of the Head of Office under the general terms and conditions applicable to other interest free advance granted to Govt. employees and its account will also be maintained in the same manner.

The employees of the Union Territories will also be eligible for this advance on similar terms and conditions . The amount of the advance will be deducted to the following Heads:

M.H. 7610-Loans to Govt. servants etc., 800-Other Advances –Loans for training of Prabodh, Praveen and Pragya.

In the case of employees of the Govt. Undertakings etc. the concerned Administrative Ministries/Departments of the Govt. of India may suggest to these undertakings etc. to extend the above facilities to their employees.

20.13 T.A. and Conveyance Allowance:

The grant of TA/Conveyance hire in the case of candidates attending the examination centre and the place of duty are situated at a considerable distance from each other, will be regulated under the normal T.A. Rules i.e. the conveyance expenses can be reimbursed for appearing in the said examination provided the distance traveled between the place of duty and examination centre is less than 5 miles under SR 89 of daily allowance if the distance traveled exceeds 5 miles under SR 71 subject to fulfillment of the conditions (a) and (b) of sub para 2 of para 20.08 above.

(G.O.I., M.H.A. letter No.3/22/60-H(B) dated 8.3.63)

20.14 An entry of the fact of the passing of the recognized examination of Hindi by Central Govt. employees should be made in the service books (and corresponding documents) alongwith entries relating to their other education qualifications.

(G.O.I., M.H.A. letter No.12/25/59 –DL dated 19.2.60)

A similar entry may also be made on passing the Hindi typewriting and Hindi Stenography Examinations and also on getting Cash Awards under Hindi Teaching Scheme.

(CAG's letter No.1743-NGE.II/6-60 Pt-III dated 20.6.60 and 941-NGE.II/4-63 VI dated 23.8.63)

20.15 In accordance with the provisions of the Scheme for teaching Hindi to Central Govt. Employees, every Central Govt. office located at a place where the Scheme is introduced nominates an officer (known as liason officer) is selected to be the officer in over all charge of the Scheme at that station. Each such officer is expected to observe the financial rules and regulations in respect of Govt. Expenditure incurred through him. In addition to this, he is also expected to inspect the classes run at his centre to ensure progress of the scheme. In view of the additional responsibilities devolving on the officer concerned. The Ministry of Home Affairs have sanctioned honoraria at the following rates w.e.f. 1.10.58.

- (i) Officer-in-charge of single teaching centre_____Rs. 40/- P.M.
- (ii) Officer-in-charge of a centre with not less than two but not more than five teachers_____Rs.60/- P.M.
- (iii) Officer-in-charge of a centre with more than five teachers_____Rs.80/-.

If any officer of the Accounts Department/Office is appointed at any time to work in this capacity there should be no objection to his being allowed to draw honorarium at the usual rates admissible under this scheme.

(G.O.I., M.F.(Deptt. Of Revenue) letter No. 26/13/59-Coord(672) dated 23.12.59)

20.16 (a) The non-gazetted Central Govt. employees on passing Hindi Pragma, Hind typewriting or Hindi stenography examination conducted from June 1964 onwards under Hindi Teaching Scheme of the Ministry of Home Affairs will be granted personal pay equal in amount to one increment, absorbable in future increases in pay. The Central Govt. employees who pass the examination in the normal course will be entitled to the personal pay. The personal pay will be granted with effect from:-

- (i) The date on which the results of the examination are declared by the Directorate of Education, Delhi, who conduct these examinations under the Hindi Training Scheme, or
- (ii) The date on which the normal annual increment falls due after the declaration of such results (which would mean one advance increment over and above the normal increment) whichever date is selected by the person concerned.
- (b) All employees passing one of the examinations mentioned above will be eligible for the personal pay provided that:-

- i) An employee who has already passed the Matriculation equivalent or higher examination conducted by a Board, University or a private body, with Hindi as an elective, regular, additional or optional subjects and an employee whose mother tongue is Hindi and who can express himself well in Hindi will not be eligible for the personal pay on passing the Pragma examination.
- ii) An employee on passing Hindi Training or Hindi stenography examination will not be eligible for the personal pay if he has already passed an examination in Hindi typewriting or Hindi stenography, as the case may be.
- iii) In cases where an employee has already reached the maximum of his grade pay, no personal pay need be granted to him.
- c) Where the increments are stopped as a measure of penalty and;
- d) Where the increments are stopped for failure to pass the typewriting test:
Personal pay should be granted but it should be discontinued after a period of twelve month the date it is granted.
- e) In cases where an employee passed the Hindi Pragma and Hindi typewriting/ Hindi Stenography examination simultaneously personal pay for the second examination should be admissible after compilation of a full year after the grant of first personal pay. In other words the second personal pay will be admissible on the absorption of the first pay, increase in pay or on completion of one year from its grant, whichever is earlier.

(G.O.I., M.H.A. No. 15-11-64-H dated 6.5.65 received under CAG's endtt. No. 887-NGE.II/59-65-III dated 31.5.65).

- f) The personal pay sanctioned under these orders will be in addition to the cash awards, which may be granted to the eligible trainees under the Hindi Teaching Scheme.
- g) The personal pay will be sanctioned and drawn in the respective Ministries/ Offices and the expenditure on this account will also be borne by them.

(G.O.I., M.H.A., O.M. No.10/3/63-H(B) dated 18.4.64 received through CAG's endorsement No. 841-Audit/127-64 dated 14.5.64)

Note:1 The term normal course is intended to cover the employees who pass the prescribed Examination within a period of 15 months of completion of the course. In respect of the employees who pass the examination as private candidates, without undergoing regular training in the classes conducted under the Hindi Teaching Scheme the period of 15 months would count from the date of their first appearance in the said examination. The period of 15 months does not, however, include, the time taken to publish the result by the Directorate of Education, Delhi, or any other examining body authorised to conduct the examination under the Scheme.

(G.O.I., M.H.A. No. 10/3/63-H(B) dated 9-3-64 received under CAG's endorsement No. 2251-Audit/127-64 dated 11.9.64).

Note:2 As the certificate issued by the Board/ Universities and produced by the employee do not indicate the subjects offered by them nor there is mentioned that Hindi was taken as an elective optional or additional subject, it has been decided that a declaration should be obtained from all such employees in the Proforma vide Annexure to this chapter when they apply for grant of personal pay equal in amount to one increment. Similar certificates may be obtained from the candidates who pass Hindi Praghya/Praveen/Prabodh/ Hindi typewriting/Hindi Stenography examination and apply for the grant of personal pay equal in amount to the increment.

(G.O.I., M.H.A. O.M. No.10/3/64-H(B) dated 13.11.64 received under CAG's letter No.2585-Audit/27-64 dated 1st December, 1964)

20.17 An appreciable number of Hindi trainees who fail in the examination finally drop Praveen and Pragya Examination:

The failure of trainees to appear at Hindi Examination at the due time results in considerable wastage of Public time and the resources provided by the Government for the Hindi training of the staff. The matter has been examined in detail and it has been decided to adopt the following measures to ensure regular attendance in the training classes.

- 1) Ordinarily leave will not be sanctioned during examination, however, in exceptional circumstances, leave may be sanctioned only on understanding that the candidates will make their own arrangements for writing the examination falling during the period of leave and in other cases leave may be postponed till the examination is concluded. This, of course excludes application for leave on medical and other urgent grounds which should be sanctioned on merits.
- 2) The candidates are instructed to take the examination seriously and attend the classes regularly. Any laxity on their part in their studies will be viewed with displeasure.
- 3) Keeping away from the examination without adequate reasons and without the prior sanction of the competent authority will be viewed seriously. As the training of the staff at public expense is for ultimate benefit, they are exhorted to take their training and examination seriously in their own interest.

(CAG's No. 903-NGE.II/104-64-II dated 17-06-64)

20.18 Grant of cash awards to Central Government Employees who pass Hindi Examination conducted by Government of India.

In order to provide an incentive to the Non-Hindi speaking Central Government employees who pass the 'Praveen' and 'Pragya' tests (Hindi Examination) conducted from time to time by the Ministry of Education, Cash awards will be granted on the fulfillment of the following conditions:

- (a) The first prize or the cash prize of 1st category of Rs.300/- will be awarded to those candidates who secure 70% or more of the total marks in the tests of 'Praveen' and 'Pragya'.
- (b) The second prize or cash prize of IInd category of Rs.200/- will be awarded to those who obtain 60% or more but less than 70% of the total marks in the tests of 'Praveen' and 'Pragya'.
- (c) The third prize or cash prize of third category of Rs.100/- will be awarded to those candidates who obtain 55% or more, but less than 60% of the total marks on the 'Praveen' and 'Pragya' tests.

An officer passing the Hindi Examination prescribed for the category to which he belongs or higher examination will be eligible for the award without regard to the fact whether he took the examination after attending a Hindi class organized by Government of India or after private study, provided that:-

- (i) An officer who has already passed the Matriculation or School leaving certificate Examination conducted by a Board or University with Hindi as a subject or equivalent examination conducted by an Examining body like the Dakshin Bharat Hindi Prachar Sabha, Sahitya Sammelan etc. will not be eligible for the grant of an award;
- (ii) An officer who has already passed the Middle standard with Hindi as a subject will not similarly be eligible for the grant of a cash award after passing the 'Praveen' or 'Pragya' tests; and
- (iii) An officer who takes an examination lower than that prescribed for the category to which he belongs, will not be eligible for the grant of cash award.

The Head of Department/ office will be required to certify as to (i), (ii) and (iii) above in respect of an officer who has qualified for a cash award in a test on the basis of Proforma statement made by the officer himself.

(G.O.I., M.H.A. No. FI/4/55-H dated Nil under CAG's letter No.2264-NGE.II/25-57 Pt.IV dated 10-06-57 and G.O.I., M.H.A., O.O. No. N-3/5/62 N(B) dated 4-4-64)

Annexure

(Referred to in Note 2 below para 20.16)

Proforma of application for grant of personal pay equivalent to one increment to non-gazetted Central Government employees (Referred to in Note 2 below para).

Particulars of persons who have passed Hindi Pragya/Hindi typewriting/Hindi Stenography examination for consideration for the grant of one increment vide Ministry of Home Affairs O.M. No. 10/3/63-H(B) dated 18 April, 1964.

1. Name (in block letters).
2. Designation
3. Complete address of office
4. Mother tongue
5. Particulars of Hindi Examination passed
(Pragya/ Hindi typewriting/ Hindi Stenography).
 - (i) Name of Examination and Roll No.
 - (ii) Year and month of Examination
 - (iii) Centre at which test was taken
 - (iv) Number of Marks obtained.
 - (v) Passed the above examination by private study/attending classes organized by the Ministry of Home Affairs.
6. Whether (Answers clearly in words) passed Matriculation, School Leaving Certificate, any equivalent or Higher examination conducted by a Board/ University or a private body with Hindi as an elective, regular, additional or optional subject. If so, the name of the Board/ University, private body.

Passed Hindi typewriting/ Hindi Stenography examination already or received recognized training other than under the Hindi Teaching Scheme of Ministry of Home Affairs.

Signature of the employee

Name:_____

Designation:_____

APPENDIX - 'A'
{See Para 2.63}

The Central Civil Services (Conduct) Rules, 1964

1. Short title, commencement and application:-

- (1) These rules may be called the Central Civil Services (Conduct) Rules, 1964.
- (2) They shall come into force at once.
- (3) Save as otherwise provided in these rules and subject to the provisions of the India Foreign Service (Conduct and Discipline) Rules 1961, these rules shall apply to every person appointed to a Civil Service or post (including a civilian in Defence Service) in connection with the affairs of the Union:

Provided that nothing in these rules shall apply to any Government servant who is:-

- (a) (i) a railway servant as defined in section 3 of the Indian Railway Act.1890 (9 of 1890);
(ii) a person holding a post in the Railway Board and is subject to the Railway Services (Conduct) Rules;
(iii) holding any post under the administrative control of the Railway Board or of the Financial Commissioner of Railways;
- (b) a member of an All India Services;
- (c) a holder of any post in respect of which the President has, by a general or special order directed that these rules shall not apply.

Provided further that rules 4, 6, 7, 12 14 sub-rule (3) of rule 15, rule 16, sub-rule (1), (2) and (3) of rule 18, rules 19, 20 and 21 shall not apply to any Government servant who draws a pay which does not exceed Rs.500.00 per mensem and holds a non-gazetted post in any of the following establishments, owned or managed by the Government, namely:-

- (i) Ports, docks, wharves or jetties;
- (ii) defence installations except training establishments;
- (iii) public works establishment in so far as they relate to work charged staff.
- (iv) Irrigation and electric power establishments;
- (v) Mines as defined in clause (i) of section 2. of the Mines Act, 1952 (35 of 1952);
- (vi) Factories as defined in clause (m) of section 2 of the Factories Act, 1948 (63 of 1948); and
- (vii) Foild units of the Central Tractor Organisation employing workmen governed by labour laws.

Provided further that these rules shall apply to any person temporarily transferred to a service or post specified in clause (a) of the first proviso to whom but for such transfer these rules would have otherwise applied.

Explanation:- For the purpose of the second proviso, the expression 'establishment', shall not include any railway establishment or any office mainly concerned with administrative, managerial supervisory, security or welfare functions.

2. Definitions:- In these rules, unless the context otherwise requires:-

- (a) 'the Government' means the Central Government;
- (b) 'Government servant' means any person appointed by Government to any civil service or post in connection with the affairs of the Union and includes a civilian in a Defence Service:

Explanation:- A Government Servant whose services are placed at the disposal of a company, corporation, organisation or a local authority by the Government shall, for the purposes of these rules, be deemed to be a Government servant serving under the Government notwithstanding that his salary is drawn from sources other than the Consolidated Fund of India:

- (c) 'members of family' in relation to a Government servant includes:-
 - (i) The wife or husband as the case may be, of the Government servant whether residing with the Government servant or not but does not include a wife or husband, as the case may be, separated from the Government servant by a decree or order of a competent court;

- (ii) Son or daughter or step son or step daughter of the Government and wholly dependent on him, but does not include a child or step child who is no longer in any way dependant on the Government servant or of whose custody the Government servant has been deprived by or under any law;
- (iii) Any other person related, whether by blood or marriage to the Government servant or to the Government servant's wife or husband, and wholly dependant on Government servant.

3. General:-

(1) Every Government servant shall at all times:-

- (i) maintain absolute integrity;
- (ii) maintain devotion to duty; and
- (iii) do nothing which is unbecoming of a Government servant.

- (2) (i) Every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority;
- (ii) No Government servant shall, in the performance of his official duties or in the exercise of powers conferred on him act otherwise than in his best judgment except when he is acting under the direction of his official superior and shall, where he is acting under such direction, obtain the direction in writing, wherever practicable, and where it is not practicable to obtain the directions in writing, he shall obtain written confirmation of the direction as soon thereafter as possible.
- (iii) The direction of the official superior shall ordinarily be in writing oral direction to subordinates shall be avoided, as far as possible where the issue of oral direction becomes unavoidable, the official superior shall confirm it in writing immediately thereafter;
- (iv) A Govt. servant who has received oral direction from his official superior shall seek confirmation of the same in writing as early as possible, whereupon it shall be the duty of the official superior to confirm the direction in writing.

Explanation-I : A Govt. Servant who habitually fails to perform the task assigned to him within the time set for the purpose and with the quality of performance expected of him shall be deemed to be lacking in devotion to duty within the meaning of clause (ii) of sub-rule 1.

(G.O.I., Deptt. Of Personnel & Training O.M. No. 11013/6/85 Estt(A) dated 21-3-1986 circulated vide Hqrs. office circular letter No. 85-Audit-I/128-85/1-82(17) dated 9-2-87).

Explanation-II : Nothing in clause (ii) of sub-rule (2) shall be construed as empowering a Government servant to evade his responsibilities by seeking instructions from, or approval of, a superior officer or authority when such instructions are not necessary under the scheme of distribution of powers and responsibilities

4. Employment of near relatives of Government servants in private undertakings enjoying Government patronage:-

- (1) No Government servant shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking;

- (2) (i) No Group A officer shall, except with the previous sanction of the Government permit his son, daughter or other dependent to accept employment in any private undertaking with which he has official dealings or in any other undertaking having official dealings with the Government:

Provided that where the acceptance of the employment cannot await prior permission of the Government or is otherwise considered urgent, the matter shall be reported to the Government; and the employment may be accepted provisionally subject to the permission of the Government.

- (ii) A Government servant shall, as soon as he becomes aware of the acceptance by a member of his family of an employment in any private undertaking, intimate such acceptance to the prescribed authority and shall also intimate whether he has or has had any official dealings with that undertaking:

Provided that no such intimation shall be necessary in the case of a Group A officer if he has already obtained the sanction of or sent a report to the Government under clause (i).

(3). No Government servant shall in the discharge of his official duties deal with any matter or give or sanction any contract to any undertaking or any other person if any, member of his family is employed in that undertaking or under that person or if he or any member of his family is interested in such matter or contract in any other manner and the Government servant shall refer every such matter of contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.

5. Taking part in politics and elections:-

(1) No Government servant shall be a member of, or be otherwise associated with, any political party or any organization which takes part in politics nor shall he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity.

(2) It shall be the duty of every Government servant to endeavour to prevent any member of his family from taking part in, subscribing in aid of or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Government as by law established and where a Government servant is unable to prevent a member of his family from taking part in, or subscribing in aid of or assisting in any other manner, any such movement or activity, he shall make a report to that effect to the Government.

(3) If any question arises whether a party is a political party or whether any organization takes part in politics or whether any movement or activity falls within the scope of sub-rule (2), the decision of the Government thereon shall be final.

(2) No Government servant shall canvass or otherwise interfere with cause his influence in connection with or take part in, an election to any legislature or local authority.

Provided that:-

(i) a Government servant qualified to vote at such election may exercise his right to vote, but where he does so, he shall give no indication of the manner in which he proposed to vote or has voted.

(ii) A Government servant shall not be deemed to have contravened the provisions of this sub-rule by reason only that he assists in the conduct of an election in the due performance of a duty imposed on him by or under any law for the time being in force.

Explanation:- The display by a Government servant in his person, vehicle or residence of any electoral symbol shall amount to using his influence in connection with an election within the meaning of this sub-rule.

6. Joining of Associations by Government servant:-

No Government servant shall join, or continue to be a member of, an association the objects or activities of which are prejudicial to the interests of the sovereignty and integrity of India or public order or morality.

7. Demonstration and Strikes:- No Government servant shall –

(i) Engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the state, friendly relations with foreign States, public order, decency or morality, or which involves contempt of court, defamation or incitement to an offence, or

(ii) resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service of any other Government servant.

8. Connection with press or Radio:-

(1) No Government servant shall except with the previous sanction of the Government, own wholly or in part, or conduct or participate in the editing or management of, any newspaper or other periodical publications.

(2) No Government servant shall, except with the previous sanction of the Government or the prescribed authority, or in the bonafide discharge of his duties, participate in a radio broadcast or contribute any article or write any letter either in his own name or anonymously, pseudonymously or in the name of any other person to any newspaper or periodical:-

Provided that no such sanction shall be required if such broadcast or such contribution is of a purely literally, artistic or scientific character.

9. **Criticism of Government:-** No Government servant shall, in any radio broadcast or any document published in his own name or anonymously, pseudonymously or in the name of any other person or in any communication to the press or in any public utterance, make any statement of fact or opinion:-
- (i) Which has the effect of an adverse criticism of any current or recent policy or action of the Central Government or a State Government:
Provided that in such case if any Government servant included in any category of Government servants specified in the second proviso to sub-rule 3, of Rule 1 nothing contained in this clause shall apply to bonafide expression of views by him as an office bearer of a trade union of such Government servants for the purpose of safeguarding the conditions of service of such Government servants or for securing an improvement thereof; or
 - (ii) Which is capable of embarrassing the relations between the Central Government and the government of any foreign state:-
 - (iii) Which is capable of embarrassing the relation between the central Govt. and the Government of any foreign state.
Provided that nothing in this rule shall apply to any statements made or views expressed by a Government servant in his official capacity or in the due performance of the duties assigned to him.
10. **Evidence before committee or any other authority:-**
- (1) Save as provided in sub-rule (3), no Government servant shall, except with the previous sanction of the Government, given evidence in connection with the enquiry conducted by any person, committee or authority;
 - (2) Where any sanction has been accorded under sub-rule (1), no Government servant giving such evidence shall criticize the policy or any action of the Central Government or of a State Government.
 - (3) Nothing in this rule shall apply to:-
 - (a) evidence given at an enquiry before an authority appointed by the Government, Parliament or a State Legislature; or
 - (b) evidence given in any judicial enquiry; or
 - (c) evidence given at any departmental enquiry ordered by authorities subordinate to the Government.
11. **Unauthorised communication of information:-** No Government servant shall, except in accordance with any general or special order of the Government or in the performance in good faith of the duties assigned to him, communicate, directly or indirectly, any official document or any part thereof or information to any Government servant or any other person to whom he is not authorised to communicate such document or information.
12. **Subscriptions:-** No Government servant shall, except with the previous sanction of the Government or of the prescribed authority, ask for or accept contributions to, or otherwise associate himself with the raising of, any funds or otherwise associate himself with the raising of, any funds or other collections in cash or in kind in pursuance of any object whatsoever.
13. **Gifts:-** (1) Save as otherwise provided in these rules, no Government servant shall accept, or permit any member of his family or any person acting on his behalf to accept any gift.
Explanation:- The expression 'Gift' shall include free transport, boarding, lodging or other service or any other pecuniary advantage when provided by any person other than a near relative or personal friend having no official dealings with the Government servant.
Note (i):- A casual meal, lift or other social hospitality shall not be deemed to be a gift.
Note (ii):- A Government servant shall avoid accepting lavish hospitality or frequent hospitality from any individual having official dealings with him or from industrial or commercial firms, organisations etc.
- (2) On occasions, such as weddings, anniversaries, funerals or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice a Government servant may accept gifts from his near relatives but he shall make a report to the Government if the value of any such gift exceeds:-
- (i) Rs.1000.00 in the case of a Government servant holding any Group A or Group B post;
 - (ii) Rs.500.00 in the case of Government servant holding any Group C post; and
 - (iii) Rs.200.00 in the case of a Government servant holding any Group D post.

- (3) On such occasions as are specified in sub-rule (2) a Government servant may accept gifts from his personal friends having no official dealing with him, but he shall make a report to the Government if the value of any such gift exceeds:-
- (i) Rs.400.00 in case of a Government servant holding any Group A or Group B posts:
 - (ii) Rs.200.00 in the case of a Government servant holding any Group C post; and
 - (iii) Rs. 100.00 in the case of a Government servant holding any Group D post.
- (4) In any other case a Government servant shall not accept any gift without the sanction of the Government if the value thereof exceeds:-
- (i) Rs.150/- in the case of a Government servant holding any Group A or Group B post; and
 - (ii) Rs.50.00 in the case of a Government servant holding any Group C & Group D post.

14. Public demonstration in honour of Government servant:- No Government servant shall, except with the previous sanction of the Government receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his honour, or in the honour of any other Government servant:

Provided that nothing in this rule shall apply to –

- (i) a farewell entertainment of a substantially private and informal character held in honour of a Government servant or any other Government servant on the occasion of his retirement or transfer; or any person who has recently quit the service of any Government; or
- (ii) the acceptance of simple and inexpensive entertainments arranged by public bodies or institutions.

Note:- Exercise of pressure of influence of any sort on any Government servant to induce him to subscribe towards any farewell entertainment even if it is of a substantially private or informal character, and the collection of subscriptions from Group C or Group D employees under any circumstances for the entertainment of any Government servant not belonging to Group C or Group D, is forbidden.

15. Private Trade or Employment:-

- (1) No Government servant shall, except with the previous sanction of the Government, engage directly or indirectly in any trade or business or undertake any other employment:

Provided that a Government servant may, without such sanction, undertake honorary work of a social or charitable nature or occasional work of a literary, artistic or scientific character, subject to the conditions that his official duties do not thereby suffer but he shall not undertake, or shall discontinue such work if so directed by the Government.

Explanation:- Canvassing by a Government servant in support of the business of Insurance agency, commission agency etc. owned or managed by his wife or any other member of his family shall be deemed to be a breach of the sub-rule.

- (2) Every Government servant shall report to the Government if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.
- (3) No Government servant shall, without the previous sanction of the Government, except in the discharge of his official duties take part in the registration, promotion or management of any bank or other company which is required to be registered under the companies Act, 1956 (1 of 1956) or any other law for the time being in force or any co-operative society for commercial purposes:

Provided that a Government servant may take part in the registration, promotion or management of a co-operative societies substantially for the benefit of Government servants, registered under the co-operative societies Act, 1972 (2 of 1972) or any other law for the time being in force, or if a literary, scientific or charitable society registered under the societies Registration Act, 1860 (21 of 1860), or any corresponding law in force.

- (4) No Government servant may accept any fee for any work done by him or any public body or any private person without the sanction of the prescribed authority.

16. Investment, lending and borrowing:-

- (1) No Government servant shall speculate in any stock, share or other investment.

Explanation:- Frequent purchase or sale or both, of shares, securities or other investments shall be deemed to be speculation within the meaning of this sub-rule.

(2) No Government servant shall make, or permit any member of his family or any person acting on his behalf to make, any investment which is likely to embarrass or influence him in the discharge of his official duties.

(3) If any question arises whether any transaction is of the nature referred to in sub-rule (1) or sub-rule (2), the decision of the Government thereon shall be final.

(4) (i) No Government servant shall, save in the ordinary course, of business with a bank or a firm of standing duly authorised to conduct banking business, either himself or through any member of his family or any other person acting on his behalf:-

(a) lend or borrow money, as principal or agent, to or from any person within the local limits of his authority or with whom he is likely to have official dealings, or otherwise place himself under any pecuniary obligation to such person, or

(b) lend money to any person at interest or in a manner whereby return in money or in kind is charged or paid:

Provided that a Government servant may, give to, or accept from a relative or a personal friend, a purely temporary loan of a small amount free of interest, or operate a credit account with a bonafide tradesman or make an advance of pay to his private employee.

(ii) When a Government servant is appointed or transferred to a post of such nature as would involve him in the breach of any of the provisions of sub-rule (2) or sub-rule (4), he shall forthwith report the circumstances to the prescribed authority and shall thereafter act in accordance with such order as may be made by such authority.

17. Insolvency and habitual indebtedness:- A Government servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. A Government servant against whom any legal proceeding is instituted for the recovery of any debt due from him or for adjudging him as an insolvent shall forthwith report the full facts of the legal proceeding to the Government.

Note:- The burden of proving that the insolvency or indebtedness was the result of circumstances which, with the exercise of ordinary diligence the Government servant could not have foreseen, or over which he had no control, and had not proceeded from extravagant or dissipated habits shall be upon the Government servant.

18. Moveable, Immoveable and valuable property:-

(1) Every Government servant shall on his first appointment to any service or post and thereafter at such intervals as may be specified by the Government submit a return of his assets and liabilities, in such form as may be prescribed by the Government, giving the full particulars regarding:

(a) the immoveable property inherited by him, or owned or acquired by him or held by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person;

(b) shares, debentures and cash including bank deposits inherited by him or similarly owned, acquired or held by him; and

(c) other moveable property inherited by him or similarly owned, acquired or held by him; and

(d) debts and other liabilities incurred by him directly or indirectly.

Note I:- Sub-rule (1) shall not ordinarily apply to Group D servants but the Government may direct that it shall apply to any such Government servant or class of such Government servants.

Note II:- In all returns, the values of items of moveable property worth less than Rs.10,000.00 may be added and shown as a lump sum. The value of articles of daily use as clothes, utensils, crockery, books, etc. need not be included in such return.

Note III:- Every Government servant who is in service on the date of the commencement of these rules shall submit a return under this sub-rule on or before such date as may be specified by the Government after such commencement.

(2) No Government servant shall, except with the previous knowledge of the prescribed authority, acquire or dispose off any immovable property by lease, mortgage purchase, sale, gift or otherwise either in his own name or in the name of any member of his family:

Provided that the previous sanction of the prescribed authority shall be obtained by the Government servant if any such transaction is:-

- (i) with a person having official dealing with him; or
 - (ii) Otherwise than through a regular or reputed dealer.
- (3) Every Government servant shall report to the prescribed authority, every transaction concerning moveable property owned or held by him either in his own name or in the name of a member of his family, if the value of such property exceeds Rs.10,000.00 in the case of Government servant holding any Group A or Group B post or Rs.5,000.00 in the case of a Government servant holding any Group C or Group D post:
- Provided that the previous sanction of the prescribed authority shall be obtained if any such transactions is:-
- (i) with a person having official dealings with the Government servant; or
 - (ii) otherwise than through a regular or reputed dealer.
- (4) The Government or the prescribed authority may, at any time, by general or special order, require a Government servant to furnish, within a period specified in the order, a full and complete statement of such moveable or immovable property held or acquired by him or on his behalf or by any member of his family as may be specified in the order. Such statement shall, if so required by the Government or by the prescribed authority, include the details of the means by which, or the source from which, such property was acquired.
- (5) The Government may exempt any category of Government servants belonging to Group C or Group D from any of the provisions of this rule except sub-rule (4). No such exemption shall, however, be made without the concurrence of the ministry of Home Affairs.

Explanation-I: For the purposes of this rule (1) the expression 'moveable property' includes:

- (a) jewellery, insurance policies the annual premia of which exceeds Rs.10,000.00 or one sixth of the total annual emoluments received from Government whichever is less, shares, securities and debentures;
- (b) loans advanced by such Government servants whether secured or not;
- (c) motor cars. Motor cycles, horses, or any other means of conveyance; and
- (d) refrigerators, radios, radiograms and televisions.

Explanation-II: 'Prescribed Authority' means :-

- (a) (i) the Government, in the case of a Government servant holding any Group A post, except where any lower authority is specifically specified by the Govt. for any purpose;
- (ii) Head of Department, in the case of a Government servant holding any Group B post;
- (iii) Head of office, in the case of Government servant holding any Group C or Group D post.
- (b) In respect of a Government servant on foreign service or on deputation to any other Ministry or any other Government, the parent department on the cadre of which such Government servant is borne or the Ministry to which he is administratively subordinate as member of that cadre.

19. Vindication of acts and character of Government servants:- (1) No Government servant shall, except with the previous sanction of the Government have recourse to any court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory characters.
- (2) Nothing in this rule shall be deemed to prohibit a Government servant from vindicating his private character or any act done by him in his private capacity and where any action for vindicating his private character or any act done by him in private capacity is taken, the Government servant shall submit a report to the prescribed authority regarding such action.
20. Canvassing of non-official or other influence:-
No Government servant shall bring or attempt to bring any political or other influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under the Government.
21. Bigamous marriages:-
(1) No Government servant who has a wife living shall contract another marriage without first obtaining the permission of the Government notwithstanding that subsequent marriage is permissible under the personal law for the time being applicable to him.

- (2) No female Government servant shall marry any person who has a wife living without first obtaining the permission of the Government.
22. Consumption of Intoxicating Drinks and Drugs:-
A Government servant shall –
(a) strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being;
(b) Take due care that the performance of his duties is not affected in any way by the influence of any intoxicating drinks or drugs;
(c) Not appear in a public place in a state of intoxicating;
(d) Not habitually use any intoxicating drink or drug to excess.
23. Interpretation:- If any question arise relating to the interpretation of these rules it shall be referred to the Government whose decision thereon shall be final.
24. Delegation of Powers:- The Govt. may, by general or special order, direct that any power exercisable by it or any Head of Department under these rules (except the powers under rule 23 and this rule) shall, subject to such conditions, if any, as may be specified in the order, be exercisable also by such officer or authority as may be specified in the order.
25. Repeal and saving:- Any rules corresponding to these rules in force immediately before the commencement of these rules and applicable to the Government servants to whom these rules apply hereby repealed.
Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.
Copy of office Memorandum No. 25/23/66-Estt.(A) dated the 9th December, 1966 from the Government of India, Ministry of Home Affairs, New Delhi-1 addressed to all Ministries of Government of India etc. and copy thereof received in this office vide Comptroller and Auditor General's endt. No. 2608-NGE.III/81-66 dated 26th December, 1966.
- Subject:- Central Civil Services (Conduct) Rules, 1964 – Scope of Rule 7(ii).
Rule 7(ii) of the Central Civil Services (Conduct) Rules, 1964 provides that no Government servant shall resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service of any other Government servant. Instances have come to the notice of Government where employees resort to various methods of protests for redress of grievances, some of which are tantamount to strike. References have been received seeking clarification whether certain acts are covered under the definition of 'strike' and if so, whether action can be taken against such employee for violation of the Conduct Rules.
2. It is, therefore, clarified that 'strike' means refusal to work or stoppage or slowing down of work by a group of employees acting in combination, and includes:-
(i) mass abstention from work without permission (which is wrongly described as 'mass casual leave').
(ii) Refusal to work overtime where such overtime work is necessary in the public interest.
(iii) Resort to practices or conduct which is likely to result in or results in the cessation of substantial retardation of work in any organization. Such practices would include, what are called, 'go-slow', 'sit-down', 'stay-in', 'token', 'sympathetic' or any other similar strike: absence from work for participation in a Bandh or any similar movements.
3. Government servants who resort to action of the above kind violate rule 7(ii) of the Civil Services (Conduct) Rules, 1964 and disciplinary action can be taken against them. It may be noted that the list of activities which are covered under the definition of strike as enumerated above is only illustrative and not exhaustive. It only clarifies the position in respect of practices which are often resorted to at present.
4. The contents of this Memorandum should be brought to the notice of all concerned.

APPENDIX - B

{See Para 2.54}

The following instructions for the submission, receipt and transmission of petitions addressed to the President in respect of matters arising out of Civil Employment under the Government of India or the termination of such employment, are published for general information. They supersede the instructions published with the notification of the Government of India, in the Home Department No. 106/38-Ests dated 24th August, 1939.

PART – I PRELIMINARY

1. Definitions:- In these instructions –
 - (1) ‘Petition’ includes a memorial representation, letters or an application of the nature of a petition.
 - (2) ‘Prescribed authority’ means the appropriate authority specified in the Schedule to these instructions shall apply -
2. Scope of instructions:- Save as hereinafter provided these instructions shall apply –
 - (i) so far as may be, to all petitions addressed to the President by persons who are, or have been, in the Civil and employment of the Government of India other than persons who are or have been under the administrative control of the Railway Board, and persons who are governed by the all India Services (Discipline and Appeal) Rules, 1954, in respect of the termination of such employment.
 - (ii) so far as they are not inconsistent with the conditions of the Indian Army, Naval or Air Force Service, to petitions addressed to the President by members of the Armed Forces, who are or have been in civil employment of the Government of India, in respect of matters arising from such employment.

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

PART - II FORMS AND MANNER OF SUBMISSION OF PETITIONS

3. Form of petitions:-
 - (1) Every petition shall be legible and may preferably be either in typescript or in print.
 - (2) Every petition shall be authenticated by the signature of the petitioner and shall be submitted by him in his own behalf.
 - (3) Every petition and any document accompanying it shall be in the official language of the Union or any of the regional languages specified in the Eighth Schedule to the Constitution:
Provided that if a petition or document is in a regional language, a translation thereof in the official language shall be furnished, as far as possible, alongwith such petition or document, but no petition shall be withheld on the ground only of want of such translation.
(G.O.I., M.H.A. Notification No. 40/6/54-Ests(B) Dt. 6-4-1955 received with C.A.G. endt. No. 205-NGE-I/133-35 Dt. 13-5-1955)
4. Contents of petitions:- Every petition shall –
 - (a) contain all material of statements and arguments relied upon by the petitioner;
 - (b) be complete in itself and include a copy of the order complained against, as well as copies of orders if any, passed by subordinate authorities;
 - (c) contain no disloyal, disrespectful or improper language; and
 - (d) end with a specific prayer.
5. Method of submission of petitions:-
 - (1) Every petition shall be submitted to the prescribed authority (Comptroller & Auditor General of India through the head of the office or department to which the petitioner belongs or belong and shall be accompanied by a letter requesting the prescribed authority to transmit it to the President.

(2) The head of the office or department, on receipt of the petition submitted through him in accordance with sub-instructions (1), shall forward the petitions through the usual official channel to the prescribed authority together with a concise statement of the facts, material thereto and all relevant papers, and unless there are special reasons to the contrary, an expression of his opinion thereon.

PART - III WITHHOLDING OF PETITIONS BY THE PRESCRIBED AUTHORITY

6. Circumstances in which petitions may be withheld -

The prescribed authority may, in its discretion, withhold a petition when –

- (1) the petitioner has not complied with any of the provisions of Part II; or
- (2) the petition is a representation against an order communicated to the petitioner more than six months before the submission of the petition and no satisfactory explanation of the delay is given; or
- (3) a previous petition from the petitioner on the same subject has been disposed off by the President and the petition, in the opinion of the prescribed authority, discloses no new facts or circumstances which afford grounds for a reconsideration of the matter; or
- (4) the petition is a representation against a decision which is declared to be final by any law or statutory rule; or
- (5) the petition is an application for an employment under the Government not made in pursuance of any rule or announcement calling for application for such employment; or
- (6) the petition relates to a subject on which the prescribed authority is competent to pass orders and no application for redress has been made by the petitioner to the prescribed authority; or
- (7) the petition is a representation against the non-exercise in favour of the petitioner of a discretion vested in the prescribed authority; or
- (8) the petition is a representation against the discharge or termination of service by a competent authority of the petitioner, having been -
 - (a) appointed on probation, during or at the end of such probation;
 - (b) appointed, otherwise than under contract, to hold a temporary appointment on the expiration of the period of such appointment; or
 - (c) engaged under contract, in accordance with the terms of such contract.
- (9) the petition is a representation against an order:-
 - (a) from which the petitioner has already exercised, or has failed to exercise, a right of appeal available under the rules or orders or the contract regulation his condition of service;
 - (b) passed by a competent authority in the exercise of appellate or revisional powers conferred by any rule, order or contract regarding his conditions of service; or
- (10) the petition is representation against an order of a competent authority refusing to grant or recommendation -
 - (i) a special pension; or
 - (ii) any pecuniary or other concession to which the petitioner is not entitled under any rules or orders or contract regulating his conditions of service.

Note:- A petition submitted against withholding of an earlier petition, should not be withheld by the prescribed authority. The authority competent to dispose of the petition should, however, confine his attention to the question whether the withholding was in itself proper. If he is satisfied that it was properly withheld, the petitioner should be informed accordingly without going into the merits of the main petition. The merits of the petition need be examined only if it is held that the petition had been withheld without sufficient justification.

(Government of India, Ministry of Home Affairs, O.M. No. 10/4/55-Ests.(B) dated 19th May, 1955, received with Comptroller & Auditor General's endt. No. 1243-NGE.I/133-55 dated 25th June, 1955).

7. Petitioner to be informed when petition is withheld:- The prescribed authority shall, when a petition is withheld under instructions 6, inform the petitioner of the withholding thereof and the reasons therefor.

8. List of petitions withheld:-

- (i) If the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department, it shall submit to such Secretary a quarterly return specifying particulars of all petitions withheld by it under instruction 6 and the reason for withholding the same.
- (ii) If the Secretary to the Government of India in the appropriate Ministry or Department is himself the prescribed authority, he shall prepare a quarterly return specifying particulars of petitions withheld by him under instructions 6 and the reasons for withholding the same.
- (iii) The returns prepared under sub-instructions (i) and (ii) shall be dealt with in the manner provided in the rules made by the President for the transaction of the business of the Government of India.
- (iv) If the President on a scrutiny of the said returns or otherwise so directs, any or all of the petitions specified in the return under sub-instruction (i) shall be transmitted by prescribed authority to the Secretary concerned, or any of all of the petitions specified in the return under sub-instruction (ii) shall be taken into consideration.

PART – IV PROCEDURE IN RESPECT OF PETITIONS NOT WITHHELD

- 9. **Procedure for transmission:-** If the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department, it shall transmit to such Secretary petitions not withheld under instruction 6 and petitions called for under instruction 8 together with a complete statement of the facts material thereto and all relevant papers, and unless there are special reasons to the contrary, an expression of the opinion of the prescribed authority thereon.
- 10. **Consideration of the petitions:-** Petitions received in his capacity as the prescribed authority by the Secretary to the Government of India in the appropriate Ministry or Department and not withheld by him under instruction 6, petitions taken into consideration under sub-instruction (iii) of instruction 8, and petitions transmitted to such Secretary under instruction 9 shall thereafter be dealt with in accordance with the provisions of the Rules made by the President for the transaction of the business of the Government of India.
- 11. **Action to be taken after final orders are passed on petitions:-** The prescribed authority shall himself give effect, or ensure that effect is given by the competent authority to such orders as the President may pass on any petition, and if the prescribed authority is other than the Secretary to the Government of India in the appropriate Ministry or Department, submit to such Secretary within a period of three months of the receipt of the orders a report of the action taken.

THE SCHEDULE

[(See Instruction 1(2))]

List of the authorities included in the term 'Prescribed authority'.

In respect of persons who are or have been employed:-

- (1) In Ministries or Departments of the Government of India - The Secretary of the ministry or Department;
- (2) In attached offices of the Government of India or in Offices subordinate to such Attached Office - Head of Departments who are directly under the Government of India;
- (3) In connection with the affairs of a Part 'C' State - The Chief Commissioner of Lieutenant Governor, as the case may be;
- (4) In lower formations under the Army, Naval or Air Force - The appropriate Principal Staff officer at the Army Headquarters, Naval Headquarters and Air Headquarters.

(Government of India, Ministry of Home Affairs, Notification No. 10/6/55-Ests.(B) dated 24th August, 1955 received with CAG's endt. No.1764-NGE.I/133-55 dated 9th September, 1955).

(Government of India, ministry of Home Affairs, Notification No. 40/5/50-Ests(B) dated 8th September, 1954 received with CAG's endt. No. 2623-NGE-I/247-54 dated 18th December, 1954).

Appendix “AA”
{See Paragraph 14.10(1)(2)}

Life/Periods of Records for which they should be preserved

S. No.	Description of Records	Period of preservation
I.	<u>Accounts Compilations:</u>	
	1. Consolidated Abstracts	10 Years.
	2. Journal	5 Years
	3. Ledger	5 Years
	4. Departmental and Debt Head classified abstracts	10 Years
	5. Detail Books	To be preserved till such time as the old balances are cleared. The position may be reviewed every year
	6. Works Audit Divisional summaries	10 Years. In the case of those containing transaction construction of a Project, 10 years after the closure of the Project.
II.	<u>Accounts Received:</u>	
	7. Treasury cash accounts and lists of Payments	10 years
	8. Departmental schedules both receipts and payments	Generally 10 years except in the case of Insurance where the period is 40 years.
	9. Schedule of interest warrants paid and schedules of Miscellaneous payments	6 years

- | | |
|---|----------|
| 10. Schedule of pension contributions recovered from officers in foreign service, if received separately with the cash accounts | 3 years |
| 11. Treasury schedules on account of Public Works receipts | 5 years |
| 12. File of weekly statement of central transactions at non-bank treasuries received from the Treasury officers | 1 year |
| 13. Advance intimations from Treasury Officers etc. of Inter-Government transactions originating in the accounts for March | 1 year |
| 14. Monthly accounts of public works disbursing officers with supporting schedules (except the schedules of deposits vide item 15 below) schedule dockets, lists of payments other than those for land taken up | 10 years |
| 15. Schedules of deposits (including any subsidiary account) for the month of March in which any items have been credited to Government as lapsed deposits | 30 years |
| 16. Account Current received from other Governments and Departments | 10 years |

III. Returns Received:

- | | |
|--|--|
| 17. Annual Establishment Returns (Books of Establishment) | 40 years |
| 18. Audit Register of Gazetted Officers pay and allowances | 8 years after expiry of currency period of the registers except where the service cards have not been prepared in which case the register should be preserved until the service cards are completed. |
| 19. Salary Audit Register of public works establishment in P.W. Department | 35 years |
| 20. Establishment Audit Register | 6 years |
| 21. Audit Register of Pensions | 10 years |
| 22. Audit Register of Mukkararies | 12 years |
| 23. Works Audit Register | Permanently |

V. Miscellaneous Registers:

A.G.J&K (A & E)

24. Register of lapsed deposits and bills	Permanent
25. Register of Government servant lent or transferred to foreign service	35 years
26. (i) Register of pension payment orders	Permanent
(ii) Nominations received under paragraph 4(8) of the liberalized pension Rules of the Central Government	
(A) If the Gratuity/Family pension are made to minors	30 years
(B) To other than minors -	
(a) not in accordance with the order in which nominations have been made	30 years
(b) in accordance with the orders in which nominations have been made	6 years after the payment of Death-cum-Retirement Gratuity or the last installment of the family pension has been paid.
(iii) Declarations of options received under paragraph 9 of the liberalized pension Rules of the Central Govt.	5 years after death or retirement whichever is earlier
27. Office Cash Book	10 years
28. Transfer Entries Number Book	3 years
29. Book of Transfer Entries	3 years
30. Transfer ledger and Abstract	10 years
31. Deposit Register	6 years
32. Bill Register	3 years
33. Inward Exchange Account Adjustment Register	10 years
34. Register and Broad sheet of special recoveries	5 years
35. Register of recoveries on account of establishment on foreign service and/or, the cost of which is recoverable under rules	35 years

36. Register of Index to House Building Advances	25 years
37. Register and Broadsheet of permanent advances	10 years
38. Register of detailed estimates sanctioned against the project estimates of Public Works	2 years after the completion of the project
39. Register of land charges	Permanent
40. (i) Provident Fund Ledger and Registers	35 years
(ii) Register of temporary withdrawals	5 years
41. Provident Fund Broadsheets	5 years
42. Provident Fund declaration forms	Follows the period prescribed for G.P.F. vouchers for final payment.
43. Registers of securities and properties held	Permanent
44. Registers of contingent expenditure	5 years

VI. Vouchers:

45. Loans to Municipalities, former Indian States etc.	20 years in the case of loans for individual purposes and 10 years in all other cases.
46. Pay Bills	6 years
47. T.A. Bills	3 years
48. Vouchers on which final payments of G.P. Fund money are made to persons other than the subscribers:-	
(a) to minors	30 years
(b) to other than minors -	
(i) not in accordance with declaration of subscriber	30 years
(ii) in accordance with declaration of subscriber	6 Years
49. General Provident Fund vouchers of final payments other than those mentioned in item 48 above	6 years

50. Vouchers for payment on account of land taken up	Permanent
51. Assignment and compensation	5 years
52. Advance: Revenue, House Building, Miscellaneous	6 years
53. Deposits Repayment voucher (other than personal deposits)	7 years
54. Pension Vouchers	5 years
55. Account Current Vouchers	According to their class
56. Interest Vouchers and lists	5 years

VII. Miscellaneous:

57. One copy of every printed publication by self	Permanent
58. Detailed Budget estimates	5 years
59. Broadsheet of contributions towards pension and leave salary	35 years
60. Pension Reports	15 years
61. Report of Inspection of treasuries and public works offices	5 years, after all the paras are settled
62. Correspondence -	
(a) Resolution and circulars of Government and circulars of general letters of the Comptroller and Auditor General on Audit and Accounts questions	5 years if they are full codified or manualised otherwise 15 years
(b) Reference to the Comptroller and Auditor General for decision on audit and accounts question and the decisions thereon	20 years or till they are superseded or cancelled
(c) Orders sanctioning permanent Establishment	5 years
(d) Letters recommending or sanctioning permanent advances	10 years

(e) Letters recommending or sanctioning the opening of personal ledger accounts	5 years
(f) Reports and orders on defalcation cases	5 years after final action has been taken on the report
(g) orders communicating sanctions to Pensions together with the first pages of applications for pensions or the description rolls as the case may be.	5 years after the Pensioner's death (thereafter they are to be sent to the National Archives for permanent retention)
Authority: CAG's No.430-Tech.Admn.II/16-63 of 24-3-64	
(h) References and orders regarding the opening of new treasuries	5 years
(i) Orders and sanctions of a permanent character (e.g., orders permanently exempting Govt. servant from the operation of the rule relating to halts during tour)	The records should be preserved either permanently or upto 10 years after manualisation
(j) References and orders in connection with Plague, Famine and Census	10 to 20 years
(k) Statement of loss or gain of Revenue due to famine	5 years
(i) Miscellaneous correspondence regarding inter-Government and Reserve Bank adjustments	3 years
63. (a) March Final Accounts	5 years
64. (b) Annual Review of working of treasuries	5 years
65. (c) Appropriation Accounts and Report	5 years
66. (For Administration Section) Annual Establishment Returns (Books of Establishment	40 years
67. Register of Contingent expenditure	5 years
68. Detailed budget estimates of the office	5 years
69. T.A. Bills and acquittance rolls relating thereto	3 years
70. Service Books	5 years after death or retirement whichever is earlier
71. Leave account of non-gazetted Government servants	3 years after death or retirement

72. Cases in which invalid pensions have been sanctioned	25 years or 3 years after the death of the pensioners
73. Other Pension cases	7 years after retirement
74. Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	2 years
75. Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books or service rolls are maintained	35 years
76. Pay bills, of other classes of Government servants and acquittance rolls for pay and allowances (other than T.A. when maintained separately)	6 years
77. Ledger Abstract of contractors and disbursers	10 years
78. Deposit Repayment lists with Plus and Minus Memos and schedules	3 years
79. Administrative Accounts, Finance Accounts, Capital and Revenue Accounts of P.W.D. and Commercial Accounts of Electricity	Permanent
80. Hundi schedules with Hundis	5 years
81. Stamps Schedules and Registers	5 years
82. Store Accounts of Dharmarth, Gilgat, Leh, etc.	5 years
83. Distillery Accounts	5 years
84. Durbar cultivation and Cooly corps.	5 years
85. Tosha Khana Jinsi Accounts	5 years

Audit Registers:

86. Scholarship Audit Registers	6 years
87. T.A. Audit Registers	5 years

Miscellaneous Registers:

88. Note and order book of the sections	Permanent
89. Case Register	Permanent
90. Register of Powers of Attorneys and Indemnity Bond	Permanent
91. Register of Gratuity orders	Permanent
92. Broad sheets of loans	35 years
93. Broad sheets of House Building Advances	15 years
94. Broad sheets of Motor Car Advances	19 years
95. Broad sheets of Advances of other means of conveyance	10 years
96. Subsidiary Register of loans	35 years
97. Register of Civil Advances	20 years
98. Proforma sheet of Revenue Deposits	10 years
99. Sectional Diaries of inward letters	5 years
100. Pre-audit Bill Register	3 years
101. Despatch Registers	5 years
102. Register of undiarised documents	3 years
103. Register of applications for pension	5 years
104. Grant-in-Aid Register	5 years
105. Appropriation Register	5 years
106. Register of vouchers returned for reference to other offices	5 years

107. Progress Register of Audit of monthly accounts and disposal of Audit Notes and objections statements (WAD)	5 years
108. Register of selection of vouchers for audit and review	3 years
109. Register for selection of vouchers for Arithmetical calculations	3 years
110. Review Register of the Accounts (S.M.I. 5)	3 years
111. Broad sheet of local funds	5 years
112. Objection Books and Statements	5 years
113. Statements and Register of 3 and 6 months old outstanding items	2 years
114. Last Pay Certificate Register	3 years
115. Progress Register showing disposal of inspection Reports and Test Audit Notes	3 years
116. Half Margin Memo Register	3 years
117. Sectional Calendar of Returns	2 years
118. Attendance Register	2 years
119. Remittance Register of Exchange Accounts Head I	2 years
120. Register of Accounts of Service stamps	2 years
121. Register of casual leave and file of casual leave applications	1 years
122. Transit Register (Peon Book)	3 years
123. Register of irrecoverable sums written off	3 years
124. Remittance check Register (Forest and deposit sections)	1 year
125. Register of Inward telegrams	1 year

126. Register of telegrams issued	1 year
127. Defalcation Register	3 years
128. Register of insufficient and irregular sanctions	5 years
129. Register of amounts waived off by the Audit officers	2 years
130. Register of over-payments the recovery of which is foregone by local Government	3 years
131. Register of cases where the A.G. has accepted the orders of the local Government to forego recovery, etc.	3 years
132. Register for watching action regarding check of emoluments in rent statements	3 years
133. Register of special points to be looked into at the time of next inspection	5 years
134. Record issue register	1 year
135. Stationery stock Register	3 years
136. Stationery Issue Register	3 years
137. Register of Muster Rolls	2 years
138. Progress register of Annual Establishment Returns	2 years
139. Stock Register of Cheque Books	15 years
140. Register of Valuables	15 years
141. Stock Register of Books	5 years
142. Record Index Register	Permanent
143. Treasury Irregularities register	2 years
144. Register of treasury Inspections	1 year
145. Policy Register (G.P. Fund)	Permanent

146. Index Register (G.P. Fund)	Permanent
147. Register for watching premium receipts	3 years
148. Proof sheet of G.P. Fund Accounts	5 years
149. Register of closed G.P. Fund Accounts	5 years
150. Register for watching recovery of leave salary contributions of Government officers subject to revised leave rules	6 years
151. Register of pending letters	3 years
152. Register of inspection of Public Works Offices	5 years
153. Confidential Index Card Register W.M./T.M.	35 years
154. Register of periodical adjustments	3 years
155. Register of accounts received (Record Section)	3 years
156. Bank Account Register	10 years
157. Cash Balance Report Register	3 years
158. Cash Remittance Register	5 years
159. Forest Remittance Register	7 years
160. Broadsheet of Suspense Accounts	5 years
161. Broadsheet of O.B. Advances	5 years
162. Register of open capital sanctions (W.A.D.)	5 years
163. Register of sale proceeds of waste land	5 years
164. Register of W.A.D. Suspense	5 years

165. Broadsheet of P.W. Remittances	10 years
<u>Vouchers:</u>	
166. Contingent Abstract and detailed bills (Red and White D.C. Bills)	5 years
167. Refund Bills	3 years
168. Personal Deposits	3 years
169. Forest and P.W.D. cheques	5 years
170. Bills for reimbursement of medical charges	3 years
171. Mukarrari vouchers	5 years
172. Press Bills	20 years in the case of loans for industrial purposes and 10 in all other cases
173. Loans to Municipalities etc.	20 years in the case of loans for industrial purposes and 10 years in all other cases
<u>Miscellaneous:</u>	
174. Gazettes (Government of India and State)	Permanent
175. Old editions of Codes and C.S.R.	Permanent
176. Old editions of Manuals	Permanent
177. Gradation List	Permanent
178. History of Services	40 years
179. Gratuity Reports	25 years
180. Printed copy of Budget Notes	5 years
181. Personal files of the office establishment	3 years after death, retirement dismissal or resignation of the

182. Personal files of Gazetted officers	person concerned, whichever is earlier 3 years after death, retirement dismissal or resignation of the person concerned whichever is earlier
183. Age and Health certificates (Residence Certificate)	3 years
184. Half Margin Memos Files	2 years
185. Objection Memo of the Inspection Accountant of the Comptroller and Auditor General	3 years
186. Balance certificate file of House Building advance, motor car advances etc.	2 years
187. Salary slip file	2 years
188. File of monthly arrears report of sections	2 years
189. Gazette Notifications	1 year
190. Retrenchment slip file	1 year
191. Charge Certificate	1 year
192. List of Holidays (Administration)	1 year
193. Rent Statements (W.A.D.)	
194. Sanction leases	5 years after the expiry of the period of each lease
195. Annual verification G.P. Fund balances	5 years
196. Copies of contract agreements	5 years from the date of the completion of the agreement
197. Appointment of clerks (Admn.)	30 years
198. Appointments and promotions of Accountants (Admn.)	Routine papers to be weeded after every 5 years and all important notings and

199. Leave and transfer of SOGE Accountants	decisions to be retained permanently -do-
200. Office Stationery indents	1 year
201. Letters of credit Registers and files	1 year
202. Cash Balance Report	1 year
<u>Correspondence:</u>	
203. Office Orders	Permanent
204. File of Miscellaneous papers	1 year
205. Correspondence regarding pro-rata distribution of Estt. And tools and Plant charges(W.A.D.)	5 years
206. Correspondence regarding SOG Examination (Admn.)	5 years
207. Orders regarding delegation of powers	Permanent
208. Correspondence relating to Appropriation Accounts	5 years
209. Permanent Advance files	2 years
210. Memo files of Book Section	5 years
211. Audit Interpretations	30 years or till they are manualised
212. Files relating to estimates for works, repairs etc.	10 years
213. Statement of Disburser's Account	5 years
214. Cash balance report	1 year
215. Local Audit Inspection Notes	5 years

Insurance:

216. Proposal Register	10 years
217. Policy Register	30 years
218. Ledger Cards	40 years
219. Individual insurance Cases	5years after final payment
220. Broadsheet of receipts	40 years
221. Broadsheet of payments	40 years
222. Reserve and investment register	40 years
223. Classification of vouchers register	5 years
224. Treasury lists	40 years
225. Payment vouchers	5 years
226. Unposted registers	40 years
227. Administration and statistical report	10 years
228. Valuation reports	15 years
229. Valuation statement showing bonus due to each insurant	40 years
230. Bonus dispatch register	10 years
231. Death Register	30 years
232. Assignment Register	30 years
233. Refund register	30 years
234. Bonus payment register	30 years

235. Register for forms	5 years
236. Broadsheets for premia received	40 years
237. General broadsheet for premia received	40 years
238. Paid-up Register	40 years
239. Index Register (Ordinary)	Permanent record.
240. Index Register (Compulsory)	-do-
241. Index Register (Revised)	-do-
<u>Forest:</u>	
242. Monthly Cash Account (Form No. 37)	10 years
243. Cash Balance Report (Form No. 38)	1 years
244. Adjustment bills (Form No. 43)	3 years
245. Bills for work done or supplies made (Form No. 44)	5 years
246. Advance Receipt (Form No. 44 (a))	5 years
247. Ledger Abstract of contractors and the disbursers	5 years
248. Classified Abstract of expenditure (Form No. 48)	10 years
249. Detailed account of part payment made to contractor, etc. (Form No. 48-a)	5 years
250. Summary of Revenue and Expenditure (Form No. 54)	10 years
251. Carriage bills	3 years
252. (i) Revenue from timber and other produce from forest	Permanent for the present
(ii) Kahcharia permits realization of Kahcharia (Form No. 9)	-do –

253. Receipt and issue of timber and other produce (Form No. 18)	3 years
254. Outstandings on account of revenue (Form No. 20)	Permanent for the present
255. Sale of timber and other produce out of stock (Form No. 19)	3 years
256. Register of free grants (Form No. 21)	3 years
257. Abstract of register of rafting fees collected (Form No. 27)	1 year
258. Classified abstract of Revenue (Form No.47)	10 years
259. Register of cheques drawn from treasury (Form No. 36)	10 years
260. Schedule of remittances (Form No. 49)	10 years

Militia:

261. Abstracts of Receipts and charges	10 years
262. Ledger (IRLA's)	20 years
263. Monthly Imprest Accounts of J&K Militia Units including contingent bills, T.A. bills and Officers cheques	10 years
264. Schedule of Miscellaneous payments (Militia advance cheques and field deposit schedules)	6 years
265. Register of contingent expenditure	5 years
266. Militia advance & Militia field deposit and pay deposit registers with Broadsheets	10 years
267. Militia Budget estimates	5 years
268. Part II orders, Army orders and Army instructions	Permanent
269. Audit Demand Register (T.A. Audit Register of J&K Militia)	5 years
270. Proforma Account Register of Stores pertaining to J&K Militia along with vouchers	5 years
271. Audit Reports on the accounts of J&K Militia Units	10 years

272. Records pertaining to payment of compensation of lands occupied by J&K Militia Units in State territory	7 years
273. Orders sanctioning establishment (P.E.) and granting other concessions to J&K Militia	Permanent
274. Sanctions recommending grant of Imprest advance to Jammu Kashmir Militia Units	10 years
275. Reports, orders and sanctions on cases of losses and stores and public money	5 years
276. Sanctions delegating financial powers to various officers of Jammu and Kashmir Militia	Permanent
277. A.B.-64 (Pay Book)	10 years after the date of discharge
278. Acquittance Rolls	-do-
279. Loss Statement of Stores, etc recoverable from Militia personnel	-do-
280. D.O. Part II Orders	-do-
281. Central Index Cards	10 years after the date of discharge
282. Files regarding F.A. M.O's U.D.M.O.'s lists	10 years after the date of discharge
283. Summaries of I.R.L.A.'s	10 years
284. Petty Fault Register	5 years
285. Progress audit register-cum-select on audit register	5 years
286. Miscellaneous Register	3 years
287. Miscellaneous Correspondence Files	3 years
288. Issue Vouchers	3 years

