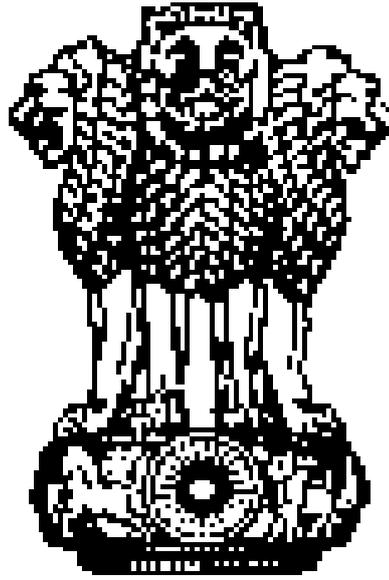


OFFICE OF THE ACCOUNTANT GENERAL (A&E), GUJARAT

# MANUAL OF OFFICE PROCEDURE



सत्यमेव जयते

*Issued by*

The Accountant General (A&E), Gujarat

2008

**For use of I.A. & A.D. only**

## PREFACE

This manual is issued in accordance with para 53 of the Comptroller & Auditor General's Manual of Standing Orders (Administrative) Vol. I contains the rules and orders relating to the day to day work of this office and general matters of information useful to the staff in their daily work.

The instructions contained in this manual are supplementary to those embodied in various codes and manuals etc. issued by the Comptroller & Auditor General of India and the Union and State Governments. The provisions of this manual should not be quoted as authority in correspondence outside this office.

The members of the staff are expected to be conversant with the procedure laid down in this manual and ignorance thereof will not be accepted as a justification for departing from the provisions of the manual or for omitting to carry out the directions contained therein.

Suggestions either in the nature of amendments to or rectification of omissions in the Manual should be brought to the notice of the Accounts Officer, TM who is responsible for keeping the manual up to date.



Accountant General

Rajkot

25.03.2008

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## **Chapter - 1**

### **General Constitution of the Office**

- 1.01 With a view to develop an organizational pattern suited to the altered need of Audit and to improve the maintenance of the accounts of the State Government's transactions and to assist in better management of functions, the Accountant General's Offices in the country were restructured and bifurcated into two distinct offices with separate cadres of Audit and Accounts & Entitlement w.e.f. 01.03.1984. Under this scheme the erstwhile office of the Accountant General, Gujarat was bifurcated into independent offices of the Accountant General (A&E) and Pr. Accountant General (Audit-I) and Accountant General (Audit-II) respectively.
- 1.02 The office of the Accountant General (A&E), Gujarat came into being w.e.f. 01.03.1984 and consist of two units, one at Rajkot and the other at Ahmedabad. The Accountant General's headquarter is at Rajkot and is assisted by two IA&AS Officers of the rank of Sr. Dy. Accountant General and Dy. Accountant General at Rajkot and one Dy. Accountant General at Ahmedabad.
- 1.03 All accounting functions and checks connected with the Accounts and Entitlement functions are being dealt with by the Accountant General (A&E) Office. The work between the Rajkot and Ahmedabad Office is distributed on a functional basis and is broadly categorised as under :

- A. Rajkot Office Functions
- (i) Compilation of Treasury accounts and Forest accounts of the State of Gujarat.
  - (ii) Maintenance of Provident Fund accounts of State Government employees upto Class-III level.
  - (iii) Appropriation Accounts and Finance Accounts relating to demand for grants dealt with at Rajkot.
- B. Ahmedabad Office Functions
- (i) Rendition of State Civil Accounts in final form to the State Government.
  - (ii) Preparation of Appropriation & Finance Accounts of the State Government.
  - (iii) Maintenance of accounts relating to Loan and Advances other than Loans to Government servants.
  - (iv) Residual work relating to authorization of Pension in respect of Central and State Government employees.
  - (v) Maintenance of Deposit Account and their reconciliation with Treasury accounts.
  - (vi) Compilation of Works account.
  - (vii) Treasury Inspection introduced from March, 1991
  - (viii) Central Accounts pertaining to Union Territory of Dadra & Nagar Haveli.

1.04 The work relating to authorization of pensions to the retired State Government employees has been taken over by the State Government

w.e.f. 01.04.1988. Residual work relating to authorization on pension as a result of revision of pay scales and the revision necessitated by the High Court and the Supreme Court's judgment continues to be done by the Pension Section at Ahmedabad.

1.05 The following Sections are at work in the office :

- (i) General Office Management Section (including Library, Old Record, Registry, Dispatch)
- (ii) Administrative Section (One each at Rajkot and Ahmedabad)
- (iii) Bills Section (Rajkot and Ahmedabad)
- (iv) Pay & Accounts Office (Rajkot and Ahmedabad)
- (v) TM Section (Rajkot & Ahmedabad)
- (vi) PF Sections (15 Sections all at Rajkot)
- (vii) Departmental Compilation Section (11 Sections including Forest Accounts)
- (viii) Public Works Accounts Sections for compilation of Works Accounts and Works Miscellaneous Section.
- (ix) Treasury Inspection Section at Ahmedabad.
- (x) Accounts Current Section at Ahmedabad
- (xi) Loan Section at Ahmedabad
- (xii) Pension Section (Residual) (Pension issue/Pension Report) at Ahmedabad
- (xiii) Appropriation Account Section at Ahmedabad
- (xiv) Book Section (3 Sections at Rajkot and 1 at Ahmedabad)
- (xv) Internal Test Audit Section (Rajkot and Ahmedabad)

- (xvi) Welfare Section at Rajkot.
- (xvii) Hindi Cell
- (xviii) Finance Account Section at Ahmedabad
- (xix) Estate Section at Rajkot
- (xx) Voucher Level Computersation at Rajkot and Ahmedabad
- (xxi) EDP Section at Rajkot

(Authority: O.O. No. 195 dated 17.12.2007)

1.06 The departments are grouped into several compact sections under the charge of a Supervisor or Section Officer/Asstt. Accounts Officer. They are under the immediate control of Branch Officers i.e. Accounts Officer/Sr. Accounts Officer and Branch Officers are in turn under the direct control of Group Supervisory Officers; a group consisting of a number of sections of inter linked and co-related functions and activities.

1.07 The following Sections co-ordinate the work of Group of Sections noted against them :

Ahmedabad Office

Group of Sections		Co-ordinating Sections
a)	Pension Group comprising PR I, PC I, PC II, PI I	PR-I
b)	Hindi	Attached with Admn.
c)	Loan I, II & III	Loan I
d)	PAO/IAD, Cash (A&E), Bills, Admin., GOM I, II	Administration

e)	AC I, II & III	AC I
f)	AA/Budget	AA/Budget
g)	WM I, II & III PW I, PW I, III & IV	WM I
h)	ITA	ITA
i)	Deposit I, II	Deposit I
j)	DNH Accounts, PAO	
k)	Treasury Inspection Hqtrs, TM	T. M. Section

#### Rajkot Office

Group of Sections		Co-ordinating Sections
a)	DC Group	TM Section
b)	Fund Group, EDP	Fund I
c)	Book I, II & III	Book I

Rest of the sections in Rajkot office are functioning independently and do not have any coordination of sections.

1.08 The office has an Internal Audit wing which conducts inspection of Sections as per orders/instructions issued by the Director of Inspection. It also conducts test checks in areas earmarked for the purpose by the Accountant General.

1.09 Welfare Section headed by Welfare Officer/Sr. Accounts Officer (Welfare) or Accounts Officer (Welfare) exists to look after the welfare of the staff, sports activities and cultural activities of the office.

1.10 The Estate Section, inter-alia, look after the office estate including allotment, maintenance, upkeep of staff quarters. Sr. Dy. Accountant General/Dy. Accountant General (Admn) is the Estate Officer.

1.11 Consequent upon the departmentalisation of accounts w.e.f. 01.10.1976 in the IA&AD, a Departmental Pay & Accounts unit one each at Rajkot and Ahmedabad were formed in this office to serve the offices at Rajkot and Ahmedabad. The unit is headed by an Sr. Accounts Officer/Accounts Officer and is functionally and administrating under the control of Sr. Dy. Accountant General/Dy. Accountant General (Admn). The principal Pay & Accounts Officer and the Chief Accounting Authority are the AGCR, New Delhi and the Dy. Comptroller & Auditor General of India respectively. The Audit Officer being the P&T Audit Officer, Ahmedabad. The Internal Audit is controlled by the Chief Accounting Authority.

1.12 The Accountant General is the Cadre Controlling Authority in respect of Group 'B', 'C' & 'D' officials. He is also the Appointing and Disciplinary authority in respect of Group 'B' Officials.

Group Supervisory Officer in-charge Administration at Rajkot/Ahmedabad is the Appointing and Disciplinary Authority in respect of Group 'C' Officials.

Branch Officer in-charge Administration at Rajkot/Ahmedabad is the Appointing/Disciplinary Authority in respect of Group 'D' Officials.

1.13 To promote and encourage use of Hindi in the working of office, under the National Language Policy for implementation of Hindi as the official language, a full-fledged section named as “Hindi Cell” is at work in the office.

Quarterly meetings under the Chairmanship of the Accountant General are held to review progress made in the use of Hindi and to take follow-up action wherever necessary.

A periodical titled “Girnar” is being published annually in Hindi by office since 1988. Staff Members whose articles find place in the periodical are awarded prizes. A library of Hindi Books and periodicals is also attached to Hindi Cell. In September each year, the office observes the ‘Hindi Diwas’ and ‘Hindi Fortnight’. The observations of the ‘Hindi fortnight’ includes competitions in Hindi such as Sulekhan, Shrutlekhan, Essay Writing, Noting, Drafting, Hindi Pathan, Antakshri, Prashonattary and distribution of prizes to proficient participants/contestants.

## **Chapter-2**

### **OFFICE DISCIPLINE**

#### Attendance

##### 2.01 Office Hours

The normal working hours of the office are from 9.45 am to 6.15 pm on all working days with half an hour lunch break between 1.30 pm to 2.00 pm. When the work is in arrears, or if the interest of public service so requires, the working hours may be extended.

2.02: The Group 'D' officials will attend the office at 9.15 am unless in any special case their attendance is required earlier. All the Group 'D' officials are placed at the disposal and direct control of the Sr. Accounts Officer/Asstt. Accounts Officer /Section Officer of the concerned group. The controlling sections of the Group may manage the distribution of the Group 'D' staff among their sections. The Gr. 'D' officials will make their attendance in the respective muster roll of the section concerned. Their leave may also be sanctioned by the concerned Sr. Accounts Officer/Asstt. Accounts Officer/Section Officers. All Group 'D' servants are required to present themselves neatly dressed up in office uniform during office hours.

(Authority: O.O.no.1 dated. 18.9.03 of GOM/Group 'D' staff)

### 2.03 Punctuality in Government Office

Attendance Register/Improving office environment:

With a view to restoring the standard of attendance, discipline, decorum and work in the office, following measures have been introduced:

- (i) The attendance register will be in the personal custody under lock and key of Section Officer/Asstt. Accounts Officer of the sections. He/she may share the key of such lock with any one officer/staff of his choice, just in case he is held up on any day.
- (ii) The attendance register will be signed for 'in' and 'out' at the official opening and closing time of the office i.e. 9.45 am and 6.15 pm indicating the time of their signature. For this purpose, 'sign in' and 'sign out' rows shall be provided in the attendance register for each staff/officer.**
- (iii) The Section Officer/Asstt. Accounts Officer will close the attendance register in red ink between 10.00 am and 10.15 am and again at 6.15 pm every day. For those who have not signed 'in' or 'out' by that time, the particular box shall be marked with a circle 0 (not cross) in red. Any signature after the closing by the Section Officer/Asstt. Accounts**

**Officer will be within the red circle with the time of signing indicated there in.**

- (iv) The time indication will be in 24 hours format to avoid writing am/pm eg. 10.15 am will be 10.15 and 6.15 will be 18.15.
- (v) The Section Officer/Asstt. Accounts Officers will remit the attendance register duly closed to the Branch Officer's by 10.15 hours everyday.
- (vi) The Group officers and Branch officers will conduct frequent random checks of all sections within their control in a cyclic manner, and keep a record of such surprise checks along with the result of such check and remedial measures taken.
- (vii) The lunch hour will be between 13.30 to 14.00 hours for all.
- (viii) Any absence from the sections by staff and officers for more than 15 minutes should be explained only with reference to explicit verbal or written permission of the immediate superior authority.
- (ix) The staff and officers should be able to provide an evidence of work done by them in their seats, as and when any inspection of the work is taken up.
- (x) The Section Officer's/Asstt. Accounts Officer's will take photo copies of the attendance register of the current month at the end of every week and hand them over to Branch Officer for custody in sequential order.
- (xi) Sr. Accounts Officer/ITA will frame a quarterly programme for inspection of the attendance register, absentee statement, leave record, etc. covering all sections in a cyclic manner.

- (xii) Each section will have only as many tables and chairs as the number of staff and officers and the names of staff/officers for each seat shall be displayed on the tables provided for them. The Section Officers/Asstt. Accounts Officer's may request the GOM section to prepare self-standing names of the officers and staff of the section. Administration will provide separate accommodation for reconciliation parties and the service to them will be provided in the earmarked reconciliation room.
- (xiii) Names, designation, functions assigned, residence address of all staff and officers of each section will be displayed in the sections duly typed neatly and framed. A copy of this statement will be retained by the respective Section Officers/Asstt. Accounts Officers and Branch Officers.

(Authority : Admn/A&E/O.O No. 42 dtd.18.6.03)

#### 2.04: Non-attendance

Non-attendance will be indicated on the register by the Section Officer/Asstt. Accounts Officer by using the abbreviations shown below:-

C.H.= for compensatory leave.

C.L.= for casual leave

E.L. = for earned leave or any other kind of regular leave.

A = for absence without permission

#### 2.05 Late attendance or leaving early

Occasional late attendance due to unavoidable reasons may be condoned. There is, however, no justification for frequent late attendance for these reasons, half a day's C.L. should be debited to the casual leave account of a Govt. servant for each late attendance but late attendance up to an hour, or not more than two occasions in a month, may be condoned by the competent authority, if he/she is satisfied that it is due to unavoidable reasons.

In case such a course does not ensure punctual attendance of the Government servant, or he is a habitual late comer, suitable action will be taken against him in additions to debiting half day's C.L. to his leave account for each occasions of such late attendance. For the purpose of application of half a day's C.L. the morning hours will be from 9.45 hours to 13.30 hours and evening hours from 14.00 hours to 18.15 hours respectively.

In the case of a Govt. servant who having exhausted his C.L., attends office late up to one hour at a time for unavoidable reasons, 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.

If a person is permitted to attend late or to leave early, an entry to that effect will be made by Section Officer/Asstt. Accounts Officer in the remarks column. Any such permission for any consecutive period will require the sanction of the Branch Officer concerned or Branch Officer in charge of the administration of the office. Persons reaching office within ten minutes of the opening hours are none-the-less late. Such late coming may be condoned unless it becomes a matter of frequent

occurrence. At the end of the month, Section Officer/Asstt. Accounts Officer will bring into the notice of the officer in charge, the names of persons, if any, who had been frequently or habitually late during the month without prior permission. Section Officer/Asstt. Accounts Officer should be very particular in scrutinizing the attendance register. The lunch hours must also be very scrupulously observed even by the Section Officer/Asstt. Accounts Officer themselves.

Note:- Casual leave forfeited for late attendance during the month of December of a year will be debited in the following year.

#### 2.06 Absentee statement

Absentee statement (i.e. statement showing the staff on the leave/absent during the period) is required to be submitted by all sections to bill section and copy to administration on 14<sup>th</sup> of each month for the period 15<sup>th</sup> of the previous month to the 14<sup>th</sup> of the current month. A report of all leave sanctioned will be sent from administration section to bill section and to each of the concerned section. The pay and allowances of staff whose leave has not been sanctioned will be withheld by bills section.

(Authority: Circular No.: Admn(A&E)14(3)/Vol. V dtd.3.10.03)

2.07: Independent reports have revealed that some of the staff members are marking their attendance in the forenoon and then absent themselves from the section. It is incumbent on the Asstt. Accounts Officer/Section Officer/Supervisor of all the section to report such action by any employee to the next higher authority. With effect from 3.11.03 it has been decided to carry out intensive and repeated

checking of attendance of all sections. Any instances of such indiscipline which affects the discipline and decorum of the office disclosed as a result of such checking will attract suitable action under Financial Rules and CCS (CCA) Rules.

(Authority : DAG(Admn)'s orders dated: 29.10.03)

2.08: Appending initial/signature on attendance/official documents:

The signatures/initials of an individual on official documents have to be characteristic of the persons putting the signature/initials distinguishable from the signature/initials of other individuals. The universal practice of marking attendance in running handwriting and in block capitals is required to be strictly observed and enforced. The section officer/branch officers are required to strictly enforce this practice and ensure that the staff members under them abide by these instructions in letter spirit.

(Extract from O.o.no:Estt/Admn/A&E/100 dated: 2.9.87)

2.09: Treatment of absence of Central Govt. Employees on account of Bandh etc:-

The absence of central Government employees on a day or days of a Bandh may fall under one the following categories:-

- (i) Where a Government servant had applied or applies for leave for the day or days of the bandh for genuine reasons e.g. medical grounds on which the competent authority is satisfied.

- (i) Where the competent authority is satisfied that the absence of individual concerned was entirely due to reasons beyond his control e.g. due to failure of transport or disturbance or picketing or imposition of curfew etc'
- (ii) Unauthorized absence i.e. where conditions mentioned in (i) or (ii) above are not satisfied.

As regards the first category, leave of the kind due and admissible, including casual leave, may be granted to the Government servants concerned. As regards the second category, if the competent authority is satisfied that the absence was due to failure of transport facilities, special C.L. may be granted to such Government servants who have to come from a distance of 5 km. to their place of duty. If the absence was due to picketing or disturbances or curfew, then too special C.L. could be granted to regularize the absence, without insisting on the condition that the distance between place of duty and their residence should be more than 5 kms special C.L. in either of the cases mentioned above may be granted with the concurrence of the ministry/department concerned.

As regards the third category mentioned above, under the proviso to F.R. 17(1), an officer who is absent from duty without any authority, shall not be entitled to any pay and allowances during the period of such absence. Unauthorized absence of this kind, apart from resulting in loss of pay and allowances for the period of such absence, would also constitute a break in service, entailing forfeiture of past service for all purposes unless the break itself is condoned and treated as dies-non

by the competent authority, the service rendered prior to the break will be counted for all purposes, but the period of break itself will not count for any purpose.

2.10 Absence from duty

No official should absent himself from duty without prior permission. The mere filing of an application for leave or for an extension of leave will not suffice. The official absenting himself does so at his own risk, none can assure that leave will be sanctioned to cover his absence as a matter of course. Infringement of this rule will not be excused except in the case of sudden illness or of other grave and unforeseen circumstances.

2.11 Grant of permission to leave headquarter during leave or holiday etc

The members of the staff should obtain permission of the head of office/head of the dept. before leaving their HQ's during C.L. or holiday; address during such absence from HQ should invariably be left with the office. During regular leave, also address should be left with the office but no formal permission to leave HQ is necessary.

2.12 Spitting and smoking in office:-

Spitting is a habit which tends to the dissemination of infectious disease and is otherwise objectionable. Supervisor/Section Officer/Asstt. Accounts Officer are expected to see that no one spits inside the office, below the chairs or tables or in the waste paper basket, floors or staircases. Spittoons are provided for the purpose

in the corridors and on the staircases which should be used, when necessary. Spitting indiscriminately is strictly prohibited and whoever disobeys this rule will be punished.

Smoking in the offices is also prohibited as it is otherwise injurious to health. Smoking in the office rooms and before superior officers is absolutely prohibited. Moreover, lighting a cigarette by match-stick or a lighter may sometimes lead to catching of fire to official records and could be instrumental in causing loss/damage to Government properties. Any one disobeying this rule shall be severely punished.

#### 2.13 Duties of Caretaker:-

The duties of the caretaker are to ensure that:

- (i) The floor of every rooms of the officers and the sections should be thoroughly swept by the sweepers/hamals who before sweeping should open all the doors and windows:
- (ii) Group 'D' servants attached to Branch Officer's will be held responsible for the cleanliness of the room of their respective officers.
- (iii) Before leaving office, they should get the doors of the rooms locked-up securely, and on opening the rooms in the morning of the next working day, they should see that nothing has been lost or tampered with:
- (iv) Their services will be entirely at the disposal of the Branch Officer under whom they work:

- (v) Group 'D' servants attached to sections of the office should dust the tables, chairs and side racks of the Supervisor/Section Officer/Asstt. Accounts Officer and other sectional staff in the morning of each day:
- (vi) Waste paper baskets provided for rough and waste paper should be emptied by the sectional group 'D' daily so that no undue accumulation of waste papers in the sections takes place.
- (vii) Any shortfalls or deficiency noticed by the caretaker while taking rounds of various sections of the office during the day should be reported to the Section Officer/Asstt. Accounts Officer (GOM) immediately.

2.14 Sr. Accounts Officer/Asstt. Accounts Officer/ Section Officer (GOM) should take occasional rounds of the sections of the office and ensure that up keep and maintenance of the office is absolutely satisfactory, should review deficiencies, shortfalls and apply correctives wherever required for better office management. Section officer/Asstt. Accounts Officer in charge of the sections as the case may be should report to the Section Officer/Asstt. Accounts Officer (GOM) if the hamals or sweepers do not properly clean the sections.

2.15 Safety of Government Property

To ensure safety of all Government property the following procedure should be strictly followed:-

- (1) The group 'D' servants whether he is attached to an officer or to a section will be responsible for the safety of all Government property including clocks, almirahs, furniture etc. In his room or section. He must not, therefore, leave office until the room or hall (where there are one or more sections) has been closed and locked by the chowkidars/hamal. He must get his room or section opened by the chowkidar in his presence.
- (2) On Saturday/Sunday and holidays the chowkidars on duty should not open any section or room unless told to do so by the staff members, who attend the office under proper orders of the head of the office. The sectional staff should see that the section or the room is closed by the chowkidar before he leaves. For this purpose the chowkidar/hamal should be on duty throughout the day from 9.15 a.m. to 1.30 p.m. and 1.30 p.m. till the closing time.
- (3) Failure on the part of the group 'D' servants to attend office in time or to remain on duty till his section or room is actually closed will be severely dealt with.
- (4) It is the duty of the Branch Officer's and sectional heads to acquaint the group 'D' servants under them of the above orders.

#### 2.16 Use of lights and fans

Sectional heads are responsible for seeing that lights and fans are not unnecessarily used. The group 'D' servants attached to sections should stop all

fans and lights when section close for the day. They should not leave office early and without putting off all fans and lights in the sections. Negligence in this respect will be severely dealt with as it results in waste of money due to unnecessary consumption of electricity.

2.17 Admission to outsiders

No outsider should be allowed to enter the office whether in or out of office hours, except on business or with the permission of the Branch Officer or the sectional heads concerned which should be given rarely. The receptionist on duty should ascertain whether or not to permit an outsider to get inside the office and should refuse entry to doubtful visitors.

2.18 Information to outsider

No member of the office should give any information connected with office matters to an outsider, whether a Government servant or a private person or copies of office papers even with the permission of a Branch Officer nor is permitted to communicate or correspond with any newspapers on official matters without the sanction of the A.G. No information desired from official documents and not connected with the legitimate official business should be supplied to the outsiders. Such information, if any, even if it cannot on the face of it involve a claim against Government or embarrass Government should not be supplied.

2.19 Transfer of charge

It is an important duty of every official/sectional head in the office to see before they leave the section either on leave or transfer to another section that their work is absolutely current and that a report to the effect that the work is current, drawn up and submitted. Every official sectional head or officer in taking charge from another should be particular in ascertaining that the work is absolutely up to date and in order. Such a charge report should be submitted every time there is a change in the duties of any one either by transfer or on proceeding on leave exceeding 20 days. It will be the duty of the sectional head to see that the arrears and irregularities are at once brought to the notice of the Branch Officer in charge of the sections. Otherwise the person who assumes charge will be held to have accepted the arrears and irregularities together with full responsibilities for the state of work under his charge.

- (1) Each section will maintain a separate file for each charge which will be a continuing file. Handing over note may be handed over to the next superior with a copy to the next higher authority.
- (2) A sectional head that fails to present a charge report before going on leave or on transfer and who fails to obtain one before taking over charge does so at his own risk, severe notice will be taken of such failure. Similarly an official who leave his work an official who leave his work in arrear and conceals the fact before going on leave or on transfer and the sectional head who fails to discover whether the official's work is in arrear before he is relieved from his seat under such circumstances will both be held responsible for having neglected their elementary duties.

(Authority: Admn.Cir.No.51 dated: 10.2.05)

2.20: Attending colleges

Members of the staff desiring to attend regular classes in colleges and sit for examination must obtain prior permission of the Sr. Dy. Accountant General /Dy. Accountant General (Admn) for doing so, and permission will be granted subject to the following conditions:-

- (1) His/her attending the college/appearing for examination will not have any adverse affect on the performance of his/her official duties.
- (2) He/she will not attend office late or leave office early on this account.
- (3) The permission is liable to be withdrawn at anytime without assigning any reasons;
- (4) No leave will be given for preparations of any examination. Leave will be given only for the days of examination.

2.21 Staff members attending office on holidays

Members of the office who attend office on holidays should make entries in the register maintained by the chowkidar for the purpose indicating the time of their arrival, departure etc. and should sign in the register in token of having attended the office on such days.

## **Chapter-3**

### **Leave (not regular)**

#### 3.01 Casual Leave

The maximum amount of casual leave admissible to the staff serving in the civil offices of the Govt. of India shall be 8 days in a calendar year, subject to the condition that not more than 5 days C.L. 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. Saturday, Sundays or closed holidays which precede a period of C.L. or come at the end may be prefixed or suffixed to such a leave and the public holidays and Sundays falling within a period of the C.L. should not be counted as part of the C.L. Restricted holidays, falling within a period of C.L. will not be counted as part of the casual leave, if the staff avail the R.H.

(GOI, Ministry of P.P.G. & P. DOPT, OM No. 12/9/94-JCA dtd. 14/1/98 and dtd. 15.6.98)

3.02 Casual leave should be applied for in advance and the sanction of the competent authority obtained before the leave is availed, except in cases where the need for it cannot be possibly foreseen.

3.03 Casual leave can not be prefixed and/or suffixed to a regular leave. If regular leave is applied for or is granted in continuation of casual leave (in

the event of non-availability of further C.L. at credit of an official) the regular leave will be counted as commencing from the beginning of the absence on casual leave.

Note : Casual leave is not a recognized form of leave. An official on casual leave is not treated as absent from duty and his pay is not intermitted.

3.04 Casual leave to group 'C' and 'D' staff will be sanctioned by B.Os. up to 5 days at a time and by SO/AAO up to 3 days at a time. Casual leave to branch officers will be sanctioned by the group supervisory officer up to 5 days at a time and in excess of 5 days will be sanctioned by the Accountant General. (C.&A.G's Circular No. 44/NGE/2000 dt.12.10.2000)

3.05 Grant of half day CL:

(i) There may be occasions on which a govt. servant may have some urgent domestic work which does not require a full day's C.L. In such case a half a day's C.L. either for the forenoon session or afternoon session, if applied for by a govt. servant may be granted to him. Half day's C.L. will be debited to the C.L. account of the govt. servant for each late attendance of the categories mentioned above.

(ii) Combining half a days C.L.:

(1) A question has been arise as to how half a day's C.L. availed of by an officer in the afternoon is to be treated, if the officer has no further C.L. 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.

- (2) The position is that since C.L. cannot be combined with regular leave, an officer who has only half a day's C.L. 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 C.L. in the afternoon. Nevertheless, it is possible, in some cases that an officer who avails of half a day's C.L. in the afternoon may be unable to resume duty on the next working day, because of unexpected illness, or some other compelling grounds and is constrained to take leave for that day.

- (3) After careful consideration of the matter, it has been decided that the officer, referred to in para-(1) above, may, as an exception to the general rule be permitted to combine half a day's C.L. with regular leave, if his absence on the next working day was due to sickness or other compelling grounds. Those who have only half a day's C.L. 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 or for subsequent days if any) should not be allowed the last half a day's C.L. for the afternoon.

(GOI, MHA OM: No: 60/45/65 ESTT(A) Dtd: 4.2.1966)

The ministry of Home affairs have in consultation with the Ministry of finance further advised in the matter as under:-

“There should be no objection to grant of half a day’s C.L. in continuation of regular leave in the cases mentioned above, if the other conditions mentioned in the last sentence of para 2 of OM. Dtd 4.2.1966 are satisfied.”

Casual leave is not treated as absence from duty and the pay is not intermitted. During C.L. the official is drawing only duty pay. In view of this, in a case where ½ day’s C.L. is combined with regular leave, the Govt. servant should hand over charge on the afternoon of the date of commencement of C.L. In the case of non-gazetted officer it would be taken that the officer concerned has been deemed to have been relieved from the afternoon of the date of the commencement of C.L.

(CAG’s letter No:1911/NGE-I/194-65/dtd:8.8.66)

The balance at credit in the C.L. account of some Govt. servant may be in terms of full day or day’s C.L. plus half a day. In such cases, there is no objection to grant of half a day’s C.L. in conjunction with full day or days of C.L., if so applied for. Likewise, even when the C.L. at credit of the Govt. servant is in terms of a full day or days, there is no objection to the grant of half a day’s C.L. in conjunction with full day or days of C.L.

### 3.06 Admissibility of Casual Leave:-

The following are the conditions for admissibility of C.L.

- (1) C.L. can be combined with Special C.L./vacation, but not with any other kind of leave.
- (2) It can not be combined with joining time.
- (3) Saturday/Sunday and/or holidays falling during a period of C.L. are not counted as part of C.L.
- (4) Sunday/public holidays/Restricted holidays/weekly off, can be prefixed/suffixed to C.L.
- (5) C.L. can be taken while on tour but no daily allowance will be admissible for the period spent on C.L.
- (6) C.L. can be taken for half day also.
- (7) Essentially intended for short periods, it should not normally be granted for more than 5 day at a time, except under special circumstances.
- (8) L.T.C. can be availed of during C.L.
- (9) Official touring during the middle of a year may avail of C.L. proportionately or the full period at the discretion of the competent authority.

### 3.07: Casual leave and Restricted holidays Account.

The C.L. and R.H. account in respect of each section should be maintained in the form prescribed for the purpose. The intention of using the form is that it should be used for the whole year for all the staff members in one section by giving appropriate indication in the relevant column, the date on

which C.L. or R.H. is availed of by an individual. The entry is required to be attested by the S.O./AAO by means of dated initials. After sanction and attestation, the original application should be filed in the section for record and reference.

3.08: Quarantine leave:-

- (a) Where in consequence of the presence of an infectious disease in the family or household of a Govt. servant at his place of duty, residence or sojourn, his attendance at his office is considered hazardous to the health of other Govt. servant, such Govt. servant may be granted Quarantine leave. Quarantine leave is granted for absence from duty necessitated by prevalence of infectious disease in the household of a Govt. servant. It is to be noted that quarantine leave will be admissible to an officer only when a member of his family (other than himself) is affected by an infectious disease. When Govt. servant himself is laid up with an infectious disease, quarantine leave is not admissible but only other regular leave is admissible as may be granted to the Govt. servants.
- (b) Small Pox and Plague may be considered as infectious disease. Chicken-pox will not, however, be considered as infectious unless the medical officer or the Public Health Officer considers that because of doubt as to the true nature of the disease (for example-small pox) there is reason for grant of such leave.

(GOI, D.O.P. & AR Notification No:P-13024/1/78 E.IV/A/78 dtd: 29.8.1979)

- (c) In case of a Govt. servant stationed in an area under the administration of a state Govt., such other disease as may have been declared by that Govt. as infectious for the purpose of quarantine leave rules in force in that state may also be considered as infectious disease for the purpose of this rule.
- (d) Quarantine leave may be granted by the Head of the office on the certificate of a Medical Officer or Public Health Officer for a period not exceeding 21 days or, in exceptional circumstances 30 days. Any leave necessary in excess of this period shall be treated as leave due and admissible and shall be debited to the leave account of the Govt. servant. Quarantine leave, subject to the maximum laid down for the purpose, may also be granted, when necessary, in continuation of other leave. A Govt. servant on quarantine leave shall be treated as on duty. No substitute shall be appointed while he is on such leave.

3.09: Compensatory Leave:-

The staff members who are required to perform duty for the full prescribed hours of work on Saturday and Sunday (or other weekly off days) should as a rule be granted compensatory leave in lieu thereof. In cases where an employee is required to work for half day or less e.g. from the time office opens till lunch time, two such half days should be taken as equivalent to one full day for the purpose of compensatory leave. Where necessary, half a day's compensatory leave may be given.

(GOI, M.F. Om.No:9(11)/E.II(B)-64 dtd:2.3.1965)

Note: (1) Persons required to attend to clear their arrears or as a punishment are not entitled to any compensatory Holidays.

(2) The accumulation of compensatory leave will not be subject to any limit but such leave should as a rule, be granted within a month of its becoming due. The condition regarding the availing of the leave within one month may, however, be relaxed in exceptional circumstances where the Head of office 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 is allowed to be availed of at a time.

(GOI/MOF,OMNo.F.9(17)-E-II/65 dtd:27.11.1965)

(3) Compensatory leave may be allowed to be prefixed or suffixed to regular leave or C.L. subject to the condition laid down in Rule 209 of Supplementary Rules.

(GOI, MOF,OM No:F.2(13)Estt. IV(A)/63 dtd:19.11.1963)

### 3.10 Grant of Casual leave to Branch Officers:-

A register is maintained by the P.A. to Dy. Accountant General/Sr. Dy. Accountant General showing the C.L. and R.H. availed of the Branch Officer's of the office. Whenever a B.O. avails himself of the C.L. and R.H., he should ensure that the sanction of the Dy. Accountant General/Sr. Dy. Accountant General is obtained or that leave is communicated to the P.A. and that is entered in the register concerned.

### 3.11 Special Casual Leave:-

Special C.L. to central govt. employees may be granted for participation in sports and cultural activities, family planning union/Association activities etc. subject to the rules laid down in Appendix III of Swamy's compilation of FRSR Part. III leave Rules and order issued by the Government of India from time to time.

## **Chapter - 4**

### **Receipt, Distribution and Registration of Letters and Other Documents**

#### **4.01 Receipt and Distribution of letters by GOM Section: -**

Registry branch of GOM Section is responsible for the receipt of all incoming letters and its distribution to the section concerned. Dak is received in this office through post and hand delivery by messengers from the offices in the city and couriers. The Dak received by post and through local couriers is opened and sorted out by a Daftary and stamped with a rubber stamp indicating the date of receipt.

#### **4.02 Opening and sorting of Dak: -**

- (a)
  - (i) Covers received in ordinary postal dak and addressed to an officer by name will be sent to him unopened forthwith. If, the officer concerned is away on tour or on leave, such covers should be sent to the officer looking after his work.
  - (ii) Covers marked 'Secret' or 'Top Secret' which are not addressed to an officer by name, will be sent to the officer authorized to receive and open such communications. These will be dealt with by him in accordance with the secret instructions.

- (i) All other covers will be opened by the Receipt clerk, who will also check, as far as practicable, the enclosures and make a note on the receipt of papers if any found missing.
- (b) The dak received in the Registry branch should be sorted into the following Classes: -
  - (i) CAG – letters received from the C & A.G.'s office
  - (ii) GOI – letters received from the Government of India.
  - (iii) S – letters received from the State Government of Gujarat.
  - (iv) T – Telegram
  - (v) V – Valuable
  - (vi) UOR – Unofficial References.
  - (vii) O – All other letters not covered by class (i) to (vi) above.

#### **4.03 Marking of Dak: -**

The section-wise marking of letters will be done expeditiously and accurately by experienced clerks in GOM section. They will be held personally responsible for any delay or inaccuracy.

To facilitate the marking of letters to sections a list of sections in which the office is sub divided, together with the items of work dealt within each should be maintained in GOM Section/Dispatch section and this list should be kept up to date.

The marking clerks should examine carefully the enclosures to the letters and see that they are all in order. It is stated in a letter that the

enclosures have been sent under a separate cover, he should look for the enclosures, link them to the letter in question and record the fact on its margin. If any enclosure is wanting, he should like wise record the non receipt on the margin of the letter in order that the section concerned may call for the wanting documents without delay.

**4.04** Letters from C.&A.G.'s Office, Govt of India and the Govt of Gujarat will be sent to the A.G. by the registry section in separate pads with covering Dak slips (S, 241). After persual by the A.G. the dak will be circulated among Dy.Accountant General/Sr.Dy.Accountant General. Each officer is required to see the dak and pass it on to the next officer as expeditiously as possible.

**4.05 Diarising of letters etc. in registry branch:**

Letters and papers received from the offices mentioned below are registered in detail in separate index register in the receipt/Registry section to facilitate the verification of their receipt at any subsequent dates.

- (a) Letters received from C.&A.G.'s office.
- (b) Letters received from Govt of India.
- (c) Letters received from State Govt.
- (d) Registered letters received from offices other than those mentioned in item (a) to (c)

These letters as well as other ordinary letters should after these have been marked, be sorted out according to the sections. The letters

pertaining to each section, should thus be counted and the date and the total number of each class of letters should be entered in the transit register maintained for each section.

All unofficial references received from the CAG, Govt, of India, Govt of Gujarat etc should after being diarized in the register in form Sy. 318/A be submitted to the A.G. with covering slip containing particulars of the number and date of the reference, from whom received, the subject matter, and the section to which it relates. The office stamp should be affixed only on the covering slip, without the unofficial reference. The A.G. will make such remarks as may be considered necessary in the covering slip.

After getting it acknowledged and also getting noted the Index no and date of sectional U.O.R. register under the signature of the S.O. of the section, the GOM Section will round up the entry in the general index register. The General Index Register will be submitted to the Accounts Officer/GOM on every Monday duly closed showing clearly the No. of UORs received and no of UORs sent to the sections.

The sectional UOR Register will be closed and submitted to B.Os by respective sections, on every Monday, to DAG/Sr.DAG every fortnight (i.e. on 7<sup>th</sup> for UOR received up to the last day of the previous month and on 20<sup>th</sup> for UOR received up to 15<sup>th</sup> of that month) and to A.G. once in a month (i.e. on 7<sup>th</sup> of the each month.)

#### **4.06 U.O. Reminders: -**

All U.O. reminders are put up to the A.G. and on persual by him are passed to the secretary to A.G. who watches the compliance of remarks, if any made, by the A.G. on the reminders Thus the reminders are passed on to the sections concerned.

#### **4.07 Telegrams:-**

All telegrams should on receipt by Registry branch be submitted to Accountant General/Sr. Dy. Accountant General /Dy. Accountant General for persual with the least possible delay after which they are delivered to the sections, their acknowledgement being obtained in a transit register.

No official communications are ordinarily received on Sundays and holidays. Telegrams are, however, received after office hours and on Saturday/Sundays and holidays by Accounts Officer/Sr.Accounts Officer (GOM) at his residence. The telegram which require immediate attention of the A.G. should be passed on to the secretary to the A.G. on the next working day. The contents of all immediate telegrams may however be communicated to the A.G. on telephone and orders obtained for their disposal where necessary.

#### **4.08 Distribution of Dak to sections:**

- (a) The letters pertaining to each section, should be counted. The date and total number of each class of letters should be entered in the

Transit register maintained for each section. The total number of different categories of letters to be recorded in the transit register should be maintained as per requirement.

- (b) Receipts will be distributed to sections at regular intervals twice or three times during the day say at 12 pm, 2.00 pm and 4.00 pm. Telegrams and other receipts marked 'immediate' or 'Priority' will, however, be sent to sections as and when received. Ordinary receipts after 4.00 pm may be held over for distribution on the next working day.

#### **4.09 Receipt and Registration of correspondence in Section: -**

Immediately on receipt of the Transit Registers, the section officer/Asstt.Accounts Officer, as the case may be, should go through the Dak and see whether all letters pertain to the section. If there are any letters which do not pertain to his section, he should indicate in pencil at top right hand corner of these letters the sections or section to which he considers the letters should properly be sent. He will then record in the transit register under his dated initials, the number of letters accepted in the section and the number of letters returned to the GOM Section.

The section officer/Asstt.Accounts Officer should give top priority to this work. The Gr.'D' official of the Record/GOM section will go round the section at 11.00 am to collect the transit registers and the unaccepted letters. There should be no delay whatever in returning the transit registers through him. The unaccepted letters will be acknowledged by the

record/GOM section in the transit registers and remarked to correct sections under orders of Accounts Officer/GOM on the same day or the next day. An experienced Accountant should be entrusted with the work of recording under the supervision of the Accounts Officer/GOM

The SO/AAO should ensure that: -

- (i) The Dak received by him every day is put up to the Branch officer immediately and returned by the later:
- (ii) That the total number of the letters received by him everyday agrees with the number of letters actually indexed in the sectional inward register by the concerned clerk of the section,
- (iii) That there is no delay in the indexing of the letters in the diary and their distribution to the Accountants/Sr.Accts. In the absence of the SO/AAO, the work will be attended to by the Senior Accountant of the section,

#### **4.10 Valuable and Other Important Documents: -**

Letters containing valuable like cheques, Drafts, Policies etc, should be entered in the register of valuables to be maintained by GOM section. The valuables should be kept in the custody of Accounts officer/Sr.Accounts Officer (GOM) who will record his dated initials on letters, with which the valuables were received. All such letters will then be passed on to the Section Officer/Asst. Accounts Officer in-charge of the

section concerned for further disposal. Valuables should as far as possible be transmitted from one section to another in boxes.

On the 15<sup>th</sup> of every month, the register of valuables should be sent by GOM section to the sections concerned for noting disposal. Full particulars after disposal should be got noted in col No. 10 to 12 and initials of the concerned Section Officers / Asstt. Accounts Officer/Branch Officers obtained in col 13 and 14 of the register, on return of the register from the concerned section, it should after working out the outstanding item, be submitted to the Accounts Officer/GOM on the 20<sup>th</sup> of each month,

Section officer/Asstt.Accounts officer (GOM) should take special care to see that important documents like service books, savings Bank passbooks etc are sent direct to the SO/AAO of the section concerned immediately after the registered covers from the post office are received and opened.

#### **4.11 “Gazettes”:-**

The copies of the Gazettes received in this office should be circulated among all Gazetted officers by GOM section. After the circulation the same should be filled part wise/section wise by the GOM Section. The file thus prepared should be sent by the GOM Section to the old record section for custody after 3 months.

#### **4.12 Receipt and Registration of Correspondence in Sections :-**

Letters and other references requiring disposal are received in the sections from the following sources.

Branch Officer      D.O. letters etc received by Accountant General/  
Sr. Dy. Accountant General/Dy. Accountant General/  
Branch Officers

Record Section      Dak Sent through Sectional and Other Transit  
Registers

Other Section      Letters references etc. transferred through Inter-  
Sectional Transit register

#### **4.13 Maintenance of Inward Register:-**

For the purpose of diarising letters etc. in section the following are the inward registers generally maintained in various sections.

- (a)      One inward register in which are diarised all references received from the CAG all UORs., telegrams and D.O. letters containing valuables received in the section.
- (b)      One inward register in which are diarised all letters received from the Govt of India and state Govt.
- (c)      One inward register in which are diarised all letters other than those specified in (a) and (b) above.

**4.14 Types of receipts which should be diarised: -**

- (i) Subject to the exceptions enumerated in Para 4.15 the following types of receipts will be entered in the sectional diary: -
  - (a) All communication received from outside,
  - (b) All independent notes received from any officer or any section;
  - (c) Extracts of notes retained from files of or copies of office memorandum circular extracts etc. received from any section for action,
  - (d) Files or notes received from other section for comments etc.
- (ii) A file referred to another office should be diarised each time it is received back. Previous and later references will, however, be linked by giving the earlier and later diary numbers against each entry.
- (iii) Unofficial references and telegrams will be entered in the sectional Diary in red ink.

#### **4.15 Types of receipts which should not be diarised: -**

- (a) Receipts which as classes are adequately taken care of by a register, specially devised for the purpose e.g. Telephone bills which are entered in Telephone bills register;
- (b) Unsigned communications on which no instruction have been recorded by officers and on which no action is to be taken;
- (c) Identical representations (only one copy, namely, that received first should be diarised);
- (d) Post copies of telegrams unless the endorsed copy contains a message in addition to that contained in the telegram:
- (e) Petty contingent vouchers such as those pertaining to night duty or late duty claims of the staff, claims for conveyance hire, or coolies hire, chits asking for articles of furniture, stationary, routine acknowledgements etc.
- (f) Casual leave application.
- (g) Copies of miscellaneous circulars, OMS extracts etc circulated by Admn (or General or Co-ordination) or by any other section for general information e.g. Orders of general application, telephone lists, notice of holidays change of address etc.
- (h) A section's own files and notes when received back from other sections to which those files and notes had previously been referred for comments etc.

- (i) Any other types of receipts, which by a specific office order issued in the department, should not be diarised.

#### **4.16 Submission or distribution of Dak by Diarist: -**

Receipts intended for submission to the Branch officers and higher officers will be sent to them by the Diarist in batches, as soon as diarised, in special pads bearing a distinguishable label "Dak for Persual". Those marked to the dealing assistants will be distributed to them simultaneously.

#### **4.17 Persual of Dak by Branch Officer: -**

The Branch officer will:

- (i) Go through the Dak sent to him;
- (ii) Remove receipts which he himself can dispose of without the assistance of the office and those which in his opinion are important enough to be seen by higher officers at the Dak stage or on which he desires their instructions
- (iii) Return the rest to the S.O./AAO who will then mark them to the assistants concerned.

#### **4.18 Persual of Dak by Group officer: -**

The Sr. Dy. Accountant General/Dy. Accountant General as the case may be may at his discretion, submit to A.G. any receipt which he thinks should be brought to his notice and/or on which he desires his

instructions at that stage. He will take action on as many of the receipts which are submitted to him in Dak as can be dealt with by him without the assistance of the office.

**4.19 Instructions by officers for line of action: -**

- (i) Branch officer, Dy. Accountant General /Sr. Dy. Accountant General or Accountant General to whom receipts are submitted in Dak should give directions, wherever necessary as to the line of action which he would like the office to take when he proposes to deal with a receipt himself, he should call for the file to be put to him with relevant papers without any noting. Receipts on which no special instructions are given will be initialed by him in token of his having seen them.
- (ii) The Section Officer/Asstt. Accounts Officer will see whether any of the receipts are of a difficult nature or present any special features, which require his personal attention. He will deal with such receipts himself or give special instructions to the dealing assistants as necessary.

**4.20 Priority in movement of Dak:-**

All officers must give the persual of dak highest priority. Personal assistants and stenographers should treat the receipts moving up and down as "Immediate", Every S.O./A.A.O. should keep a careful watch on dak

pads held up in its movements. The diarist will bring to his notice any papers which are not received back from officers within 24 hours.

#### **4.21 Note Book for important receipts: -**

The Section Officer/Asstt. Accounts Officer will keep a note in his personal note book or desk calendar of important receipts requiring prompt action or on which action is required to be completed by a specified date with a view to keeping a watch on progress of action.

#### **4.22 Central Registry:-**

The letters received from the CAG office are sorted out by the central registry separately for each section under the control of the A.G. Sr.DAG and DAG etc. separate inwards are maintained for diarising the C&AG letters pertaining to each group. An independent check is also made to ensure that all C&AG letters received in a day are indexed in one group register or the other. These registers are closed and put up to the A.G. on the 11<sup>th</sup> and 26<sup>th</sup> of each month by the secretary to the A.G. (A.G. Group register) and the stenographers attached to the Sr.DAG/DAG etc.

#### **4.23 Closing of Inward Registers: -**

The closing of the three sectional Inward Registers mentioned in Para 4.13 should be submitted to the B.O. on every Monday and the Group officer concerned on every alternate Monday. The closing report should show all letters etc received in the section up to Friday of the second

previous week still to be disposed of. While closing the registers a summary of the outstanding letters should be prepared in the following form in the inward register.

Balance as shown in the last report (A)

Receipt during the period under report (B)

Total (A) + (B)

Total Nos. of letters disposed during the period under Report (C)

Report

Closing Balance (A) + (B) - (C)

The outstanding for more than one week, two weeks in respect of letters received from State, Government of India should further be analyzed in the form indicated below: -

Sr. No.	Name of dealing assistant	Diary No.	Date of office stamp	Brief subject	From whom received	SO's/AAO's explanation for delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)

#### 4.24 Unsigned and incomplete letters: -

If any document is received unsigned or incomplete in any respect or is not required by this office, the section for which it is marked should take action on it and not the GOM section. It is only in cases in which a

letter or paper is wrongly delivered to this office that the record section will send the letter or paper to the proper office.

**4.25 Missing papers: -**

When papers are found missing, an immediate report should be made in writing to the Branch Officers concerned. The Supervisor/Section Officer/Asstt. Accounts officer of the section concerned is responsible for seeing that this is done as soon as the loss comes to notice but this does not detract from responsibility the persons losing the paper to make an immediate report in writing.

**4.25 (A) check of disposals of letters: -**

Section officers/Asstt. Accounts officers should ensure correctness of the entries of disposal recorded in the Inward Register. For this purpose they should check 100 % entries of disposal in the case of all letters entered in Inward Registers referred to in Para 4.13 (a) and (b) and 20% in the case of other letters and bills. They should initial the entries in token of having exercised the check and also record a certificate to this effect in the weekly reports. They should also verify that all the outstanding letters against which disposal have not been marked in the Inward Registers have been included in the list of outstanding letters.

**4.26 Urgent papers: -**

All papers of an urgent nature that may be sent from one officer, department or section to another should have an urgent slip attached in a conspicuous place. Otherwise the urgency of the paper cannot be known until the same is examined.

**4.27 Despatch of letters etc: -**

The letters etc which are to be dispatched to other offices are entered by each section in the outward register. All papers etc intended for despatch are required to be sent to record section from 10.15 am to 12.00 noon. Letters etc may, however, be delivered for despatch to the record section even after 12.00 noon provided that they are urgent and the Branch officer, records thereon "Out to day" over his dated initials.

**4.28 Despatch:-**

The despatch branch is placed in charge of a Sr. Accountant/ Accountant designated as Head Despatcher. His duties are (a) generally to supervise the work of the dispatchers attached to the despatch section, (b) to maintain the stamp account and (c) to submit the daily report of despatch branch to Accounts Officer/Sr. Accounts Officer (GOM). Section Officer/Asst.. Accounts Officer (GOM) will be responsible for the general supervision over the despatch branch.

#### **4.29 Outside dispatches :-**

The fair copies of drafts duly approved will be received from the sections through outward registers up to 12.00 noon and up to 4.30 pm in respect of "Out to day" letters. The letters to be sent by speed post may be sent to dispatch branch up to 5.30 P M . The head dispatcher will distribute the out going dak amongst the dispatcher who will acknowledge the receipt of the papers in the outward register of the section concerned. It will be the responsibility of the dispatcher to address and number the covers and arrange for their despatch.

#### **4.30 Local Despatches: -**

- (1) As much local post as possible should be sent by hand delivery. A hard and fast rule as to which letter or letters addressed to which offices should be delivered by hand delivery cannot be laid down. Generally letters addressed to the offices which are congregated in one locality should be sent by hand delivery.
- (2) Letters specially marked by the Branch officers of the section concerned to be delivered by special messengers should be delivered by hand delivery as the number of peons available for hand delivery is limited. The B.O.s should be very discriminate in marking the letters for delivery by special messengers. Special messengers may be sent any time as occasions demand. All the delivery peons should be provided with delivery books in which the names of the peon and the time when letters, packets etc. to be

delivered are given to him, should be noted. Any slackness or unreasonable time taken for delivery of local letters by the peons should be brought to the notice of the S.O./AAO of GOM Section and particularly bad cases to the notice of the B.O. in charge of GOM Section.

- (3) The despatcher concerned with the local dispatches is responsible to ensure that all letters entered in the despatch book are duly acknowledged by the addresses concerned.

#### **4.31 Despatch of Valuables :-**

- (1) Packets containing valuables etc should be entrusted to trustworthy permanent peon only. The Head Despatcher should see that their delivery is acknowledged in the delivery books, cheques etc intended for realization and credit in accounts should be sent during the working hours of the Bank.
- (2) Valuable to be dispatched by post should be sent by registered post and insured for an adequate amount. It is for the section to ensure that necessary instructions, for insurance and despatch by registered post are endorsed on the forwarding drafts before the valuables are sent to the despatch section.

#### **4.32 Confidential and secret Despatches: -**

- (1) When confidential papers are to be sent out of office they should be put in double covers, the inner one being marked “ Confidential” and superscribed with the name of the addressee and the outer one bearing the usual official address. The inner one should be sealed. The inner cover is not necessary if the confidential papers are addressed to the officer by name.
- (2) Secret papers, must before being sent for despatch be closed and sealed in an inner cover bearing clearly both the address as well as the security marking in the section dealing with the papers. This operation must in no circumstances be performed in the dispatching wing. Despatch wing will refuse to accept secret and confidential covers, which are received in the GOM Section except in closed covers.

#### **4.33 Economy in the use of stationary of despatch: -**

- (1) With a view to avoiding waste of stationary and payment of extra postage, the despatcher should be careful not to use covers of a size disproportionately large and should use covers which are commensurate with the size or volume of papers which they are intended to contain.

- (2) Only cloth-lined covers, which have been standardized, should be used for transmitting non-postal documents to addresses residing out of India and for G.P. notes and other valuables sent by post.
- (3) The despatcher should ensure that the enclosures to each letter is correctly forwarded and should write on the cover of each letter the number of enclosures, the name of the station at which it is to be delivered and not merely official titles of the person addressed.
- (4) Intimations of changes of address will be communicated to the dispatcher, who should note the same for guidance, wherever and whenever necessary. Primarily it will be the duty of the sections from which letters or other communications issue, to state the correct address, but the dispatcher should also see that changes in addresses are carried out wherever necessary.

#### **4.34 Schedule of Despatches: -**

- (1) Important and urgent letters must be dispatched the same day with due references to the time of posting for catching the respective mail trains. As far as possible the other letters should also be dispatched the same day but letters which cannot be so dispatched should be kept in the pigeon holes intended for each addressee and should be posted the next day along with other similar letters.
- (2) In order to enable the GOM Section to issue immediate and urgent letters on the same day, the section concerned should, while forwarding the drafts and fair copies for typing and despatch

clearly mark them “Out to day” under the initials of the B.O. Care should be taken to see that routine and unimportant letters are not so marked as a matter of course.

#### **4.35 Service Postage Stamps : -**

A Stamp register in SY 465 form will be kept in GOM Section showing the value of stamps at the beginning of the day (O.B.) including the imp rest and the value of stamps used and the balance remaining in hand.

The register should be submitted for review to the Accounts Officer (GOM) along with the regulation for postage stamps. The Section Officer/Asst.. Accounts Officer (GOM) will check the account daily and initial the entries in token of correctness of the amount shown therein. He will also physically verify the balance at the end of each day and compare it with closing balance in the stamp account. Deficiency, if any, will be brought to the notice of Sr. Accounts Officer/Accounts Officer When it is actually necessary to carry on dispatching work on holidays, the Head Despatcher should, if he is not present in the office on those particulars holidays, take care not to leave with the despatcher attending the office, stamps for more amount than is considered absolutely necessary for carrying on dispatch work for those days.

#### **4.36 Postal franking Machine: -**

A postal franking machine for speedy affixing/embossing of stamp to various categories of outgoing Dak is in operation in the Despatch section. The machine has an approved capacity of holding postal stamps worth Rupees one lakh at a time. The tickets of required amount subject to maximum one lakh are got fed into the machine by prior arrangement with the postal Department. The franking machine is installed in the Despatch section and franking work is done by an experienced daftary under the direct control of head despatcher and further supervision by Section Officer/Asstt. Accounts Officer (GOM). The machine is kept under lock and key in personal custody of the Section Officer/Asstt. Accounts Officer (GOM). The entries of O.B. in the stamps register should be checked by the Head Despatcher daily. The register is a controlling device to ensure that the machine is not used or operated unauthorisedly.

## CHAPTER 5

### SYSTEM OF CORRESPONDENCE

#### 5.01: **Forms of Correspondence:**

The several forms of correspondence used by this office are as follows:

- (i) Memorandums
- (ii) Letters including express/registered letters
- (iii) Demi-official Letters
- (iv) Un-official letters and
- (v) Telegram & Email and Fax

#### 5.02 **Rules of correspondence initialing and dating draft letters:**

The general instructions on the subject as contained in paragraph 2.17 and thereafter of the Comptroller & Auditor General's Manual of Standing Orders (Admn) I should be carefully followed. Replies to letters received must be neatly and legibly drafted on the form prescribed for the purpose and the subject briefly noted by the drafter at the top of each draft. The writer must put his initials at the bottom and also record the date of submission to his Section Officer/Asstt. Accounts Officer who after passing it, will similarly affix his initial and date near the place intended for the officer's initials.

#### 5.03 **Tone of letters written:**

A draft should be complete, clear and brief and must always be written in temperate language and courteously worded. All ambiguous terms such as "former", "latter", "yes" today, "tomorrow" the meaning of which depends on the contents should be avoided. Words such as 'false' fictitious manipulation must be used with the greatest circumspection and discretion and then only with the

approval of a Deputy Accountant General or Accountant General. The tone of letters should always be as temperate and polite as possible. No letters conveying censure, in howsoever slight- a degree may go out except under the Accountant General's signature. If a letter is really urgent, the word "Urgent" in red ink should be prominently written across the top of the fair copy and urgent slip pasted thereon, as the use of such phrases as "an early reply is solicited" or "at your earliest convenience" in the text hardly attracts the required attention. When the Accountant General or any Gazetted Officer drafts a letter himself, it must be understood that the Section Officer/Asstt. Accounts Officer concerned is responsible for correctness of the facts mentioned therein just as if as the reply was drafted by Section Officer/Asstt. Accounts Officer himself. Section Officers/Asstt. Accounts Officers are also responsible for bringing to notice any orders of the govt. or to other authority which the Accountant General or Gazetted Officer may have accidentally overlooked. Any draft which is altered by the Accountant General should invariably be returned to the Section to which it belongs and should be corrected by the section.

Fair copies of the letters addressed to the Comptroller & Auditor General of India and of the other AD letters to be signed by the Accountant General/Sr. DAG /DAG may be compared by Section Officer/Asstt. Accounts Officers himself who should put in his initials in the office copy of such letter to indicate comparison having been done by him personally. Branch Officer should exercise periodical checks to ensure compliance of these instructions.

**5.04 Instructions regarding Official correspondence:**

The following instructions are issued as a guide to officers of the India Audit & Accounts Department in dealing with official correspondence:

(a) Letters relating to the Sections and subjects under the direct supervision of Gazetted Officer issue, ordinarily, over his signatures though they are stamped as emanating from the Accountant General; Provided that no communications of the following nature should issue except with previous approval of the AG or his Senior Deputy: -

1. Letters implying dissatisfaction or censure: and

2. Letters to Govt., State or Union.

- (i) Having a bearing on important questions of Audit or Accounts;
- (ii) Challenging decisions or orders;
- (iii) Questioning the validity of any sanctions otherwise than for merely technical defects: and
- (iv) Containing proposals for writing of or waiving recovery of overpayment.

Such communications should ordinarily be signed by the Accountant General himself or his Senior Deputy. In the alternative, the letter should bear sufficient indication that it is being issued under the direction of the Accountant General.

Provided further that all letters to the CAG other than on routine matters, should ordinarily be issued under the signatures of the Accountant General. Besides all important communications particularly in cases involving errors or delays etc., so that the office may know that in all such cases suitable action has been taken and remedial measures adopted by the Accountant General, whenever necessary. When an important communications is issued by Dy. Accountant General or other officer, with the concurrence of Accountant General, the fact should be indicated in the letter itself.

(Authority: CAG's Office Circular letter No. 2029-Admn. 1/629-53 dated 20<sup>th</sup> May, 1961)

(b) In the absence of AG from Headquarters, the senior most Deputy deputies for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the AG and his Deputy for keeping the former informed of the substance of the correspondence so issued.

(c) Printed routine letters and documents on which no objection is raised may be sent out by selected Section Officer on behalf of the Gazetted Officer in charge of the Section. The resistance of additional matter which does not bring any major question should not itself be regarded as disabling the Section Officer from signing such documents and letters.

(d) All letters to the Central or the State Govts, the CAG, or the High Commissioners of India should have the subject briefly stated at the top. Reference to the higher authority for orders should be self-contained and documented as far as possible and the question for orders accurately concretely put.

(e) Official letters addressed to an office should not bear the name of its head over the cover, unless it is intended that the cover should be opened by the head of the office personally, confidential papers should be placed in double covers, and the inner cover being marked "Confidential" and superscribed with the name of the addressee only the outer cover being addressed to him by his official designation without the addition of his name.

(f) The name as well as official designation of the officer signing the draft reference should appear at the end of every reference.

5.05: : **Maintenance of files:**

(a) There should be main file for each subject and separate files (to be treated as case files) should be opened for individual matters dealing with the same subject. The main file should include all general orders and case files should include orders on individual matters dealing with the subject. Thus there should be on file say number 20, for all general orders dealing with inspections of treasuries and case files to be numbered serially as 20-1, 20-2, 20-3 for inspection report of different treasuries.

(b) The index number of a case comprises the sectional initials, the file number and the case number which should be recorded in the following manner:

TM 20-3 where TM refers to the Treasury Miscellaneous Section, "20" is the number and "3" is the case number. In giving reference to a case the year or years of the file should invariably be quoted in addition to the index number e.g., TM 20-3 of 1992-93.

© On receipt of a letter in the section, the dealing assistant dealing with it should mark on the top the number of the file which should be mentioned in the reply to be issued. Thus a reply issued from the Treasury Miscellaneous Section and dealing with the Sectional file No. 20-3 will be numbered as TM/20-3/1992-93/590. The last figure being the consecutive number allotted to that letter in the outward Register of the Treasury Miscellaneous Section. If the letter is desired to be addressed to more than one addressee, say then the last number would be 590-94 and the running number would indicate that the letter under dispatch is addressed to five different offices or addressees or names.

(d) When a letter is received, it should be placed at the end of the file and page number should be given to it. It may then be flagged "Paper under Consideration" and put up along with the proposed reply. The page number should first be given in lead pencil and when the disposal is completed and the papers are finally filed, correct page number should be given in blue pencil or in ink or in ball-point pen. A new file or second part of a file should be opened when a file increases in size, say, when it contains roughly about two hundred pages.

#### 5.06 **Preparation of files and cases:**

Files should generally be maintained in stiff board covers and cases in case covers. The file number, name, subject and year of the file should be marked prominently on the outside top of the cover. It is desirable also to have contents slip on the first page of a case.

(b) Miscellaneous and other unimportant correspondence e.g. objection memoranda, intimation memoranda etc., not suitable for incorporation in files or cases and similar other correspondence, a record of which is kept on the documents on which objections are raised should be kept loose, but neatly tied in pads, after obtaining file orders of Section Officer/Asstt. Accounts Officer. These papers may, subject to any other rules in existence on the subject; be destroyed after one complete year (i.e. during the other year) under the orders of

the Section officer/Asstt. Accounts Officer without being sent to the Record room.

(c) When stringing papers into files or cases all pins and tags should be removed and holes made at the left hand side of the papers in such a way as to hold them in tact.

(d) The papers forming a case should be arranged in strict chronological order. The notes and correspondence, should, however, not be mixed up. The office notes and orders thereon should come first tagged to the front outer cover of the file and serially numbered as N/1, N/2, N/3 etc. The correspondence should be tagged to the back cover of the file and serially numbered as C/1, C/2, C/3 etc., this way the correspondence can be glanced through quickly to get a quick grasp of the subject matter of the file.

(e) The pages of the files and cases should be numbered for facility of reference. In numbering the pages of a case, both sides of every sheet of paper whether it contains any writing or not should be counted. Although it is generally sufficient to write down only the odd numbers of pages, the other side of the sheets being understood to mean the even numbers between them.

(f) Office notes, demi-official papers, telegrams, express letters, reminders, telephonic messages relating to a case should be put in their proper place in the case itself and should not be filed separately. Slips, however, of purely ephemeral character or interest should be excluded from the file. Printed or typed clear copies of draft letter as issued may be substituted in the case or file for the original rough draft, the page numbering of other sheets being kept unaltered.

(g) Instances may arise when a single paper may have to be dealt with as a case and kept as such, especially in connection with orders or ruling passed by the Govt. of India, the local Govt. or the Comptroller & 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 form a separate case. On no account should they be put into any general file.

## 5.07 Indexing and file numbering systems:

File numbering systems:

- (a) Conventional Method: The conventional method of filing is based on subject classification. A file opened under this system consists of:
- (i) the number allotted to the standard head;
  - (ii) the year in which file is opened; and
  - (iii) an abbreviated symbol identifying the section.
- (b) Functional filing system : In this system the range and dimension of the subjects are analysed in the following sequences : -
- (i) Functional heads: Which represent the basic function of the department;
  - (ii) Primary heads: main heads – representing main activities in each of these functions: and
  - (iii) Secondary heads: sub-subjects, aspects or operating of primary heads.

A proper indexing and file-numbering system provides a quick and easily comprehensible guide to the source of all records containing data/information required for the various activities of the organization. Broadly speaking there are five systems of indexing files:

- (i) Alphabetical
- (ii) Chronological
- (iii) Numerical
- (iv) Geographical and
- (v) Subject wise.

In many organizations a combination of these systems is normally adopted. For example both the conventional method and functional method for filing are based on a combination of numerical and subject-wise indexing methods. However the functional file numbering is the more efficient as:

- (i) it ensures uniformity in opening of files on the basis of a classification of function;
- (ii) it greatly facilitates systematic sorting, storage and retrieval of records required for future reference; and

(iii) it considerably speeds up the processes of transfer of files from sections to the Records Room and vice versa.

(Authority: adopted from 'P-9, Administrative guide Series – 2, issued by O&MT Division of CAG of India – 1985)

#### 5.08 **How to avoid loss of files:**

The loss of files could be avoided/minimized by observing the following drill :

(i) Each Accountant/Sr. Accountant should be made responsible for the proper maintenance of all the general/guard files relating to his seat charge in the section.

(ii) The Accountant/Sr. Accountant responsible for the maintenance of the files keeps a close watch over the movement of his files.

(iii) Whenever a file is submitted/sent to other sections or requisitioned, its movement should be watched till its receipt back by the Accountant/Sr. Accountant concerned.

(iv) Current files should as far as possible be kept away from old files. To avoid mix-up these should be kept serially in year wise bundles.

(v) Files should be sent to other sections through transit registers only; the acknowledgement thereof should be carefully watched.

(vi) Whenever cases/files are received – back from higher officers; the Accountant/Sr. Accountant concerned should immediately check that all files submitted therewith are received. Steps should always be taken to locate missing files immediately.

(vii) While sending cases/files to another section the Accountant/Sr. Accountant concerned should physically verify the files in their custody every quarter and submit a report the Branch Officer.

(Adapted from Administrative Guide Series – 2, P-11 on “A Guide to the Principles & Practice of Records Management” issued by the O&M&T Division of the O/o the C&AG of India – 1985)

#### **5.09 How to avoid multiplication of files on the same subject:**

The multiplication of files on the same subject can be avoided if:

- (i) Files are opened on functional file numbering system i.e. subject-wise functional heads, primary head and secondary heads.
- (ii) A file list is maintained in the section and whenever a file is opened a note thereof is kept therein.
- (iii) All letters relating to one subject should as far as possible dealt with in one file. In case it is not feasible i.e. either the file has become bulky or a decision on some different matters has to be taken, another volume (say Vol. II) of the file be opened and a note thereof kept in the file list.
- (iv) Only in real emergency cases, when original file could not be made available, KW file need be opened. The Accountant/Sr. Accountant concerned should ensure that this ‘KW’ file is merged with the original file at the earliest. Multiplication of ‘KW’ files should be avoided at all costs.

[(Reproduced from Administrative Guide Series – 2, P-12 on “A Guide to the Principles & Practice of Records Management” issued by the O&M&T Division of the O/o the C&AG of India )– 1985]

#### **5.10 Marking of files and cases by financial and not calendar year:**

As a general rule, all cases and files should be marked by the financial year only, and not by the calendar year, as this will lead to confusion and misunderstanding regarding the date of destruction of the record – after the required time prescribed for its preservation.

**5.11 Record Order on Papers:**

No paper should finally be recorded without a record order either by the Sr. Accounts Officer/Accounts Officer or by the Asstt. Accounts Officer/Section Officer as the case may be. All orders of the State Govt. whether of a routine nature or otherwise and all letters received from the GOI or the CAG should be recorded only under the orders of the concerned officer. The others may be recorded under the orders of the Asstt. Accounts Officer/Section Officer.

**5.12 Method of Writing Office Notes:**

All office notes should be written on both sides of the paper, a quarter margin being left on the left hand side of the paper which will be used for stitching. Only one note should be submitted by the Asstt. Accounts Officer/Section Officer on each case requiring decisions/orders. This note need not necessarily be written by the Asstt. Accounts Officer/Section Officer himself, but it will be passed by him and will state the facts with his view on the same.

All office notes should be temperately and courteously expressed and written if possible in the third person. They should be broken up into numbered paragraphs. It may be assumed that the paper under consideration will be read by the officer to whom it is submitted and that no paraphrase or reproduction of verbatim extract of it is ordinarily necessary in the notes. A précis of its content need be made only when the paper is of great length and complexity.

When a note is submitted, it should as far as possible, confine itself to: -

- (1) the question at issue:
- (2) the circumstances leading to it, if necessary: and
- (3) the rules and precedents bearing upon it, if necessary; and
- (4) the suggestions for further action to be taken now upon it.

The raising of relevant sub-issues is not prohibited, but it will usually be found to be convenient to start a new file for such side issues. In some cases the perusal of the paper under consideration will be sufficient and nothing is required beyond a brief suggestion for action.

The section last dealing with the office note should see that there is at least one blank page on which the officer can record his remarks.

**5.13 Marginal remarks on office Notes:**

In drawing up notes on cases, marginal remarks will be only when it is required (i) to draw attention of the officers to points, which have for good reasons, not been dealt with in the body of the notes and (2) to invite reference to papers etc. flagged in the file submitted alongwith the office notes, or to passages therein. Remarks will be made in ink while references should be in pencil. No notes should be made in the margin except by a competent officer who finally disposes of the note. References should always indicate its page number of the file/files and should not be merely given as at flag (A), (B) etc. If the latter method is adopted it would not facilitate easy location of the references at a later date.

**5.14 Method of drafting letters:**

(a) A draft should be written neatly and legibly and except in the case of draft paragraphs for reports etc. and replies to unofficial references they should be written in the prescribed form.

(b) A draft should be divided into paragraphs which should be numbered, each paragraph giving a new statement or a fresh argument. The tendency to use unduly long sentences should be discouraged.

(c) A draft should be complete, clear and brief, complete so as to be in itself sufficiently intelligible without reference to other paper; clear that is, free from any ambiguities which might be easily avoided; brief, in order that its reading may, take the least possible time. The term instant, current; 'as per' and others, the meaning of which depends on the context, should ordinarily be avoided in official correspondence, as they are likely to lead to ambiguity.

(d) A draft should be written in temperate language and courteously worded. The use of all colloquialism such as "to do the needful", "it will have to be done" etc. should generally be avoided as also the use of abbreviations, for example "don't", "can't" etc. The object to be kept in view when letters are being drafted

is to express the meaning or convey the instructions with the at most possible exactitude and as completely and tersely as is consistent with courtesy.

(e) Drafts should always be written neatly and legibly in ink or ball pen or jotter.

(f) Indiscriminate scribbling on the margin of drafts should be avoided, as also much writing between the lines. If it be necessary to revise a draft to any great extent, it is better to rewrite the paragraph in the margin or on the next page than to write between the lines. When a draft has been much corrected it should be re-copied before submission to a Gazetted Officer. Remarks or inquiries in connection with drafts which necessitate lengthy replies should be written on a separate sheet of paper, not sheets being used when the remarks etc. are of permanent interest and slips in others cases.

**Note:** Clean office copies of important letters issuing from this office, to the G.O.I., Gujarat Govt. and the C.A.G. should be kept in the files.

(g) When a letter is in continuation of a series of correspondence, the last of which was received from the person to be addressed, the phrase with reference to the correspondence ending with your letter should be employed. On the other hand if the last letter was one issued by this office, the phrase “In continuation of this office letter” should be used. The commencement of the draft with these expressions should become such a steady practice of routine that it should not involve much thought to be bestowed upon as to how to start a draft from the very beginning.

(h) Figures and references should, as far as possible, be embodied in the text and not relegated to appendices or to margin.

(i) A draft is not to be a recapitulation of the letter under reply prefaced with such expressions as “you state that” and “you point out that” and so on. It is the duty of drafter to merely interpret the orders of the Accountant General or any other Gazetted Officer, as the case may be, and to show how that order is based and not to tell the addressee what he himself has stated or already knows.

(j) No contractions or abbreviations which are not universally recognized should be used.

(k) 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 dispatched under a registered cover, the word 'registered' should be prominently written in the blank space at the head of the draft form.

(l) As far as possible, all rules bearing on the subject of the draft letter should be quoted, but reference should only be given to the codes, manuals and circulars with which the officers addressed are expected to be familiar. No reference to the M.S.O. and Account Code should ordinarily be made in the correspondence with the 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 extracts of the rules quoted should be attached, if possible.

(m) The writer of a draft must put his initials at the bottom and record the date of submission to his Asstt. Accounts Officer/Section Officer who after passing it will similarly affix his dated initials below the space intended for the officers' initials.

#### 5.15 **Submission of cases to Officers:**

The papers forming a case should be arranged in strict chronological orders, the paper bearing the oldest date coming first and the pages numbered. All cancelled drafts and slips of papers should be removed from the file.

To facilitate the rapid disposal of the case and especially urgent cases, personal discussion between the Asstt. Accounts Officer/Section Officers and the Branch Officers of the Sections and Accountants/Sr. Accountants who are dealing with the case should be freely resorted to. A draft letter of telegram, as the case may be, should be prepared at any stage of a case if it appears that the consideration of the case would be facilitated by submitting it in the form of a draft for approval.

At the same time the Asstt. Accounts Officer/Section Officer should not overlook that there may be cases which by their intrinsic nature can be dealt with adequately by the officer only. In such case the papers should be submitted to the officer immediately “for orders” may be written on all cases, as far as possible.

If a page is removed from a paged case or file, a record to that effect should be made in the margin if the preceding (or succeeding) page e.g. in margin of page ‘18’ pages 19-20 removed’ to TM/6-8/29 and no alteration should be made in the subsequent page numbers; and if pages are inserted in the middle of a paged case, they should be given some subsidiary page numbers by the addition of letters e.g. 4 new pages inserted between page 18 and 19 and would be 18-A, 18-B, 18-C and 18-D. Two new pages inserted before page 1 should be allotted the number 1-A, 1-B and the number of page 1 should be altered to 1-C or if the pages inserted are numerous and already bear page numbers, the previous page numbers of the new file should be inserted as a new page number before each existing page number. Thus if papers/pages 1 to 20 are inserted between pages 36 and 37 of an existing case, their new page numbers would be 36/1, 36/2 .....

If numbering is systematically adhered to, flag should rarely, if ever, be needed in a current file. If, however, more than one file is put up, one flag only to each file should be used and a reference to the pages in the file should be given as: -  
(meaning page 8 of the file flagged ‘A’ or page 9 of the file flagged B)

Flags indicating “Paper under consideration”, Draft for Approval, and ‘Note for Orders’ may, however, be permitted in cases of files put up to the Accountant General.

Cases put up to the Accountant General should be in a stiff file board with a proper ribbon on it and not bound round clumsily with a tape, twine or cotton thread. Big files thicker than 2 inches should be avoided and if possible, all relevant papers and Govt. resolutions on a particular case should be detached and made into new case file wherever this is found desirable.

**5.16 Method of reference to other papers etc. in a case:**

(a) Asstt. Accounts Officer/Section Officers should be careful in submitted cases to Branch Officers, Group Officers and to the Accountant General to see that they are sent up complete with all connected papers. They should be arranged in order of date and fastened by tag in the top left hand corner and flagged whenever necessary. In all cases page number should be given and reference should be by page number and not by unnecessary flags.

(b) In the office notes and drafts, the number and date of letter or order of the previous correspondence referred to therein would invariably be mentioned in the body of the notes or drafts when a reference is made therein to flagged papers which are put up in files or cases, the page number, year and number of the file or case and the Section to which it relates, should always be quoted in the margin, in addition to the flagged letter, to enable the papers referred to being readily traced at a later. Similarly all references in the letter under disposal 'or paper under consideration' should be connected with the office files and invariably put up when available.

(c) Whenever a case is sent for or referred to in connection with any other case, cross-reference should be made by the Accountant dealing with the case on both the cases covers so that when on a later date the case is referred to, the other relevant case or papers in the other cases also may be called for, if considered necessary, or essential, for the disposal of the case in hand.

**5.17 Papers seen by Accountant General to be routed through officers responsible for drafts:**

Whenever drafts or notes are passed with or without amendments by the Accountant General or are dictated by him, they should invariably be initialed by the Sr. Dy. Accountant General/Dy. Accountant General, the Branch Officer and the Asstt. Accounts Officer/Section Officer of the Section concerned, in token of any verification of facts and reference and also for bringing to notice any statement which may require modification. This will also enable these officers to

keep in touch with the movement and progress of the case before the reply is actually issued.

The same procedure should be followed mutatis – mutandis when drafts and notes are passed with or without amendments, or as dictated by the Group Officer or the Branch Officer.

#### **5.18 Responsibility of Asstt. Accounts Officer/Section Officer for correctness of Drafts:**

The Asstt. Accounts Officer/Section Officer is not expected to write the draft himself except in important cases like letters to Govt., the Comptroller & Auditor General, U.O. Rs. Etc. but he should satisfy himself that the drafting of his subordinates is accurate, complete and in conformity with the prescribed rules and procedure. All letters, cases etc. for orders must pass through the Asstt. Accounts Officer/Section Officer of the section who if he has nothing to add will initial all notes and drafts written by the Accountants/Sr. Accountants in token of his having checked them and accepted responsibility thereof.

When the Accountant General or any Gazetted Officer drafts a letter himself, it must be understood that the Asstt. Accounts Officer/Section Officer concerned is as responsible for the correctness of the facts which the Accountant General or any other Gazetted Officer may state as if the letter was drafted by the Asstt. Accounts Officer/Section Officer himself. Asstt. Accounts Officer/Section Officers are therefore responsible for bringing to notice any intricacies or any orders of Govt. or any other authority which the Accountant General or any other Gazetted officer may have accidentally overlooked. This should be done at the time the fair copies of important letters are examined and initialed by the Asstt. Accounts Officer/Section Officer before issue.

#### **5.19 Signing of Papers :**

Instructions issued by the Comptroller and Auditor General of India for the guidance of officers of the Indian Audit and Accounts Department in dealing with official correspondence are contained in chapter II of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol. II.

In general :

- (i) All communications of any consequence i.e. except those :
    - (a) of merely supplying information;
    - (b) of a purely routine nature;
    - (c) which in the absence of the AG must issue by reason of their urgency, addressed to the Govt. of India, the State Govt., the Comptroller & Auditor General of India and the High Commission for India should issue over the signature of the Accountant General himself.
  
  - (ii) No communication to the authorities mentioned above should ever issue at all over the signature of an officer below the rank of a Gazetted Officer.
  
  - (iii) Where it is merely a question of stating facts or communicating figures to State Govt. even though the replies may taken the form of unofficial references such replies may be passed by the Accounts Officers incharge of the Sections and need not be submitted to the Dy. Accountant General for his approval.
  
  - (iv) Routine communications to the Comptroller & Auditor General of India may issue over the Dy. Accountant General's signature.
  
  - (v) All letters to the Comptroller & Auditor General except those of routine nature should be issued over the signature of the Accountant General. Para 70 (b) of the Manual of Standing Orders (Administrative) Volume 1 provides for the Dy. A.G/Sr. Dy.A.G. issuing all correspondence during the absence of the Accountant General as for 'Accountant General'. The cases should hover be put up for the approval of the Accountant General later on either in camp or after his return to Headquarters. Whenever the Comptroller & Auditor General is required under a statutory provision to certify any figures and they are based upon the figures furnished by the local Accountant General etc., the latter should personally sign the statements and certify their correctness (vide CAG's letter Nos 1253-Cimp/79-50 dated 16<sup>th</sup> November 1950 and No. 1010-NGE-1/46-52 Part III dated 2<sup>nd</sup> April 1952)
- Note:** When communications are issued to the Comptroller & Auditor General of India by the Dy. Accountant General or any other officer with the concurrence of the Accountant General, the fact should be indicated in the letter itself.

(CAG's letter No. 2029-Admn-I/629-58 dated 20.05.1961)

No letter should be signed "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.

All cases involving interpretation of rules or requiring Audit decisions and cases in which it is proposed not to agree with the view expressed by the Govt. should invariably be shown to the Accountant General through the Sr. Dy. Accountant General/Dy. Accountant General. In other matters Gazetted 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 Accountant General informed of the important cases dealt with in the office.

(vi) All communications from the office should be shown as issuing from the Accountant General (A&E), Gujarat and not from individual officers like Accounts Officer <sup>TM</sup>, Accounts Officer (DC) etc. The official designation of the officer signing the fair copy should, however, be noted below his signature.

(vii) Letters signed by the Accountant General himself will issue under the name and designation of the Accountant General.

(viii) The circumstances in which a letter may issue signed "For Accountant General" are stated above.

Statement and returns, except when his signature has been definitely prescribed, need not be put up to the Accountant General for signatures.

Routine outward correspondence with officers other than those belonging to the All India Service may issue over the signature of Section Officer/Asstt. Accounts Officer of the Section concerned and it is open to the Branch Officer in charge concerned to make special delegations to Asstt. Accounts Officers in charge of Sections with the previous approval of the Accountant General.

Subordinate officers of other departments are not at liberty to correspond with any officers or subordinates of this office either officially or unofficially and Section Officers/Asstt. Accounts Officers or Clerks in this office in their capacity as such should not correspond with superintendents or clerks of other offices.

**5.20 Signing of demi-official letters:**

All original demi-official letters addressed to the under Secretary to the Govt. concerned should be got approved by the Supervisory Officers and issued over the signature of the Branch Officer. Subsequent to reminder or to reminders where no reply is received to an ordinary letter after issue of three reminders in the usual course, may however, be addressed by the Branch Officer.

All D.Os whether in original or otherwise addressed to Deputy Secretary should be issued only over the signature of Supervisory Officers.

In respect of other officials also all D.Os should be ordinarily addressed to officers of equal level.

(Circular No. TM/29-18/100 dated 26.9.1965)

**5.21**

Acknowledgement of communications issued by the Comptroller & Auditor General of India: it should be ensured that whenever acknowledgement is asked for by the Comptroller & Auditor General it is invariably issued to his office positively within a period of seven days of the receipt of communication from his office. The security classification of documents should also be strictly adhered to even while acknowledging secret and confidential communications.

(CAG's letter NO. 724-NGE III/50-63 dated 3.4.1965 & Cir. No. TM/29-15/95 dated 24.5.65)

**5.22 Unofficial References:**

(a) All unofficial references, after they are seen by the Accountant General will be indexed by Record Management Section/GOM Section in a general index register and sent to the respective section and after attaching a covering sheet prescribed for recording particulars of file No. & Date of receipt of D.O.

reference and date of its despatch with reply. The Section Officer/Asstt. Accounts Officer will show them to the Branch Officer after they are indexed in the Sectional Inward Register of DO References and put up replies on the points raised personally and thereafter submit the papers to the Branch Officers in-charge for approval. While sending the unofficial reference with reply to record section for return to the Deptt., the record clerk of the section concerned should also send the covering sheet and the dispatch clerk should return the sheet with the required certificate of dispatch with his dated initials in the prescribed place in the sheet. The section should clear their own inward entry in the unofficial reference Register on the basis of despatch certificate on the covering sheet.

(O.O. No. Record 10 dated 24.02.1967)

(b) Unofficial references should ordinarily be disposed off within seven days of their receipt. If the unofficial reference cannot be disposed off within that time for want of information to be collected from other officers etc. an interim reply should be sent stating when the reply is likely to be issued. With the object of securing prompt disposal of these references Section Officers/Asstt. Accounts Officers concerned should consult each other, discuss and come to a decision instead of prolonging the case by writing lengthy notes.

(c) When the unofficial reference pertains to more than one section, it should be received by the Section which is concerned with the first portion of the reply and should be disposed of by that section after obtaining the information from the Sections concerned duly approved by their Branch Officer.

(d) With a view to exercising an independent check over the disposal of the UOR's the General Index Registers maintained in the Record Management Section should be closed on the 10<sup>th</sup> & 25<sup>th</sup> of each month, the closing balance of all UO cases received upto the last day of the preceding month and the 15<sup>th</sup> of current month respectively should be clearly brought out in these fortnightly closings; as an illustration the closing on the 10<sup>th</sup> March 2008 should show the balance of UO cases received upto 29<sup>th</sup> February 2008 and closing of 25<sup>th</sup> March 2008 should show the balance of such references received upto 15<sup>th</sup> March 2008. The Section Officers/Asstt. Accounts Officers should see that all disposals are

got noted by the Record Management Section by the sending the General Clerks of the respective sections to the Record Management Section.

**Note:** A separate Inward Register should be exclusively maintained by the Record Management Section for the UO References received from the Comptroller & Auditor General of India and this register should be closed three times a week, Monday, Wednesday and Friday after ascertaining the stage of disposal of UORs from the Branch Officers of the receiving Sections and should be submitted to Accounts Officer/GOM on the same day. The register should be submitted to Sr. D.A.G. (A) on Fridays.

(Adapted from OON TM/21-12-140 dated 12.04.67)

(e) Each section will prepare a weekly outstanding list of unofficial references in the Sectional Inward UOR Register and submit it with the explanation for delay in disposal, if any, to the Gazetted Officer in-charge of the Section.

**Note :** U.O.R. received from CAG should be diarised in red – ink in the Sectional Inward Register.

(f) Ordinarily these references are limited to cases which require the interpretation of a rule or order require an audit or accounting opinion. It is expected from the State Govt. concerned that the point or points on which a report is required should be distinctly stated. Instances where these conditions are not observed should be brought to the notice of the Accountant General for taking further action.

(g) Un-official references especially marked by the Accountant General as ‘to me’ or ‘show me disposal’ should be submitted to him as expeditiously as possible, before the reply is issued.

(h) In submitting unofficial references and cases to the Accountant General, Branch Officers should, when they think there is no doubt in the case under consideration, will submit a draft reply at once with their note so that the case may be disposed of finally without delay. Only in very rare cases, when the

decision is liable to be so doubtful as to necessitate orders being obtained first, note should be submitted and draft put up afterwards. It is neither necessary nor desirable that long office notes should be recorded in unofficial references.

(i) Fair copies of office notes should in no case be put up for Accountant General's signature as a reply. In every case, a draft of the reply proposed should be put up and the fair copy should issue only after the Accountant General has passed the draft.

(j) Replies to unofficial references received from the local Govt. may ordinarily be taken to be official replies. When however, such replies or reports, which have not issued under the signature of the Accountant General are controversial or are required to be sent to the Govt. of India, they should be got confirmed by the Accountant General himself before they are proposed to be printed as official communications.

(k) A copy of the unofficial reference under reply should be maintained in all important cases, so as to be useful for reference when the origin of a decision is to be traced. A list of files accompanying unofficial references received from or sent to various offices should also be maintained for Inward or Outward Diary of unofficial references to enable the person sorting out to trace whether any particular file was received with the D.O. note otherwise.

5.23, 5.24 & 5.25 : **Telegram: DELETED**

**5.26 DO letters and Speed Post letters:**

Demi-official letters addressed to the Accountant General are indexed in a separate register maintained by his Stenographer and sent to the section concerned for disposal. Such demi-official reference should, as far as possible, be disposed off within three days of their receipt and the fact of disposal should be brought to the notice of the P.A. to the Accountant General.

(Authority: Para 80 of MSO (Admn) Vol. I)

When the reply is desired to be received by/sent to the Head quarter's office at Delhi or the Accountant General or other States or the Govt. of Gujarat within a very short span of time and involves large public interest or is of utmost important from administrative angle, speed post system of communication may be resorted to. Arrangement for such communication network exists in all metropolitan cities and other classified cities where state secretariats and Accountant General's offices are headquartered in all states of the country.

Secret Documents:

5.27

(a) All secret communications will be opened by the Accountant General who will decide whether they should be kept with him and entered in the register of secret documents maintained by him or should be kept with Sr. Dy. Accountant General (Admn).

(b) Secret documents transferred to the Sr. Dy. Accountant General (A) will be diarised by his P.A. in a "Register of Secret Documents" lying in the custody of Sr. Dy. Accountant General (A)s' personal custody. At the time of posting in register, a "purport" memo intimating the existence of a particular secret letter will be sent by the Sr. Dy. A.G. to the Branch Officers of the Section/Sections concerned to file these purport memos carefully and to refer to the secret paper in the Sr. Dy. Accountant General's room before disposing of cases concerning the subject mentioned in the memo.

(c) It will be open to the Sr. Dy. Accountant General (A) to transfer to a Branch Officer such letters which may be frequently required for reference by the section, after making a note in his register.

(d) Secret letters issued from the office should be filed in a separate file, which should be kept by the Gazetted Officer concerned in his personal custody. They should be sent out in sealed covers in accordance with existing instructions on the subject.

(e) Secret papers when sent by post should be put in double covers, the inner one being marked "secret" and sent by registered acknowledgement due post.

(f) Papers marked “secret” are intended only for the persual of the persona to whom they are addressed and of persons to whom he is entitled to communicate to them. The person to whom they are entrusted is personally responsible for their safe custody. For the transport of these documents tin boxes have been provided. The possession of keys for these boxes is permitted only to the person particularly authorized and the safe custody of the keys is a matter of general importance, for which each authorized officer is personally responsible.

(Memorandum of Instructions regarding the treatment and safeguarding of Secret and Confidential Information and papers received with the CAG’s Endorsement No. 440-NGE/3-42 dated 26.03.1943.)

## **Confidential Documents**

5.28

Covers marked “Confidential” should when received in record, be taken to the Accountant General who will (unless was fit to depart from this procedure) open the covers and hand over the letters to the Personal Assistant after initialing them. Confidential papers received will be entered by the Accounts Officer (GOM) in a separate register in his custody. To prevent confidential papers being taken up for disposal before they are registered, all Branch Officers and Asstt. Accounts Officers/Section Officers should see, whenever they receive any such paper direct from the Accountant General that it goes at once to the Accounts Officer (GOM) for registration before it is taken up for disposal.

Confidential papers should ordinarily be dealt with by the Branch Officer and Asstt. Accounts Officer/Section Officers and trustworthy Accountants /Sr. Accountants who are expected to know the responsibility of handling such papers. The Asstt. Accounts Officer/Section Officer of the section, should when he receives the confidential papers, initial in the register of confidential documents and after due action has been taken thereon, the paper should be returned to the Accounts Officer (GOM) who should take Accountant General’s orders in all doubtful cases.

Papers marked “confidential” should not pass in ordinary course, through the office, but should be seen and dealt with only by persons explicitly/implicitly authorized in that behalf. If not passed by hand from one authorized person to another they should be sent in sealed covers or in boxes provided for the purpose. The typist should sent the confidential papers to the Gazetted Officers in a closed box. If a box is not available, the typist should be permitted to go direct or through the Section Officer (GOM) to the officer concerned to get the fair copy signed etc.

Orders contained in communications or the memorandum of secret instructions should not be discussed in files which are not treated as secret. If occasion arises to refer to these orders in files which are not considered secret, these orders should only be indicated therein. The details thereof should not be reproduced.  
(OO No. TM/26 dated 4<sup>th</sup> August 1962)

**5.29 Short-hand Note Book :**

The stenographers’s used not books should always be returned to the Accountant General or Sr. Dy. Accountant General and destroyed. The issues of note-books to the stenographer should be noted in a register and only approved note books should be used by him.

(Memo of instructions regarding the treatment and safe guarding of secret and confidential information and papers received with the Auditor General’s endorsement No. 440-NGE/3-42 dated 26<sup>th</sup> March 1943.)

**5.30**

Transmission of confidential papers should not pass through office like ordinary papers. They should ordinarily be dealt with by the Asstt. Accounts Officer/Section Officer and Branch Officers and also by trustworthy Sr. Accountants/Accountants and should be transmitted either in locked boxes or delivered boxes.

**5.31 Confidential Drafts:**

Confidential drafts should be delivered to the Asstt. Accounts Officer/Section Officer (GOM) who will arrange to have them typed and dispatched confidentially.

5.32 **Interim replies:**

When information has to be collected or reference have to be made to other offices etc. and it is anticipated that there would be undue delay in furnishing a reply to a letter received in the office, as interim reply stating that the matter is receiving attention and that a final reply would be sent shortly should be issued to the person or officer from whom the letter has been received.

Letters to which interim replies are issued should not be shown as disposed of until final complete action is taken.

5.33

Demi-official letters addressed to the Accountant General/Sr. Dy. Accountant General are indexed in a separate register by the Secretary to Accountant General and PA to Sr. Dy. Accountant General respectively before they are distributed to the Sections concerned.

Branch Officers and Asstt. Accounts Officers/Section Officers should ensure that disposals of all D.O. letters and other letters addressed by name to the Accountant General or Sr. Dy. Accountant General are invariably shown to the Accountant General or Sr. Dy. Accountant General before or after the issue of the replies, depending upon the nature and urgency of the cases, even in cases where the Accountant General or the Sr. Dy. Accountant General has not called for papers or made some remarks. Prompt attention should be paid to those letters which express or suggest dissatisfaction with the work of this office in any way and the notes submitted to the Accountant General / Sr. Dy. Accountant General should contain in clear and candid statement of circumstances which have given rise to the complaint.

5.34 **Inward Reminders:**

Reminders to inward letters etc. are indexed in Reminder Register maintained in each section. Asstt. Accounts Officer/Section Officer is personally responsible for seeing that reminders to personal letters are promptly attended to and that their disposal is in no case delayed beyond the third working day after their

receipt in the section. If, in any exceptional circumstances a reminder cannot be finally disposed of within the prescribed period its receipt should at once be acknowledged and an explanation given.

A second and a third reminder should invariably be submitted to the Sr. Dy. Accountant General and the Accountant General respectively with the original case.

Undue delays in the disposal of reminders from the Govt. of India and the Comptroller & Auditor General should be brought to the notice of the Accountant General.

### **5.33 Issue of reminders, closing of outward register :**

Reminders should be issued to all letters for which replies are due to this office from other departmental officers. It should be noted that whichever office started the correspondence, whether it is this office or other offices and so long as this office has any action to take in the matter, the sections are responsible to see that the issue of interim replies does not relieve the section of such responsibilities.

With a view to keeping a watch over the receipt of replies from outside officers and issue of regular reminders the clerks should indicate in the margin of every draft submitted for approval 'R' or 'F' according as the proposed reference requires or does not require a reply. While passing the draft, the Asstt. Accounts Officer/Section Officer should indicate the period from the date of issue of the reference after which reminders are required to be issued. The urgency and importance of each required to be issued. The urgency and importance of each reference should be taken into consideration in fixing this period. Normally reminders for ordinary letters should issue after a fortnight.

The Record Clerk/General Clerk of the section should note against the number in the outward register 'R' or 'F' as the case may be, and link up whenever replies to the references bearing outward numbers marked 'R' are received.

On the first and tenth of each month a summary of outstandings in the following form should be prepared by the Record Clerk/General Clerk in respect of all letters etc. issued from 1<sup>st</sup> to 15<sup>th</sup> and 16<sup>th</sup> to the end of the month respectively.

- |     |   |     |
|-----|---|-----|
| (1) | Opening Balance                                 | (a) |
| (2) | No. of references issued                        | (b) |
|     | From            to                              |     |
| (3) | No. of references out of Sr. No. 2              | (c) |
|     | treated as final                                |     |
| (4) | No. of which replies have been received         | (d) |
| (5) | Closing Balance                                 |     |
|     | (i.e. No. of letters for which replies are due) |     |

The Accts/Sr. Accts and Section Officers should scrutinize the outstandings as shown in the closing balance and make sure that reminders are issued to expedite settlement of cases finally. The register thus closed twice a month and with notings by the Accts/Sr. Accts of the action taken to elicit replies should also be submitted to Branch Officer.

(Adapted from OO No. TM/13 dated 6.3.1962)

**5.36 Erasures and Over writings in accounts :**

Erasures and overwriting in accounts in accounts and registers are strictly forbidden. When necessary, corrections should be made by drawing the pen through the incorrect entry and inserting the correct one above and attested by the initials of the clerk or Section Officer concerned. Any infringement of this rule will be dealt with severely.

**5.37 Use of office telephone and receipt of official telephone messages:**

The members of the office staff will not be allowed to use the telephone for making private calls except in case of urgent domestic necessity such as illness, etc.

All telephone work shall ordinarily be got done through the Telephone Operator on duty in the EPABX i.e. situated at Reception Counter of the office building.

He shall received and issue the messages to and from the office through the respective telephone lines connecting various sections and officers chambers through the system of EPABX and shall see that the telephone line is not unduly held up.

The messages from and to the Sr. Dy. Accountant General /Dy. Accountant General shall receive priority over all other calls and telephone operator is responsible to see that these instructions are strictly followed.

In the case of inward messages the arrangement ordinarily will be that the telephone operator will confirm the officer/official wanted from the person making a call and then operate the appropriate cage/hole of the EPBAX machine so that the wanted officer/official responds from the chamber/section concerned to receive necessary message from the caller. If a particular person is to be called, the message given by the telephone operator will be that Mr. .... Of Accountant General's office is wanted by Mr..... at the sectional/officer's telephone and the telephone operator should see that the line is not unduly held up till the person wanted turns up.

Officials telephone messages received in the office shall be passed on to the section concerned for prompt disposal, on the same day, and in any case not later than three days of their receipt.

**5.38 Queries by the Accountant General and other officers on letters:**

Queries by the Accountant General, Group Officers or Branch Officers on any inward letter etc. must be answered by the Asstt. Accounts Officer/Section Officer concerned without delay and in any case within three days of the receipt of the letters in his section. If a complete reply cannot be given within that time the letter must nevertheless be put up to the officer who raised the query with an explanation of the cause of delay.

(a) (i) When the Accountant General make a file 'early', he expects it to be disposed within three days at the latest;

- (ii) When he marks a file urgent, he expects it to be disposed by the next working day;
- (iii) Any queries on a file should be replied to without delay, the maximum period being 3 days.

If for some reason or other, this cannot be done the Section Officer/Asstt. Accounts Officer of the section should report it to the Branch Officer in charge who will bring it to the Accountant General's notice and get permission for extension of the time allowed to a specified date. The Asstt. Accounts Officer/Section Officer of the section will be personally responsible for this.

(b) When the Accountant General asks for papers they must be put up the same day, or next day at the latest. The Asstt. Accounts Officer/Section Officer concerned will be responsible for this. The papers must be referenced and flagged properly and submitted along with a brief note.

(c) When a draft is passed by the Accountant General the fair copy duly checked by the Asstt. Accounts Officer/Section Officer must be put up for signature the same day or the next day forenoon at the latest.

#### **5.39 Transmission of papers in original:**

All correspondence addressed to this office, except those which are marked for onward transmission to other officers or return in original without reply are intended for retention in our records and the return or transmission in original of letters with endorsement thereon is accordingly improper. Redirection of letters obviously miss sent to this office is a permissible exception. Any failure in this respect results in unnecessary correspondence, delay in the disposal of letters and in calling for originals of the endorsement. Asstt. Accounts Officers/Section Officers should see that the staff members working under the control do not return original references without keeping office copies or adequate notes to serve as office copy. In cases of claims returned in original, an account of the objections raised should always be kept.

## CHAPTER 6

### Important Registers and Returns in Sections / Office

#### **6.01: Sectional Duty List :**

Every section should maintain a sectional duty list to keep a regular and continuous record of all incumbents with their specimen of their signatures and initials. This register should be divided into three parts.

Part I : should record :

- (i) the name of the Section Officer / Asstt Accounts Officer in charge of the section.
- (ii) the dates of his taking over and handing over charge and
- (iii) the specimens of his signature and initials.

Part II: In part II the name of assistants in the section, the dates of their taking and handing over charge and the specimens of their signatures and initials should be entered.

Part III :should show the details of the various charges in the section. These should be got approved by the Deputy \ Sr Dy. Accountant General .

Whenever there is a change in the incumbency of a post , the particulars of the charge should be brought to the notice of the new comer and his initials and specimen signature obtained in part II of the register. The dates of taking over and handing over charge should also be entered therein. Similarly , whenever there is a change of Section Officer / Asst Accounts Officer part I of the register should be posted . The Register should be kept in the personal custody of the Section Officer / Asstt Accounts Officer who will be responsible for its proper maintenance . The register should be submitted to the Branch Officer on the 5<sup>th</sup> of every month and half yearly to the Deputy / Sr Deputy Accountant General on the 5<sup>th</sup> of June and December.

(O.O No. TM/29/Misc/13 Dated 07-10-1960)

#### **6.02 : Calendar of Returns :**

Each section should maintain a calendar of Return in the prescribed Form (S Y 264)in five parts showing all statements , returns, accounts etc.. due from or to his section with the dates fixed for their submission , despatch or receipt.

The item in the calendar of returns should be grouped in five parts on the lines indicated below:

- Part I : Returns due to out side authorities.
- Part II : Returns due to Branch officers, Asstt Accounts Officer/ Section Officer / Supervisor.
- Part III: Returns due to Dy Accountant General / Accountant General or other sections within the office.
- Part IV: Returns due from out side authorities or from other sections of this office.
- Part V : Returns of casuals or temporary nature.

Within each part the items should be arranged into groups e.g. daily, weekly, monthly, quarterly, half yearly and yearly and should be arranged in the order of the dates and months with authority noted for each item. The maintenance and punctual submission to Branch Officer / Supervisory Officer of calendar of returns is primarily the responsibility of the Section Officer / Asst Accounts Officer in charge of the section. The submission of it should in no case be held up pending clearance of arrears, wherever, any return is anticipated to be unduly delayed. The matter should at once be brought to the notice of the Branch Officer and remedial action taken to clear the arrears and submit the return early. Returns due for despatch on a holiday should be sent, as far as possible, on the day preceding the holiday. Relevant authority for discontinuation of the items entered in the returns should invariably be quoted in all cases.

The calendar of Return should be submitted by all section to their Branch Officer / Supervisory officers as indicated below :

**Branch Officer :**

On every Monday showing the returns due for submission on the previous Friday.

**Supervisory Officer:** (Deputy / Sr Deputy Accountant General)

On 1<sup>st</sup> Monday on every Month.

The calendar of Return should be closed in two parts in the Performa as under :

Part : I Contains the information in respect of items which have been submitted late during the week.

Part : II Contains the information in respect of items which have not been submitted during the week.

**Part : I :**

Sr No.	Page No. and Item No.	Particulars of Returns	Due Date	Actual Date	Reason for delay	Remarks	Initial
1	2	3	4	5	6	7	8

**Part : II :**

Sr No.	Page No. and Item No.	Particulars of Returns	Due Date	Actual Date	Reason for non submission or non compilation	Remarks	Initial
1	2	3	4	5	6	7	8

This will indicate every week to the Branch Officer in charge of the section the items which have been delayed during the week and up to the end of week and the items which have not been submitted or completed at all and reasons thereof . This will also facilitate the preparation of the Arrears Reports .

The Branch Officer should make it point to call for the calendar of Returns if not received on the due dates prescribed.

The Section Officer \ Asst Accounts Officer will be personally responsible to make entries of dates in the calendar of Returns. The Branch Officer should test check the date at the time of every submission of the calendar of returns in such manner that each item of calendar of Returns comes under such test check once in a year. In order to satisfy this requirement , The Branch Officer Shall determine the number of items test checked every week with reference to the total number of items in the calendar of Returns at each closing. The Branch Officer may if necessary at his discretion , check more items and items which have already came under this check within a year.

(C A G 's letter No. 3564-codes I-57 / 71 dated 14-09-1971)

**6.03: Monthly Arrears Reports :**

In order to present to the Accountant General a complete picture of the state of work of the office as a whole, each Section officer / Asstt Accounts Officer should prepare and submit to him by the 5<sup>th</sup> of each month through the Gazetted Officer in

charge , a monthly report ( in the printed form supplied to the sections separately ) detailing the state of work including item of work in arrears in the section at the end of each month. The detailed monthly report will serve to show to the Accountant General the degree of efficiency, control and management of work by the Section Officer / Asst Accounts Officer of the section concerned with the co operation of his staff . To enable the Accountant General to mark the progressive improvement or deterioration of the work of the section, the report should be prepared month to month from the report of previous month , the sectional calenderer of returns and other registers maintained by the section for watching the progress of the work.

The report completed in all respects and certified to be correct by the Section Officer / Asstt Accounts Officer over his dated signature should be laid before the Branch Officer who will scrutinize the report (particularly the explanation and other remarks ). With a view to seeing that the entries are complete and accurate in respect of all items of work for which the section is responsible and then sign it after recording any remarks he may have to make either for the guidance of the Section Officer / Asstt Accounts Officer or for the information and orders of the Deputy / Sr Deputy Accountant General or the Accountant General. The reports should then be sent to control section. Apart from sending the report direct to the Accountant General a summary of the arrears (category wise ) should also be sent to T M section which should prepare a consolidated summary for the entire office for submission through the Deputy / Sr Deputy Accountant General (Admn.) to the Accountant General.

#### **6.04 : Dictionary of References and Sectional Note Books :**

##### Dictionary of References :

The Dictionary of References should be maintain by T M Section in a register in Form S Y 256 with the four columns 1. catchword. 2. subject . 3. authority and 4. reference. The register should be divided into different parts each part dealing with a group of sections. In these parts the references should be arranged alphabetically under appropriate catchwords, a sufficient number of pages being allotted to each letter of the alphabet. The subject should be brief and should not reproduce the rulings of references or decisions in full as the Dictionary is meant to be one of references and not of rulings. In the column ‘references ‘ the number and date of the order and the full particulars of the file / cases in which the decision is filed should be stated.

2. All important orders and instructions, except those which affect codes, manuals, service Rules or pertains to any particular department which will be codified and manualised should be included in the Dictionary. All important decisions given by Accountant General and Deputy / Sr Deputy Accountant General should also find place in it.
3. The section which receives any particular order and / or instructions or obtain any decision fit to be included in the Dictionary vide paragraph 2 above, should communicate their particulars duly approved by the Branch Officer on or before the 5<sup>th</sup> of each month to T M section for incorporation in the Dictionary. T M section should submit the Dictionary to the Accountant General on the 10<sup>th</sup> of every month.

**6.05 : Departmental Note Book:**

A note Book of al the important orders and correspondence received in the department for note or disposal should also be kept by the Section Officer / Asstt Accounts Officer of each section of the office. The notes should be arranged under some important headings ( of which there should be index ) and should always begin with a short title indicating its nature. The notes under each heading should be consecutively numbered and when a subsequent order cancels a previous one, a red ink remark should be made against the corresponding note giving reference to the canceling order. This note book will be submitted to the Gazeted officer in charge of the Section for review on the first day of each month.

(O.O. No. TM/29/19 dated 16-12-1960)

**6.06 : Section Officer / Asstt Accounts Officer's and Accountant / Sr Accountant's Note Books :**

Each Accountant / Sr Accountant and Section Officer / Asstt Accounts Officer should maintain a record of the points which he has to watch but which are not required to be noted in any one of the prescribed register. This record should be handed over to the successor whenever there is a change in incumbencies. The register is submitted to Gazetted Officer in charge on 15<sup>th</sup> April, July, October and January.

#### **6.07 : Register of Complaints :**

With a view to watching the expeditions disposal of complaints, each section should maintain a register of complaints.

Complaints received by the Accountant General / Sr Deputy / Deputy Accountant General by name will be indexed by the Secretary to the Accountant General and the respective stenographers respectively and will be passed on to the sections concerned through a suitable transit register.

These as well as complaints received by the Accounts Officers should be entered in the Register of complaints by sections and Register should be closed weekly and put up to the Branch Officer. If any complaints are outstanding in the weekly closing the Register should be put up to the Deputy / Sr Deputy Accountant General concerned also. The disposal of the complaints received by the Accountant General by name should be reported to the Secretary of the Accountant General within a week of the receipt of complaints. The result of the closing of 2<sup>nd</sup> and 4<sup>th</sup> week should be sent to the coordinating sections concerned which will consolidate and submit the position of complaints with a detailed analysis to the Accountant General.

(O.O No. PA/AG/\$ dated 03-07-1967)

#### **6.08 : Register of Pending Cases :**

Even though individual letters are disposed off sometimes cases remain pending either on account of developments expected to take place at a specific future dates or because information/ reply is awaited from outside sources such as State Government , Director of Accounts and treasuries etc... In order to have an effective watch over such pending cases, a register should be maintained in the form prescribed and submitted to the Branch Officer on the 5<sup>th</sup> and 20<sup>th</sup> of every month and to Deputy / Sr Deputy Accountant General on 21<sup>st</sup> of every month. Periodical reminders should be sent to settle the matter and give a final disposal to the pending case.

The case should be entered in the register only with the prior approval of the Deputy / Sr Deputy Accountant General concerned or Accountant General for sections which are under his direct control. Whenever a case is entered in the Register a

suitable note should invariably be kept in the relevant file under Branch Officers signature.

(O.O No. TM/108 dared 01-01-0966)

**6.09 : Register of Case File :**

Each section should maintain a register of case files in Form S.92 after getting the standard file headings/ subjects for individual case files duly approved by the Branch Officer.

It should be ensured that under no circumstances a file is opened without assigning a number to it and entering it in the Register of case files. At the same time it should be kept in mind that the number of files is not multiplied unnecessarily and different files are not opened on the same subject . The register should be scrutinised and reviewed once in a month, on the 10<sup>th</sup> by the Section Officer / Asstt Accounts Officer and submitted quarterly to the Branch Officer on the 15<sup>th</sup> April, July, October and January.

**Note :** Particular case file maintained by each Accountant in his charge should be nevertheless continue to be kept in the Accountants Note Book.

(O.O No. 148 dated 15-06-1967)

**6.10 : Register of Statistics :**

For furnishing information to C&AG regarding fair index of the volume of the work done in this office and for formulating staff proposal each year , a Register of Statistics in the form shown in the Annexure should be maintained by all sections of this office. The register should indicate the work load Accountant wise , wherever possible.

The Register should be submitted to the Branch Officer by 10<sup>th</sup> of every month after check by the Section Officer / Asstt Accounts Officer and test check by another Section Officer / Asstt Accounts Officer nominated for the purpose. The due date for submission of the report to Headquarters' office is 30<sup>th</sup> September each year. As per HQs office circular No. 2120 BRS/Misc/28-2006 Vol II dated 27-07-2007 the “ Statistics to serve fair index has been discontinued.

(Authority :- TM circular No. TM 53/fair Index Circular No. 10 dated 13-08-2007.)

**6.11 : Preparation of Annual Activities Report by each field Offices :**

Headquarters office has been bringing out an annual activities report of the Indian Audit and Accounts Department (initially termed as Administrative Reports) from the year 1984-85 depicting not only the organization of the department and the variety and volume of the work done but also important highlights of the work as well as improvements effected. This document shows how the department functions and responds to the changing environments of auditing and accounting over time and helps introspection within the department to better its performance.

Each field office is required to prepare an annual Administrative Report broadly on the lines of the Activity Report of the I. A.& A. D. brought out by the office of the Comptroller of Auditor General of India (ie.. Headquarters) . Those offices which are already bringing out an annual report will have also to follow the format of headquarters Activity Report. The Administrative Report has to be restricted for use within the department only and should not contain any confidential information. The restricted use should be made clear in the cover page. A copy of the report is required to be sent to the C A G ,D A I , concerned A D A I and Pr. Director / Director besides two copies for the library of the Headquarters. The report is required to be brought out before the end of September each year.

(Adapted from CAG's Circular letter No. 1-O&M/ 89 and No. 17-O&M/ 3-89 dated 11-01-1989)

**6.12 : Quarterly Report on the State of Work :**

(A) A descriptive memorandum containing a very brief but critical review of the State of Affairs in respect of all sections or groups of sections of this office as on 31<sup>st</sup> March , 30<sup>th</sup> June, 30<sup>th</sup> September and 31<sup>st</sup> December has to be furnished to the Comptroller and Auditor General so as to reach his office before 15<sup>th</sup> April, July, October and January respectively. The submission of this review reports should not be allowed to fall into arrears.

(B) Important items of arrears in Account work or in disposal of correspondence or any other miscellaneous items as posting and reconciliation of broadsheets, objection books, Annual Returns etc., should be included in the statement with the following details :

1. Overdue Outward Returns
2. Compilation of Accounts.
3. Posting of Broadsheets , other registers.
4. Pending letters.
  - (a) Over one month old
  - (b) Over three months old.

In respect of (b) details of number and date of letter, from whom received, subject matter, reasons for pendency etc., to be furnished.

5. Review of balances : (Number and detail ).
6. Check of registers of revenue advances, advances, deposits etc.
7. Arrears in respect of the issue of the Annual Accounts Statements to the subscribers to the provident Fund in the report for the quarter ending 30<sup>th</sup> September and 31<sup>st</sup> December.  
(CAG's Circular No. 254 Admn II-III/61 dated 23-02-1961)
8. Other important arrears.
9. Items shown as in arrears in the last report and still remaining undisposed of with reasons.

(C) The arrears should be indicated in this report in term of mandays. Even where it is not possible to assess the arrears with any degree of accuracy an approximate estimate in terms of mandays should be given. The overall increase , decrease in arrears for each quarter should be indicated in the sectional reports separately.

(D) The Branch Officers should pay special attention to the drafting of reports and should impress upon the Section Officer / Asstt Accounts Officer/ Supervisors / Sections the necessity for avoidance of defects and delays in the submission of the return.

(E) The Branch Officer should also furnish the following certificate in the quarterly report as follows : -

“ I certify that to the best of my knowledge and belief , all items of work requiring completion by .....(date) have been completed except those indicated in this report and that there are no arrears of any kind in the section. “

(F) The reports on the state of work as at the end of each quarter duly

approved by the group officer concerned should be sent to the respective coordinating sections by the 3<sup>rd</sup> of the each month following the quarter to which they relate. Co-ordination section in turn will send them to the T M section for consideration and onward transmission to the Accountant General. The due date should be duly observed and compliance watched through the Calendar of Returns.

(CAG 's letter No. 622-Admn I/52 -52 dated 17-04-1952 ; 2065-Admn I/560-54 dated 20-101954).

### **6.13 : Fixation of Annual targets of work and Achievements thereof :**

1. The purpose of fixation of targets is that staff is made accountable for performing the tasks and achieving the results and objections desired to be set for them while assigning their duties.

Targets for a year may be fixed with reference to :

- (a) items of work attended to in this office ; and
- (b) the exiting arrears (both internal and external).

The objective while fixing the targets should be to ensure that work is kept current , new arrears are not accumulated and old arrears are overtaken within a well defined tie-frame.

An Accounts and Entitlement office is designed to render prompt service. Be it the compilation of accounts or maintenance of Provident Fund Accounts, its efficiency is judged by the speed and accuracy with which it works. Complaints against the working of the office are another parameter of judging its prevailing efficiency.

The specific areas in which the office can set targets are enumerated below :-

#### **(a) Compilation of Accounts :**

The dates for completion of monthly and yearly accounts of State Government stand laid down. In case the treasuries function properly and send initial accounts / documents in time, monthly accounts of a State Government should be prepared by the Accountant General by the fifth of the second succeeding month and annual accounts by first September each year. However, due to various reasons it is not possible to maintain these dates. Accountant General in such a cases is required to formulate his plan of closing monthly and annual accounts of the State Government

keeping in view (a) the regularity and punctuality of flow of initial accounts documents from the treasuries and the PW divisions , (b) the man power available, (c) incentives prescribed by Headquarters for completion of work, (d) existing arrears in preparation of classified abstracts and consolidated abstracts, (e) actual dates on which the relevant items of work were completed in the previous two years and (f) any factor considered relevant and having a bearing on the completion of work.

Maintenance of proper abstracts is also part of accounts work and targets for completion would required to be fixed for them.

**(b) General Provident Fund :**

A large number of Provident Fund Accounts are to be maintained in the Accountant General (A&E) Offices. Many of these accounts are not complete. Each month a large number of items appearing in P F schedules remains unposted. Correspondingly there are large number of missing credits in the subscribers accounts. Sometimes debits are also missed. A proper upkeep of Provident Fund Accounts each month greatly helps in timely annual closing and issue of accounts slips to the subscribers. It also avoids complaints. Final payments cases and residual balance cases need prompt attention. All these are yardsticks that measure the efficiency of an office. The Accountant General should take stock of the position existing on the first of January of the year and draw a detailed programme for smooth and speedy clearance of P F work. Targets would therefore , required to be fixed for each of these items each year.

**c) Complaints :**

Complaints made to the Comptroller and Auditor General of India about non settlement of personal claims are referred by the Headquarters office to the concerned field offices. Their settlement is watched through report in individual cases and through periodical returns. Pension department of the Government of India also forwards cases of delays which in turn are referred by the Headquarters to field offices. Well defined targets are required to be fixed by the Accountant General in this field.

In the Ahmedabad office the residual work of pension and matters ancillary thereof as enumerated below are inter- alia also required to be monitored; targets

fixed and progress thereof is required to be reported by the Deputy / Sr Deputy Accountant General to the Accountant General : -

- (a) Pension in respect of Central Government / other State Government Pensioners desirous of drawing pension from any of the treasuries in Gujarat State which is authorized on receipt of special seal authorities from respective Pay and Accounts Officer / Accountant General, and
- (b) Pension work relating to watching of the recovery of pension and leave salary contribution in respect of State Employees sent on deputation / foreign service.

**(d) Administration :**

Targets towards removing bottlenecks and avoiding delays in matters relating to recruitment, promotion, fixation of seniority in various cadres and issue of gradation lists, declaration of permanency and quasi- permanency, disposal of disciplinary cases and other analogues subjects need to be laid down. Activities relating to initiative to be taken in the matter of setting up of new offices, major problem in the area of management of work relating to conducting of examination or holding special coaching classes, completion of RTI's, hostel facilities, getting manual written and updated and supply of codes and manuals shall all be subjects of yearly programming and implementation.

**(e) Training :**

Accountant General may set a target for number of persons to be sent on training course each quarter and the attainment could be monitored. Fresh recruits as accountants have to be trained for a period of 3 months as soon as they are inducted. Where the number of hands so recruited is considerable the Accountant General may like to set a target for the completion of the induction training of the new recruits. Arrangement for teaching Hindi, where necessary, may also form part of training programme.

**(f) Old Records :**

A specific target may be set for getting the old records bound in appropriate volumes and arranging its proper storage, custody, pesticides controls and fumigation. Setting target in this area may be appropriate where the work has fallen into serious arrears.

**(g) Welfare :**

Targets for one or more welfare measures may be appropriate. These can be fixed in respect of special facilities like canteen, recreation room, maintenance of office

building, arrangement for heating and cooling in different seasons, periodical meeting with staff associations, organization of sports and other activities.

**(h) EDP (Electronic Data Processing ) :**

**A. Voucher Level Computerisation**

Monthly civil accounts are sent to the State government on 25<sup>th</sup> of the month following the month to which the accounts relate which is 10 days earlier than the scheduled date followed previously. From April 2005 accounts, we have switched over to 17 digit classification.

Budget interface has already been provided in VLC package. This has been tested successfully. As electronic data has not yet been ready with the State Government and in turn National Informatics Centre has not processed the data according to our requirements this could not be done and manual capturing of budget data had to be resorted to. The other milestone Phase III of Computerisation has been stabilized and all useful broad sheets are working satisfactorily.

We are in the process of obtaining data through electronic means from the State Government. Audit Office is also utilizing VLC database on their allotted 5 nodes. DDO-wise expenditure statements at different levels of classification from major head down up to detailed head are sent to all the departments of the state government by 25<sup>th</sup> of the following month. Appropriation Account and Finance Account are now generated through VLC system. Appropriation Account and Finance Account for 2004-05 were finalized. Monthly report on expenditure, which is grant-wise expenditure showing budget provision, and expenditure at sub-head level are sent to all departments of the government through e-mail. This is sent by 5<sup>th</sup> of the second following month.

**Scheme linked Budget document :**

Report of various schemes in the Budget are codified, State, Central, Centrally sponsored, Externally aided, Centrally sponsored – partially etc. across various grants are generated beneficial to the state holders and Audit.

## **B. GPF accounts**

The GPF Accounts were switched over to Oracle based platform from 2004-05 and the new package is running satisfactorily. The GPF Slips for the Year 2006-07 were issued to the State Government employees on 15<sup>th</sup> June 2007.

In order to achieve timely closer of Annual Accounts and despatch of Annual Statements by the target date 15<sup>th</sup> June of the year and for the time bound programme following instructions are given for strict compliance.

1. All the Branch Officers and Section Head should closely monitor the progress of work done by their DEOs and ensure that the monthly accounts are closed by the stipulated date.
2. The first 15 days of the period chalked out for closing of monthly accounts are meant for making data entry for that particular month of accounts and remaining days are exclusively for clearance of unposted credit /Debit items, full want / part want items pertaining to previous month / years and entry of TA / NRA sanction orders whatever received during previous calendar month from DDOs of State Government. The entries of TA / NRA sanction orders should be linked with corresponding debits.
3. The monthly Accounts under Oracle system will be closed and locked as per the schedule dates and no date entry will be permissible in the closed month. Hence it is impressed upon all the DEO's that all the schedules received should be posted before closer of monthly accounts. However if any schedules remains to be posted due to unforeseen circumstances in a particular month of accounts and DEOs will unlock that particular abstract and make the data entry. A Register for this purpose is maintain in EDP section.
4. All the manual sections should certify the completion of date entry for a particular month of account immediately after the posting is over so as to enable EDP section to authorize and post the abstracts for the particular month.
5. For wanting schedules / challans, vouchers, the matter should be taken up with the concerned DDOs for expeditions clearance.
6. For GPF Accounts pertaining to DNH central , Unit figures will be received by Fund 10 section from Fund 1 hence forth . The posted figures duly agreed with DBF figure will be reflected in the unit statement and the same should be returned to Fund 1 section for consolidate ion.

(Authority : - Office order No. 6 dated 29-06-2006 and AG's order dated 28-06-2006

**C. Others**

Fixation of target in any other area not covered by aforesaid items like management, maintain ace, upkeep and provision of amenities / renewed facilities to staff colony and introduction, if necessary of innovative system and procedures covered under organization and methods for toning up the efficiency of the overall working of the office may also not be ruled out.

The return regarding the fixation of yearly targets and achievement thereof is submitted to Headquarters office in April every year.

**Annexure :**

Performa (vide para 6.11 )

Statistics to serve as fair index of the volume of work done during 2000 -  
 ..... (Financial year ) in the office of the Accountant General (Accounts and  
 Entitlements ), Rajkot .

Sr No.	Particulars	Previous year	Current year	Reason for important variations
1.	Name of letters, Telegrams, Telex  (1) Receipt  (2) Issues			
2.	Where entitlement functions done in PAO (IAAD) of this office:  (A) Pay Bills of GO's  (1) Pre-audit  (2) post audit  (a) Actually post audited  (b) Others  (B) T A Bills of GO's  (1) Pre-audit  (2) post audit  (a) Actually post audited  (b) Others.  (C) Other Miscellaneous Bills			

	<p>(Medical charges, honorarium etc)</p> <p>(i) Pre audit</p> <p>(ii) Post Audit</p> <p>(a) Actually post audited.</p> <p>(b) Others</p>			
4.	<p>Contingencies :</p> <p>(i) Pre audit</p> <p>(ii) Post Audit</p> <p>(a) Actually post audited.</p> <p>(b) Others</p>			
5.	<p>Other Bills not covered by Sr No.2 to 4</p> <p>(i) Pre audit</p> <p>(ii) Post Audit</p> <p>(a) Actually post audited.</p> <p>(b) Others</p>			
6	<p>Pension bills</p> <p>(i) Pre audit</p> <p>(ii) Post Audit</p> <p>(a) Actually post audited.</p> <p>(b) Others</p>			

	<p>(B) No of Commutation Cases</p> <p>(C) No of Gratuity Cases</p> <p>(D) No of Pension verification cases</p> <p>(E) No of G P O Cases issued</p> <p>(F) No of Contribution Cases</p> <p>(G) No of revision of pension cases</p> <p>(H) No of Family Pension Cases</p> <p>(I) No of Political Pension Cases</p>			
7.	No of Bills (dealt with by W A D Sections) reviewed in P W Accounts:			
8.	Number of Bills received with Forest Accounts :			
9.	<p>Funds Accounts : (ie.. GPF ) and other services fund etc..</p> <p>(a) No of P F Accounts.</p> <p>(b) No of Final Payments made :</p> <p>(i) Part Payment Cases</p> <p>(ii) Residual Payment Cases</p> <p>(c) No of Life Insurance Policies Financed from Provident Fund :</p>			
10.	Number of Accounts head operated upon :( Each primary unit of initial posting eg.., pay of offices , pay of establishment, T A to Officers, D A			

	etc.. should be treated as a separate head of account for this purpose).			
11.	(a) Number of settlement accounts (Inward and Outward ) whenever possible.  (b) No of P A O's			
12.	No of Broadsheets maintained :			
13.	(a) No of personal deposits at the beginning of the year. (b) No of refunds bills of lapsed deposits received.			
14.	No of loans and advantages to states and local Funds and Government Servants etc..			
15.	No of drafts paras.			

(Authorities : O.O. Circular No TM/33(16)/vol xi/13 dated 03-09-1990)

## CHAPTER 7

### MISCELLANEOUS

#### **7.01. Impounding of Original / Photostat copies of documents in the custody of the Accounts Officer:**

Under Para 816 of Manual of Standing orders (Tech) Vol I , The Accountant General has special and distinct responsibility in cases of fraud and embezzlement and in the course of examination in this respect may be requiring the same vouchers or other relevant documents which the police or other investigating officers wish to take away , for their investigations. All the original vouchers and other relevant records , or their Photostat copies, as the case may be , should, therefore , be impounded and kept in the personal custody of the supervisory officer viz. Deputy / Sr Deputy Accountant General concerned except in respect of those relating to sections under the direct supervisory charge of Accountant General. In the latter case, the impounded documents will be kept in the personal custody of the Deputy / Sr Deputy Accountant General (Admn.) The documents to be impounded should be kept in a cover and sealed in the presence of the Branch Officer concerned . On top of this cover sufficient details should be given to identity the case with the voucher number , Section, secrete file number etc.. and signed by him. This should be enclosed in another sealed cover and handed over to the Supervisory officer viz. Deputy / Sr Deputy Accountant General and receipt for it obtained from the steno to Deputy / Sr Deputy Accountant General. The steno to Deputy / Sr Deputy Accountant General should maintain a register of impounded documents and enter all the documents in a serial order and when a particular sealed cover is required by a Branch Officer for further action should hand it over to the Branch Officer after getting his signature in the register itself.

#### **7.02 Supply of Photostat copies – originals of the documents in the custody of the Audit Officer to the police and other officers for investigation purpose.**

The following procedure should be followed for affording facilities to the police and other investigating officers to conduct cases of suspected fraud or embezzlements.

At the investigating stage it should suffice if the police or other investigating officer is permitted to take attested Photostat copies of documents or is also allowed to inspect original documents in the custody of the office. In case where the investigating police officers feel that his investigation can not proceed on copies of documents including Photostat copies and it is essential for him to have the possession of the original documents in the custody of the office, he should move the Inspector General Special police establishment or the Inspector General of police as the case may be who after satisfying himself on the point will personally address the Accountant General concerned to handover the documents in original to the Investigating officers indicating that Photostat copies would not serve his purpose. The Accountant General will act accordingly after keeping Photostat copies for his record.

**7.03 Requisition of original Documents by the Departmental Investigating officer other than that of police Department :**

**Cases of central Government :** In cases where the departmental inquiry of the department or the Commissioner for Departmental Inquiries consider that it is not possible to proceed with the inquiries without securing the original documents which are in possession of the Audit Officer, the inquiry officer should report the matter to the Secretary to the Govt. in the Administrative department of the State Govt. or an officer of the Joint Secretary's rank in the Ministry of the G O I as the case may be. The latter should after satisfying himself that there is sufficient justification for obtaining the original documents, personally address to the Accountant General by name to hand over the documents in original to the Inquiry Officer indicating that copies, including Photostat copies would not serve the purpose of the inquiry officer. The Accountant General will then arrange for those

documents to be handed over to the Inquiry Officer as early as possible after retaining Photostat copies. The original documents should be returned intact to the Audit Officer as soon as it has served the purpose of investigation.

**7.04 Cases of State Government:** A personal request for such documents should be made to the Accountant General by the Head of the Department certifying that he has satisfied himself of the inadequacy of the Photostat copies for this purpose and that such documents shall be returned to the Accountant General by the enquiry officer immediately on completion of the inquiry, unless the same are required to be produced in a court of law in original.

**7.05. Production of Documents in the Court of law, direct by the Investigating Officer:** Instructions regarding the production of documents in a court of law are contained in paragraph 51 of the C & A G' s Manual of Standing Orders. In cases where the documents have been handed over to the police for their investigations it is open to the police investigating officers to produce them to the court direct. It is therefore , for the Audit officer to consider before making available any document to the police whether he should claim privilege and decline to comply with the request of the police authorities, if in his opinion , privilege ought to be claimed in respect of particular Government documents.

(G O I , MHA: 40.131/56 police dated March 1960 and CAG's D O No. 943/Admnl/404/59 dated 29-03-1960)

Note : G O G, G. A .D Circular No. CDR 1064 – G dated 1<sup>st</sup> August , 1994 (vide para 8.04 ) provides for the production of documents direct by other investigation officers as well.

**7.06 Procedure for obtaining Photostat copies :**

When Photostat copies are required either to be handed over to the investigating police officers or to be retained in the office in place of original documents given to such officers, the Branch Officer concerned should take the documents to the chamber of Deputy / Sr Deputy Accountant General (A&E) where the Photocopier is installed and should arrange for taking out Photostat copies in his presence . The copies should be compared and certificate of their correctness should be signed both the Branch Officer and the Investigating Officer. Acknowledgement for the original documents / Photostat copies handed over to the police officer concerned for the purpose of investigation should be obtained for and filed along with original documents / Photostat copies which are retained and impounded with the supervisory officer viz. Deputy / Sr Deputy Accountant General concerned.

**7.07 Replies to questions in the parliament & State Legislature :**

Replies to reference received from the Ministries & Departments of the G O I , asking for the information required to answer questions raised in parliament should be routed through the C & A G . The proposed replies should be sent in triplicate to the Asstt C A G (Personal ) by name. A copy of the question also should be sent along with the reply where the reference has been received direct from the G O I.

Replies to questions raised in the State Legislative need not, however, be routed through the C & A G unless the matter pertains to the administration etc.. of the Indian Audit & Accounts department.

(CAG's letter No.1075-bps-81-63 dated 06-06-1963 CAG's Circular Letter No. 2006-BRS-dated 0711-1963)

**7.08 : Official Language :**

(a) The Govt of Gujarat has declared Gujarat as the official language of State of Gujarat vide the Gujarat Official Language Act 1960(extracts of sections 1 and 2 are reproduced below ). In exercise of the powers conferred by section 2 of the Act, Government have specified the official purpose mentioned in the schedule annexed to General Administration Department Notification No. OFL.1061/14-42 dated 15<sup>th</sup> February 1961 as the purpose which shall be excluded from the operation of the said section 2. Important items of the schedule are listed in sub-Para (c) below :

(b). Extracts of sections 1 and 2 of the Gujarat Official Language act 1960.

(I) Short title, extent and commencement :

(1) This act may be called the Gujarat Official Language Act 1960.

(2) It extends to the whole of the State of Gujarat.

(3) It shall come into force at once.

(II) Official language for official purpose of the State :

Hindi in Devnagari script (hereinafter referred to as Hindi ) and Gujrati shall be the language to be used for all official purpose of the State of Gujarat except such purposes as the official gazette specify :

Provided that the State Govt. may by notification in the official Gazette declare that Hindi shall be used for such official purpose only as may be specified in the notification.

(c) List of important items in the schedule annexed to General Administration Department Notification No. CFL 1061/14/42/ dated 15<sup>th</sup> February 1961.

(6) Cases pertaining to financial matters (including forms & registers) which are subject to audit by the Accountant General.

(10) Statutory rules, regulations, bye- laws, orders & notifications and communications involving the use of legal financial or technical terms or Phraseology for which suitable Gujarat equivalents are not available.

- (11) Correspondence relating to and circulars issued as a result or based on letters and circulars from the G O I and other State Govt. including general orders based on instruction from Central Ministries and the Planning Commission.
- (14) Replies to communications written and signed in English.
- (20) Reports & Publications relating to matters pertaining to five year plans.
- (25) Conveyance deeds of mortgage, leases and agreements and other instructions where Govt. is a party or is concerned and the relevant drafts.
- (28) Proceedings in civil & Criminal Courts, subject to the rules and orders made by the High Court from time to time.
- (30) Case notes in Govt. Hospitals.
- (31) Technical Terms used by superintending Engineer , Northern Public Heath Circle Ahmedabad.
- (37) Sanction of tenders, drafts tender papers and technical sanction in the public works Departments.
- (39) Tracing, estimates, plans specifications reports of works & projects and their preparations in the Public Works department.
- (40) Central Registers in the Public Works department.
- (41) Technical Notes, orders and technical remarks on plans and estimates and schemes in the Public Works department.
- (42) Correspondence with or from the Public Works department circle offices , Divisional office or sub-divisional offices or contractors or between any of them in all technical matters.
- (43) Technical notes and orders in the Public Works department relating to the irrigation, Administration Report and Review of Administrative documents of irrigation work.
- (44) Attendance roll No.1 in the offices under the Public Works department.

(45) Tender forms, schedules of rates and specification of works in the Public Works departments.

(53) Authentication by the Speaker of all bills passed by the Gujarat legislative Assembly.

(57) Report of the public Accounts Committee, material to be supplied to the member of the committee and the proceedings of the committee.

(D) The Accounts returns to this office correspondence with office and Public Works department transaction are required to be submitted in the English Language. It is likely that Government may issue or continue to issue GRs/Circulars etc., in Gujarati. In such cases the order should be acted upon, if they can be acted upon without an authorized English version thereof, Otherwise they should be returned expressing the inability of this office to act on them as they are in Gujarati and can not be understood.

#### **7.09 Report of Injury :**

All Gazetted Officers and other members of the office should report promptly to the Accountant General through the Deputy / Sr Deputy Accountant General in the case of non-gazetted officers the facts relating to any injury sustained by them whether on or off duty, owing to the negligence of a member or members of the public in order that a question of instituting on behalf of Govt. a claim for loss of service against the party alleged to be responsible for the injury may be considered.

(G.I. F.D. NO. F/3/IEX . II/36 dated 28-05-1966)

#### **7.10 Duties of Section Officer and AAO ( Asstt Accounts Officer)**

The Section Officer / Asstt Accounts Officer is responsible for the proper working of his section and for the training of his men. He should see that the work is properly and evenly distributed and that it is not shirked, neglected or allowed to fall into arrears. He is

personally responsible for the submission of the departmental broadsheet and returns on due dates and for making them over to the sections concerned.

- (i) It is Section Officer / Asstt Accounts Officers duty to examine departmental classified and consolidated Abstracts, Broad sheet and other registers and drafts etc. before submission to the Group Officer. He is required to undertake personally the disposal of important cases, unofficial reference and all important work including notes, reminders etc.. from other sections. He gives file order on all letters except letters from Govt. and the Comptroller and Auditor General which will be filed under order of the Gazetted Officer. He is also , required to dispose of ‘ Immediate’ slips and reminders from other Sections and is responsible for checking the posting of transfer entries. It is also his duty to settle in consultation with the Section Officer / Asstt Accounts Officer, Establishment Section what arrangement should be proposed to carry on the work of absentees.
- (ii) The Section Officer / Asstt Accounts Officer is also responsible to see that all payments and other disposals are made strictly in accordance with the rules and orders applicable to the cases concerned. He should put up all doubtful points for orders and if in any case oral orders are given by the Gazetted Officer in charge or the Accountant General, the Section Officer / Asstt Accounts Officer should get them confirmed in writing immediately. Unless this is done, his responsibility for the transaction is in no way decreased.
- (iii) The Section Officer / Asstt Accounts Officer should see that if any work in his section is likely to fall in arrears due to any case whatsoever e.g. the inexperience or temporary absence of clerk or leave reserve not being available, the work is suitably distributed amongst the other Accountants in the section. The Section Officer / Asstt Accounts Officer is personally responsible for all the

arrears in his section and is expected to bring them to the notice of the Gazetted Officer in charge for taking suitable steps for the clearance of arrears.

(For power of Section Officer / Asstt Accounts Officer kindly refer 7.31 of this chapter).

#### **7.11 Duties of Record Clerk :**

It is the duty of a Record Clerk to receive, index and distribute the inward correspondence, sent to the Section by the Record section and to send to Record Section all outward correspondence. It is also his duty to receive, distribute and watch the return of references received from other Section. He should maintain both the Inward and Outward registers and is also responsible for the filling of correspondence and vouchers. His service may also be utilized by the Section Officer / Asstt Accounts Officer for any other work which he can be suitably entrusted.

#### **7.13 Duties of Class IV Servants .**

Each class IV servant has the custody of and will be held responsible for the cleanliness of the room of the officers / Sections to which he is attached . He should invariably dust the table and chairs in the morning everyday. His duties will be :-

- (1). To take papers to Gazetted Officers and other sections.
- (2). To take drafts etc.. passed to the record section for despatch and bring back the transit Registers through which they have been sent.
- (3). To fill all letters arranged properly by the Accountants of Sections.
- (4). To bring stationary articles from the stationary clerks for distribution in the Section.
- (5). To stitch objection statements etc.

- (6). To see that ink is supplied whenever required.
- (7). To stop all fans and lights when the work closed for the day.
- (8). To bring all references and files required from the record rooms and called for on requisition slips.
- (9). And generally to look after the general tidiness of the Section. (Particularly to see that no ink is split on the floors and the floors spoiled ) and such other work as is required of him by the Section Officer / Asstt Accounts Officer of Accountants / Clerks of the section.

**7.14. Transfer of Charge :-**

(a). It is an important duty of every Accountant / Clerks and Section Officer / Asstt Accounts Officer in the office to see before they leave the Section either on leave or transfer to another section that their work is absolutely current and that a report to the effect that the work is current , is drawn up and submitted. Every Accountant /Clerk , Section Officer / Asstt Accounts Officer while taking charge from another should be particular in ascertaining the fact that the work is absolutely up to date and in order. Such a charge report should be submitted every time there is a change in the duties of any one either by transfer or on proceeding on leave. It will be the duty of the Section Officer / Asstt Accounts Officer to see that the arrears and irregularities are at once brought to the notice of the Gazetted Officer in charge of the Section otherwise , the person who assume charge will be held to have accepted the arrears and irregularities together with full responsibility for the state of work under his charge.

(b). The Section Officer / Asstt Accounts Officer who fails to present a charge, report before going on leave or on transfer and Section Officer / Asstt Accounts Officer who fails to obtain one before taking over charge do so at their own risk and severe notice will be taken of their failure. Similarly, a Clerk / Accountant who leaves his work in arrears and

conceals the fact before he is relieved from his seat will both be held responsible for having neglected their elementary duties.

(c). No leave will be sanctioned to any one who is not able to give satisfactory evidence that his work is not in arrears.

#### **7.15 Charge Report of Deputy / Sr Deputy Accountant General :-**

The material for the charge report of the concerned Deputy / Sr Deputy Accountant General should include among other things, the following items :-

(i). The extend of arrears in the section. For this purpose the items to be given for the Comptroller and Auditor General's arrear Report for the Quarter immediately ended may be given. Any item which is not included in the arrear report may also be included here.

(ii). The position regarding outstanding draft Para cases.

(a). Number of cases with departmental authorities for verification.

(b). Number of cases with Govt. for verification of facts or for comments.

(c). Number of cases sent to Government for acceptance.

(d). Number of cases outstanding in this office.

(iii). A list of important cases with brief synopsis pending with the section.

(iv). Any other important matter desired to be brought to the specific notice of the relieving Deputy / Sr Deputy Accountant General.

#### **7.16 Holidays :-**

The total number of holidays to be observed in the office will be three National Holidays (viz Republic day, Independence Day and Mahatma Gandhiji's Birthday ) and thirteen effective public holidays. In other words, apart from the three national Holidays which will be compulsory holidays, the remaining thirteen holidays will be chosen and declared from year to year so as to include important religious festival which do not fall on Sundays and other closed holidays. The number of public holidays in any one year will not

exceed sixteen. Whenever a national holiday falls on a Sunday, another in lieu thereof may be allowed in order to avail of sixteen effective holidays.

( G I M H A O M No. 20/38/60 pub I dated 31<sup>st</sup> Dec 1960 communicated in CAG's letter No. 150-NGE-I/18.61 Dt. 24<sup>th</sup> January 1961 and G I M H A O in 20<sup>th</sup> January 1965 pub I dated 1<sup>st</sup> April 1965 received with CAG's endorsement No. 776 NGE I/48-65 dated 9<sup>th</sup> April 1965).

#### **7.17 Restricted Holidays : -**

In Addition to the sixteen Closed holidays each employees 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 also be declared every year.

#### **7.18 Determination of closed and restricted holidays :**

A high Power committee consisting of the local heads of Central Government offices will be constituted every year to draw up a common list of holidays which are to be observed by Central Government offices at Ahmedabad and Rajkot. If the Accountant General is convinced that minor changes in the list of holidays / R H drawn up by the High Power Committee are desirable depending upon specific request / suggestions received from members of the staff, he may do so and inform the C & AG suitably. Triplicate copy of the of the final list of holidays prepared should be sent to the offices of the Comptroller and Auditor General.

#### **7.19. Closing of offices on the occasion of the death of High Dignitaries in the State :**

It has been decided by Government of India that as a matter of courtesy, the Central Govt. offices situated in the State should follow the order issued by the State Government regarding closing offices etc., on the occasion of the death of High Dignitaries in the state.

( G O I M O M A Letter No. 44/6/53- Public (Central ) dated 3<sup>rd</sup> October , 1965 received along with CAG's en. dt. No. 867-Admn. II/3-63(ii) dated 22-05-1963.)

So far as closing of office on the death of high dignitaries when all Central Government offices are closed are concerned, an announcement in the all India Radio to the effect that all Central Govt. Offices will remain closed is sufficient authority to close the office and no formal orders need be awaited from Govt. Of India.

( Authority : Govt. of India Ministry of Home Affairs OM. No. 3/5/55- A&C dated 2<sup>nd</sup> June , 1955.)

Note : If any departmental examination is due to be held on such a day , it will be conducted not withstanding the fact that the office will remain closed.

#### **7.20 : Issue of correction by personal letter to editor of News papers :**

Whenever it is noticed that articles containing incorrect or unfair accounts of the activities of the Department of the Department are published in the press and it is desired to take up the question with the press for rectification, the matter should not be taken up direct with the news papers concerned as it is likely to involve the department in a press controversy which may lead to unfortunate results. All such reference should therefore be made to the principal information officer through the Comptroller and Auditor General of India .

(Auditor General's endorsement No. 683-NGE/119-41 dated 29<sup>th</sup> April 1941 forwarding G O I H D Memo No. 39-241 Political (1) dated 5<sup>th</sup> April 1941 and Auditor General's No. 1184 NGE 119-14 dated 1<sup>st</sup> August 1941.)

#### **7.21. Office Orders : -**

Where the issue of an office order is necessary the section dealing with the case should prepare the draft office order and after approval of the Deputy / Sr Deputy Accountant General or the Accountant General send it to the relevant controlling sections for check, numbering and issue there from.

All office orders should be diarised and their disposal watched through the purport / Inward Registers. If any entries are to be made in the calendar of Returns, this should be done by the Section Officer / Asstt Accounts Officer. The office orders should then be circulated among all the Accountants and their initials obtained on them in token of having noted their contents. Important office orders should be filed in the sections only . under the order of the Gazetted Officers after necessary action has been taken on the office order.

After circulation , the office order should be carefully filed in guard file office order in chronological order in separate volumes for each year. Each of these volumes should have an index showing subject and page number of each office order filed therein.

## **7.22 Suggestions for Improvement in Accounting Procedure :**

An organization and Methods Unit has been set up in the Office of the Comptroller and Auditor General of India with a view to initiate action to improve the existing accounting and other procedures and methods obtaining in the various accounting offices taking into account the modern trends, changes in administrative set up and the new activities of the Govt. This unit will besides making an independent study of the different procedure, also examine the suggestions for improving the exiting procedures, form members of staff and officers of the Department.

In order to ensure the maximum benefit of the practical experience of the officers and staff employed in various branches it has been decided that full opportunity should be given to all the members of the staff who desire to come up with suggestions for the

improvement / simplification of the exiting procedure and methods, avoidance of delay and for effecting economy.

For this purpose a suggestion box is kept in the office. The box will be opened on the first working day of every week and the suggestions will be put up to Accountant General/ Sr. Deputy Accountant General who will pass order for examining the suggestions. The suggestions will then be passed on to the various controlling / coordinating sections (viz. T M , W M (P), GAD I , Fund 1 , PRI etc.. ) for further examination.

As and when cases are referred to the controlling sections for their views in accounting matter, the controlling sections should also consider whether any change can be brought about in the existing procedure relating to those matters, the controlling sections should also work in this direction and as and when any item strikes then the same should be taken up. Similarly I T A section while checking up the working of the various sections keep an eye for picking up such items for the improvement or simplification without sacrificing the essential requirements. These suggestions, after obtaining the approval of the Accountant General may be sent to the controlling sections concerned for further examination and final decision.

The final disposal of such items should be watched by I T A section by maintaining a suitable register.

The suggestions of the staff member initially examined under Accountant General's orders by the controlling sections will be further examined by screening committee of officers nominated by the Accountant General. In cases of really brilliant suggestions that may ultimately result in (i) appreciable reduction in saving of staff (ii) Economy in expenditure and (iii) other financial and / or administrative improvement after examination in this office as well as by the O & M Unit of Comptroller and Auditor General's office. The question of grant of suitable honorarium to the person who initiates the suggestion will also be considered by the Accountant General.

(CAG's letter No. 931 TAI(O&M)/26-64 dated 13<sup>th</sup> April 1964 Circular No. TM 29-9(12) 207-8 dated 26<sup>th</sup> July 1967)

**7.23 Inspection of Accounts Officer by the Director of Inspection.**

The procedure in connection with the Inspection of Accounts Office and the preparation & submission of Inspection Report by the Director of Inspection is contained in Para 16 to 22 of the C & A G's Manual of Standing Orders (Admn.).

**7.24. Important Points to be discussed with the Director of Inspection :**

Section Officers / Asstt Accounts Officer s and Branch Officer s whenever they come across cases which deserve special examination by the Director of Inspection at the time of his next inspection should collect their particulars and send them to W M (P) in the case of P W Accounts sections and to T M section in case of all the remaining sections. WM / TM should note the case in a register in the form given below and return the papers to the section concerned. At the time of inspection , the papers should be called for from the section by WM(I) / TM and sent to the Director of Inspection for further action. The coordinating sections (viz. WM(I) and T M ) will submit the Register to the Accountant General through the Deputy / Sr Deputy Accountant General concerned quarterly on the 10<sup>th</sup> April, July, October and January of each year.

Sr.No	Section from which reference is received	Brief particulars of reference	Initial of the DAG	Brief notes on the results to the D O I	Initial of the DAG	Remarks
1	2	3	4	5	6	7

( O. O. NO. TM/56 dated 24<sup>th</sup> September 1963).

**7.25. Delegation of Power to the Section Officers / Asstt Accounts Officers to examine Petty and Minor Registers.**

Power have been delegated by the Comptroller and Auditor General to Section Officer / Asstt Accounts Officer s of the Accounts office to examine petty and minor registers (Other than pending reports, progress reports etc., to be selected by the Accountant General , subject to the condition that they are submitted to the Branch Officer quarterly. The Registers mentioned in annexure to this chapter have been selected by the Accountant General for this purpose.

The Section Officer / Asstt Accounts Officer of the section concerned should examine these registers on due dates and ensure that necessary action is taken promptly in each case. The registers should also be submitted to the respective Branch Officer s quarterly.

(Circular No. TM/Delegation/5 dated 12<sup>th</sup> September 1961.)

(Also refer power of Section Officer / Asstt Accounts Officer at 7.31 of this chapter)

**7.26. Issue of Half Yearly Bulletins :**

In order to enable the staff of the Department (especially the Section Officers / Asstt Accounts Officers / Branch Officers ) to keep themselves aware of the important general orders issued by the G O I , the Comptroller and Auditor General and the State Government or issued by various sections of this office and the latest changes in the rules, a half yearly bulletin containing all the above orders / circulars should be issued by the section controlling section concerned. The bulletin should be issued for the period from January to June and July to December by the middle of the January and July each year.

(Authority : Accountant General's orders in TM file No. TM/29/9(8) dated 23-06-1961 , CAG's letter No. 475 dated 20-06-1961)

**7.27 Issue of quarterly Audit Bulletin by the Comptroller and Auditor General of India:**

The Comptroller and Auditor General of India will be issuing quarterly Audit Bulletin in December, February, May and August each year giving information on matters of general interest to the officers and staff of the Audit Department. While material in respect of part II of the Bulletin (viz. Admn. Orders issued by G O I , State Govt. and C&AG ) should be furnished to TM section by the section concerned through their supervisory officers, material relating to part V (viz. miscellaneous) including articles and contributions of literary or technical nature and suitable items of personallia should be collected by the establishment section and sent to T M section after review . TM section should consolidate the material so received and send them to the Comptroller and Auditor General so as to reach that office by 15<sup>th</sup> October, January, April and July each year.

(CAG letter No. 1738. Rev.64/67 dated 15September, 1964 O>O No. TM/78 dated 22<sup>nd</sup> October 1964 read with O.O. TM/3 dated 12<sup>th</sup> April 1968.

**7.28 Accountant General's Conference :**

As and when a conference of the Accountant General is scheduled to be held T M section will call for suggestion for inclusion in the agenda for the meeting from all the members of the staff. The suggestions should be precise and should be supported with brief notes. The suggestion may include among others items the following items

(a). Staff matters viz. recruitment, training and Departmental tests.

(b). Simplification of accounting procedure, arrears in central Audit, reduction in quantum of Audit or intensification of Audit checks, avoidance of delay in final payment of G P F balance, finalization of pension cases, prompt settlement of important objections and elimination of unimportant objections, early closing of accounts outstanding under suspense and remittance heads and other miscellaneous points.

The suggestions should be prepared in the proforma given below.

Particulars	Existing Procedure	Revised Procedure	Specific Advantage in the revised procedure supported by Statistical data wherein possible

**7.29. Office Manuals :**

The various manuals of this office containing the detailed instructions and orders relating to the work of each department or sections are issued in accordance with the provisions of paragraph 36 and 38 of the Comptroller and Auditor General’s manual of Standing Orders. Instructions and decision of the Comptroller and Auditor General and the Accountant General or other authorities should be incorporated in one or the other of the office manuals, if suitable for inclusion therein, with full ref, to the date of the order or letter.

**7.30. Issue of Correction Slips :-**

Instructions and decisions of permanent nature as indicated in the previous paragraph relating to a manual should be incorporated by means of correction slips. The Section responsible for the preparation of a correction slip should submit the draft correction slip

through its Branch Officer to the Section responsible for keeping the relevant manual up to date. If the draft correction slip, involves a mere incorporation of the orders issued by the Govt., or C&AG, it should be finally approved by the Deputy / Sr Deputy Accountant General concerned while in other cases, it should be submitted for approval of the Accountant General.

**Note : 1.** In order to ensure that the orders issued from time to time have been incorporated in the manual, a quarterly review of the Manuals should be carried out by the Section and report of the completion of review submitted to Branch Officer on the 20<sup>th</sup> of March, June, September and December each year. In case of Manuals concerning only one Section the review will be done by that section but in cases of Manuals concerning more than one section, each section will review the Paragraph / Portion of the manual relating to the work dealt with in the section. In the later case, the section responsible for the upkeep of the manual as indicated in the preface of each manual., will in addition be responsible for incorporation of the orders of general nature concerning all the Sections and for submission of a consolidated report of the completion of the work of review.

Note: 2 : Rules and orders which have appeared as a separate publication need not be incorporated in the office manuals, a paragraph giving reference to the separate publication being sufficient :

**Maintenance of Manual Correction Register : -**

A register of correction should be maintained by the section responsible for its upkeep in which should be placed duly approved typed copies of correction slips. This Register which should consist of three parts as indicated below should be submitted to the Branch Officer on 5<sup>th</sup> of each month.

**Part I :** Details of submission of the Register.

Month	Date of closing	Initial		Remarks
		SO / AAO	BO	
1	2	3		4

**Part II :** Information about the paras introduced / amended, the page at which the materials is placed.

**Part III :** shall contain neat copies of the corrections to the manual bearing the No. and Dt. Of the correction slip.

Correction slip No	Date	Para No. amended/ introduced	Title of the Paras	Page at which copy of the Para is available	Remarks
1	2	3	4	5	6

### 7.31 Instructions Prior to Restructuring

#### Power of Section Officer :-

The following power have been vested in the Section Officers in various offices of Indian Audit and Accounts department :

- i. Powers to grant casual leave to S G Auditors, Auditors (Now Sr Accountants and Accountants in Accounts & entitlement office w.e.f. 1<sup>st</sup> , March 1984 )

clerks / Typists and Class IV (Group D ) working under them up to a maximum period of 3 days at a time.

- ii. Condonation of late attendance of the staff under them for a maximum of two days in a month.
- iii. Check of classification of vouchers for Rs. 10,000/- and less.
- iv. Acceptance in Central Audit of contracts of the value of Rs. 1 lakh or less.
- v. Attestation of opening and closing balance in provident Fund Ledgers.
- vi. Waiver of objections up to Rs. 25/- under Article 808 (i) (b) of MSO (Tech) Vol I.
- vii. Closing of Broadsheets with 'Nil' balances.
- viii. Closing of Broadsheets with 'Nil' difference between the Broadsheet and Ledger figures.
- ix. Attestation of entries in Pension Audit Branch relating to Transfer within the same Audit Circle with monetary value of Rs. 100/- P M or less.
- x. Attestation of entries in the service Books of N G Os (Except first page of the service book which will be attested by the Branch Officer ).
- xi. Testing the eligibility of subscribers and allotment of Accounts Nos. Attestation of entries in the Ledger and general index register in the Provident Fund Branch.
- xii. Signing of routine acknowledgment and also reminders under their own designation (except to Headquarters Office).
- xiii. Issue of Audit Notes and also half margin memos conveying routine remarks such as calling of certificate, receipt schedules and other wanted documents.
- xiv. Scrutiny and acceptance of sanctions issued by authorities subordinate to Govt. , Heads of Departments etc..
- xv. Attestation of events recorded in the Audit Registers (Both in GAD & Entitlement sections).

- xvi. In Provident Fund Branch , issue of annual statements of Accounts to subscribers.
- xvii. Acceptance and noting of sanctions for part final withdrawals from Provident Fund (If the sanction is not fully in order, the Section Officer will also have the power to convey his objection).
- xviii. All routine correspondence calling for details of missing credits and details of adjustments of un posted items in P F sections.
- xix. Issue of advices to loanees for prompt payment of installments. (Loan Section).
- xx. Calling for acknowledgement of balances in the case of all loans and advances (Applicable generally in loans ) and GAD Sections.
- xxi. Issue of objection statements for objections with money value eg. Want of stamped vouchers, want of sub-vouchers etc..
- xxii. Attestation of all the entries in the Pension Audit register.

In respect of item (xviii) to (xx) , the Branch Officer should exercise sufficient control over these items of work by proper scrutiny of control registers like missing credit registers and Final Payment Registers in respect of Provident Fund and Broadsheets and connected correspondence in other cases. The Accounts / Audit Officers will have power to grant casual leave up to 5 days at a time to the staff working under the Section Officer when the period exceeds the section officer's power of sanction. In addition it has been decided to delegate power to the Account/Audit Officers for sanctioning regular leave with pay and allowances to the Section Officers working under them up to maximum period of fifteen days at a time on condition that they do not ask for substitutes.

(Authority : CAG's Circular letter No. F-4/OSD(P)/73 dated 6<sup>th</sup> March 1973).

### **7.32. Instructions / orders after restructuring :**

Item(iv) mentioned in the above Para related to auditorial functions as per clarification received vide CAG's Circular letter No. 33-TA-1/1984 & No.1343-TN-1/199-83,KW dated 20<sup>th</sup> October 1984.

Item (xiii) audit notes and memos conveying routine remarks calling for certificate falls under auditoria functions (2.8 of MICA).

### **7.33. Instructions Prior to Restructuring :**

Voluntary transfers or mutual exchange between clerks of two separate Audit Offices:

(a). When a mutual exchange between clerks of two separate Audit offices is arranged, the transfer should be treated as voluntary and the initial pay on the new scale should not be fixed in accordance with the Fundamental Rules 22, but in 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 the last increment provided suspension or leave without pay donot intervene. No Traveling allowances will be admissible to either party.

(Authority : Auditor General's letter No. 2664\*E/591-24 dated 4<sup>th</sup> June 1924).

(b). Application from the staff containing request for transfer from one Audit & Accounts Office to another should first be considered by the Accountant General etc.. and if they are agreeable to the transfer they should consult the head of the office to which the

transfer are desired about their willingness to take the man in their offices and the condition on which they are prepared to take them. It should be made clear to the assistant concerned that the transfers, if affected will not be treated as transfer in 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 the two Accountants General / Comptrollers agree and the person concerned accept the term of transfer, the transfer may be accepted without reference to the Comptroller and Auditor General.

(CAG's letter No. 759-NGE II/18-50- Pt.I dated 22-03-1950 & No. 1813-NGE/II/190-55 dated 10-05-1955).

(c). In the case of unilateral transfers, the normal practice followed in the Audit Offices is that such transfers are not treated as in the public interest and the person transferred is assigned the lowest position in the seniority list of the relevant cadre.

(d). In the case of mutual transfers it has been decided that the seniority for the lower of the two lengths of Auditors / Clerks / Class IV service ( as the case may be ) should be given to both the men in the new offices to which they are transferred.

(CAG's letter No. 2200-NGE III .41-65-II dated 13<sup>th</sup> September 1965).

#### **7.34. Instructions after restructuring :**

(a). It has been decided to regulate mutual and unilateral transfers as follows: -

(I). There will be no objection to unilateral transfers within the same stream (ie.. from one Audit Office to another and one Account and entitlement office to another ) of officers for non promotional posts ie.. cadres where vacancies are filled by direct recruitment.

(II). Mutual transfers within the same stream of offices between persons holding selection grades of particular category of posts will be permissible.

(III). Mutual transfer within the same stream of offices between persons in a category of posts where selection grade also exists may be considered only if the Head of the Department is certain in his best judgment that opportunities for promotion to the Selection Grade to existing incumbents would not be adversely affected. This would also apply in case of Accountants in modification of orders circulated vide Circular No. 1212 N-3/44-84/20-ne-4 dated 12<sup>th</sup> April 1985.

(b). Application / requests that are pending may be decided in the light of the above orders.

(CAG's letter No. 1492-N/3/44/84-Zone3/Vol. I dated 3<sup>rd</sup> may 1985).

(c). As regards the procedure that is to be followed where an Accountant applying for unilateral transfer expresses his / her willingness for accepting a lower post (Clerk) it has been decided that such requests should be considered as cases of technical resignation from the post of Accountant in one office and fresh appointment as a clerk in the other against a direct recruitment vacancy. The applicant should be informed clearly about this and that he /she would rank as junior most among the clerks in the new office.

(CAG's letter No. 1850-NGE III / 44-84 Zone – 5 dated 28<sup>th</sup> May 1986).

### **7.35 Cases relating to losses, Misappropriation and Embezzlement etc :**

According to Para 816 of the MSO (T) Vol I the Accountant General should on receipt of a report of defalcation or loss of public money or property, and for such further

information as is required and carefully examine the case, should ascertain whether the defalcation or loss was rendered possible by any defect in rules or want of supervision on the part of departmental authorities or system failure. A report on the result of such examination should be sent to the authority competent to write off the loss.

Hitherto , cases of losses misappropriation and embezzlement were dealt with by combined Accountant General offices. However, a view has been expressed that there are very little accounting functions involved in such cases. The nature of investigation and pursuance prescribed under the MSO (T) are mainly audit functions and as such the work should be entrusted to Accountant General (Audit).

The entire issue has been examined de novo by the Headquarters and it has been observed that all enquires relating to modus operandi, defects in procedure, lacunae in rules, neglect /lack of supervision on the part of supervisory staff etc.. are more of audit nature than the accounting function. Even for the inclusion of the material in the Comptroller and Auditor General 's report, Accountant General (Audit ) will have to review the files of each such case and focus the salient features in the draft Para.

The Accountant General (A&E) will of course be required to act upon the action of write off losses issued by the Competent authorities on finalization of cases. This function can be discharged by him in consultation with the Accountant General (Audit) at appropriate time.

It has, therefore been decided that the cases relating to defalcation or loss , misappropriation and embezzlement etc.. should henceforth be dealt with by the Accountant General (Audit). The pending cases are also required to be transferred to Accountant General (Audit) for further necessary action in the mater.

(Copy of letter No. 28-AC II / 1985 dated 17-05-1985 from the office of the Comptroller and Auditor General of India ).

**7.36 Opening of Crèches / day care centers in the office premises for women employees :**

Provisions of crèches in the office building is part and parcel of the various welfare schemes planned and implemented by the Government. Since the Govt. has take a decision to provide crèches in the office premises, the Ministries / Departments are required to locate suitable accommodation in their existing office building wherein, such crèches can be opened. The Minimum requirement of space for a crèche consist of two rooms with facilities of kitchen with portable water and attached toilet. This space should be secured in all respects and located / earmarked for crèche, Ministries / Departments can thereafter contact the Greha Kalyan Kendra for further advice on provision of the facilities in that space.

(Govt. of India, department of Personal and Training OM. No. 12015 /29/88/GKK dated 10-10-1988 and CAG's Endorsement No. 9-Audit I/6-88/II.88 dated 18-01-1989).

**7.37. Economy in Expenditure :**

Instances have come to notice of the Government where a sizable expenditure from public funds has been incurred on inauguration ceremonies, bhoomi puja and such other similar functions. The need to curtail inessential, non-developmental expenditure can not be over emphasized. Ministries / Departments are , therefore , advised to avoid incurring of unnecessary expenditure on such functions.

( G O I Ministry of Expenditure OM No. 7(7) E. Co- ord/ 88 dated 07-09-1988 and CAG's Endorsement No. 973 – Audit I /38-88(145) dated 19-10-1988).

### **7.38 Gradation Lists – Timely Preparation and Submission of :**

Attention is invited to Para 312 of CAG's MSO-Admn. Vol I according to which the Accountant General and other Heads of Departments in Indian Audit and Accounts department are required to submit the Gradation lists as on 1<sup>st</sup> March of the year of their respective offices to this office by 15<sup>th</sup> June each year. It has , however , been observed that because of delay in finalization of the lists of the field offices the Gradation lists are not received in time from field offices.

The Gradation lists being seniority lists are the basic documents for reference when confirmation, promotion etc. , are decided. It is therefore , absolutely essential that these lists are prepared and brought out in time.

If a master copy of the Gradation list is maintained and is updated every time change occurs, there will not be any delay in the preparation of the next gradation lists .

A suitable time schedule may be drawn up for different stages of the work and the progress of work monitored so that the list as on 1<sup>st</sup> March each year is brought out in time and sent to the Headquarters office on the due date positively.

(CAG's Circular No. 233-N2/34-88 dated 17-03-1988).

### **7.39. Standard for number of man hours per person per annum for computation of staff strength :**

At present we are calculating staff requirements in our department at 160 hours a month ie.. 1920 hours per annum and 283 partly days in a year. It has now been decided to adopt the standard followed by Staff Inspection Unit of Ministry of Finance , namely 277 days and 1900 man hours per annum and calculate staff strength accordingly. Any increase

in the staff entitlement on this account may be worked out and necessary proposals for additional staff, if entitled, sent to Budget Division of Headquarters office for sanction.

(CAG's Circular No. 753-n4/7-83-II dated 17-10-1985).

**7.40 Prohibition of Government servants from building ( either Personally or by proxy ) at the auction arranged by their own Ministries / Departments and offices.**

Instance have come to the notice of the Department of Personal and Training where employees of the same Ministry or Department which conducted auctions of Government property were allowed to participate in the auction. Attention in this regards is invited to the instructions contained in MHA's OM. No. 25/12/57-Ests(A) dated 21-01-1958 which prohibit Govt. servant from bidding in the auctions arranged by their own Ministries / departments. The contents of the said OM are brought out as follows. :

A question has been raised whether a specific provision should be added to the Central Civil Services (Conduct) Rules 1955 regarding participation by Government Servants in auctions of property owned or confiscated by Government. Even if the transaction is in fact free of any elements of undue influence or dishonesty, the suspicion that all is not above board is bound to arise in cases where property sold at Government auctions is purchased by Government servant particularly sold by buyers belonging to the same Ministry or the Department as the one which or under whose orders the auction is conducted . While, therefore , it may not be necessary to frame a Specific Conduct Rule for the purpose it is obviously undesirable for Government servants to bid at auctions arranged by their own Ministries or Departments. Any Government Servant who does so would be regarded as indulging in conduct unbecoming of Government Servant within the meaning of Conduct Rules.

(G O I Ministry of Personal P G and Pensions, D P & T OM No. 11013/20/87-Ests (A) dated 18-02-1988 and CAG;s Endorsement No. 246-Audit I / 28-85/1-87(31) dated 10-03-1988 ).

## **Annexure**

(Referred to in Para 9.25 )

### **I. Statement showing the Petty and Minor Registers**

#### **A. Common to All Sections:**

- (1). Transit Registers
- (2). Registers of New offices.
- (3). Register of Files.
- (4). Entry in Casual Register after casual leave is sanctioned .
- (5). Departmental Note Books (Individuals)

### **II. Registers pertaining to individual sections or group of sections :**

#### **B. Provident Funds :**

- (1). Register of watching the adjustment of interest allowed for the current year on P F Accounts during the course of the year.
- (2). Register indicating maturity of polices.
- (3). Registers showing the list of Central govt. Servants who have not put in one year of service.
- (4). Stock Register of Ledger Cards.
- (5). Register of watching the Schedules of P F Accounts.
- (6). TM/GAD/Book Register of specimen signature and special seal.

#### **C. Blank Cage Register**

- (1) Register of Examinations

**D. W A D Section:**

- (1). Register for watching that no Accountant is in charge of a division for more than 5 years.
- (2). Register for watching / filing copies of orders.
- (3). Register showing disparity between standard rent and rent recoverable.
- (4). Register for material for annual review of P W Division.
- (5). Register showing payment by DAG (without certificate and receipt).

**E. WM section.**

Register showing the names of Divisional accountants sent on Deputation.

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