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**MANUAL
OF
OFFICE PROCEDURE
2007**

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
UTTAR PRADESH, ALLAHABAD**

ISSUED BY:

**THE AUTHORITY OF PRINCIPAL ACCOUNTANT GENERAL
UTTAR PRADESH, ALLAHABAD**

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PROCEDURE
MANUAL**

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PREFACE

The office of the Accountant General (Audit)-I was upgraded to the office of the Principal Accountant General (Audit)-I in August 2002 and has now been renamed as office of the Principal Accountant General (Civil Audit) with effect from September 2004 whereas the office of the Accountant General (Audit)-II has now been renamed as office of the Accountant General (C & R A) from the same date. A separate office of Sr. Deputy Accountant General (Local Bodies) under the administrative and technical control of Principal Accountant General (Civil Audit) was created by Headquarters in July 2004.

2. The Manual of Office Procedure was previously prepared in 1995 and hence, some of its provisions became obsolete and needed to be updated.

3. Every possible effort has been made to make the Manual up-to-date by incorporating therein the latest orders of the Government of India and Comptroller & Auditor General. An attempt has also been made to incorporate in it the important office orders with a view to make the Manual really helpful to the officers and staff. Besides, the provisions which have become obsolete have been deleted.

4. This Manual contains instructions for the proper conduct of office work in general as well as the detailed procedure of working in the Administration and Personal Claims Sections.

5. The provisions made in this Manual should be taken as supplementary to rules in authorized Codes and Manuals and should be read in conjunction therewith. Paras of this Manual should not be quoted or referred to as an authority in any correspondence outside the office.

6. Every member of the staff of this office is expected to fully conversant with the rules and procedure laid down herein. Ignorance of orders will not be accepted as an excuse for departing from the provisions of the Manual or for omitting to carry out its directions.

7. Any defect or omission in this compilation as also any suggestion to improve the existing rules or procedure should be brought to the notice of Sr. Deputy Accountant General (Admn.)

(NARENDRA SINGH)

PRINCIPAL ACCOUNTANT GENERAL

CHAPTER I

GENERAL CONSTITUTION OF THE OFFICE

PARA-1 GENERAL

The offices of the Indian Audit & Accounts Department were restructured into separate Audit and Accounts & Entitlement offices with effect from March 01,1984. The offices of the Accountant General (Audit)- I and Accountant General (Audit)-II, thus, came into existence from that date. The office of the Accountant General (Audit)-I was co-located with the Accounts & Entitlement offices in the old premises. The Audit Offices were shifted to “**Satyanishtha Bhawan**” in January 1996. The office of the Accountant General (Audit)-I was upgraded to the office of the Principal Accountant General (Audit)-I in August 2002 and has now been renamed as office of the Principal Accountant General (Civil Audit) with effect from September 2004. Consequent upon the re-organisation of the State of Uttar Pradesh and creation of the State of Uttranchal, separation of cadre occurred w.e.f. 01.06.2006 to re-organise the Audit and Account arrangements between these two states. A separate office of Sr. Deputy Accountant General (Local Bodies) under the administrative and technical control of Principal Accountant General (Civil Audit) was created by Headquarters in July 2004.

Principal Accountant General (Civil Audit) has been entrusted with the following items of work (i) Central and local audit of state Government offices in U.P and local audit of Central Government offices in U.P.

(ii) Audit of Autonomous bodies under section 14, 19 and 20 of Comptroller and Auditor General’s (Duties, powers and conditions of service) Act 1971 and audit under section 15 ibid of State Government Departments/Offices.

Accountant General (C &RA) has been entrusted with the following items of work.

(i) Commercial audit of Government Companies and Corporations in U.P. including U.P. State Electricity Board.

(ii) Revenue Audit (central and state)

NOTE:- 1. The Principal Accountant General (Civil Audit) is the cadre controlling authority in respect of staff in Group B, C and D working in both the Audit offices.

2. The Headquarters of A.G. (C & RA) is at Lucknow with a branch at Allahabad.

PARA-2 FUNCTIONAL GROUPS IN AUDIT OFFICES

The functional groups of the offices of Principal Accountant General (Civil Audit) and Accountant General (C & RA) are as under.

(A) OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (CIVIL AUDIT)

(I) ADMINISTRATION

Consists of Administration sections, Personal Claims Sections, Hindi cell, Examination/Training cells, General Department, Library etc. The entire group except Hindi Anubhag and Training Section works under the supervision of Senior Deputy Accountant General (Administration). Hindi Anubhag and Training Section are under the supervision of Welfare Officer.

(ii) INSPECTION CIVIL (STATE) - I & II

This group conducts audit (Central and local) of all State Government Offices in Uttar Pradesh. Central audit is conducted by the Central Audit Parties (CAP) in close coordination with Central Audit Supporting Sections (CASS). The Coordinating Section of local audit is I.C.(C)-I and I.C.(C)-II section while that of Central Audit is CASS VII. The supervisory control over I.C.(S) – I and I.C.(S) – II is exercised by a Senior Deputy Accountant General/Deputy Accountant General for each wing.

(iii) INSPECTION CIVIL (CENTRAL)

This group conducts audit of the Central Autonomous Bodies & Offices and State Forest Departments in Uttar Pradesh. Central audit is conducted by the Central Audit Parties (CAP) in close coordination with Central Audit Supporting Sections (CASS). The Coordinating Section of local audit is I.C. Central (C) while that of Central audit is CASS (Forest). This audit wing is supervised by a Senior Deputy Accountant General/Deputy Accountant General.

(iv) WORK AUDIT - I

This group conducts Central and Local audit of Public works Departments, Central Public Works Department and Rural Engineering Service Departments. As in I.C. group, the central audit is conducted by CAPs and CASSs while the local audit is conducted by local audit parties. The Coordination work of the audit of engineering departments is done by WAC-I. The supervising authority of this wing is Senior Deputy Accountant General/Deputy Accountant General.

(v) WORK AUDIT - II

This wing conducts audit of the Irrigation and Minor Irrigation Departments. The central audit is conducted by CAPs and CASSs while the local audit is conducted by local audit parties. The supervisory control over Works Audit II is exercised by a Senior Deputy Accountant General/Deputy Accountant General.

(vi) AUTONOMOUS BODIES

This wing conducts audit of autonomous bodies and authorities under section 14, 19 and 20 of C.A.G.'s (DPC) Act 1971 and also audit of departments of the state Government under section 15 ibid. The local audit parties and the headquarters sections of this group are supervised by Deputy Accountant General (AB). The coordination work is done by A.B.II section.

(vii) LOCAL BODIES

The function of this wing is to keep Supervision & Technical control over Panchayati Raj Institutions and Urban Local Bodies under section 20(I) of the CAG's DPC Act. The wing is headed by a Senior Deputy Accountant General/Deputy Accountant General.

(viii) WELFARE

The welfare branch functions under the control of the Welfare Officer (senior time scale in Group A). It is responsible for the welfare activities and arrangement and planning of imparting training to the candidates for various departmental examinations and Section Officer Grade Examination along with various inhouse training in consultation with concerned Group Officers. The welfare section consists of Welfare assistants (One each for the offices at Allahabad and Lucknow) and other clerical staff posted at Allahabad. The welfare Officer Works under the direct charge of the Principal Accountant General (Civil Audit) excepting in respect of financial matters which remain under the control of Senior Deputy Accountant General (Administration).

(vi) E.C.P.A, REPORT AND I.T.A.

Efficiency-cum-performance audit and Report (Civil) and Report (Works) are under the direct charge of the Principal Accountant General. The ECPA section is responsible for selection of topics for Performance Audits for the State Audit Report. It also coordinates the Performance Audits for the Central Audit Report. The ECPA parties conduct audit inspection under the supervision of the Designated Group Officers. The Report Sections handle the remaining material for the State Audit

Report. The Internal Test Audit section is supervised by the Sr. Audit Officer/Audit Officer, Report (Works).

(B) OFFICE OF THE ACCOUNTANT GENERAL (C& RA)

(i) ADMINISTRATION

Consists of Administration Section, personal claims section, Hindi Cell and General Department. The supervisory control is exercised by the Senior Deputy Accountant General (Admn.)/Deputy Accountant General (Admn.). of the office of Principal Accountant General (Civil Audit) who is common to both the offices.

(ii) COMMERCIAL AUDIT

Commercial Audit Wing conducts audit of State Government companies and Corporations in U.P. including State Electricity Board (UPSEB). The work relating to UPSEB is conducted in a sub-functional wing operating from Shakti Bhavan (the Headquarters of U.P.S.E.B.) under the supervision of Senior Deputy Accountant General (SEB). The remaining commercial audit work is supervised by Deputy Accountant General (C.C.).

(iii) REVENUE AUDIT

There are two distinct functional groups in Revenue Audit Wing. These are:

(a) REVENUE AUDIT (CENTRAL)

Revenue Audit (Central) deals with the audit of all central government revenue-receipts like income tax, Central Excise within the state. This wing is under the Supervisory charge of Senior Deputy Accountant General/R.A. (C) who plans the programmes of audit and conducts local audit of the revenue receipts of Central Government.

(b) REVENUE AUDIT (STATE)

Revenue Audit (State) wing is entrusted with the audit of various State receipts, viz. Sales Tax, Taxes on Vehicles, Goods and Passengers, State Excise, Land Revenue, Registration Fees, Stamp Duty etc. The supervisory control is exercised by Senior Deputy Accountant General/RA (State).

PARA-3 CHANGE IN STAFF

The sanctioned strength of each control/department is fixed with reference to their respective function, sanction for which is received from Headquarters' office from time to time. Changes of personnel between different controls require approval by Group Officer in charge of Administration and Principal Accountant General for non-gazetted staff and Gazetted Officers respectively.

PARA-4 LIMITATIONS ON CHANGE IN STAFF BY GAZETTED OFFICERS WITH IN A GROUP

Increase in the working strength of any section can be done only with the prior approval of the Principal Accountant General. Any interchange between Staff/Officers of different sections within a Group should not be carried-out without the prior approval of the Group Deputy Accountant General. In all cases in which an inter change is permitted by the Group Officer, the relevant papers should be sent to the Administration Section for information and record.

PARA-5 INCUMBENCY REGISTER

Each AAO/SO Shall maintain an “Incumbency Register” in respect of all the groups in his section in the following form. The Register will remain in his personal custody and he will make it over to his successor as and when any change takes place.

Group & Duties	Name of Incumbent	From	To	Sign. Of the Incumbent	Initials of the Incumbent	Sign. Of the Gazetted Officer
1	2	3	4	5	6	7

Separate pages should be allotted to each group in section. In addition, the incumbency of the AAO/SO should also be shown on a separate page in the register. The AAO/SO will ensure that the duty lists are properly drawn in this register and that the continuous record of the incumbents with their specimen signatures and initials and their duties with dates is properly maintained. The Incumbency Register should be submitted to the Gazetted Officer-in-charge of the section on 3rd of every month and to Group Deputy Accountant General on the 5th of April, July, October and January each year. A note to this effect should be kept in the sectional Calendar of Returns.

PARA-6 PROPOSALS FOR THE CREATION/CONTINUANCE OF TEMPORARY POSTS IN VARIOUS GRADES, ETC.

The Comptroller and Auditor General has ordered that while asking for creation/continuance of temporary posts in the IA & AS, Audit Officers and other grades, a consolidated reference should not be made for posts in various grades. Separate references are necessary to be made regarding (i) I.A. & A.S. posts. (ii)

Audit Officers' post and (iii) other posts as action in respect of IA&AS Audit Officer's and other posts is taken separately by different sections in his office.

CHAPTER II
GENERAL OFFICE PROCEDURE AND SYSTEM OF CORRESPONDENCE
SECTION A- GENERAL OFFICE PROCEDURE

PARA-7 ATTENDANCE

The ordinary hours of attendance are from 9.30 A.M. to 6.00 P.M. with half an hour lunch break on all working days from 1.30 to 2.00 P.M. but when the work is in arrears or in the interests of public service require these hours may be extended and the officials who is/are required to work overtime or on holidays must do so as part of his/their regular duties. It is the duty of the AAO/SO to prevent the accumulation of arrears and they are authorized to require the attendance of their subordinates before and after the usual office hours and on holidays, if necessary to bring the work upto date. In the General Department the Head Despatcher/Daftari whenever required to sit late beyond office hours may be allowed to attend office late the next working day to the extent they had to sit late hours for carrying late speed post, dak etc.

PARA-8 PUNCTUALITY IN ATTENDING OFFCE AND PENALTY FOR LATE ATTENDANCE

(a) The members of the staff are expected to attend office punctually at 9.30 A.M. and sign the attendance register kept in the section.

The attendance register will be initialed by the Asstt. Audit officer (AAO)/Section officer (SO) of the section and submitted immediately to the officer incharge of the section by 9.40 A.M. (i.e. within ten minutes of the official hour of opening.)

In this connection the following instructions should be carefully followed:

- (i) Each AAO/SO will close the attendance register at 9.40 A.M. sharp.
- (ii) A red circle will be marked by the AAO/SO against all those who have failed to turn up by 9.40 A.M.
- (iii) The AAO/SOs will ensure delivery of the attendance register, after closing, to his B.O. latest by 9.45 A.M.
- (iv) All late comers coming upto 10.30 A.M. will sign their attendance in B.O.'s room duly recording the time of their attendance.
- (v) Each B.O. will close the register further after marking letter 'A' in the red circle in respect of all those who have not turned up till 10.30 A.M.

- (vi) The B.O. will thereafter get the attendance register delivered to his Group officer at 10.30 A.M.
- (vii) Late comers arriving between 10.30 and 2.00 P.M. will sign the attendance register in the Group Officer's room duly recording the time of attendance.
- (viii) The Group Officer will add another in red circle for those who do not turn up till 2.00 P.M.
- (ix) The Group Officer will return the registers to the B.O.'s concerned at any time between 3 P.M. and 5.30 P.M. with direction to have the attendance taken in the sections immediately thereafter. Thus, each member of staff will record his attendance twice every day-once in the forenoon and again in the afternoon.
- (x) The late attendance with double 'A' ('AA') in red circle will count as a 'casual leave' provided the person concerned puts in an application for its ex-post-facto sanction, failing which it will be treated as unauthorized absence from duty and dealt with as such.
- (xi) Each red circle with or without letter 'A' will be treated as half casual leave, provided that red circles, without letter 'A' upto a maximum of two in a month, may be condoned by AAO/ SO in case of not-habitual 'late comers', at his sole discretion.
- (xii) Each AAO/SO will prepare a summary of attendance at the end of each month and submit it to his B.O./Group Officer by the 5th of the following month for review.
- (xiii) For regulating the movement of staff during working hours a "Date – Wise Record of Movement" in the following proforma would be maintained. Entry will be made by each member of the section before leaving the section.

DATE-WISE RECORD OF MOVEMNET

Date	Time of leaving	Time of return	purpose	with Permission(P) or without(W)

Note- Only absence of more than 15 minutes will be recorded in the Register.

- (xiv) All AAOs/S.Os /Sr. Auditors/ Auditors posted in Central Audit Parties (CAP) will mark their attendance in the Attendance Register of corresponding CASS Sections where record of their Casual leave/late attendance, etc. would be kept.
- (xv) In so far as Group 'D' employees are concerned, their attendance will be taken at 9.00 A.M. every day in the G.D. and closed at 9.10 A.M. For this an Auditor will be deputed by A.O./G.D. from G.D. Section by weekly rotation to reach office at 9.00 A.M. who will be permitted to leave office half an hour earlier during the week i.e. by 5.30 P.M. The Auditor will also conduct an inspection of Group 'D' uniform to ensure that the entitled categories wear the prescribed uniforms. Group 'D' employees not present in full uniform will not be allowed sign their attendance, apart from any other administrative action that may be taken against them. They will also have to sign their attendance in their respective sections at 9.30 A.M daily.
- (xvi) Each Group Officer/Branch Officer shall also conduct surprise inspections from time to time to ensure that the above instructions are being faithfully complied with by all the concerned staff and each Section Officer is maintaining the 'Register of Movement' as well as a strict control on the attendance in his section. Any remissness in this regard should be viewed seriously.

(Authority: Office order No. A.G. (A)-I/Admn./264 dated 30.10.1986)

(b) Asstt. Audit Officer/Section Officer of G.D. section will submit the attendance register to the B.O. (G.D.) at 9.45 A.M. for necessary action as enumerated in para (a) above. The Record Keepers, Daftaries should, however, record their attendance in the respective coordinations at 9.30 A.M. Daftaries exclusively attached to some section should sign in the attendance register in those sections. The control section will forward all leave application of the above categories of staff promptly to G.D. Section which will maintain the leave accounts.

Orderly peons of the Gazetted Officers will record their attendance at 9.30 A.M. in the attendance register kept with the respective Gazetted Officer. Each Officer will arrange to send the absentee statement to the General Department daily by 9.45 A.M. for posting of substitutes if necessary.

(Authority: Office Order No. Admn. IV/1-4/Misc. Order /2586 dated 12th February 1971 and 2606 dated 3rd March 1971 and Office order No. A.G. (Audit-I)/Admn. /264 dated 30.10.1986)

(c) The Branch Officer (G.D.) will pay surprise visit on certain days in the morning to ensure that attendance register maintained in G.D. Section is made available for use of Jamadars etc. at prescribed time and that the Caretaker attends to his portion of work properly.

(d) **Staff Car Driver:** The normal working hours of the staff car driver are from 9 A.M. to 6.06 P.M. with a lunch break of half an hour from 1.30 P.M. to 2.00 P.M. The Controlling Officer may, however, so prescribe working hours of the Driver according to the administrative convenience and requirements that the total number of hours on effective duty does not exceed 8 hours and 36 minutes per day. The Staff Car Driver should sign the attendance register kept in G.D. (Section).

(Authority: Government of India, Ministry of Finance O.M. No. F 3 (10)-E-II (A)/85 dated 24.06.1986 circulated vide C & A.G. letter No. 532 Audit-I/34-85/I-86(88) dated 6.8.1986)

PARA-9 ARRANGEMENT TO KEEP THE OFFICE OPEN ON HOLIDAYS AND OUT OF OFFICE HOURS

On all working days the office will be kept open to the staff from 9.00 A.M. to 6.30 P.M. If any member of the staff desires to attend office earlier or work later, he will inform the caretaker in writing of the hours of his attendance through the Gazetted Officer in-charge concerned and the Caretaker will ensure that only that particular room or hall is opened to the staff during those hours and the rest of the office is securely closed. It will be the duty of these members of the staff to inform the Farrash to have the rooms closed before they leave the office.

On Sundays, Saturdays and holidays, the office will normally remain closed but will be opened on requisitions sent by the Branch Officer of the section concerned. All requisitions for the opening of office on Sundays, Saturdays and holidays and intimation for remaining in office after the usual closing hour must reach the Branch Officer (G.D.) for necessary orders by 4.00 P.M. of the preceding working days beyond which they will not be entertained.

PARA-10 TIDINESS, CLEANLINESS AND INSPECTION OF OFFICE ROOMS

The following instructions should be carefully observed.

- (i) Each auditor/clerk must tidy up his table and should place his files and registers on the space so that the tables and the floor being thoroughly cleaned by the sweepers. No boxes, steels or goblets etc. should be placed under the tables.
- (ii) Vehicles should be kept in the stand and not elsewhere in the office premises.
- (iii) Furniture should be maintained in order and neatly arranged in the sections.
- (iv) Waste papers should be placed in receptacles provided for it and not thrown on the floor.
- (v) Important or confidential files, papers & vouchers, etc. should be locked up in almirahs before leaving the office.
- (vi) Sectional AAOs/SOs are responsible for ensuring that above instructions are strictly carried out and also for seeing that clerks handle their registers/files with due care and do not subject them to damage by throwing them about or using them to sit on.

PARA-11 ASSTT. AUDIT OFFICERS/SECTION OFFICER'S RESPONSIBILITY

(1) The Asstt. Audit Officers/Section Officers of each section should see that the above rules are duly observed and bring to the notice of the Branch Officer- Incharge any case of repeated infringement. The Assistant Audit Officers/Section Officer should thoroughly inspect his section every Friday before leaving office.

(2) Asstt. Audit Officers/Section Officers will be held responsible for seeing that these instructions are observed. If they should leave office while some of their assistants are at work, they should nominate one man to see that no wastage of electricity takes place, and if subsequently the latter leaves office while others are at work, he should nominate a man who is still working, and so on till the last man to leave office is made responsible for carrying out the above instructions. The Asstt. Audit Officers/Section Officers (G.D.) of the office will visit the rooms occasionally and report cases of careless wastage of electric current that he may notice.

PARA-12 ADMISSION OF OUTSIDERS

No "outsider" can ordinarily have any access to any section of the office. It will be the duty of AAO/SO to direct any one who seeks admittance to the Branch Officer under whose instructions he may be received in the section.

Any person who is found helping an outsider to get access to the section on any pretext will be held responsible for the infringement of this important directive.

If friends or relatives of members of this office want to see them they should not be received in the sections. Members should meet them in the corridor or outside office after obtaining the orders of the Assistant Audit Officer/Section Officer.

PARA-13 ADMITTANCE TO GENERAL DEPARTMENT RECORD ROOMS, PERSONAL CLAIMS AND ADMINISTRATION SECTIONS

Clerks/Auditors from other sections should not enter the General Department, Record Room, Stationery and Forms Store, P.C. and Administration Sections except when their presence is absolutely necessary. Leave applications, indents for stationery, requisitions for records ect. should as a rule be sent through peons unless the Asstt. Audit Officer/Section Officer direct otherwise. Personal information required by members of staff should be obtained from Administration sections between 4 P.M. to 5 P.M.

PARA-14 OFFICE ORDERS

Office orders should be issued on important subjects e.g. general office procedure, and audit procedure etc. All other matters should be communicated in the form of office memos. A particular office order should be prepared in the section where the case relating to it arises and got approved by the Group Officer/Principal Accountant General. It should thereafter, be entered in the office order register and a serial number assigned to it. The brief subject and the case file number should invariably be given in the office order itself as well as in the register. It should, then be sent to G.D. (dispatch) for issue.

PARA-15 DIARISING OF OFFICE ORDERS

Office orders should be diarised in the sectional diaries and thereafter delivered to and received by assistant or the diarist (for whom they are marked by the AAO/SO of the section for disposal). Like letters, the office orders will be received under their dated initials. In the diary they should be shown as disposed of after the AAO/SO has seen that proper action has been taken thereon. Separate files may be opened each year for filing office orders received from different controls.

PARA-16 GUARD FILES OF OFFICE ORDERS

For proper functioning of the office and control over it, Para 2.42 of Comptroller & Auditor General's Manual of Standing Orders (Administrative)- Vol. I lays down for maintenance of "Guard Files" containing copies of important orders for consultation by all officers and subordinates. Further, files should be maintained

according to individual cases governed by these orders and should be files in a compact file containing all current orders on a particular subject even if they are issued in different years. For above purpose an index of the General Files is required to be opened and kept in each section. At the time of transfer of charge every Gazetted Officer should make over to his successor complete guard file of Office orders inviting his attention to important ones on which action is not complete or has yet to be taken.

(Authority: O. o. No. ITA/File Index Register/07-08/100 dated 28.05.2007)

PARA-17 INCORPORATION OF OFFICE ORDERS IN MANUALS

As soon as a procedure incorporated in an office order has sufficiently crystallised, it should be incorporated in the relevant Manual by the Section concerned and the fact intimated to CASS-VII section. On the 1st May of each year, the office order file of the previous year should be examined by the CASS VIII section with a view to cancel all orders which have either become obsolete or have been incorporated in the Manuals. When the review has been completed an office order should be issued giving the number and date of the office orders which should be retained and canceling the rest. The Asstt. Audit Officer/Section Officer and Branch Officers should remove all cancelled office order form their files and furnish a certificate to CASS VII stating that they have removed all cancelled office orders from their guard files and that their guard files are complete and serially arranged in respect of all current office orders. CASS VII should watch the receipt of these certificates. The following due date are prescribed for the annual review and for the submission of the certificates by the sections and Gazetted Officers and should be noted in the Calendar of returns of the Sections concerned.

Annual review of file of Office orders	Work to commence on 1 st May and to be completed on 15 th May
Completion Certificates to be furnished by the sections and Gazetted Officers	1 st June

PARA-18 DEPARTMENTAL ORDER BOOK

A general office order book will be maintained by each section and will contain all instructions issued by the Branch Officer to his subordinates from time to time. All important orders and rulings which have any bearing on the working of the department concerned should be noted in this order book each entry being approved and signed by the Asstt. Audit Officer/Section Officer. When a gazetted officer has

occasion to lay down a ruling for the guidance of his section which may affect other section, he should before doing so discuss the matter with the Gazetted Officers of the sections concerned, and any difference of opinion arising therefrom should be submitted to the Principal Accountant General through the Deputy Accountant General concerned for final orders. All such decisions of the Principal Accountant General and also his decision on questions arising out of an article of the prescribed rules or codes or of some rule or order of Government which are not issued in the form of office orders, should be entered in the Departmental Order Book.

PARA-19 NOTE BOOK OF AUDITORS

A note book in suitable form should be maintained by each auditor for keeping notes of all points which have to be kept in mind as requiring action to be taken thereon, but which cannot be noted in any of the Sectional Registers. The note-book should be reviewed monthly by the Assistant Audit Officer/Section Officer.

PARA-20 GENERAL DUTIES OF ASSTT. AUDIT OFFICER/ SECTION OFFICER.

(i) The A.A.O. /SO is responsible for the work of his section and is expected to see to the regular and efficient discharge of it. He is required to see that system and discipline are maintained and that the work at all times fairly and judiciously distributed, each member of the section being efficiently trained and fully occupied. He should bring to notice any tendency to redundancy or duplication of work and in cases of absence of auditors or pressure of work, should make proper arrangements for prompt disposal of business making redistribution.

(ii) He should see that the codes and regulations are correctly applied and strictly observed, and should on no account, allow any departure from any prescribed procedure without the express orders of superior authority.

(iii) He is also responsible for seeing that no undue delay occurs in the disposal of any document, that all returns due from the branch are rendered on due date, and that facts and results in all figured statements are correctly stated.

(iv) He is required to undertake personally the disposal of important cases, unofficial references and all other important work including notes, reminders, etc. from other sections. He marks and gives 'file orders' on all letters except letters from the Government and the Comptroller and Auditor General which will be filed under the orders of the Branch Officer.

(v) The Asstt. Audit Officer/Section Officer is also responsible to see that all the 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.

(vi) The Asstt. Audit Officer/Section Officer is also required to see that the furniture and records of the sections are arranged in the most convenient possible way and that strictest economy is always observed in the use of forms and stationery.

PARA-21 REPORT ON STATE OF WORK.

The Asstt. Audit officer/Section Officer is personally responsible for drawing up report on the state of work in his section as it actually stands on the last day of each month in the form prescribed by the Principal Accountant General from time to time. He should see that no item of work is omitted from the statement and a certificate referred to in Note 2 to Para 21 of the Comptroller and Auditor General's Manual of standing orders is recorded thereon. The items should be arranged in definite order as may be prescribed.

This report after final approval by the Group Deputy Accountant General concerned should be made over to the respective control sections for consolidation and submission to the Principal Accountant General on the 10th of each month.

PARA-22 QUARTERLY ARREARS REPORT

A report in the form of a descriptive memorandum reviewing very briefly, but critically the state of affairs in respect of all the different sections or group of sections in his office, should be submitted by the Principal Accountant General quarterly to the Comptroller and Auditor General showing the state of work as on 31st March, 30th June, 30th September and 31st December, so to reach the Headquarters Office before the 15th of April, July, October and January respectively. As far as possible the arrears should be computed in terms of Mandays and the overall increase or decrease indicated in a separate paragraph of the report. All important measures, penal and others, taken or proposed to be taken to remove the arrears and defects, and expectations as to when they would be removed should invariably be indicated in the report.

PARA-23 POWERS OF MAKING REFERENCE TO OTHER SECTIONS

A.A.O./SO of different sections may make reference to one another for information on questions of facts. On questions of opinion no reference should in any case be made to the Branch Officer in-charge of another section except by the Branch

Officer-in-charge of the Section which makes the reference. This does not apply to cases when references are made to another section as a matter of current procedure.

PARA-24 TAKING WORK HOME

Taking away office files, vouchers, etc. by the A.A.Os/ S.Os/ Sr.Auditors/ Auditors and Clerks when leaving office is strictly prohibited. If any one has extra work which cannot be completed in ordinary course during office hours he should attend office early and stay late in the evening.

PARA-25 RESPONSIBILITIES ON TAKING AND MAKING OVER CHARGES

The following procedure should be observed whenever transfer of a Branch Officer takes place in this office:

(a) Every Branch Officer on transfer of his charge due to the Officer's departure from the office or to his transfer from one gazetted charge to another within office itself should hand over to his successor all Keys, valuables and other confidential documents, if any, and report the fact to the Group officer through his successor of his having done so. He should also draw up, for the information of his successor a memorandum of points of importance in connection with the working of the charge and of any important cases or types of work which are pending and likely to call for his special attention or scrutiny. Any serious defects that may exist in the working of any of the sections comprising the charge should be specifically mentioned in the memorandum. A list of all arrears whether of audit or other items of work should be appended to the memorandum. If any review of the audit of accounts allotted to the relieved officer has not been completed the same should also be mentioned.

The charge report of Branch Officer drawn up in accordance with the foregoing instructions should be put up to the Principal Accountant General through the Group Deputy Accountant General concerned with his remarks, if any.

(b) The above memorandum should be drawn separately for the sections under each group. The portion relating to each group should be sent by the relieving officer to the group Deputy Accountant General concerned for information and orders on any points raised therein. The Deputy Accountant General will, then, call for a report of the relieving officer on all points requiring action and also on the clearance of arrears, if any, in consultation with the group Co-ordination section.

(c) Where the charge transferred is that of a Deputy Accountant General, the memorandum should contain information required in paragraph (a) above both in

respect of the direct and the supervisory charges and will be submitted to the Principal Accountant General for information and orders.

(d) Whenever there is a change in the charge of AAO, SO, Sr. Auditor/Auditor a regular charge report should be prepared and signed by the outgoing AAO, SO Sr. Auditor or Auditor as the case may be.

(e) Every A.A.O./SO/Sr. Auditor/Auditor/Clerk when taking over charge of his duties from another, even temporarily, is expected to ascertain whether the work is absolutely up-to-date, and to report at once to his immediate superior any arrears or irregularities he may notice, in order that prompt action may be taken. If no such report is submitted the officer assuming charge remains responsible for the state of work under his charge including any arrears or irregularities which may exist. The A.A.O./SO is also responsible to see that the furniture and various codes and books of reference as per list kept; in the section exist.

The Sectional copy of the charge report should after Deputy Accountant General's or Principal Accountant General's perusal be filed in the section concerned in a case cover neatly tagged.

(f) Whenever an auditor/clerk makes over charge to another he must take a receipt in detail for all papers he hands over, and the A.A.O./SO of the section must see this receipt before he allows the auditor/clerk to leave his section. In case where no charge is made or taken over owing to the absence on grounds of illness or otherwise, the A.A.O./Section Officer should overhaul the absentee's table and make out a list of the papers found. The list should then be sent to the absentee and he may be asked to state whether there were any papers with his other than those mentioned in the list and if so, to communicate their whereabouts. The absentee will be held responsible for the loss of any paper which was received by him but has not been accounted for.

PARA-26 GENERAL INSTRUCTIONS ON ADMINISTRATIVE AND OTHER MATTERS

A Branch Officer may not without the prior sanction of the Deputy Accountant General under whose direct control he is working or the Principal Accountant General reverse any deliberate orders of an important nature passed by his predecessor.

PARA-27 CALENDAR OF RETURNS

Every A.A.O./SO will maintain a Calendar of returns in Form S.Y. 264 showing all statements, returns, accounts, etc. due from his section with the dates

fixed for their dispatch or submission as they are weekly, bi-weekly, fortnightly, monthly, quarterly, half-yearly or annually, arranged according to date, i.e. all those 'monthly' returns which are due on the first of each month should be entered first and then those due on subsequent dates. In the case of delay in the submission of any return an explanation should be given in the last column.

PARA-28 As the Calendar of returns is an important control document it should be submitted by the A.A.O./SO of each section to the Branch Officer every week on Monday. Branch Officer may ensure:-

- (i) that the calendar of Returns is used as a control mechanism and that its submission is not left to the whims of the staff working under them.
- (ii) that all the returns (both inward and outward) are included in Calendar of Returns and the same is certified by the Branch Officers.
- (iii) that the Calendar of Returns is submitted to the Branch Officer at prescribed interval and punctually so that its submission does not degenerate into a meaningless ritual.
- (iv) that the SO/A.A.O. remains personally responsible to make entries of dates in the Calendar of Returns.
- (v) that the Calendar of Returns is received once a week by the Branch Officer Incharge for review and the results of the review are recorded in the Calendar of Returns.

The Branch Officers should test-check the dates at the time of every submission of the Calendar of Returns in such a manner that each item of the Calendar of Returns comes under test check once in a year.

The Calendar of Returns should also be submitted monthly for review to D.A.G./Sr.D.A.G./P.A.G. and test checked periodically by Internal Test Audit Section.

PARA-29 DELAY IN SUBMISSION OF RETURNS

A.A.Os/S.Os are expected to let the Branch Officer know in good time whenever there is any apprehension that a return is likely to be delayed; and the Branch Officer when he receives such a report is expected to make special arrangements to secure its punctual submission . When the Branch Officer finds it impossible to make such arrangements the matter should be reported to the Group Deputy Accountant General/ Principal Accountant General in advance.

PARA-30 DISCONTINUANCE OF PRESCRIBED RETURNS ETC.

Returns, etc. which have been prescribed by the Principal Accountant General must not be discontinued without express orders of the Principal Accountant General obtained in writing.

PARA-31 STRICT OBSERVANCE OF PROCEDURE PRESCRIBED IN THE OFFICE MANUALS

A.A.O./S.Os are responsible for seeing that the procedure allowed in their departments is that prescribed in codes and manuals and no departure therefrom should be allowed without special orders.

PARA-32 OLD PRACTICE AND PROCEDURE

It must be clearly understood that the "old practice of the office" is no authority for a departure from the instructions contained in the various manuals. If any such variation of procedure comes to the notice of an auditor he should bring it to the notice of his A.A.O./SO with suggestions, if any, in writing. Cases of departure from the procedure prescribed in the manuals, coming to the notice of A.A.O./SO must without fail be reported to the Branch Officer-in-charge with a reasoned recommendation that the instruction in the manual be mended to confirm with the practice or unauthorized practice be discontinued and the procedure laid down in the manual concerned be strictly adhered to in future. When a member of the staff persistently disregards rules or instructions the matter should be brought to the notice of his superior authority.

PARA-33 PERSONAL INTERVIEWS WITH THE PRINCIPAL ACCOUNTANT GENERAL

Any member of the office establishment may seek personal interview with the Accountant General in accordance with the orders in force.

SECTION B- SYSTEM OF CORRESPONDENCE

PARA-34 RECEIPT OF LETTERS AND OTHER DOCUMENTS AND OPENING OF DAK

All letters, Secret Covers, parcels and other documents, whether registered or not, addressed to the Principal Accountant General (Civil Audit) or any other Group Officer by name, should not be opened but placed before him who after opening passes them on to his secretary for entering in the register of confidential and secret

letters kept for the purpose; the covers containing secret and confidential documents addressed to the Principal Accountant General by designation should be opened by the Senior Deputy Accountant General(Admn) personally.

All covers received from Government of India and State Government addressed by designation should be opened in Dak Section and sent to the Branch Officers concerned through Dak Pads. The covers from the Comptroller and Auditor General should be counted and sent to the Branch Officer (G.D.) for opening and sending the same in a Pad to the Principal Accountant General and all Group Officers for circulation and their perusal. On their receipt back in circulation pad, those letters should be date stamped and sent to the Group Officers concerned for transmitting the same to the Branch Officer of the Section.

PARA-35 DIARISING OF INWARD LETTERS AND OTHER DOCUMENTS

On receipt of inward letters from G.D. through the Branch Officer, the sectional diarist will check the letters with the number noted in the transit register of G.D. and put them up before the A.A.O./SO. He will note the name of the auditors concerned on each letter. Any letter that requires early, urgent or immediate action should be so marked and the A.A.O./SO will be personally responsible for seeing that such action is taken.

The diarist should diary the letters received from G.D. dak section without break under the date on which G.D. (dak) enters them in its dak register even if he diaries them on a later date. If a section wants to transfer letters (mismarked and wrongly sent to it) to another section, the A.A.O./SOs of the sections should under their dated initials, make necessary addition to or deductions from the total number of letters marked by him on the top of the page of the sectional diary.

The diarist should note on his diary the serial number of letters received from G.D. (dak). Letters received from sources other than G.D. (Dak) e.g. those received through the transit registers of other sections, should not be mixed up with those received from G.D. (Dak). The former should be diarized (together) immediately below the (dak) register letters. The full number and date of the outward letter should be noted against the file which contains the inward register (so that the file which contains the disposal of the inward can easily be traced).

Where however, a letter is filed without any reply from us, the file number in which it has been filed should be noted in the inward diary. The practice of noting

"Filed with case" "(F.W.C.)" (without file number) against the inward letter should be discontinued.

PARA-36 DESPATCH NUMBER

Similarly, in the case letters sent out from this office, the sectional letter, case and file numbers should be added before the running dispatch number. The first three will be noted on the draft by the dealing assistant and the last one will be added by the dispatcher. This will enable the diarist to deliver the letter of reply to the Assistant concerned for being dealt with in the proper file. For instance Admn/10-283/560 will indicate that the letter relates to the Admn. Section and is to be dealt with in case No.283 of file No. 10.

**PARA-37 PROMPT DISPOSAL OF LETTERS RECEIVED FROM
COMPTROLLER AND AUDITOR GENERAL AND
GOVERNMENT OF INDIA, MINISTRY OF FINANCE or
MARKED "VERY URGENT"**

All reference from the office of the Comptroller and Auditor General should ordinarily be marked "urgent/very urgent" be disposed of within a week or ten days of their receipt. References received from the Government of India, Ministry of Finance are to be disposed of within a fortnight, of their receipt. The time limit should be strictly observed in the disposal of U.O. references from the Comptroller and Auditor General and any failure in this regard will be viewed seriously.

Since dak from Comptroller & Auditor General's office is seen by the Principal Accountant General before it is passed on to the sections, the secretary to the Principal Accountant General should send the acknowledgement with indication on the letter that acknowledgement has been issued in letter no. _____ Date _____ before the letter is passed on the sections. Demi Official letters requiring acknowledgement may be acknowledged by D.O. replies.

(Authority: Para.68 of C&A.G.'s M.SO & C.A.G.'s letter No. 225-O&M/13-72 dated 21st April, 1972.)

**PARA-38 RESPONSIBILITY FOR THE DISPOSAL OF URGENT
LETTERS**

If for any reason a letter or return marked "Very urgent" or "urgent" cannot be disposed of within the time referred to above the matter should be represented in writing to the Branch Officer in-charge and his orders obtained. Unless sanction has

been given to an extension of the time fixed the A.A.O./SO will be held personally answerable for any delay that may occur. The Auditors, Section Officers, Asstt. Audit Officers should not leave office if any urgent cases have been sent to the Branch Officer which require immediate disposal, unless the cases have come back from the officer or they have ascertained from the Officer that their presence would not be required.

PARA-39 UNSIGNED, INCOMPLETE AND MISSENT LETTERS

- (1) On such a letter being referred to him the A.A.O./SO will examine it carefully in order (1) to make sure that it is not for his section and (2) if possible, form an idea as to the section to which it relates. He will then, if he can do mark on the letter "probably for-----section" and send it at once to G.D. such letters are not to be delayed in sections before being returned to G.D.
- (2) If any document is received unsigned or incomplete in any respect, or is not required by this office the section concerned should take necessary action on it and not the General Department. It is only in cases in which a letter or paper has been wrongly delivered to this office or when a reminder is received to a letter which is not traceable that the General Department should at once send the letter or paper to the proper office, or call for a copy of the letter to which attention has been drawn.

PARA-40 LETTERS FOR TRANSMISSION TO OTHER OFFICE

Letters and documents sent to this office for transmission elsewhere especially those intended for the Local Government, Government of India or the Comptroller and Auditor General which are forwarded through this office should always be kept clean and should not bear any marks of notes, direction or orders except the office stamp which should be affixed in the margin. The diary number of any such letter should be entered on a slip of paper attached to the inward letter.

PARA-41 DISPOSAL OF INWARD CORRESPONDENCE

All letters not needing a reply must be disposed of within four days from the date of their receipt in the office. Ordinary letters needing a reply must be disposed of within a week.

PARA-42 PRELIMINARY STAGES IN DISPOSAL

If a case has to be circulated for opinion, or old papers have to be searched for, or the orders of a Gazetted Officer or of the Principal Accountant General have to be taken, the auditor dealing with the case must take the initial step, i.e. call for the

papers or write his note immediately and all these preliminary stages must be completed except in very exceptional circumstances within a week.

PARA-43 TREATMENT OF INWARD LETTERS ON WHICH INTERMEDIATE ACTION IS REQUIRED BEFORE FINAL DISPOSAL

Letters falling under the following two classes should be treated as pending:-

- (1) When for the disposal of an inward letter, information is required which is not available in the office and to obtain which it is necessary to make a reference to another office.
- (2) When it is essential for the disposal of an inward letter to be deferred pending a certain occurrence.

The intermediate action taken for the disposal of a letter should not be treated as final disposal of letter and the number and date of the outward letter should not be entered in column 8 of the letter receipt diary. A note in red ink should, however, be made of the intermediate action taken in the remarks column of the diary. The inward letter should be promptly brought on to the "File pending register" where one is maintained and should be brought forward regularly in the weekly report until finally disposed of.

PARA-44 INWARD DOCUMENTS RELATING TO MORE THAN ONE SECTION

Letters etc. which concern more than one section should be dealt with in the following manner:-

- (1) The General Department will mark such a letter to the CASS VII Section which has to issue orders or to take urgent action on it and send it through the sectional transit register of that section. The section to which the letter is sent will, after taking action on the points with which it is concerned send the letter through its transit register in Form No. Sy 314 (not the sectional inward diary register) with a covering circulation slip in Form No. Sy 243 in which should be noted the name or names of the section or sections to which the letter is sent together with the date of issue shown distinctly after the printed text.
- (2) In cases of urgency the supply of a copy of such a letter to each of the section concerned by the original section will facilitate the disposal of it, but in such cases the order of the Branch Officers must be obtained before the letter is sent to the General Department for striking "type copies".

- (3) Letters which are concerned with another section even remotely should be shown to that section before final action is taken and no section should deal with a letter relating to a matter or subject which clearly pertains to another section.

PARA-45 COLLECTION OF INFORMATION FROM OTHER SECTION

When information is required to be collected from other sections for the disposal of a letter, the letter with a note will be circulated to the sections concerned. Such letters should be treated as urgent and no delay should be allowed in furnishing the requisite information.

PARA-46 GENERAL SANCTIONS OF A FINANCIAL NATURE

A copy of General sanctions of financial nature affecting various departments is to be supplied by General Department to CASS-VII section for submission to Principal Accountant General explaining the financial implications and cognate matters. The Audit will be done by the Central Audit Sections.

PARA-47 NOTES

Orders of Branch Officers should invariably be obtained on doubtful points through brief office notes. Brief notes of facts and relevant rules are to be written on the regular office notes. Sometimes the sections go on summarizing or even repeating the facts of "P.U.C." in the notes. This is not necessary. Only such salient points of the "P.U.C." on which the section wants to offer comments should be brought out in the notes categorically and briefly. Notes must always be kept separate from correspondence. Page reference or slips should be given in the margin and not in the body of the notes.

PARA-48 METHOD OF WRITING OFFICE NOTES

All office notes should be written on both sides of the paper, a quarter margin being left blank for the record of the orders passed by the officer to whom the note is submitted. They should be temporarily and courteously expressed and written, if possible in the third person and 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 or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents 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. Circumstances leading upto if, necessary.
3. Rules and precedents bearing upon it
4. Suggestions for action.

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

To facilitate the rapid disposal of cases and specially urgent cases, personal discussion be freely resorted to. A draft letter or telegram, as the case may be, should be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. A.A.O./S.Os of the sections should not overlook the fact that there may be a case which either by its intricate nature or being urgent can be dealt by its intricate nature of being urgent can be dealt with adequately by the Branch Officer. In such cases, the papers should be submitted immediately "for orders." It is not essential that notes be written on all cases.

In important cases on which an officer has passed orders, either by approving the suggestions made in the notes or by a note of his own but has not actually suggested the phraseology to be employed, the draft should invariably be submitted to the officer before issue.

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

PARA-49 FILING OFF LETTERS FROM COMPTROLLER AND AUDITOR GENERAL OR GOVERNMENT OF INDIA

Letters of the Comptroller & Auditor General or Government of India should not be filed by the section concerned without the orders of the Branch Officer-in-charge.

PARA-50 RECORD OF IMPORTANT CIRCULARS ISSUED BY THE COMPTROLLER AND AUDITOR GENERAL

The Comptroller and Auditor General has directed that the attention of Principal Accountant General as well as of other officers, on return from leave, should be drawn to circular letters of general interest which may have been issued by the Comptroller & Auditor General during their absence on leave etc.

PARA-51 CORRECTION TO MANUALS ON ORDERS OF THE GOVERNMENT OF INDIA ETC.

Letters containing the orders of the Government of India, Comptroller and Auditor General or the Local Government which require corrections to be issued to the office Manuals, should be disposed of promptly. The corrections should be issued as early as possible. Only copies (renewed) should be supplied to the sections concerned for information and guidance instead of distributing copies of the orders. If any section wants to see the original orders it can refer to the section which received and circulated the orders.

PARA-52 UNOFFICIAL FILES TREATED URGENT

Unofficial references should always be treated as urgent and Gazetted officers and A.A.O./SO should see that such reference are disposed of as soon as possible, and that on no account are they detained beyond a week. The sections concerned will put up along with the register of U.O. references the particular files which have been delayed for more than a month from the date of receipt together with a brief note showing the reasons for the delay.

PARA-53 COPIES OF UNOFFICIAL NOTES TO BE RETAINED

All unofficial communications from this office to the Government of India, Comptroller and Auditor General, Local Government and Board of Revenue should be typed and office copies thereof retained. Copies of relevant portions of unofficial notes from officers making such references should also be kept in the case of important references such as interpretation of Rule etc.

PARA-54 DEMI-OFFICIAL AND OTHER CORRESPONDENCE ADDRESSED TO THE PRINCIPAL ACCOUNTANT GENERAL

All demi-official and other letters addressed to the Principal Accountant General by name will be entered in register (s) maintained by P.A.G.'s Secretariat and sent with the register to the Gazetted Officer or A.A.O./SO of the department concerned to whom they are marked by the Principal Accountant General. It shall be the responsibility of the officer concerned to acknowledge their receipt personally in the register. Calls for copies of documents should not be too freely indulged in; in many cases, the required documents are already in the office, possibly with the writer himself, and instances are not unknown in which executive officers have complained that copies of documents, already in this office, have been called for, not once, but several times. No copies of documents should therefore be called for unless it is

established that its original has not been received and that a copy is essentially necessary for audit purpose. For this purpose, drafts of letters calling for copies of sanctions should be attested by the diary clerk of the section and in the case of important receipts by the General sections also.

PARA-55 AD INTERIM REPLIES

Demi-official letters etc. should be disposed of within three days of their receipt in the sections. If it is not possible to dispose of a D.O. letter within that time an interim reply acknowledging the D.O. letter and stating the position (e.g. that the matter is receiving attention in the office) should be issued.

For other correspondence also, it is necessary that persons addressing this office should not be kept waiting for a reply for an unduly long time. If it is not possible to deal with such references, say within a fortnight an ad interim reply should be sent in such cases also and the writer should be kept informed of the position at regular intervals. In no case should the office sit on reminders, but an ad interim reply should be issued immediately on the day of receiving a reminder.

PARA-56 TOP SECRET AND SECRET DOCUMENTS

Extracts from the memorandum of Instructions regarding the treatment and safeguarding of top secret and secret information and papers are reproduced below for information.

"Secret papers are intended only for the perusal of the officer to whom they are addressed and of a limited number of reliable persons whose duty it is to deal with them. Papers marked secret should, as far as possible, be addressed to an officer by name only."

PARA-57 DESPATCH OF PAPERS BY POST

Top secret and secret papers when sent by post must invariably be enclosed in double covers, the inner cover being marked top secret or secret as the case may be and addressed to the officer for whom it is intended, while the outer cover should bear only the usual official address and the designation of the dispatching officer. Letters or packets containing Top Secret or Secret papers when sent by post should invariably be registered/insured and should be sent "acknowledgement due". Dispatch section should not accept any inner cover handed over to them if the inner cover is not in accordance with above instructions.

PARA-58 FORM OF ADDRESS

The form of address to Government, to the Comptroller and Auditor General and to heads of departments should as a rule be 'I am to request'. "I am to invite a reference" I am to forward" etc. The letters should begin with salutation "Sir" and terminate with subscription "Yours faithfully" followed by signature and designation of the person signing the letter.

PARA-59 MODE OF ADDRESSING

Following procedure should normally be followed with regard to the issue of outward communications.

Nature of communications received from	To be replied at the level of
1. Official letters from Secretary to Government of the state or Union Government.	By Branch Officer with the approval of Group D.A.G. Communication to Government on important matters of principle policy or professional opinion would be issued with the approval of P.A.G. or in his absence by the Group D.A.G.
2. D.O. letters from Secretary, Joint Secretary, Commissioner of State Government & Officers of the rank of Joint Secretary & above of Government of India.	Group D.A.G.
3. D.O. Letters from Heads of Departments of State and Central Governments	
4. Comptroller & Auditor General of India.	Important communication to C.A.G. by a Sr. DAG/D.A.G. or other Officer with the concurrence of the P.A.G. and the fact should be indicated of on the letter it self.

PARA-60 RESPONSIBILITY FOR FACTS AND FIGURES

All information prepared in the departments of the office for Government or for controlling offices, must invariably be tested and vouched for by the A.A.O./S.O or the assistant in charge of the department supplying it. This includes all facts and figures which find a place in drafts and reports, as well as regular statements or statistical returns, A.A.Os/S.Os of the assistants in charge are not permitted to leave to their subordinates the duty of checking or bearing responsibility for results which have to issue under the name of Gazetted officer.

PARA-61 ASSISTANT AUDIT OFFICERS/SECTION OFFICERS' RESPONSIBILITY FOR DRAFTS WRITTEN BY BRANCH OFFICERS

When the Principal Accountant General or other Gazetted Officer drafts a letter himself, it must be understood that the AAO/SO of the section/department concerned is responsible for the correctness of any facts or figures the Principal Accountant General or the Gazetted Officer may state, just as if the letter was drafted by the A.A.O./SO himself. A.A.O./SO are also responsible for bringing to notice any order of the Government or other authority which the Principal Accountant General or the Gazetted Officer may have accidentally overlooked. All drafts, after being passed by the Principal Accountant General or any other Gazetted officer should invariably be returned to the A.A.O./SO of the departments to which they belong.

PARA-62 CHALLENGE OF GOVERNMENT ORDERS

Whenever an order of the Local government is challenged in audit the reference to Government should issue under Principal Accountant General's signature. This will not however apply to cases where any obvious error as for instance, in dates is pointed out. Reference merely making an enquiry from the Local Government in connection with an order also need not issue under Principal Accountant General's signature unless the enquiry is of important nature of likely to raise controversial points.

PARA-63 METHOD OF PUTTING FILES/PAPERS TO THE PRINCIPAL ACCOUNTANT GENERAL/GROUP OFFICERS.

1. GENERAL PROCEDURE

The following procedure should generally be observed whenever an 'officer Note' or 'draft' is submitted to the Principal Accountant General/Director of Audit/Group officer for consideration and approval:-

(a) When the note or draft is submitted for the disposal of Inward Dak/Correspondence (Letters, Govt. orders, etc.), the Inward Dak, the Note and Draft should be tagged together in such a way that the Note remains at the top, the draft below and the Inward Dak next below.

(b) All the files/cases containing Dak the back papers (previous reference) on the subject and referred to in the draft and/or Note should then be placed beneath these papers. All these should be tied up in a file board with flag and submitted after referencing.

2. ARRANGEMENT OF PAPERS

The two main parts of a file are (a) Notes and (b) Correspondence. The following instructions/arrangement of papers should normally be observed in the files:-

- 1) Notes portion should be placed on the left side and the Correspondence portion to the right side.
- 2) The notes side should contain notes recorded on papers under consideration (PUC) and the correspondence side communications received (PUC) and office copies of outgoing communications.
- 3) Every page in each part of the file should be consecutively numbered in separate series. Correspondence should be arranged in chronological order and page numbered from bottom to top. On the notes side page numbers should be from top to bottom.
- 4) Every communication, whether receipt or issue kept in correspondence side should be given a Serial Number (preferably in red ink) on the top. The first communication will be marked 'Serial No.1' and the subsequent ones Serial Nos. 2,3, and so on.

3. REFERENCING

3.1. GENERAL PROCEDURE:

To the Draft should be attached by a flag D.F.A. (Draft for approval). To the Inward Dak should be attached a flag PUC (Paper under Consideration). If more than one Inward Dak/ Communications be involved in the disposal, the main communication shall be marked PUC-I, others PUC-II, PUC-III and so on. To the back papers referred to in the PUC, DFA and Note and contained in the files/cases, should be attached slips with different alphabets. The flag should be attached covering the entire width of the file/cases in such a way that all the flags are visible. All the back papers should then be referenced by noting in the margin of the PUC/DFA/Note, in pencil, the alphabet of the flag attached to the page number and case number/file number of the back paper should also be noted in pencil below the alphabet of the flag.

3.2. NEED FOR PAGE REFERENCING:

The page reference of back papers is necessary as:-

- a) Slips/Flag are not permanent identification as these are to be removed after disposal of the PUC.

- b) Slips/Flag may fall out in transit from one place to another.
- c) To facilitate the location of previous references (back paper) at a later date after the flags/slips fall out/are removed.

4. LABELLING

Disposals demanding immediate attention should be labeled "Immediate" or "Urgent". The papers/files of confidential nature should be labeled as 'Confidential', 'Secret' or 'Top-Secret' as the case may be.

5. OFFICE NOTE

5.1 When prepared: An office note is prepared to analyse or discuss the issue and for obtaining orders or directions of the appropriate authority, such as:

- i. issues arising in the course of audit and in the discharge of other day to day work;
- ii. issues proposed by Departmental officers for advice or/and ruling.
- iii. issues involving interpretation of rules and/or orders arising in the process of disposal or Inward Dak.

PARA-64 DESPATCH OF VAUABLE DOCUMENTS

The AAO/SO of the Section which issues a draft letter with which a valuable document is to be sent will be responsible for seeing that the receipt of the dispatcher is obtained on the sectional register of outward letter. It is essential that in such cases the valuable documents should pass through as few hands as possible and the AAO/SO should therefore take special precaution in this respect.

PARA-65 COMMUNICATION OF DECISIONS

Decision communicated by this office should always be supported by rules. If there are not clear rules or orders on any point, the decision on it must issue with the approval of the Principal Accountant General/Group Deputy Accountant General as the case may be. No reference to Comptroller and Auditor General's Manual of Standing Orders (Technical) and Accountant Code should, however, be made in communications addressed to officers who are not supplied with a copy of these volumes.

PARA-66 SIGNATURES OF DOCUMENTS

Letters relating to the sections and subjects under the direct supervision of a Gazetted officer issue ordinarily on his signature though they are stamped as emanating from the Principal Accountant General.

The name of the officer signing any letter should invariably be typed below his signature.

Provided that no communications of the following nature should issue except with the previous approval of the Principal Accountant General or of his Deputy.

- (1) Letters implying dis-satisfaction or censure and
- (2) Letters to Government, State of Union.
 - a) bearing on important question of audit or accounting
 - b) challenging decision or orders.
 - c) questioning the validity of any sanctions otherwise than for merely technical grounds and
 - d) containing proposals for writing off or waving recovery of over payments.

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

Further, all letters to Comptroller and Auditor General other than on routine matter should ordinarily be issued under the signature of the Principal Accountant General. If communications are issued to his office by a Deputy Accountant General or other officer with the concurrence of the Principal Accountant General, the fact should be indicated in the letter.

In case where under the constitution or any other enactment, the Comptroller and Auditor General, is required to certify the figures based on the figures furnished by the Principal Accountant General etc. the later should personally sign the statements and certify their correctness.

(Authority: Note to para 70 of the Comptroller & Auditor General's M.S.O & C.S. to para 34 of the Comptroller & Auditor General's M.SO)

PARA-67 REPORT ON OUTSTANDING INWARD LETTERS

All Sections will prepare a weekly report of outstanding inward correspondence which must be submitted to the Branch Officer incharge on each Monday. This report will include all letters more than a week old which were not disposed of by the preceding Friday. Sectional reports of outstanding letters should be submitted to the Group Deputy Accountant General once a month.

The report should be prepared in the sectional diary itself, suitable space being left therein for the purpose. The report should be in the following form:-

Date of weekly report _____		
Receipts upto _____		
Last letter diary no. _____		
	Current	Pending
Opening Balance		
Receipts		
Total		
Disposals		
Closing Balance		

Asst. Audit Officer/Section Officer

Sr. Audit Officer/Audit Officer

In these reports original letters to this office must not be considered as disposed of by subsequent reminders sent to this office. In such cases the original letter and its reminder or reminders should be enumerated as one letter but they should be separately specified and bracketed together with dates if more than one month old, in the detailed list of outstandings. An inward letter should not be shown as disposed of until the draft reply is received by the General department for dispatch.

PARA-68 OUTSTANDING CASE OVER A MONTH OLD

All cases over a month old not finally disposed of should be mentioned in the weekly report.

PARA-69 PROCEDURE TO DEAL WITH QUESTIONS IN THE PARLIAMENT OR STATE LEGISLATURE

All requests from the Government of India, the State Government or the Comptroller and Auditor General for information etc. in connection with questions in the Parliament or State Legislature should be dealt with as immediate by every one concerned. G.D. will arrange to enter them in the Special Dak book that they maintain for the Communications received from the three authorities mentioned and put them up to the Principal Accountant General for perusal before sending them to the sections concerned.

The Gazetted Officer of the section will examine the terms of communications closely in consultation with the A.A.O/SO of the section so as to ascertain the nature and amount of work involved in supplying the information. If there are any doubtful

points or doubtful aspects the matter should be referred through the Deputy Accountant General for such instruction etc. as may be necessary.

PARA-70 OUTSTANDING PERIOD OF LETTERS AND OTHER DOCUMENTS RECEIVED FROM ANOTHER SECTION

Outstanding period of letters transferred from one section to another should be taken to commence from the date of the office stamp borne by them and the letters should be entered in the diary of the receiving section with a note of the exact date as shown by the date stamp of the office and attention of the Branch Officer drawn to it, when submitting letter reports.

PARA-71 REMINDERS ISSUED ON PENDING LETTERS

In the column of "Pending Register" "why kept pending" it will not be sufficient to merely enter "kept pending till such and such date" or a similar remark which conveys no useful information but the reason why the final disposal is delayed should invariably be noted. In the remarks column of the register should be noted the dates of issue by this office of reminders sent in connection with letters of enquiry.

PARA-72 REMINDERS RECEIVED ON PENDING LETTERS

Reminders received in connection with the original letter borne on the Pending Register should not be noted as a separate item in the register, but as an entry supplementary to and below the entry of the original letter so as to show at a glance the exact position in respect of each pending letter.

PARA-73 DISPOSAL OF PENDING CASES

When the necessary information is collected and the inward letter shown in the register is finally disposed of the number and date of the outward letter representing the final disposal should be entered in the diary.

NOTE: In the case of Sections where the number of pending letters is not considerable it is not necessary to maintain a separate pending Register as the necessary details can be for all practical purposes be kept in the weekly diary report.

PARA-74 MAINTENANCE OF REGISTER OF PENDING CASES

The Sections which have considerable number of pending letters may maintain a separate pending letters register in a blank book with the following columns:

1. Serial No.(2) Diary No.(3)Date of receipt (4) From whom received (5) subject (6) With whom (7) Why kept pending (reasons to be given) (8) Intermediate actions (9)Date of disposal (10) Remarks.

In order that there may be room for noting details of intermediate action, adequate space should be left after each entry.

PARA-75 TRANSFER OF PAPERS FROM ONE SECTION TO ANOTHER

A.A.O./SO must give their special attention to the matter and the following instructions regarding the maintenance of transit registers through which papers pass from one section to another should be strictly carried out by all concerned.

No letters should be taken out of the transit register by the A.A.O./SO or the diarist without giving a receipt in the latter and on no account should the peon bringing letters for delivery be unnecessarily detained by them. All memos received in the sections should be diarised in the sectional diary and their prompt disposal watched like other letters.

No auditor should hand over to or receive from another section any document except through his A.A.O./SO and then only after the letter has noted the necessary order on the documents above his initials. Transfers unsupported by such notes are prohibited. When an Auditor receives verbal orders of higher authority as to disposal of treatment of a document he should immediately record these orders to the best of his ability.

PARA-76 TRANSFER REGISTER OF LETTERS

All correspondence required to be sent to other sections or branches must invariably be entered in the transit register which should show in each case the actual date of transfer. The AAO/SO of the receiving section will note at once on the letters the name of the clerk who should take action on them and pass on the letters with the register to his diarist to receive them. No letters should be taken out of the transit register by the AAO/SO or the diarist without giving a receipt and on no account should the peon bringing letters for delivery be unnecessarily detained by them. All memos received in the sections should be diarised in the sectional diary and their prompt disposal watched like other letters.

PARA-77 PROMPT RECEIPT OF PAPERS TRANSFERRED

Any papers sent through Transit Register should first be taken to the A.A.O./SO or in his absence to the Sr. Auditor present. Under no circumstances the letter should be returned to the sending section because the clerk concerned is not there to receive it. If no action is required to be taken on the letters sent to his section the A.A.O./SO should note the fact on the letter itself.

PARA-78 REMINDERS TO OUTWARD CORRESPONDENCE

The following rules are prescribed for issuing reminders except in the case of letters issued to the Government of India, Comptroller and Auditor General and the State Government and special attention of the A.A.O./SO is invited for their proper observance particularly in regard to items held under objection:-

- i. First reminder after a fortnight of the issue of letter.
- ii. Second reminder after a fortnight of first reminder.
- iii. Third reminder after a fortnight of second reminder.
- iv. Special personal letter after a fortnight of third reminder.
- v. Reminder after a fortnight of special letter.
- vi. Report to superior officer after a fortnight of reminder.

PARA-79 FILING OF MISCELLANEOUS AND UNIMPORTANT PAPERS

Miscellaneous and other un-important correspondence e.g. objection statements, half margin objection memoranda, covering letters forwarding sub-vouchers, notes and correspondence by letters of a purely ephemeral interest, and other similar correspondence, a record of which is either kept on the documents on which objections are raised or in the objection book should be kept loose but neatly tied in pads after obtaining orders of the A.A.O./SO of the section for filling them in this manner. These papers may, subject to any other rules in existence on the subject, be destroyed after one complete year.

PARA-80 COMPOSITION OF FILES

The unit for recording correspondence is the "File". All letters received from outside or issued from this office, as well as all office notes thereon, must form part of some file or the other. All notes and correspondence bearing on one subject will be incorporated in on "File" which should be given a suitable heading. Each section should have an approved exhaustive list of file headings based on experience, and no additions or alterations should be allowed in this list, without the approval of the Branch Officer, so that the diarist should have no difficulty in locating the case in which a particular letter is to be dealt with. File and cases subordinate to a file should each be serially numbered.

PARA-81 FILE HEADING

The file heading should indicate subject in brief and general terms, and should not be altered except in very special circumstances. The cases subordinate to a file

may, however, be opened at any time as required. The subject of the case should be concise but comprehensive.

PARA-82 NUMBER OF FILES

The file number and title should be recorded at the outside top of the cover and in the space for "subject" respectively. The financial year in which it is opened is indicated by recording underneath the file number the calendar year in which the financial year commences (e.g. "2005" represents financial year 2005-2006) under this again comes the authorized initials of the section.

PARA-83 SEPARATION OF NOTES FROM CORRESPONDENCE

The office notes in a case should be quite separate from the correspondence and should come first in proper sequence tagged on to the front outer cover. Next comes the correspondence, separately tagged to the back cover. All papers should be in strict chronological order, in the case of correspondence; the papers should be filed from below upwards so that the paper under consideration may be on top. The correspondence portion should include *inter alae* all unofficial and demi official correspondence as well as office orders, paragraphs for Reports, corrections to Manuals and their drafts. A margin of 2 inches should always be left blank on the inner edge of both sides of each note sheet.

PARA-84 NUMBERING OF PAGES

All pins should be removed when papers are put into a case or file. However, insert a paper in a case, give it a page number and also enter page numbers of previous pages if this is necessary. Officers do not, however, record page numbers and it is the duty of the auditor dealing with the case to complete them in this respect. In numbering the pages of a case both sides of a sheet of paper should be counted, whether there is any writing on page or not though it is generally sufficient to write down only the alternate numbers thus 1,3,5,7 etc. the other sides of the sheets being understood to be numbers will run for the notes portion an correspondence portion respectively.

PARA-85 "KEEP WITH" CASE

Routine correspondence of an ephemeral nature, e.g. reminders and interim replies should be kept in a "keep with" case alongwith the main case. This will reduce the size of the main case and facilitate future handling and reference.

PARA-86 CLOSING OF A FILE

As soon as a file or a part of a file is closed, the flags and waste papers should be removed. The tag should also be removed and the file should be stitched, if necessary, with a fresh cover along the whole length of the lefthand side.

PARA-87 TRANSFER OF CASES TO THE RECORD ROOM

The period of preservation of correspondence records in the office and in the sections are given in Appendix X of the Manual of General Department and Records. This should be the guide to sections for transferring cases to the record rooms. A list of files transferred to the record rooms should be prepared in ink by each section with which the cases should be sent to the record rooms. A note of such transfer should be made in the sectional register of cases.

PARA-88 DESTRUCTION OF FILES

On the 15th July each year, each section should go through all the files, cases and papers in its section and prepare lists of those which do not seem to be required further. Those files proposed for destruction with covering lists should be submitted to the Branch officer for his orders. The Branch officer should use his own discretion in the matter. Certain cases which contain a few orders of importance and much that is unimportant should be weeded out to retain only the important papers and the notes. Papers ordered for destruction should then be removed and requisite entries made in the register of cases, under the dated initials of A.A.O./SO against these files and cases so removed.

PARA-89 USE OF HINDI IN OFFICIAL WORK

As provided in article 343 of the constitution of India, Hindi has become the official Language of the Union with effect from 26th January, 1965. Provisions have however, been made for the continued use of English in addition to Hindi even after that date. English should be used for purpose of communications between the Union and such States as have not adopted Hindi as their official language.

Where Hindi or English is used for purposes of communication between one Central Department and another, a translation thereof in English or Hindi as the case may be, is to be provided.

Communications received in Hindi from members of the Public or from Government servants should be replied to in Hindi. Where reply is sent in English for reasons of convenience or other reasons a Hindi translation should be furnished.

Hindi should be used in addition to English language for purpose of press communicates, advertisements and public notices issued. All circulars and orders intimated for general information should be issued both in Hindi and English. All circulars regarding staff welfare programme should be issued both in Hindi as well as in English. All entries in the service Books of Group "C" and "D" employees working in Central Government Offices located in Hindi speaking area should be made in Hindi.

Hindi name plates of officers/offices should be used in addition to the existing ones in English.

The use of Hindi is also permitted for noting on files where feasible. In using the terminology, clarity, precision and simplicity should be primarily aimed at.

International terminology may be adopted in suitable cases.

PARA-90 INCENTIVES TO THE TRAINEES UNDER THE HINDI TEACHING SCHEME-GRANT OF PERSONAL PAY, EQUAL TO ONE INCREMENT

Non-gazetted Central Government employees on passing Hindi Pragya, Hindi Typewriting or Hindi stenography examination conducted under the Hindi Teaching Scheme, will be entitled to the grant of personal pay equal in amount to one increment for a period of 12 months (absorbable in future increased in pay) subject to condition laid down in Ministry of Home Affairs (O. M. No. 10/3/63(B) dated 18.04.1964 read with O.M. No. 15/11/64-H(ii) dated 23.02.1967).

Stenographers and steno/typist whose mother tongue is not Hindi are entitled to two increments for the first twelve months and personal pay equal to one increment for the next twelve months, absorbable in future increases in pay

CHAPTER III

DISCIPLINE

PARA-91 ABSENCE DURING OFFICE HOURS

No Group "C" staff should leave office during the day without A.A.O./S.O's permission. Absence beyond a quarter of an hour in the case of an A.A.O./SO as well as of assistants requires the sanction of the Gazetted officer-in-charge. A.A.O./SO should see that Senior Auditor/Auditors and Clerks and other staff do not leave office before their proper time and that they are fully engaged on official work during working hours. Private work during office hours is strictly prohibited.

No person should leave his seat without the prior permission of A.A.O./S.O. By "leaving the seat" is meant leaving the section without leaving the office to take tea or to go on an official work to another part of the office.

PARA-92 LUNCH RECESS

Thirty minutes are allowed for lunch recess, from 1.30 P.M. to 2.00 P.M. Cases of assistants who exceed the time allowed should be reported by the A.A.O./SO to the Branch Officer concerned.

PARA-93 SMOKING IN OFFICE

Smoking in office rooms, varandhas, corridors staircases or on the steps of the office is absolutely prohibited and A.A.O./SO will see that this rule is strictly observed.

NOTE: A.A.O./SO should warn the clerks and the Group "D" staff of their sections that if any one is found smoking in the places mentioned in the above paragraph he will be severely dealt with.

PARA-94 SPITTING

Spitting anywhere in the building, except in the spittoons provided for the purpose, is strictly prohibited. Any person acting in contravention of these orders will make himself liable to disciplinary action.

PARA-95 GOSSIPING AND LOITERING IN THE CORRIDORS

The practice of loitering about and talking in the staircases corridors, verandahs, and office compounds, particularly near the rooms of gazetted officers, is most objectionable and any one found indulging in this practice, without just reason, will be liable to disciplinary action. A.A.O./SO will report to the Sr. Deputy Accountant General (Administration) through their Branch Officer such cases when they come to their notice.

PARA-96 CENTRAL CIVIL SERVICES (CONDUCT) RULES, 1964

All Gazetted officers and members of the office establishment are expected to be acquainted with the rules contained in the Central Civil Services (Conduct) Rules, 1964.

A copy of the rules should be supplied to each new probationers of the Indian Audit Department, whenever one is attached to the office.

NOTE:- The Comptroller and Auditor General exercises the powers of the Central Government under his administrative control.

PARA-97 STRICT OBSERAVATION OF PROVISIONS RELATING TO CONSUMPTION OF INTOXICATING DRINKS AND DRUGS

According to Rule 22 of C.C.S. (Conduct) Rule 1964, a Government Servant shall strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time-being and shall not be under the influence of any intoxicating drinks or drug during the course of his duty and shall take due care that the performance of his duties at any time is not affected in any way by the influence of such drink or drug. He shall also refrain from consuming any intoxicating drink or drug in a public place and from appearing in public place in a state of intoxicating. Violation of any of these provisions would constitute a good and sufficient reason for taking a very serious view and not be hesitate to impose the severest punishment on such Government Servant.

(Ministry of Home Affairs Department of Personal & Admn. Reforms O.M. No. 11013/3/84-Estt.(A) dt. 29.3.84 C.A.G. Endost. No 344-N-2/3-84 dt. 4.5.84. O.O.No. Admn./Audit/CCS(Conduct)/137 dt. 24.5.84)

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

PARA-98 TAKING PART IN POLITICS AND ELECTIONS

No Government Servant shall be a member of or be otherwise associated with any political party or any organization which takes part in politics. He shall not also take part in, subscribe in aid of or assist in any manner, any political movement or activity.

It shall be the duty of every Government Servant to endeavour to prevent any member of his family from taking part in, subscribing in aid of, or assisting in any manner, any movement or activity which is or lends, directly or indirectly to be subversive of Government. When he fails in his endeavour, he shall make a report to that effect to Government. Whether or not the conduct of any particular nature amounts to participation in apolitical movement, is a question of fact to be decided on merits and in the circumstances of each particular case.

The responsibility for Government Servants conduct rests squarely on his shoulders and a plea of ignorance or misconception as to governments attitude should not be tenable.

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

(1) Attendance at meetings organized by political parties would always be contrary to Rule 5 of the Government servants conduct Rules unless all the following conditions are satisfied:-

(a) that the meeting is a public meeting and not in any sense private or restricted meeting.

(b) that the meeting is not held contrary to any prohibitory orders or without permission, where permission is needed.

(c) that the Government servant does not himself speak at, or take active or prominent part in organizing of conducting the meeting.

(2) Even where said conditions are satisfied while occasional attendance at such meeting may not be construed as participation in a political movement frequent or regular attendance by the Government servant at meeting of any particular political party is bound to create the impression that he is the sympathizer of the aims and objectives of the party and that in his official capacity he may favour of support the members of the particular party. Conduct which gives cause for such an impression may be construed as assisting a political movement.

Government Servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of different parties and to equip themselves to exercise intelligently, their civic rights, e.g. the right to vote at election to legislatures or local self government institutions.

PARA-99 STRIKE/REFUSAL TO WORK/ PARTICIPATION IN "GHERAO"

It has been clarified that "Strike" means refusal of work or stoppage or slowing down of work by a group of employees acting in combination and includes:-

- (a) mass abstention from work without permission (which is wrongly described as mass casual leave)
- (b) refusal to work overtime where such overtime work is necessary in the public interest.
- (c) resort to practices or conduct which is likely to result in or results in substantial retardation or cessation of work. They include "go slow" "sit down", "pen-down", "stay in", "token", sympathetic or any other form of strike, as also absence from work for participation in a bundh.

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

(AUTHORITY: Ministry of Home Affairs O.M. No. 25/23/66.Estt.(A) dated 9.12.66 & Ministry of Home Affairs O.M. No 25 (S) X/11/67-Estts. (A) dated 15.4.67)

PARA-100 TREATMENT OF UNAUTHORISED ABSENCE OF CENTRAL GOVERNMENT EMPLOYEES FOR PARTICIPATION IN DEMONSTRATIONS OF WORKING DAYS

In the event of demonstrations by the staff members beyond reasonable and permissible limits interfering with the regular working hours, the provisions of the Rules/Government order on the subject are quoted below for their guidance:-

- (i) According to Rule 7(ii) of C.C.S. (Conduct) Rules 1964, no Government servant shall resort to or in any way abet any form of strike in connection with any matter pertaining to his services or the service of any other Government servant.
- (ii) Strike means refusal to work or stoppage or slowing down of work by a group of employee acting in combination, and includes:-
 - (a) mass absentin from work without permission and
 - (b) resort to practices or conduct which is likely to result in or results in the cessation or substantial retardation of work. Government servant who resort to action of the above kind violate the provision of rule 7(ii) of the Central Civil Services (Conduct) Rule 1964 and are liable to disciplinary action.
- (iii) The period of unauthorized absence as a result of acting in combination or in concerted manner, such as during a strike, without any authority or valid reasons to the satisfaction of the competent authority, and in the case of an individual employee, remaining absent unauthorisedly or deserting the post, shall be deemed to cause an interruption or break in the service of the employee, unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi permanency and eligibility for appearing in departmental examination for which a minimum period of continuous service is required, provided that reasonable opportunity may be given to the employee to show cause why such action may not be taken.

PARA-101 GUIDELINES FOR DEALING WITH A SITUATION WHERE EMPLOYEES RESORT TO VARIOUS AGITATIONAL METHODS VIZ. WALK OUTS, NON CO-OPERATION, INDEFINITE FAST, MASS TELEPHONIC CALL ETC. TO REDRESS THEIR GRIEVANCES

Instructions have been sought out from time to time to how to deal with the situation where employees resort to various agitational methods viz. walk outs, non co-operation, indefinite fast, mass telephonic call etc. to redress their grievances. It may be pointed out that any situation has to be dealt with tactfully and firmly keeping in view the seriousness of the problem. The following instructions may please be kept in view while dealing with such situations.

(a) Whereas details of action taken may vary from office to office, it is desirable to have a uniform approach to deal with such situations. It is, therefore, necessary to keep in close touch with the AGs of the neighbouring States.

(b) At an appropriate time, the staff concerned should be warned in writing in regard to such participation in dharnas etc. or in regard to indecorous behaviour and their attention should be drawn to Government orders on the subject.

(c) When staff absent themselves for any reason whatsoever from work or do not do work action against such of those as can be identified (every efforts should be made to identify the individuals), should be taken in terms of the proviso under FR 17 (1) and FR 17 (A) after following the proper procedure.

(d) Where there is no stoppage of work on the part of an individual as such but he/she is prima facie guilty of indecorous behaviour or disobedience of orders, proper disciplinary action should be taken against the individuals.

(e) It is learnt that concerned moves are being organised by the Associations representing the general non-gazetted staff, the SAS and the AOs to refuse to go on inspection work on the ground that the Government have not so far agreed to increase the Daily Allowance. The D.A. issue was taken up by the Staff side in the Joint Consultative Machinery but the Government could not agree so far to raise the Daily Allowance. If for this reason the officials, whatsoever be their rank, refuse to go for inspection work, the rationale for holding their posts ceases. If any such refusal comes to notice, the individuals concerned should be treated as on unauthorized absence and action under proviso to FR 17 (1) and FR 17 (A) should be taken and disciplinary action for disobedience of orders should also follow. The C.A.G. desires that unauthorized absence from inspections should be viewed seriously and firm action taken against all concerned. The delinquency on the part of higher cadets of officials should even be viewed more severely compared to an official in the lower ranks of the staff.

(Authority: C&AG D.O. No. 2237-N-IV/6-81-AC(N)-III dated 7th November, 1981 and NGE Group Circular No. N/23/2002 letter No. 263-NGE(JCM)/46-2002/II dated 21.05.2002)

PARA-102 MARRIAGE

Rule 21 of the Central Civil Services (Conduct) Rule 1964 enjoins that no government servant shall enter into or contract a marriage with a person having a spouse living. The government may, however, permit a Government servant to enter into or contract any such marriage if it is satisfied that such a marriage is permissible under the personal law applicable to such Government servant and another party to the marriage and there are other grounds for so doing.

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

With the coming into force of the dowry prohibition Act 1961, dowry "ceases to be regarded as 'customary gift' and giving or taking or abetting the giving or taking of dowry or demanding any dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be, are offences punishable under the provision of the Act. Government servants should not, therefore give or take or abet the giving or taking of dowry. They should not also demand dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be. Any violation of the provision of the Act would constitute a good and sufficient reason for instituting disciplinary proceedings against the Government servant in addition to such legal action as may be taken in accordance with the provision of the Act.

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

(Authority: Rule 13 A of C.C.S. (Conduct) Rules 1964 and Govt. of India, Ministry of Home Affairs O.M. No. 25/37/65-Estt. (A) dt. 30.8.65)

PARA-103 INFORMATION TO NON-OFFICIALS

No employee of the office is permitted to give any information connected with office matters to an outsider, whether a Government servant or a private person, or copies of the office papers, without the express sanction of his Gazetted Officer; nor is he permitted to communicate or correspond with any news paper on official matters

without the sanction of the Principal Accountant General. In this connection attention of all concerned is invited to Rule 11 fo the Central Civil Services (Conduct) Rules, 1964 and they are cautioned that any communications to non-officials, which may involve an infringement of that rule will be severely dealt with. In case an outsider is allowed access to any of the office records by a Gazetted Officer, the clerk responsible for such records should be present during the examination.

PARA-104 SUPPLY OF COPIES OF DOCUMENTS RELATING TO PERSONAL MATTERS OF GOVERNMENT SERVANTS TO NON-OFFICIALS

The Comptroller and Auditor General has, in consultation with the Government of India, decided that there is no obligation on Government or their officers to supply copies of documents relating to their staff to the Insurance Companies or any one else, and the request for such copies need not be complied with (Auditor General's No. 82-N.GE/14-38, dated 21st January, 1938, Dy. No.W. 2142 field in W.M.)

PARA-105 APPROACH TO MEMBERS OF LEGISLATURE

Members of office are also prohibited from approaching members of Legislature with a view to having their individual grievances made the subject of interpolations. As, such a practice, usually entails the disclosure to non-official persons of information which has been obtained from official sources or has come into the possession of the members of the establishment concerned in the course of his officials duties, and any such disclosure is a breach of rules 11 and 20 of the Central Civil Services (Conduct) Rules, 1964. Any communication to a member of the Legislature which involves an infringement of the said rules, will be seriously dealt with.

PARA-106 ADDRESSING A MEMBER OF THE UNION PUBLIC SERVICE COMMISSION

In case of recruitment by selection an officer of the Government of India addressed a demi-official letter to one of the members of the Commission who was on the Selection Board. The Government of India have ordered that if it is considered essential to address the Commission demi-officially it is in the fitness of the things that such demi-official letters should be addressed either to the Secretary of the Commission or to the Chairman.

Such correspondence is however to be kept to the minimum.

(Comptroller and Auditor General's endorsement No. 3280-G.B.E/881-17, dated July, 13 1948)

PARA-107 FURNISHING INFORMATION TO MEMBERS OF PARLIAMENT OR LEGISLATURE

Members of parliament or Legislature asking for information on a point of work or organization of the India Audit Department, may be given the information if the Principal Accountant General sees no objection. If, however, such a member writes criticizing executive or administrative arrangements he should be told that the Principal Accountant General is not at liberty to discuss these arrangements as he is responsible for them to the Comptroller and Auditor General to whom any representation should be addressed. In the letter case, a copy of the correspondence should be sent to the Comptroller and Auditor General if the point under discussion is of any importance. Any Correspondence of this nature should be put up to and passed by the Principal Accountant General.

PARA-108 OBSERVANCE OF COURTESIES BY OFFICERS OF THE GOVERNMENT OF INDIA IN THEIR DEALING WITH MEMBERS OF PARLIAMENT

Due courtesy and regard should be shown to the members of parliament who have important functions to perform under the constitution. It should be the endeavor of every officer to help them to the extent possible in the discharge of their functions. In case, however, when officers are unable to accede to the request or suggestion of the Members of Parliament, the reasons of the officer's inability to do so should be courteously explained to them. For purposes of interview, the members of parliament should be given preference over other visitor and in the very rare cases where an officer is unable to see a Member of Parliament at a time about which he had no previous notice the position should be politely explained to the Member and another appointment fixed in consultation with him. The same courtesy and regard should be shown to Member of Legislatures attending public functions wherein particular seats befitting their position should be reserved for them.

(Government of India, Ministry of Home Affairs Office memo no. 25/29/56-Ests(A) dated 28th August, 1957 copy received under Comptroller & Auditor General's No. 2267-Admn I/531-57, dated 10.09.1957)

PARA-109 ACCEPTANCE OF PART TIME EMPLOYMENT BY GOVERNMENT SERVANTS AFTER OFFICE HOURS

While the competent authority may permit a Government servant under S.R. II to undertake work of a casual or occasional character, a whole time Government servant should not ordinarily be allowed to accept any part time employment whether under Government part elsewhere, even though such employment may be after office hours. In rare cases, where it is proposed to give permission to a Government servant to accept part time employment prior sanction of Government should be obtained. A part time lectureship in an educational institution is to be regarded as a regular remunerative occupation which requires the sanction of Government under Conduct Rule 15.

(Government of India, Ministry of Finance, letter No f.10(94)E, II(B)/58, dated 13.9.1958 Read with Govt. of India Ministry of Home Affairs, O.M. No. 25/42-T Ests,(A), dated 16th October 1958).

PARA-110 GOVERNMENT SERVANTS ACTING AS CORRESPONDENT OF NEWSPAPERS AND JOURNALS

No officer should act as correspondent, honorary or paid, occasional or regular to newspapers and journals or edit any newspaper or any other periodical publication, without the previous permission of the Comptroller and Auditor General. Before giving permission the Comptroller and Auditor General will consult the Central Government in the Ministry of Home Affairs so as to ensure uniformity of practice between all ministries.

If a Government servant acts as a correspondent of newspapers and journals without obtaining the previous sanction, he infringes Rules 8 and 15 of the Central Civil Services (Conduct) Rules, 1964. To act as a regular correspondent of a newspaper is clearly "employment".

No officer should become a member of any Committee or Board of Management of institutions which are under the audit control of the Comptroller and Auditor General. Cases where this is proposed should be referred to the Comptroller and Auditor General.

PARA-111 ACQUISITION/ DISPOSAL OF MOVABLE, IMMOVABLE AND VALUABLE PROPERTY

In connection with the acquiring or disposal of any movable, immovable property by lease, mortgages, purchase, sale or gift or otherwise either in the name of

any member of his family or in the name of any other person, refer to Rule 18 of the Central Civil Services (Conduct) Rules, 1964 contained in Appendix V. The declaration submitted by government servant in pursuance of the said rule should be kept with the authority which maintains the character roll of the officers concerned and should not be filed in the Character Roll file itself.

PARA-112 QUESTION WHETHER A CHARGE OF CORRUPTION SHOULD BE HELD PROVED IN CASE THE OFFICER CONCERNED IS UNABLE TO ACCOUNT SATISFACTORILY POSSESSION BY HIMSELF OR BY ANY OTHER PERSONS ON HIS BEHALF OR PECUNIARY RESOURCES OF PROPERTY DISPROPORTIONATE TO HIS KNOWN SOURCES OF INCOME

The Government of India considers that a presumption of corruption fairly and reasonably arises against an officer who cannot account for large accretion of wealth which he could not possibly have saved from his known sources of income. Such a principle has received statutory recognition in section 5(3) of the prevention of corruption Act, 1947, and it is considered that its application in a departmental enquiry would not be unjust or inequitable. Accordingly it has been decided that if an officer against whom a departmental enquiry is held is unable to explain satisfactorily the large wealth amassed by him the officer holding the enquiry is entitled to act on the presumption that such wealth was amassed by corrupt means.

(GOI, Ministry of Home Affairs, O.M. No. 39/19/51-Ests. Dated 8th October, 1952, copy received with Comptroller & Auditor General's endorsement A.No. 3438-NGE. II/201-50, dated 24th December, 1952 (O.E. Case No. 33-457)

PARA-113 PUBLIC DEMONSTRATION IN HONOUR OF GOVERNMENT SERVANT

Rule 14 of the Central Civil Services (Conduct) Rules, 1964 prohibits Government Servants, except with the previous sanction of Government and subject to certain minor exceptions, from receiving any complimentary or valedictory address or accepting any testimonials or attending any meeting or entertainment held in honour or in honour of any other Government Servant. The question has been raised whether it would be in consonance with the spirit of this rule for Government servants to accept invitations to declare buildings, etc. open or to lay the foundation stones of new buildings or to allow roads, bridges, parks, or public institutions such as

hospitals, schools or colleges to be named after them. The Government of India, have in consultation with the Comptroller & Auditor General, decided that it would not be against the spirit of Rule 14 of the Central Civil Services (Conduct) Rules for Government servants to act in the above manner but would indeed be inappropriate and inconsistent with the role of detached impartiality legitimately expected of Government Servants and that it would generally have an unwholesome effect.

While it is possible that there may be occasions when Government Servants may have to participate in such functions which have a cultural and sociological significance especially in remote areas they should as far as possible refrain from associating themselves with such functions. In cases where they are in doubt, they should take the prior permission of their superior officers.

(GOI, M.O.H., Memo No. 25/24/57-Ests. (A), dt. 6.9.1957 copy received with the CAG's letter No. 3794-NGE II/226-57, dated 13th Oct. 1957 file no. O.E./10-99)

PARA-114 SECURITY FOR LOANS FROM CO-OPERATIVE CREDIT SOCIETIES

The Government of India have decided that it is not their intention that employees should be prevented from standing security for members of the same or of a different establishment for loans obtained from co-operative Credit Societies.

PARA-115 PETITIONS AND MEMORIALS

The Rules regarding the submission of petitions to Government of India are contained in **Appendix I**.

Memorials or representations addressed by the non-gazetted staff of the office to the Comptroller and Auditor General will, in due course, be submitted to him unless withdrawn. As the direct submission of copies of memorials or representations to the Comptroller & Auditor General causes unnecessary work in his office, the Comptroller and Auditor General has decided that the procedure laid down in Note 2 below paragraph 152 of the Manual of Standing Orders should also be followed in the case of petitions submitted by the Non-gazetted staff.

PARA-116 MEMORIALS TO THE PRESIDENT AND OTHER AUTHORITIES

Copies of Memorials addressed to the President or other higher authorities should not be forwarded by the memorialists direct to those authorities. Such representations should be forwarded through proper channels.

PARA-117 MEMORIALS TO THE COMPTROLLER AND AUDITOR GENERAL

Memorials or representation addressed to the Comptroller and Auditor General by members of the office establishments should in all cases be sent through the Principal Accountant General and in duplicate. A spare copy for the file of this office must be supplied at the same time over and above the number of numbers which have to be forwarded.

PARA-118 REPRESENTATION FROM GOVERNMENT SERVANTS ON SERVICE MATTERS-ADVANCE COPIES

The Comptroller and Auditor General has observed that members of the staff of the Audit and Accounts offices sometimes send advance copies of representations to him and has pointed out that such a procedure is irregular and contrary to the Standing Orders.

Whenever, in any matter connected with his service rights or conditions, a Government Servant wishes to press a claim or to seek redress of a grievance, the proper course for him is to address his immediate official superior, or the Head of his office, or such other authority at the lowest level, as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused belief or ignored or unduly delayed the disposal of the case. Representations to still higher authorities (e.g. those addressed to the President, the Government, or to Ministers) must not be made unless all means of securing attention or redress from lower authorities have been exhausted even in such cases the representation must be submitted through the proper channel (i.e. the Head of Office, etc; concerned). There will be no objection at the stage, but only at that stage, to an advance copy of the representation being sent direct,

(Government of India, Ministry of Home Affairs, New Delhi, office Memo No. 118/52-Ests. Dated the 30th April, 1952).

PARA-119 REPRESENTATIONS ADDRESSED BY NAME TO THE COMPTROLLER AND AUDITOR GENERAL

It is not permissible for the members of the staff to address personal letter to the Comptroller and Auditor General or send advance copies of their representations to him by name. Representations, appeals, etc. should be sent to his office through

proper channel. In this connection attention is also invited to paragraph 308 of the Comptroller and Auditor General's Manual of Standing Orders.

(Assistant Auditor General's D.O. Letter No. 4- NGE/399-48, dated the 23rd September, 1948).

PARA-120 WITHHOLDING OF APPEALS

As soon as any appeal addressed to the Comptroller and Auditor General is withheld by the Principal Accountant General, necessary particulars of the appeal should be entered in a register in Form No. 5 to be maintained for the purpose in the Administration section. Returns showing the list of appeals withheld during the preceding quarter should be submitted to the Comptroller and Auditor General on the 15th January, April July and October of every year. If there is no case to report in any quarter, a "NIL" return need not be sent.

(Comptroller & Auditor General's letter No. 412-NGE/29- 40dated the 26th February,1940).

PARA-121 APPEALS TO GOVERNMENT OF INDIA BY DISMISSED SERVANTS

Whenever an appeal from dismissed Government Servants is submitted to the Government of India, his service book should invariably be forwarded with it for inspection. (Vide G.I.H.D. No. 1925-34 dated the 21st June, 1902).

PARA-122 REPRESENTATIONS

No application for permanent or temporary promotion may be submitted, and appeals and representation against order of promotion are discouraged. If any member of the office, however, determines to make such an appeal or representations, it must be written in a becoming manner and submitted through the Gazetted Officer and the Group Deputy Accountant General to the Deputy Accountant General (Admn) for detailed examination and submission to the Principal Accountant General for orders.

PARA-123 CUSTODY OF REPRESENTATIONS AND APPEALS

All papers relating to representations and appeals, on which orders have been passed, should be returned to the Administration Section for file in the personal file of the individuals concerned. The papers should, under no circumstances, be made over to the individuals concerned. They may, if they wish, keep copies of the orders passed, but once a representation or appeal is lodged and orders passed on it, it becomes the property of Government.

PARA-124 INDEBTEDNESS AND INSOLVENCY

Indebtedness impairs an employee's usefulness, and under certain circumstances renders a Government official liable to disciplinary action under CCS/C.C.A. Rules, 1965.

The Comptroller and Auditor General has expressed strong disapproval of one employee standing surety for another and has observed that heavy indebtedness out of a Government servant's standing surety for another is by itself an imprudent Act not due to circumstances beyond his control.

(Auditor General's letter No. 1972-NGE/292-36, dated 17th December, 1937).

PARA-125 INDEBTEDNESS OF INDIAN AUDIT AND ACCOUNT SERVICE OFFICER

If the pay of any officer of the Indian Audit and Account Service be attached by order of the Civil Court, the fact must be immediately reported to the Comptroller and Auditor General together with the explanation of the officer.

All attachment orders, other papers in connection there with and the attachment register will be kept by the cashier under lock and key and the A.A.O./S.O. of the concerned sections is personally responsible for their safe custody.

PARA-126 ATTACHMENT OF PAY

When an attachment order against the pay of an employee is received it should be posted in the ATTACHMENT ledger in form no. S. 130 and submitted to the Branch Officer (Cash). An intimation should also be given to the A.A.O./S.O. of the section to which the Judgment debtor belongs. The deduction on account of the attachment worked out in accordance with Rules 74 and 75 of the Central Government Account (Receipt and Payments Rules 1983), should be remitted to the Court issuing the attachment order during the first week of the month in which the recovery has been effected. The number and date of the acknowledgment should be noted in the ATTACHMENT Register and signed by the office in charge of P.C. Section.

PARA-127 REMITTANCE CHARGES ON ATTACHED PAY

Although Rule 48 of order XXI Civil Procedure Code imposes an obligation upon the disbursing officer to remit the amount deducted from pay under the orders of the Court to the court concerned, it does not necessarily follow that the remittance is to be made at Government expense, Accordingly the proper procedure in such a case is to remit to the Court the amount realized under the attachment order less the

remittance charges. The disbursing officer is not however, entitled to deduct from the salary anything in excess of the amount specified in the attachment order.

The creditor will receive credit only for the net amount received by the court after the remittance charges have been deducted and not for the whole amount deducted from the pay.

PARA-128 EXEMPTION OF LEAVE SALARY FROM ATTACHMENT

The Government of India have decided that the leave allowances drawn during the period of absence of a Government servant at a monthly rate equal to the officer's salary are not exempted from attachment. The Comptroller and Auditor General, therefore, holds that leave salary for a part of month if at a rate equal to full pay should not be exempted from attachment provided the general conditions laid down in Rules 74 and 75 of Central Government Account (Receipt and Payments) Rules 1983 are fulfilled.

PARA-129 STATEMENT OF DEBTS

If attachment order aggregating 4 months pay or such as cannot be cleared within 12 months have been received against any employee of the office a statement of his total liabilities including loans of the Co-operative society also on that date should be obtained from the judgment debtor and the case submitted to the Principal Accountant General for his information and orders. The details of this statement should be examined with any former statements, if any to show how far the employee has been able to discharge his previous liabilities or has incurred new debts. The statement of liabilities should show for each loan separately:-

- (1) The original date of loan.
- (2) The original amount borrowed.
- (3) The person from whom it was borrowed.
- (4) The rate of interest agreed upon.
- (5) The amount so far repaid with details of repayment.
- (6) The object for which the amounts were borrowed.
- (7) The names of the sureties if any or any other remarks.

NOTE: 1- If subsequent events prove that this statement was inaccurate the employee concerned will render himself liable to disciplinary action.

NOTE: 2- No non-gazetted member of this office should stand surety for any person unless he is in a position to discharge the liability himself if necessity arises. Any person acting contrary to this will be presumed to have acted in a dishonest

manner. The Comptroller and Auditor General has made a relaxation in the case of suretyship for loans from the Cooperative Society. But in order to watch the effect of the relaxation as desired by him, a comparison of such loans at different periods will be made and commented upon. (Case No. 33D-218)

PARA-130 CONSTANT ATTACHMENT OF PAY

When the salary of an employee is constantly being attached for debt, or has been continuously under attachment for more than two years, or is attached for a sum which under ordinary circumstances it will require more than two years to repay, a statement showing the total amount of the debt as recorded in the attachment register will be submitted by the A.A.O./S.O., P.C. Section through the branch officer of the Principal Accountant General for order and the case dealt with as if the debtor had taken advantage of the insolvency courts, in such cases it should be specially ascertained.

1. What is the proportion of the debts to the salary and the extent to which they detract from the debtor's efficiency as a public servant?
2. Whether the debtor's position is irretrievable.
3. Whether it is desirable under the circumstances to retain him:-
 - (a) in the particular post he occupies.
 - (b) in any position under Government.

NOTE:- In reporting cases to the Principal Accountant General it is not sufficient merely to see whether the amount outstanding against any man can be cleared off within two years or not, constant (i.e. frequent) attachments even of small amounts and any continuous attachments for over two years (Whether under one or more decrees, and whether subsequent attachment order or only received on the expiry of the first one, or whether they are received simultaneously) must invariably be reported.

PARA-131 PROCEDURE FOR DEALING PERSONAL MATTERS OF INSOLVENTS

When papers relating to leave, promotion, transfer, increment or any other personal matter relating to a member of this office, whose pay is attached or who has been declared an insolvent, is submitted to the Principal Accountant General the outstanding amount of the attachment, etc. and other particulars about liabilities should be mentioned in the office notes. In cases in which a statement of debts has

been or is to be called for, increments should be withheld till the orders of the Principal Accountant General as passed on the case.

PARA-132 APPLICATION FOR INSOLVENCY

Any employee of the office who intends to resort to the insolvency court should inform the Principal Accountant General of his intention of so doing. On receipt of this information he will be asked to furnish the statement of liabilities referred to in paragraph 215 above and all the papers should be submitted to the Principal Accountant General for his information and orders.

PARA-133 REPORT OF INSOLVENTS TO THE COMPTROLLER AND AUDITOR GENERAL

When a Government servant has been adjudged an insolvent by a court or when his pay is constantly being attached for debts or has been constantly under attachment for more than two years or is attached for a sum which under ordinary circumstances will require more than two years to repay, a report to the Comptroller and Auditor General should be made.

PARA-134 DISCIPLINARY ACTION

When a Government servant has been adjudged by court of law to be indebted but his pay is exempt from attachment by the application of the rule of minimum under rules 74 and 75 of Central Government Accountant (Receipts and Payments) Rules 1983 it will always be open to an administrative authority to take recourse to rule 15 of the Central Civil Services (Classification, Control and Appeal) Rule, 1965 for disciplinary action. Cases of the above nature should be submitted to the Principal Accountant General for his information and orders.

PARA-135 PERMISSION TO UNDERTAKE AUDIT, MAINTENANCE AND SUPERVISION OF PRIVATE ACCOUNTS

The Principal Accountant General is authorized to exercise the power to sanction the acceptance of private work relating to audit, supervision and maintenance of accounts by subordinated of and below the ranks of A.A.O./S.O. in cases when the work is purely honorary, subject to the general condition that it does not interfere with their official duties or involve in any way a breach of the Government servants conduct Rules.

(A.G. letter No. 1453-NGE/322-33, dated the 14th July 1932)

PARA-136 ACCEPTANCE OF FEE

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

- (1) The member concerned should obtain the previous permission of the Principal Accountant General to undertake the particular work.
- (2) The work shall not be done during office hours or at any other time when his services may be required and no work shall be undertaken which is connected with his work as Government servant.
- (3) He shall not in the audit reports or other documents, relating to the work, sign his name as in any way belonging to the service of Government.
- (4) The orders contained in this behalf in paragraphs 302 and 303 of the Comptroller and Auditor General's Manual of standing orders should be carefully followed.

PARA-137 GRANT OF HONORARIUM

The grant of an honorarium to any member of the office establishment in return for work performed either within or outside the course of his ordinary duties, is subject to the condition that the work performed is of such exceptional merit or of such an arduous or peculiar nature as to justify a special reward, and the reasons for the grant of the honorarium must invariably be recorded in writing by the sanctioning authority.

The amount of an honorarium should be fixed with due regard to the value of the service in return for which it is given.

PARA-138 PERMISSION TO APPLY FOR APPOINTMENTS OUTSIDE THE OFFICE

The transfer of the services of a government servant from one government office or department to another is regulated by the "Government Servant Application for posts (Central Services) Rules 1943" relevant portions of which are reproduced below:-

"An applicant for appointment to a central service or to any post in a Central Service shall not be eligible for appointment if he is in the service of the (Government of India) and has applied without the consent of the Head of the office in which or Department of Government under which he is employed". Permission to a

Government servant employed in a central service to apply for, or for transfer of his services to, a post in another Department or Office of the Central Government, or a State Government or a Chief Commissioner shall not be granted except in such cases and in such circumstances as may from time to time be specified by order of the Central Government.

PARA-139 MEDICAL PRACTICE

Any (non-medical) Government servant who makes a practice of Homeopathic or any other form of medical treatment without the previous sanction is acting in contravention of the provisions of Rule 15 of the C.C.S. (Conduct) Rules, 1964. As medical practice by unqualified practitioner is open to obvious objections and as government servant who undertake this must find it difficult to avoid distraction from their official duties, all applications for sanction should be refused.

(Authority: Govt. of India, Home Department letters No. 50/26/36- public, dated the 25th Nov. 1936-file No. O.E./33-406).

PARA-140 MISCONDUCT OF SENIOR AUDITORS/AUDITORS/ CLERKS

It is the duty of every A . A . O . /S.O. to bring to the notice of the Principal Accountant General through his Branch officer and the Senior Deputy Accountant General (Administration) immediately, any disorderly conduct, irregular habit, or insubordination on the part of any other staff in his department, and as soon as the matter has been investigated, to submit a full report for the orders of the Principal Accountant General .

PARA-141 DISMISSAL FOR INCOMPETENCE AND MISCONDUCT

Every employee in the office has clearly to understand that inefficiency, misconduct, irregular attendance and indebtedness may at any time lead to his degradation or removal from the office. In all cases of dismissal except in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with accusations over their heads, the charges must be reduced to writing , the defense must either be taken in or reduced to writing , and the decision on the defense must also be in writing.

NOTE :-1 In order to reduce long delays in the disposal of disciplinary cases against Government Servants, it has been decided by the Government of India that time limit should be fixed within which replies must be submitted by the persons concerned to the charge framed against them. This time limit is to be rigidly enforced.

NOTE :-2 when an employee of this office is dismissed 25 copies of notices regarding his dismissal and exclusion from government service should be sent to the Government of India, Labour Department and 8 copies to the Home Department and 35 to the railway department (Railway Board).

NOTE:-3 The circular intimating the dismissal of government servant or the discharge of those, it is considered undesirable to re-employ in Government service as well as circular regarding candidates for employment who are found to be unsuitable for government service, should, in future, invariably be sent to all State Governments and Chief Commissioners also.

NOTE:-4 A copy of all communications relating to dismissal or removal of persons found unsuitable for government employment may in future be addressed also direct to the Union Public Service Commission, New Delhi.

NOTE:-5 50 copies of all communication relating to dismissal or removal or persons found unsuitable for government employment should in future be supplied to the office of the Comptroller & Auditor General of India.

PARA-142 COMMITTALS TO PRISON

Any member of the office committed to prison, either for debt or on a criminal charge, should, be considered as under suspension from the date of his arrest and not allowed to draw any pay until the termination of the proceedings against him, when an adjustment of his allowances should be made according to the circumstances of the case, the full amount being given only in the event of his being acquitted of blame or (if the imprisonment was for debt) of its being proved that his liability arose from circumstances beyond his control.

PARA-143 PROCEDURE TO BE FOLLOWED FOR ALLEGED CRIMINAL MISCONDUCT OF GOVERNMENT SERVANTS

The Government of India has decided that following procedure should normally be adopted in cases of alleged criminal misconduct of government servants:

(i) As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct whether such investigation is conducted departmentally or through the police (including the special police Establishment) action should be taken under the Civil Services Rules (classification, control and appeal) or other appropriate disciplinary rules, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the police investigation, which may be continued where necessary, after the departmental

proceedings are concluded and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such materials as may have become available as result of the investigation.

(ii) In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice or evidence should be obtained from government counsel, and in more important cases from the Attorney General or the Solicitor General. Where the conduct of an officer discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably sustained against such an officer, criminal prosecution should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

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

(iv) If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules, and where necessary, the substantive provision of Article 311(2) of the constitution.

(Authority:- Government of India, M.o. Home affairs O.M. No 3930-Estt. Dated the 7th June, 1995 received with Comptroller & Auditor General of India No. 1302-NGE.III/182-55, dated the 8th July, 1955, File O.E./108 Vol. II)

PARA-144 SPEEDY DISPOSAL OF DISCIPLINARY CASES

The Government of India have ordered that the very great importance of securing a prompt investigation and speedy disposal of disciplinary cases should constantly be borne in mind and while the officer who may have to be entrusted with

the conduct of disciplinary enquiries particularly in cases of bribery and corruption, should give all reasonable facilities to the accused to make their defence, they should firmly resist any tendency on the part of the accused officers to adopt dilatory tactics. In suitable cases recourse may also be had to the Public Servant (Enquiries) Act, 1850, which gives power to the authorities appointed to hold enquiries to summon witnesses and to record their evidence on oath .

PARA-145 SEEKING REDRESS IN COURTS OF LAW BY GOVERNMENT SERVANTS OF GRIEVANCES ARISING OUT OF THEIR EMPLOYMENT OR CONDITIONS OF SERVICE

In the matter of grievances arising out of a government servant employment or conditions of service, the proper course is to seek redress from the appropriate departmental and governmental authorities. Any attempt by a Government Servant to seek a decision on such issues in a court of law (even in cases where such a remedy is legally admissible) without first exhausting the normal official channels of redress, can only be regarded as contrary of official propriety and subversive of good discipline and may well justify the initiation of disciplinary action against the government servant.

PARA-146 CONFIDENTIAL REPORT

The following four different formats for writing the confidential reports of various categories of staff has been prescribed by the headquarter office.

1. Audit officer/Assistant Audit officer/Section officer.
2. Senior Personal Assistant/Personal Assistant/Stenographer.
3. Senior Auditor/Auditor
4. Clerk/ Record keeper

To avoid multiplicity of form it has been decided that forms interned for Section Officer may be used for writing confidential reports of Welfare Assistant.

In the case of Audit officer/Assistant Audit officer/Section Officer the practice of fixing physical/financial targets/objectives/goals for each year shall be adopted. Targets set should be set at the beginning of the year in consultation with the officers concerned. These targets/objective/goals should be specified in part-II of the format. Achievement against each targets/goals/objectives should also be indicated.

The confidential reports in the prescribed forms of the Audit officers will be kept in the personal custody of the Senior Deputy Accountant General/Administration and those of the senior Auditors/Auditors including Stenographer, Clerks and Group

“D” will be kept in the personal custody of the Audit officer (Administration). With effect from the reporting year 1986-87, writing of confidential reports of Group “D” employees is no longer necessary except in respect of those who are engaged in sensitive posts viz. Chowkidar, group “D” posted in Cash Branch attached to Principal Accountant General and Group Officers etc. In the case of promotion from one cadre to a higher post the confidential report file will be transferred to the respective officer for record.

PARA-147 ENTRIES IN CONFIDENTIAL REPORTS

Confidential report will be maintained in the prescribed forms for each member of the staff. The confidential reports of all permanent and temporary staff are required to be written up atleast once in a year in April. The reports should also be written up when the Branch Officers or Sectional Officers are transferred or depart on long leave or when a member of a section is transferred form the section.

The reports will be written up by the A.A.O/S.O. and submitted to the gazetted officer-in-charge of the section, who will sign them after adding such remarks as he may consider necessary if the period of stay of a person in a section is not less than three months. If in a few cases, due to frequent changes of the official for one reason or the other, the period of stay of such official is less than three months, the A.A.O/S.O/Branch officer under whom the official might have worked for the longest period should write the confidential report. The main object in view is to obtain a trustworthy report based on sufficient knowledge and experience of a man’s work.

Every Branch officer shall at the end of the year or during the year on the occasion of his proceeding on transfer or leave when he is unlikely to return to the same charge, write up the confidential report of every A.A.O/ S.Os under him. In case the period of stay of any A.A.O/S.O. under any Branch Officer is less than three months, the Branch Officer under whom the A.A.O/S.O’s might have worked for the longest period should write the confidential report.

In the case of A.A.O/S.O attached to field parties in inspection wings who have not worked under any single officer for period of three months or more in a year, the Branch officer at the headquarters should write up the reports based on his opinion formed during the scrutiny of inspection reports submitted by the field parties during the relevant period and if necessary, after calling for reports from inspecting officers. An assessment of their work and conduct should be done carefully and while

reviewing these confidential reports, the Sr. D.A.G. of the concerned inspection wing would take into account the reports from the different officers as well as his own estimate.

The confidential reports should give the full name (and not abbreviations), designation (Indicating whether official is Permanent, Quasi-Permanent Or Temporary). The name of the section, duties on which employed and the period to which the report pertains should also be mentioned. Remarks against all the items should invariably be recorded. The entries should be made in such a way as to help the Administrating Officer in making an objective assessment of the individual's work, capacity, capability and merits etc. In writing the confidential reports, the AAOs/SOs/Branch Officers should first settle in their own minds what exactly should be entered in the several columns provided in the report. Vague and confusing remarks such as 'tolerable', 'so-so' etc. should be avoided. It is most essential to state in what degree the individual has exhibited the various qualities during the period under report. The remarks of the reporting officer should be so vivid as to enable easy classification of the person concerned depending upon the entries regarding efficiency in work and conduct as and when the occasion arises. It should be borne in the mind that the remarks should be such as to enable the next superior authority or the Departmental Promotion Committee, to come to a decision regarding his fitness for promotion to the next higher post.

The annual confidential reports of stenographers will be written by the officers with whom they are attached. With respect to the confidential report of an officer who have undergone any training in approved or at institutions in India or abroad the following procedure should be adopted:-

- (i) Whenever an Officer attends an approved course of study or training the fact of his having done so should be entered in his confidential report.
- (ii) The report, if any, received from the head of the institution should either be placed in original in the confidential dossier of the officer or the substance of it entered therein.
- (iii) An entry about the 'report' if any, submitted by the officer on his work abroad should also find outstandingly good or of poor quality indicating that the officer had not made good use of his period of study or training.

Note: Approved Course of training include courses sponsored by the Government financed wholly or partly by Government, attended with the permission of Government, or for which government grant study leave.

Since Government have accepted the principle that confirmation, promotion, grant of pensionary benefits etc.; should be based on the assessment of the Confidential Dossiers, this matter is of the greatest importance for the efficiency and the morale of the services. It is in the interest of Government no less than that of the employees that the value of a proper system of confidential reports is recognized by all concerned.

Officers writing the confidential reports should have carefully observed the work and conduct of those under control, and have provided the required training and guidance where necessary. The annual confidential reports should be based upon the results of such observation as well as the periodical inspections.

The procedure for filling up the column relating to integrity is as follows:-

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

(Ministry of Home Affairs O.M.No.51/4/64-Estt (A), dated 21.06.1965)

PARA-148 PERIOD AND FREQUENCY OF REPORTING

Confidential reports should be recorded annually preferably for the period covered by the financial year.

There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officer during the course of a year provided that no report should be written unless a reporting officer has at least three months experience on which to base his report. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of the transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining confidential reports in such cases should be that of the Head of the Departments or the Offices.

PARA-149 OBJECTIVITY IN CONFIDENTIAL REPORTS

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

While it might be difficult for the higher officer to get to know a large number of employees two grades below him, his overall assessment of the character, performance and ability of the reported officer is vitally necessary as a built-in corrective. The judgment of the immediate superior, even though completely fair in its intent might sometimes be too narrow and subjective to do justice to the officer reported upon. The officer superior to the reporting officer should, therefore, consider it his duty to personally know and form his own judgment of the work and conduct of the officer reported upon. He should accordingly exercise positive and independent judgment on the remark of the reporting officer under the various detailed headings in the form of the report as well as on the general assessment and expresses clearly his agreement or disagreement with those remarks. This is particularly necessary in regard to adverse remarks (if any) where the opinion of the higher officer shall be constituted as the correct assessment.

(Authority: G.I. Deptt. Of Personnel No. 51/5/72-Ests (A) dated 20.05.1972)

PARA-150 COMMUNICATION OF ADVERSE REMARKS

It is also clarified that the adverse remarks in the confidential reports should not be used against the officer concerned unless these are communicated to him and his representation, if any, is finally decided as it goes against the principles of natural justice if the punishing authority makes use of the adverse remarks in the confidential report without giving reasonable opportunity to the affected officer to have his say in the matter. Any adverse remarks in the confidential reports should not, therefore, be relied upon by any Departmental Promotion Committee until a final decision on a representation, if any, made against adverse remarks by the competent authority.

It is necessary that every employee should know what his defects are and how he could remove them past experience suggest that it would make for better efficiency and contentment of the public services if every reporting officer realizes that it is his duty not only to make an objective assessment of his subordinate's work and qualities but also to give him at all times the necessary advice, guidance and assistance to correct his faults and deficiencies. If this part of the reporting officer's duty is properly performed, there should be no difficulty about recording adverse entries which would only refer to defects which has persisted despite the reporting officer's efforts to have them corrected.

All adverse entries in the confidential reports of the officers should be communicated by the Reviewing Officer; this should be done as far as possible within one month of the completion of the report. The effect should be kept in the confidential report of the officer. Where there is no reviewing officer the adverse entry will be communicated by the reporting officer likewise.

While mentioning any faults/defects, the reporting officer should also give indication to the efforts at reform made by him, by way of guidance, admonition, etc, and the result of such efforts. Cases of adverse reports earned by Scheduled Caste/Scheduled Tribe officials need not be put up to the Principal Accountant General for his consideration. But while considering the representations of the Scheduled Caste/Scheduled Tribe officials against adverse entries, the officer next superior to the Reviewing Officer will simultaneously improve the performance of the official in future and if so the consequent remedial action, as ordered, should be taken.

It is not necessary to communicate the entries on physical defects/ill health to the employee concerned.

PARA-151 REPRESENTATIONS AGAINST ADVERSE REMARKS

Representations against adverse entries (including reference to warnings or communications of the displeasure of the Government or reprimands which are recorded in the confidential report of the government servant) should be made within one month of the date of adverse remarks to the Government servant concerned; the time limit as stated above, should be brought to his notice.

The competent authority may, at his discretion entertain representation made beyond the time specified above, if there is satisfactory explanation for the delay.

All representations against adverse entries should be decided expeditiously by the competent authority and in any case within three months from the date of submission of the representation.

PARA-152 CONFIDENTIAL REPORTS ON RETIRED AND DECEASED OFFICERS

Confidential reports or copies thereof should not be given to a retired officer or any body who has otherwise relinquished government Service. However, on request from such a person, there should be no objection to the issue of objective testimonial based on his work and conduct.

Confidential reports relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Government Servant, five years after his date of retirement.

PARA-153 FORWARDING OF CONFIDENTIAL REPORTS ON GOVERNMENT SERVANTS TO PRIVATE/ SEMI-GOVERNMENT/ AUTONOMOUS BODIES ETC.

Copies of confidential report on Government servants or even the substance of such reports should not be sent to private bodies, in connection with appointment to post advertised by them or for other purposes.

If a request is received from a public or semi-autonomous body controlled by government a list of the relevant reports may normally be supplied. There may, however, be cases in which it is in Government's own interest that the management of a corporate public enterprise should see the confidential report (s) in full. In such cases the reports may be shown under the orders of the Head of the Department/Ministry concerned if the reports relate to a Group "A" or Group "B" officers.

PARA-154 PROPRIETY OF ISSUE OF LETTER OF APPRECIATION OR NOTES OR COMMENDATION TO GOVERNMENT SERVANT

The General policy should be to discourage the practice of granting letter of appreciation or notes of commendation to Government servant and placing them in the confidential reports. Exceptions may however, be made in the following case.

- (1) Letters of appreciation issued by the Government or secretary of Head of Department in respect of any outstanding work done should go into the confidential report dossier.
- (2) Letters of appreciation issued by special bodies or Commissions or Committees, etc. or excerpts or their reports expressing appreciation for a Government servant by name should only go into the confidential report dossier, and
- (3) Letter of appreciation from individual non-officials or from individual officials (other than a Secretary or Head of department), if any, go into the confidential report if confined to expressing appreciation for services rendered for beyond the normal call of duty, provided that the Secretary or the Head of the Department so directs.

Appreciation of work should more appropriately be recorded in the annual confidential report rather than in such letter of appreciation which do not give a complete perspective of the employee's good and bad points. However, the mere fact that a stray letter or appreciation goes into his confidential report does not give the officer undue advantage in the matter of promotions which is governed more by consideration of general and consistently high performance than by occasional flashes of good work.

(Authority : G.I. Deptt. of personnel No. 51/5/72-Ests (a) dated 20.5.1972.

C&AG' letter No. 3316-GE-II/174 dated 29.12.80

O.o. No. Sr. DAG(A)/CR/X-A-2/1983/18/194 dated 07.03.1983)

CHAPTER IV
CONSTITUTION OF ADMINISTRATION COORDINATION

PARA-155 General

All administrative matters and personal claims connected with the officers and staff of the office and other house keeping jobs are dealt with in Administration Coordination. The distribution of work though subject to change amongst the various sections of this coordination is shown below.

This distribution is common to both the Audit Offices, but the items of work connected with cadre control, examinations and training are dealt with in the office of the P.A.G. (Civil Audit) which is the cadre controlling office.

(A) ADMINISTRATION SECTION

- (i) Organisation of office in general and administrative, matters like appointment, promotion, reversion, resignation, discharge, removal, transfer, posting.
- (ii) Disciplinary cases of officers and staff.
- (iii) Court cases, appeals, representations and complaints initiated by the serving/retired staff of the office or by outside persons.
- (iv) Confirmation of staff.
- (v) Gradation list and supply of materials for All India Civil List.
- (vi) Maintenance of service books and personal files.
- (vii) Fixation of seniority, rosters and other records.
- (viii) All correspondence with Civil Services Unions; Staff Union of Group “C” and “D” and Associations of Group “C” and “D” and Associations of Group “B” Officers.
- (ix) Budget and submission of staff statistics to Headquarters’ Office.
- (x) Permission to appear in different examinations.
- (xi) Work connected with Home Guard, Territorial Army, and Charge of Home Town.
- (xii) Permission for purchase of moveable and immoveable property by staff and officer and other such permission required under C.C.S. (Conduct) Rules.
- (xiii) Maintenance and updating of Service Index Cards of section officers/Astt. Audit Officers and Audit Officers.

- (xiv) Mutual and unilateral transfers.
- (xv) Submission of various returns and reports to Headquarters office.
- (xvi) Nomination of staff for attending various training arranged by Regional Training Institute, Allahabad and iCISA, Noida.

(B) PERSONAL CLAIMS SECTIONS (P.C)

- (i) Preparation of monthly regular and arrear pay bills, grant of increments, completion of leave Accounts, fixation of pay, final and temporary withdrawals from G.P. fund of officers and staff, preparation of bills for Arrear of Dearness Allowance, Bonus and Other advances.
- (ii) Entries regarding promotion confirmation, transfers, deputation, training, passing of departmental examinations etc. to be recorded in service books and personal files.
- (iii) Maintenance of General Provident Fund accounts and broadsheet of Group "D" staff.
- (iv) Deduction from pay the premium of under Salary Saving Scheme Group Insurance etc.
- (v) Settlement of pensionary dues of retiring staff of the office
- (vi) Timely submission of list of officials whose cases are to be considered for crossing of Efficiency Bar and for review under FR 56 J.
- (vii) Travelling Allowance Bills, T.A. Advances to the officers and staff going on inspection, transfer deputation, leave travel concession etc.
- (viii) Issue and maintenance of Central Government Health Scheme Cards and reimbursement of medical expenses.
- (ix) Maintenance of various short and long term advances accounts.
- (x) Annual Verification of Service Books.

(C) SENIOR DEPUTY ACCOUNTANT GENERAL (ADMN) CELL

- (i) Maintenance and upkeep of confidential reports of Section Officers and Assistant Audit officers.
- (ii) Matters relating to deputation & foreign service.
- (iii) Processing and dealing of important disciplinary cases.
- (iv) Review of cases under F.R. 56 (j).
- (v) Other important and confidential work attached with the Group officer.

(D) EXAMINATION SECTION

- (i) Holding of different departmental examinations.
- (ii) Maintenance of data and statistics in respect of the candidates appearing for various departmental examinations.
- (iii) Submission of reports & returns to the headquarters office.

(F) COMPUTER CELL

Computer Cell provides technical and logistical support for appropriate utilization of IT Assets (Software & Hardware) available in the office.

(G) HINDI SECTION

- (i) Hindi Teaching Schemes and its planning.
- (ii) Holding of examinations under the Hindi Teaching schemes.
- (iii) Translation work (English to Hindi).
- (iv) Editing and publication of quarterly Hindi Magazine "Tarang" with the coordination of other offices of IA&AD.
- (v) Maintenance and submission of various statistical reports etc. on the progressive use of Hindi to the Headquarters office.

(H) LEGAL SECTION

- (i) Legal Cell deals with the cases of IA &AD and other than IA & AD filed before the Central Administrative Tribunal, Allahabad/ Lucknow Branch and Allahabad High Court & its Lucknow Branch.
- (ii) On receipts of O.A./Writ Petition a brief history of the case is attempted by the legal cell and on its basis parawise comments on the OA/WP's & Wakalatnama is drafted and with the approval of Sr. DAG/Admn. The same alongwith a copy of OA/WP's is forwarded to the standing counsel for preparation of draft counter affidavit.
- (iii) The draft counter affidavit prepared by the standing counsel is forwarded to the Headquarter Office alongwith brief history of the case, parawise comments on OA/WP's and a copy of OA/WP's for vetting/approval
- (iv) On receipt of the duly vetted draft counter affidavit from the Headquarter Office the same is sent to the counsel for filing the same before the concerned courts
- (v) Payment bills in respect of Standing Counsel is being put up to PAG for sanction in terms of norms fixed by G.O.I. and after the due

sanction the same is forwarded to G.D. section for arranging payment of the bills

- (vi) Monitoring of court cases- For close monitoring of court cases 'Court Cases Register' is being maintained and submitted to Sr. DAG(A) every month and quarterly to Principal Accountant General.

The Headquarter office is updated quarterly informing the latest position of the cases pending before the various courts.

The cases which have been decided against the G.O.I. the certified copy is obtained from the concerned court and along with the legal opinion of the Standing Counsel sent to the Headquarter Office for their directions with regard to prompt implementation of judgments, moving higher courts as the case may demand, as per the directions of the Headquarter Office.

If Headquarter Office directs to implement the court order, immediate action is taken to implement the orders within the stipulated period.

If the Headquarter Office directs to prefer an appeal against the said order immediate steps are taken for challenging the order in the next higher court.

A.A.O./S.O. of legal cell keeps liaison with the Government Counsel and takes prompt necessary action to avoid an adverse situation which may put the G.O.I. in an embarrassing position.

PARA-156 REPORTS AND RETURNS

The reports and returns required to be submitted to the higher officer in the office or to the outside authorities are detailed in **Appendix II** The preparation of returns should be taken up well in time so that there may not be any delay in submission thereof. In case any delay is anticipated, the fact along with the reasons should be brought to the notice of Branch officer and his orders taken thereof. The Branch Officer will make suitable arrangements to ensure that the return is prepared in time and sent to the authorities concerned by the due date.

PARA-157 APPOINTING AUTHORITY

All proposals for appointments to and promotions in the clerical staff of the office are submitted to the Principal Accountant General for sanction. Actual

appointment letters are however issued under the signature of the competent appointing authority. Principal Accountant General is the appointing authority for all group “B” posts. For group “C” and group “D” posts appointing authorities are Senior Deputy Accountant General/Deputy Accountant General (Admn.) and Sr. Audit Officer (GD) respectively.

(Authority-CAG circular No.86/NGE/88 circulated vide No.900-N.2/137-88 dated 6.10.1988).

PARA-158 SERVICE INDEX CARD

With a view to facilitate posting of Sr. AOs/AOs/AAOs/SOs, Service Index Cards are maintained in the Administration Section in the form given in **Appendix III** wherein the particulars of their professional experience etc. are recorded.

PARA-159 POSTING OF ASSISTANT AUDIT OFFICERS/ SECTION OFFICERS.

All postings of AAOs/SOs and Cashier should be submitted to Sr. Deputy Accountant General (Admn) /D.A.G. (Admn) by the Administration Section for orders.

PARA-160 POSTING OF SENIOR AUDITORS/ AUDITORS/ CLERKS AND GROUP “D”

All new recruits or other persons available with the administration for posting, are placed at the disposal of the Group Deputy Accountant General (Admn) by Administration Section or Audit officer (GD) in the case of Group “D” Government Servant, according to the vacancy position of each group. The posting and transfers within a group are arranged by the control sections concerned under the orders of the group officer concerned.

PARA-161 ROTATION OF PERSONNEL IN VARIOUS WINGS

As far as possible no member of staff should normally be kept in the same wing, whether in the central office or in the field audit parties for a period exceeding five years. Rotation to another group within a shorter period or retention in a particular group beyond five years be allowed only under exceptional circumstances and with the specific orders of the Principal Accountant General. Those instructions would apply to S.O./A.A.O. and A.O.s also; where civil S.Os/A.A.Os/A.Os working in the commercial wing, they too would be subject to rotation as above.

(Authority C&AG circular No. NGE-92/87 vide letter No. 215-PC (Coord.)/3-87 dated 17.11.1987).

CHAPTER-V
MATTERS RELATING TO GAZETTED OFFICERS

PARA-162 GENERAL

All work of administration nature in connection with the gazetted officers attached to this office is done by administration section of this office. Personal files and service records of the officers are also maintained in Administration section.

PARA-163 RECRUITMENT

Promotion to the cadre of Senior Audit Officers will be only from the cadre of Audit Officers as per existing Recruitment Rules. Promotion to the cadre of Audit Officers in Audit Office will be only from the Cadre of Asstt. Audit Officers and all existing instructions/recruitment rules including those on merit promotion of Section Officers will apply mutatis mutandis. The Combined Service as Section Officer and Asstt. Audit Officer will be taken in consideration for determining the eligibility for promotion to the cadre of Audit Officer.

The posts of Asstt. Audit Officer will be filled up from the cadre of Section Officer under prescribed recruitment rules and existing instructions.

PART-164 ASSESSMENT OF GAZETTED STRENGTH

The Comptroller & Auditor General of India have prescribed the following guidelines in the standards of Gazetted supervision at Branch Officer's level.

Sl. No.	Type of Section	Quantum of Gazetted Supervision
1	Section in the main office in all groups excluding Revenue Audit.	Four sections per Gazetted Officer excluding the sections under the direct charge of P.A.G./ Sr. D.A.G. / D.A.G.
2	Revenue Audit Hqrs. Section.	Three sections per Gazetted Officer.
3	Inspection (Civil) Hqrs.	05 Gazetted Officers, where there are 15 parties or part thereof.
4	Commercial Audit Wing	The Gazette supervision will be as under: i) Government Companies/Corporations with paid up capital above Rs. 2 crore- 100% ii) Government Companies/ Corporations with paid up capital above Rs. 25 Lakhs & upto Rs 2 Crore- 50%. iii) Government Companies/Corporations; with paid up capital less than 25 lakhs – 33 ¹ / ₃ % iv) Government Departmental Commercial Undertakings depending upon size and importance- 33% to 50%.

		(v) Resident and Peripatetic Audit of State Electricity Boards/ State Road Transport Corporation or Road Transport Departmental under-takings- 50%.
5	Inspection (Civil)	75% of total number of parties
6	(1) Revenue Audit Inspection	(i) Sales Tax 65% (ii) State Excise 50% (iii) Electricity Duty 50% (iv) Forest Divn. 50% (v) Income Tax 100% (vi) Central Excise 65%
	(2) R.A.W. (Hqrs.)	Gazetted Officers at Hqrs. will have Supervisory charge of 3 units of one Section Officer and 1 Auditors each in respect of Sales Tax Branch. For other branches of Revenue Audit, Viz. State Excise & Electricity Duty the Gazetted Supervision at the Hqrs. Will continue to be 3 sections per Gazetted Officer.
7	W.A.D. (Inspection)	75% of total number of parties.
8	Autonomous Body (Inspection)	75%
9	The Gazetted supervision for E.C.P.A. and for works where quantum of supervision has been fixed by the Comptroller and Auditor General's Office on special considerations shall be to the extent approved by the Headquarters office.	

(Authority: CAG's Letters Nos.

1500-GEII/221-67 dated 28.05.1968

2223-GEII/135-69 dated 21.08.1969

567-CA/II-GE-II/65 dated 04.05.1965

884-GE-II/135-69/Pt. II dated 17.03.1970

689-O&M/85-80 dated 27.09.1980

4434-Tech/Admn/770-68 dated 16.02.1968

1216-Rec. -A-IV/68-80/Vol. III dated 26.09.1983

3054-GE-II/70-70 dated 25.09.1978

1271-O&M/7-81-V dated 24.09.1985

PARA-165 APPOINTMENT IN AUDIT OFFICER'S CADRE

Officiating and Substantive appointments to the grade of Senior Audit Officers, Audit Officers and Assistant Audit Officers are made by the Principal Accountant General in his capacity as Appointing Authority under the Civil Services (Classification, Control & Appeal Rules). The procedure of selection, appointment and confirmation is regulated in accordance with the existing recruitment rules and the orders of the Comptroller & Auditor General of India issued from time to time.

(Authority- Para 161 of the M.S.O. Admn. vol.I)

PARA-166 WELFARE OFFICER

The selection for the post of Welfare Officer will be made from among the eligible Senior Audit Officers and Audit Officers who have rendered nine years of approved service in the cadres of Accounts Officers/Audit Officers in accordance with the existing recruitment rules, He will however, be under the administrative control of the Principal Accountant General (Civil Audit) to whose office the post is attached.

The Welfare Officer shall be responsible for attending to the various duties and functions in respect of welfare of the staff and also be reporting to Principal Accountant General on such matters.

(Authority: C.& A.G's letter No. 1628-GE.I/12/W.O/87 dated 27.3.1987.

C.& A.G's letter No. 1556-GE.I/74-1984 (W.O) dt. 14.3.1984

PARA-167 OFFICIATING PROMOTIONS AGAINST GENERAL LIST VACANCIES

No person should be appointed as Audit Officer, against a temporary vacancy caused in the cadre of I.A.&A.S. due to proceeding on leave etc. by the general list officer without obtaining the previous sanction of the Comptroller & Auditor General of India to the creation of a temporary post of Audit Officer in lieu of a General List post.

PARA-168 LEAVE TO SENIOR AUDIT OFFICERS/ AUDIT OFFICERS/ ASSISTANT AUDIT OFFICERS

The Principal Accountant General deals finally with the applications for all kinds of leave applied by Senior Audit Officers, Audit Officers and Assistant Audit Officers. No intimation in this regard need be sent to the Comptroller and Auditor General.

(Authority : Para 167 of the M.S.O. Administrative Vol.I)

PARA-169 LEAVE TO INDIAN AUDIT AND ACCOUNTS SERVICES OFFICERS

The Principal Accountant General (as head of an Audit office) is empowered, in terms of Para 133 of M.S.O.(Administrative) Vol.I, to grant leave of all kinds except Special Disability Leave, Study leave and Leave-not-due to the Indian Audit & Accounts Services Officers serving in the office under his control to the extend indicated below subject to local arrangements:-

- | | | |
|-----|--|---------------------------|
| (a) | Officers in the Junior
Administrative Grade | Upto 45 days |
| (b) | Deputy Accountants General | Upto two months/60 days |
| (c) | Asstt. Accountants General | Upto four months/120 days |

N.B.: Notes below para 133 of the M.S.O. Admn. Vol.I may also be seen for details.

PARA-170 ARRANGEMENT DURING SHORT VACANCIES AND MAINTENANCE OF CASUAL LEAVE REGISTER FOR AUDIT OFFICERS

For the purpose of the maintenance of record of casual leave taken by Senior Audit Officers and Audit Officers written application for casual leave and extensions thereof may invariably be submitted to the Group Officers concerned for sanction. The distribution of absentees work amongst other Senior Audit Officers/Audit Officers will also be done by the Group Officer along with sanctioning the casual leave. After being noted by the Sr. Audit Officers and Audit Officers concerned the casual leave application will be sent to the concerned Group officers Cell for proper maintenance of the Casual leave account of such Officers.

The maximum days of casual leave admissible to a Gazetted Officer in calendar year is 8 days and not more than 8 days of such leave may be granted at any one time. The head of the offices may, however, waive this condition in exceptional cases.

(Authority: Government of India Ministry of Home Affairs O.M. No. 6/3/59-Ests. (4), dated 23rd December, 1959 received with Comptroller & Auditor General's endorsement no. 2772-NGE-I/67-59, dated the 28th December, 1959)

PARA-171 TRANSFER OF CHARGE BY (OTHER GAZETTED OFFICERS/ I.A. & A.S. OFFICERS)

Charge certificates should also be prepared by the Administration Section in respect of I.A.& A.S. Officers on their transfer from and to this office and a report sent to the Comptroller & Auditor General of India on the date each transfer takes place.

PARA-172 In terms of rule I (i) of Section II(a)of Appendix 3 to F. Rs. & Rs. Vol. II and subject to the conditions mentioned therein, the Comptroller & Auditor General has delegated to the "Heads of Department" of the I.A.& A.D., the power to issue orders regarding transfer of charge at headquarters as well as elsewhere than at Headquarters in the case of Audit Officers.

PARA-173 PROCEDURE OF TRANSFER OF CHARGE

Every Senior Audit Officer/Audit officer on transfer of his charge, whether due to the officer's departure from the office or to his transfer from one Gazetted charge to another within the office itself or retirement/resignation etc. should hand over to his successor all keys, valuables, and confidential papers, if any, and report the fact to his Group Officer through his successor, of his having done so. He should also draw up for the information of his successor a handing over note indicating all points of importance in connection with the working of the charge and of any important cases, or items of work which are pending and likely to call for his special attention or scrutiny. Any serious defects that may exist in the working of any of the sections comprising the charge should be specifically mentioned in the handing over note which should be prepared in such a way as would enable the relieving officers not only to know how matters stand, but also to maintain continuity in the policy and working of the charge.

PARA-174 PREPARATION OF PAY, MEDICAL & T.A. BILLS ETC. OF GAZETTED GROUP 'B' OFFICERS IN THE I.A. & A.D.

With the introduction of the scheme for drawal and disbursement of pay and allowances etc. of gazetted Government servants by Head of offices and the extension of the same scheme to Group 'B' officers in the Indian Audit and Accounts Department with effect from the 1st October 1972, all claims will henceforth be drawn and disbursed by this office. Accordingly the monthly pay bills, arrears bills, T.A. and Medical bills etc. will be dealt with in the personal claim sections.

T.A. and Medical claims of the Gazetted Officers (Group 'B') will be received by the Personal Claim Section and after necessary scrutiny thereof with reference to rules and orders, will be drawn by Audit Officer (Cash) after counter signature by the Group Officer (Administration) as Controlling Officer.

The pay and allowances of Group 'A' Officers will be drawn by the Heads of Offices in the same manner as for Group 'B' Officers, from the concerned Pay and Accounts Office as per procedure laid down by Headquarters office.

(Circular no. 7-T.A. I/83, letter no. 363-T.A- I/197-82 dated 23.3.1983).

PARA-175 DELEGATION OF POWERS TO BRANCH OFFICERS REGARDING LEAVE

(a) Senior Audit Officers/Audit Officers have been delegated powers for sanctioning regular/casual leave etc. to the staff working under them as detailed below:-

1. Sanction of leave with pay and allowance upto 30 days subject to the condition that they do not ask for a substitute, to all the Group 'C' and 'D' staff working under them except section officers in respect of whom the powers so sanction regular leave will be 15 days only.
2. Sanction of casual leave upto 8 days to AAO/Section Officers working under them.

(b) Assistant Audit Officers have been delegated powers to sanction Casual Leave upto 5 days and grant permission if sought for regarding leaving of station to the staff working under them.

Note: When Restricted Holiday is required in continuation with the casual leave, it should not be taken into account for computing the limit of 8 days.

Authority: O.O. Admn. I/33-180(i)/Misc/408, dated the 15th March 1973 and O.O. No. Admn I/33-180(i)-Misc/94, dated 26th July, 1973 O.O. No. A.G. (Audit)I 12-3/526 dated 10.8.1984.

PARA-176 ALL INDIA AUDIT AND ACCOUNTS OFFICERS ASSOCIATION

The All India Audit & Accounts Officers Association (I.A. & A.D.) U.P. Unit is a recognised Service Association affiliated with all India Audit & Accounts Officers Association (Indian Audit and Accounts Department) which represents all the Audit and Accounts Officers of this department. Any member of staff promoted to the cadre of Sr. Audit Officers/Sr. Accounts Officers, Audit Officers/Accounts Officers becomes a bonafide member of the Association.

PARA-177 TRAINING OF THE PROBATIONERS IN THE GENERAL LIST OF I.A. & A.S

When a probationer is posted to this office his programme of training should be drawn up and submitted to the Principal Accountant General for his approval. The detailed rules of the training of such probationers are contained in para 114 to 118 of Comptroller & Auditor General of India Manual of Standing Orders (Administrative)

Vol I and Comptroller and Auditor General's letter No. 2340-GEI/278-67, dated 30.4.68

PARA-178 SUPERANNUATION AND RETIREMENT

Senior Audit Officers/Audit Officers are considered as non-ministerial Government servants for the purpose of Rule 56 of Fundamental Rules and the application for pension of such Officers should be dealt finally by the Principal Accountant General and above in their capacity as the authorities competent to fill the posts vacated by the retiring officers.

(Authority:- Para 172 of M.S.O. (Admn.)vol.I)

PARA-179 ACCEPTANCE OF GIFTS BY OFFICERS ON THE OCCASION OF THEIR RETIREMENT/TRANSFER

A farewell entertainment of substantially private and informal character may be held in honour of an Officer on the occasion of his retirement or transfer as permitted under the provisions of Rule 14 of the C.C.S. (Conduct) Rules, 1964 and gifts of nominal value as mentioned in Rule 13 (4) *ibid* may be presented and accepted on such occasions. Exercise of pressure or influence of any sort on any Government servant to induce him to subscribe on account of such occasions is, however, forbidden.

PARA- 180 BROADCAST TALK

An officer of the Indian Audit and Accountant Service asked to deliver broadcast talk should not do so without the previous permission of the Comptroller & Auditor General of India. The Officers must report the subject on which he proposes to talk, whether it is connected with his official work or not, to the Comptroller & Auditor General of India, who will examine the text of the talk, where necessary in accordance with the instructions issued from time to time by the Central Government in this behalf. The sanction to broadcast should be taken to carry with it also the sanction to receive the honorarium.

(Authority:- Para 150 & 173 of C.& A.G.'s M.S.O.(Admn)Vol I).

PARA- 181 REPORT ON THE DEATH OF GAZETTED OFFICER

As required under the para 155 of C.& A.G.'s Manual of Standing Orders (Admn) Vol.I, the death of an officer of Indian Audit and Accounts Service should be reported immediately to the Comptroller and Auditor General.

A quarterly casualty report showing the position of unsettled claims on accounts of Gazetted and Non-Gazetted staff should also be sent to headquarters office in the proforma given in **Appendix IV**.

PARA-182 PRIVATE WORK

Honorary work of a Social, Public or Philanthropic nature may be undertaken by an officer without the special permission of the Comptroller & Auditor General of India who should however be consulted before any very important or onerous unpaid duties are assumed.

No officer should become a member of any Committee or Board of Management of institutions which are under the audit control of the Comptroller & Auditor General. Cases where this is proposed should be referred to the Comptroller and Auditor General.

PARA-183 MEDICAL FACILITIES TO OFFICERS AND STAFF STATIONED AT PLACES OTHER THAN COVERED BY CGHS

The Officers and staff and their families stationed at places other than covered by C.G.H.S will however, be entitled to receive medical attendance and treatment on the scales and conditions and to the extent prescribed in the Central Service (Medical Attendance) Rules 1944 and orders issued from time to time. These rules and orders have been brought together in the “Compilation of Medical Attendance Rules & Orders” issued by the Government of India, Ministry of Health.

Other general instructions and administrative orders regarding submission of claims for reimbursement of amount incurred on medical treatment by the staff of this office, as may be issued from time to time shall apply mutatis mutandis to the Gazetted Officers of this office.

Note:- The Principal Accountant General has been delegated with the power to sanction refund of CGHS contribution vide CAG’s letter No.41-NGE-I/43-69, dated 8th January, 1970.

PARA-184 DECLARATION REGARDING IMMOVABLE PROPERTY

The declarations regarding immovable property required to be made under Rule 18(3) of the Central Civil Service (Conduct) Rules, 1964 by the officers of the Indian Audit and Accounts Service should be submitted to the Comptroller & Auditor

General of India in the month of January each Year and should show the position as on 1st January of the year for which it is sent.

PARA-185 ACCEPTANCE OF HONORARIUM BY OFFICERS OF THE INDIAN AUDIT AND ACCOUNTS SERVICE

In the application to be submitted for the Comptroller and Auditor General's sanction to the acceptance of honorarium by officers of the Indian Audit and Accounts Service the information on the following points should always be given:-

- (1) Whether in recommending the honorarium due regard has been paid to the provisions in Fundamental Rule 11.
- (2) The reasons which justify the grant of extra remuneration.
- (3) The reasons for not settling the amount of honorarium in advance in cases in which this is not done.

PARA-186 CLASSIFIED LIST OF GROUP 'A' OFFICERS IN AUDIT & ACCOUNTS DEPARTMENT

A classified list of all Group 'A' Officers of the Indian Audit and Accounts Department as on 1st July should be furnished to the office of Comptroller & Auditor General of India in quadruplicate by 20th July every year in the proforma given below:-

Name of the Ministry/Department (in capital letters)

Classified List of Group 'A' Officers of I.A. & A.D. as on 1st July

Sl. No.	Name S/Sri (unabridged in capital Letters)	Pay as on 1 st July	Date of next Increment	Remarks if any
1	2	3	4	5

(Authority:- C.& A.G's letter No. 4255-GE I/95-85 dated 6.6.1985).

PARA-187 APPLICATIONS OF RETIRED SENIOR AUDIT OFFICERS/ AUDIT OFFICERS FOR RE-EMPLOYMENT ELSEWHERE

The Comptroller & Auditor General of India has ordered that the applications of the retired Sr. Audit Officers/Audit officers for re-employment under the Union or State Government etc. may be forwarded to the authorities concerned direct.

(Comptroller & Auditor Generals No. 97-GE.II/6-57-IV KW. dated 9th January 1958).

PARA-188 COMMUNICATION OR REQUESTS MADE TO THE COMPTROLLER AND AUDITOR GENERAL DEMI-OFFICIALLY BY OFFICERS BELONGING TO THE INDIAN AUDIT DEPARTMENT

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

PARA-189 EMPLOYMENT OF SONS AND NEAR RELATIONS OF OFFICERS OF THE GOVERNMENT OF INDIA IN PRIVATE FIRMS WHICH ENJOY GOVERNMENT PATRONAGE

Whenever the sons/daughters or dependents of Group 'A' Officers wish to accept employment with private firms with which the officers have official dealings, or with other important firms having official dealings with the Government of India, the fact should be reported to Government by the Officers concerned and Government's permission should be obtained to such employment. Where, however, the acceptance of such employment could not wait Government's prior permission or the matter is otherwise considered urgent, a report should be made to Government and the employment accepted provisionally subjects to Government permission.

Whenever a proposal arises for the award of a contract or exercise of patronage in favour of any firm in which a son/daughter or a dependent of an officer is employed, this fact should be declared by the officer concerned and he should thereafter desist from dealing with the case himself. In such circumstances, a recommendation should be made that the case should be decided by another officer of equivalent or of superior standing.

(G.I decision No.1 below Rule 4 of CCS (Conduct) Rules-1964).

PARA-190 PROPOSALS FOR GRANT OF EXTENSION OF SERVICE/ RE-EMPLOYMENT IN GROUP 'A' AND 'B' POSTS

- (i) Proposals for grant of extension of Service/Re-employment in Group 'A' and Group 'B' post upto the age of 62 years could be approved by the Minister-in-charge of the Administrative Ministry.
- (ii) Proposals for grant of extension of Service re-employment in Group 'A' and Group 'B' post beyond the age of 62 years should be referred to the Establishment Division of the Department of Personnel and Administrative Reforms for their

concurrence before such proposals are approved by the Minister-in-charge of the Administrative Ministry. Even initial appointments of persons on a purely temporary basis against Group 'A' and Group 'B' posts would require the concurrence of the Establishment Division if the appointment is made after the individual attains 62 years.

(iii) The proposals for extension/re-employment, which are required, be referred to Establishment Division of the Department of Personnel and Administrative Reforms and should be forwarded with a self contained note at least six weeks prior the actual date on which the individual concerned is normally required to vacate the post.

(iv) Concurrence of the Union Public Service Commission would be necessary in cases of re-employment for more than one year in Group 'A' and 'B' posts. The commission need not be consulted for granting extension of service in cases of Group 'A' and Group 'B' officers.

(v) Wherever necessary, the approval of the Union Public Service Commission or the Finance Ministry should first be obtained before referring the case to the Establishment Division of the Department of personnel.

(Authority:- M.F.O.M., No. 26011/1/77-Estt(B) dated 18-5-1977)

M.H.A.O.M. (DP& AR) O.M.No. 26012/16/83-Esstt.(A) dated 1.10.1983

PARA-191 COMMERCIAL EMPLOYMENT AFTER RETIREMENT BY GROUP 'A' OFFICERS.

A retired officer of a Central Service Group 'A' cannot accept any Commercial appointment before the expiry of two years from the date of his retirement without prior permission of the Central Government. If he does so or commits a breach of any condition subject to which permission to take up any commercial employment has been granted to him, it shall be competent for the Government to declare that he shall not be entitled to the whole or such part of pension and for such period as may be specified in the order.

(Authority: Rule 10(1) & (6) CCS (Pension) Rule 1972).

CHAPTER –VI
RECRUITMENT, PROMOTIONS AND TRANSFERS
RECRUITMENT

**PARA-192 RECRUITMENT OF AUDITORS/CLERKS/STENOGRAPHERS
IN THE I.A.& A.D.**

Comptroller & Auditor General of India of India entrusted the work of recruitment in the above cadres, in the offices of Indian audit and Accounts Department, to the Staff Selection Commission from 18th November 1978. The detailed procedure to be followed by our office is indicated below:-

- (i) The commission has five Regional Offices which feed the requirement in different offices located in various States/Union Territories. Controller of Examination (CR) staff Selection Commission, 71/3-B, Stanley Road, Kamala Nager, Allahabad, is the Regional Office to feed the requirement of staff in Uttar Pradesh.

The Staff Selection Commission generally hold tests for recruitment to various cadres. The panels of successful candidates will be common for various organizations including I.A.& A.D., the recruitments of which are catered to by the staff Selection commission. For this, a requisition for the vacancies proposed may be sent to the concerned regional office of the Staff Selection Commission. Requisition should clearly indicate the requirement both under general and reserved categories.

The Regional Office of the commission should furnish list of the persons recommended for appointment along with the dossiers of each person in original which may include the application and copies of various certificates as submitted by the candidates to the commission. The appointing Authority will then take further action to check the original certificates of the candidates regarding their age, educational qualifications, claim to be a member of Scheduled Castes/Scheduled Tribe or an Ex-service man, Physically handicapped person etc. The appointing authority will then issue offers of appointment after verification of character antecedents, medical examination etc. as per existing procedure. If some of the candidates do not respond to of appointments sent to them, and thus the vacancies may remain unfilled, these vacancies may be included in the requisition to be sent in the following

quarter. An intimation may also then be sent to the Regional Office of the commission about the persons who did not respond to the offers made.

- (ii) The Staff Selection Commission will generally initiate action for preparing panels for recruitment in the following calendar year in the month of January/February. It would, therefore, be necessary that the Appointing Authorities in the I.A & A.D. intimate the number of anticipated vacancies both in general and reserved categories which may be filled up in the following calendar year, in the month of January every year to the commission in New Delhi with a copy endorsed to the Regional Office so that the Staff selection commission is able to make proper assessment of the requirement before the vacancies are advertised. For intimating the anticipated vacancies our office need not wait for any reference from the Commission in this regard, and they should watch submission of this return to the commission through 'Calendar of Returns' maintained by the Administration Branch.
- (iii) The Staff Selection Commission will normally impanel sufficient number of reserved category persons to meet the requirements intimated to them by our office. If any reserved category vacancies remain unfilled in any quarter because of the candidates having not responded to the offers of appointment, a fresh requisition for further names of reserved category persons may be sent to the Regional office, and the process may be repeated. If the Regional office has no persons left on the panels, the vacancies may be got dereserved from the Department of personnel by reference through the Headquarters office.
- (iv) The commercial Audit office generally prefer commercial graduates for appointment as Auditors. They may specifically indicate their requirements as such both at the time of sending quarterly requisition for filling up the vacancies, and also while intimating the anticipated number of vacancies in the following year, so that the Staff Selection Commission keeps the requirements in view while sponsoring the candidates for recruitments/preparing panels.
- (v) Any age relaxation to the extent necessary in the case of persons who have been appointed, while they were within age on the crucial date as prescribed by the Staff selection commission in the notice relating to the examination in which they have qualified, may be given by the Sr. Deputy Accountant

General (Admn.) and Principal Accountant General etc. It should be presumed that the candidates were within age on the crucial date.

II. The appointments against sports quota and also on compassionate grounds will continue to be made as per existing order.

(Authority: C&AG circular letter No. 533- NGE.III/51 NGE.II/75-II dated 23.2.1979)

PARA-193 APPOINTMENT ON TRANSFER ON (UNILATRAL MUTUAL) COMPASSIONATE GROUND OF CLERKS AND STENOGRAPHERS

As per existing recruitment Rule 1993 not more than 20 percent so present of the vacancies of clerks and stenographers for direct recruits in any year may be filled by appointment on transfer as compassionate ground of clerks and stenographers with very good records of service from other office of I.A.& A.D., and Ministries and department of Government of India and office under them as are holding similar post on regular basis subject to the appointing authority being satisfied about the suitability and merit of appointment on transfer.

PARA-194 APPOINTMENT OF MERITORIOUS SPORTSMEN TO GROUP "C" AND "D" POSTS IN RELAXATION OF THE PROCEDURE

Instructions have been issued from time to time with regard to appointment of meritorious sportspersons to Groups 'C' and 'D' posts. In order to bring them at one place, following instructions, in suppression of all previous orders are issued for strict compliance by all Heads of Departments in the field offices:-

(1) ELIGIBILITY

(a) Appointment under these rules can be made of a sportsmen considered meritorious with reference to the following criteria :

(i) Sportsmen who have represented a state or the country in a National or International competition in any of the games/sports mentioned in the list at **Appendix V**.

(ii) Sportsmen who have represented their University in the inter-University Tournaments conducted by the Inter-University sports Board in any of the Sports/Games shown in the list at **Appendix V**.

(iii) Sportsmen who have represented the state schools Teams in the National sports/Games Federation in any of the games/sports shown in the **Appendix V**.

(iv) Sportsmen who have been awarded national Awards in physical efficiency under the National physical efficiency Drive.

(b) No such appointments can be made unless the candidate is in all respects, eligible for appointment to the post applied for, and in particular in regard to age, educational or experience, qualifications prescribed under the Recruitment Rules applicable to the post except to the extent to which relaxations thereof have been permitted in respect of a class/ category of persons to which applicant belongs.

(2) Post for which applicable

(i) Appointments of meritorious sportsmen can be made to any post in Group "C" or Group "D" which under the Recruitment Rules applicable thereto, is required or permitted to be filled by direct recruitment, otherwise than through the Union Public Service Commission.

(ii) No such appointment shall be made to any post in Group 'A' or Group 'B' by direct recruitment.

(iii) A meritorious sportsman can be considered for appointment under subpara (a) above, notwithstanding the fact that he is already in the service of the Government.

(iv) In making appointments to any post under the Government by promotion, no preference shall be given to meritorious sportsmen though that fact may be taken into account is assessing the overall merit.

(3) Extent of such recruitment

(I) It has been decided that in the offices having a strength of 1000' and above, appointments against sports quota should not exceed FIVE in a calendar year in any one or more cadres in Group 'C' and 'D'. In the case of other offices appointments should not exceed two in a calendar year.

(ii) For the purpose of making appointments of meritorious sportsmen, the appointing authorities may at their discretion notify to the Staff Selection Commission in all cases wherein recruitment to the posts have been entrusted to that Commission, vacancies reduced by the extent mentioned at (a) above and may fill such vacancies so held back by appointing meritorious sportsmen.

(4) Seniority

Where sportsmen are recruited through the Employment Exchange or by direct advertisement and are considered also with other general category candidates, they may be assigned seniority in the order in which they are placed in the panel for selection. Where recruitment to a post is through a selection made by the Staff Selection Commission, whether by a competitive examination or other wise, the sportsman recruited by the departments themselves should be placed unblock, junior to those who have already been recommended by the Staff Selection Commission. The inter-seniority of sportsmen will be in the order of selection.

(5) Procedure

(a) An application received by the appointing authority or a higher authority from a sportsman belonging to any of the categories mentioned above, may be considered by the Department, in the light of the evidence which the applicant may furnish of his having represented in any of the competitions mentioned in the previous paragraphs and subject also to the applicant fulfilling the requisite qualifications relating. To education, age etc. as may be laid down in the rules for the post/service for which he is a candidate.

Normally, certificates awarded by the authorities mentioned in **Appendix VI** should alone be taken into account while considering the eligibility of an applicant in terms of above paragraphs. Appointments may be made of such a candidate after the Departments/Heads of the Departments are satisfied about the eligibility of the candidate under these orders as well as his suitability for the post in all respects.

The Principal Accountant General etc. need not refer each and every case in connection with the appointment of Sportsman to Headquarters Office for prior approval (except those where relaxation of age is involved).

(b) The orders contained in this circular letter will not affect the orders relating to reservation for scheduled Caste/Scheduled Tribe and Ex-Servicemen which may be in force from time to time.

(6) Report

Annual report on sports quota appointments should be sent to Headquarter Office by 15th January each year for according ex-post-facto sanctions to these

appointments involving relaxation of normal procedure of recruitment in **Appendix VII.**

(7) Time limit for filling vacancies

Vacancies earmarked for sports quota are required to be filled up during the same calendar year. Any Vacancies remaining unfilled for want of eligible candidates during a particular calendar year are not to be carried over to the next calendar year.

(Authority: C &AG's circular letter No. 481-NGE III/51-80-V dated 12.03.1981)

PARA-195 PROCEDURE TO BE FOLLOWED IN THE MATTER OF COMPASSIONATE APPOINTMENTS OF SON/ DAUGHTER/ NEAR RELATIVE OF DECEASED GOVERNMENT EMPLOYEES

The power of compassionate appointment may be exercised by the Head of the Department to appoint in relaxation of the procedure of recruitment through the staff selection commission or employment exchange, but subject to the other requirements set out below, the son/daughter/near relative of a Government Servant who dies in harness, leaving his family, in immediate need of assistance in the event of there being no other earning member in the family, to a Group 'C' or Group 'D' post after the proposal for appointment has been approved by the Department concerned.

1. Filling of posts

(a) Appointment on compassionate grounds should be made only on regular basis and that too only, if regular vacancies meant for that purpose are available.

(b) Compassionate appointments can be made up to a maximum of 5% of vacancies falling under direct recruitment quota in any Group 'C' or 'D' post. The Appointing Authority may hold back up to 5% of vacancies in the aforesaid categories to be filled by direct recruitment through Staff Selection Commission or otherwise, so as to fill such vacancies by appointment on compassionate grounds. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category, viz., SC/ST/OBC/General depending upon the category to which he belongs. For example, if he belongs to SC category, he will be adjusted against the SC reservation point, if he is ST/OBC he

will be adjusted against ST/OBC point and, if he belongs to General Category he will be adjusted against the vacancy point meant for General Category.

(c) While the ceiling of 5% for making Compassionate appointment against regular vacancies should not be circumvented by making appointment of dependent family member of Government servant on casual/daily wage/ad *hoc*/contract basis against regular vacancies, there is no bar to considering him for such appointment, if he is eligible as per the normal rules/orders governing such appointments.

(d) The ceiling of 5% of direct recruitment vacancies for making compassionate appointment should not be exceeded by utilizing any other vacancy, e.g., sports quota vacancy.

2 Eligibility

(a) The family is indigent and deserves immediate assistance for relief from financial destitution; and

(b) Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

3. Relaxations

(a) Upper age-limit could be relaxed wherever found to be necessary. The lower age-limits should, however, in no case be relaxed below 18 years of age.

NOTE I.- Age eligibility shall be determined with reference to the date of application and not the date of appointment;

NOTE II- Authority competent to take a final decision for making compassionate appointment in a case shall be competent to grant relaxation of upper age-limit also for making such appointment.

(b) Temporary relaxation in educational qualification as prescribed in the relevant Recruitment Rules in the case of appointment at the lowest level, e.g., Group 'D' or Lower Division Clerk post, in exceptional circumstances where the condition of the family is very hard, provided there is no vacancy meant for compassionate appointment in a post for which the dependent family member in question is educationally qualified. Such relaxation will be permitted up to a period of two years beyond which no relaxation of educational qualification will be admissible and the services of the person concerned, if still unqualified, are liable to be terminated.

(c) In the matter of exemption from the requirement of passing the Typing Test those appointed on compassionate grounds to the post of Lower Division Clerk will

be governed by the general orders issued in this regard:-

- (i) by the CS Division of the Department of Personnel & Training, if the post is included in the Central Secretariat Clerical Service; or
 - (ii) by the Establishment Division of the Department of Personnel & Training, if the post is not included in the Central Secretariat Clerical Service.
- (d) Where a widow is appointed on compassionate ground to a Group 'D' post, she will be exempted from the requirement of possessing the educational qualifications prescribed in the relevant rules, provided the duties of the post can be satisfactorily performed by her without possessing such educational qualifications.

4. Where the death took place long ago

The cases of compassionate appointments should normally be considered if requests are received within a reasonable time as the intention to give compassionate appointments in relaxation of normal procedure of recruitment is to enable the serving members of the family of the ex-employee to tide over the crisis which they have to face immediately when the bread winner dies. However, in cases where the family does not seek appointment for any dependent immediately after the death of the Government servant for the reasons that the children of the deceased employee were minor or for any other valid reasons, this should be considered only if the appointment is sought within 5 year from the date of death of the Government servant.

Any relaxation beyond this period may be considered very rarely. It should be kept in view that when several years have passed after the death of the Government servant it would appear prime facie that the family has been able to manage somehow all these year and had some means of subsistence. Therefore, the request for appointment after lapse of more than 5 year should be dealt with great deal of circumspection in order to ensure due allocation of post s to more deserving case, if any.

5. When there is an earning member

In deserving cases even where there is an earning member in the family, a son/daughter/near relative of Government servant who dies in harness leaving his family in indigent circumstances may be considered for appointment to the post. It may, however, be satisfied that the grant of concession is justified having regard to the number of dependents left by him, the income of the earning member as also his

liabilities, whether the earning member is residing with the family of the deceased Government servant and whether he would not be a source of support to the other members of the family.

(Authority: D.P. &A.R. O.M.No. 14014/1/77-Estt.(D) dated 25-11-1978 &16-10-85)

6. Government servants retired on medical grounds

In exceptional cases when it is considered that the condition of the family is indigent and in great distress, the benefit of compassionate appointment may be extended to son/daughter/near relative of Government Servant retired on Medical grounds under Rule 38 of the Central Civil Services (Pension) Rules 1972 or corresponding provisions in the Central Civil Regulation. Only such of the Government servants (other than Group 'D') who retire on Medical grounds on or before attaining the age of 55 years are eligible for availing of the concession of appointment of their sons/daughter/near relatives on compassionate grounds. In the case of Group 'D' employees the benefit of compassionate appointment may be extended only when they are retiring on medical grounds before attaining the age of 57 years.

7. Request for change in post

Where a person has accepted a compassionate appointment to a particular post, the set of circumstances which led to his initial appointment should be deemed to have ceased to exist. Therefore,-

(a) he/she should strive in his/her career like his/her colleagues for future advancement and any request for appointment to any higher post on considerations of compassion should invariably be rejected.

(b) an appointment made on compassionate grounds cannot be transferred to any other person and any request for the same on considerations of compassion should invariably be rejected.

8. Seniority

(a) The *inter se* seniority of persons appointed on compassionate grounds may be fixed with reference to their date of appointment. Their interpolation with the direct recruits/promotees may also be made with reference to their dates of appointment without disturbing the *inter se* seniority of direct recruits/promotees.

(b) Date of joining by a person appointed on compassionate grounds shall be treated as the date of his/her regular appointment.

The revised proforma as in **Appendix VIII** may be used by the office for processing the cases of Compassionate Appointment.

(Authority: G.I., Dept. of Per. & Trg., O.M. No. 14014/6/94-Estt. (D), dated the 9th October, 1998)

PARA-196 PROCEDURE PRESCRIBED TO REGULATE CASES OF COMPASSIONATE APPOINTMENTS

The following procedure is prescribed to regulate cases of compassionate appointments in the office.

- 1) All applications for compassionate appointment should be entertained only on the prescribed proforma (**Appendix VIII**). If due to ignorance, application is received from the widow/heir of the deceased employees, she/he should be advised per registered post of the correct procedure, enclosing therewith a blank proforma for the application. This advice should be issued within 10 days of receipt of the original application.
- 2) The Administration Section should deal with the completed application in the prescribed proforma on priority and should put up the case to Group officer-in-charge of the Administration concerned soon after such an application has been received, instead of waiting for a bunch of application to be put up together.
- 3) The Group Officer-in-charge (Admn) should arrange to convene the Departmental Committee to screen the application immediately and in any case, not later than a fortnight of the receipt of the completed application. For this purpose, the committee shall, as a standing arrangement, be constituted of:
 - (a) Group officer-in-charge of Administration in the offices of Principal Accountant General (Audit).
 - (b) Group Officer-in-charges of Administration in the Accounts/& Entitlement office, and
 - (c) Another Group Officer of any of the offices, as may be nominated by the Principal Accountant General. If none of the Group Officers at (a) and (b) above belongs to scheduled caste/scheduled Tribe, the Group Office at (c) shall be the one belonging to scheduled caste or scheduled Tribe. If no Group Officer belonging to a scheduled caste

or scheduled tribe is available, another officer will be got nominated by the Principal Accountant General as per the rules/orders on the subject.

- 4) The recommendations of the Departmental Committee shall be put up to the Principal Accountant General for final consideration, bringing out, inter-alia, whether approval of the Headquarters will be necessary under the relevant rules and orders for relaxation of age or on any other matter. On receipt of the Principal Accountant General's approval, a demi-official reference, covering all the aspects on which Headquarters approval has to be sought for shall be made within a week of receipt of the Principal Accountant General's approval and the case kept under close watch and pursuance. Where necessary, the Comptroller & Auditor General's office shall be reminded periodically say, once every month, at progressively higher levels, in case of exceptional delay-say, exceeding 3 months, the case shall be put up from review and orders to the Principal Accountant General for issuing a demi-official reminder at appropriate level.
2. What is imperative is that the cases for Compassionate appointment are accorded their due priority and finalised at the earliest to bring succor to the family of a deceased employee.

(Authority: D.A.G. (Admn) / Ce11/ Compassionate Appointments/ 237 dated 29-7-1986)

PARA-197 RECRUITMENT OF EX-SERVICEMEN-SECURITY STAFF

It enjoins upon the Government Department to examine and identify the posts in which military experience either in general or in a specific field or posts would be of distinct advantage.

Security/Caretaking staff should as far as possibly be recruited from among ex-service-man. While placing indents for filling up of such vacancies, the Employment Exchange as well as Local Ex-serviceman Association/ Welfare Boards may be requested to sponsor only ex-servicemen for these posts.

(Authority: C&AG Circular No.1902-NGE~.II/93-82 dated 3-7-1982)

PARA-198 PRESERVATION VACANCIES FOR THE PHYSICALLY HANDICAPPED PERSONS IN GROUP 'C' AND 'D' POSTS UNDER THE CENTRAL GOVERNMENT

Reservation for the physically handicapped persons in Group 'C' and 'D'

posts under the Central Government have been provided at the rate of 1 % each for blind, the deaf and orthopedically handicapped.

Three percent @ 1% for each of the three categories. However, the reservation of 3% shall be equally distributed between persons with the categories of disabilities for whom the post has been identified as suitable.

A separate 100-point register will be maintained by Heads of Departments, divided into three blocks, i.e., 1-33, 34-66 and 67-100. Points 1, 34 and 67 to be earmarked for the three reserved categories. Candidates appointed as per these points should be placed in the appropriate category, viz., SC/ST/General, depending upon their category in the Reservation roster. After ascertaining the vacancies keeping in view the identified categories, the same procedure will be followed for promotion. For this purpose also separate register will be maintained.

If a candidate of a particular category is not available or if the nature of vacancy is such that, given category cannot be employed the vacancy may be exchanged for a vacancy against another, among the categories.

Unfilled reserved vacancies will be carried forward to the next block in the same year first. Unfilled vacancies at the end of the year will be carried forward to the three subsequent years.

The physically handicapped persons are entitled to relaxation of upper age limit upto 10 years for purpose of appointment to Group 'C' and Group 'D' posts/services. In appointment to Group 'A' and 'B' posts/services the relaxation of upper age limit is 10 years for recruitment through Open Competitive Examinations and 5 years in other cases. In respect of SC/ST/OBC candidates, this is over and above the admissible relaxation of 5 years for SC/ST and 3 years for OBC.

Instructions already exist regarding medical examination of physically handicapped persons according to which cases of physically handicapped persons are to be viewed with the utmost sympathy for medical examination. On nomination by the employment exchange physically handicapped persons should not be subjected to the usual medical examination on first appointment and the question should be decided on the basis of the reports of the Medical Board attached to the special Employment Exchange for the physically handicapped.

A Group 'C' or a Group 'D' employee found medically unfit for the post he is holding and from which he is proposed to be discharged or has been discharged may whenever practicable be considered for another identical/equivalent post for

which he *may* be found suitable against direct recruitment quota without insisting on the condition of appointment through the Employment Exchange/SSC for this purpose, his previous service under Central Government should be deducted from his actual age and if the resultant age does not exceed the prescribed maximum age limit by more than three years, he should be deemed to satisfy the conditions of upper age limit for appointment to the post in question under Central Government.

Further, in the case of a Government Servant retired on medical grounds, his son/ daughter/ near relative can be considered for appointment on compassionate ground if the family of the Government Servant is in great distress after his premature retirement.

(Authority: G.I., M.H.A. (Deptt. of P&A.R.) O.M. No. 391016/20/80-Estt (C) dated 30-12-80 and. C&AG's endorsement No. 119-NGE-III/63-81 dated 2-2-1981-A.B. March 81

G.I., Dept. of Per. & Trg. O. M. No. 36035/3/2004-Estt. Res., dated 29.12.2005)

PARA-199 MINIMUM EDUCATIONAL AND OTHER QUALIFICATIONS FOR GROUP 'D' GOVERNMENT SERVANT

The minimum educational qualifications for the recruitment of peons, Jamadar, Daftary and Record Sorters will be middle school standard or an equivalent standard as certified by the Competent Authority. The applicants to these posts will be required to produce a certificate issued by the Competent Authority i.e. Board of Examination set up by Government or by the head of a recognised school, where there is no such examination conducted by an Authority outside the school, that they have passed the middle school standard.

Minimum desirable educational qualification of fifth standard has been prescribed for the grade of safaiwala, Waterman, Farrash and Chaukidars etc. Government Servant belonging to these grades will, however, be eligible to appointments as peons against twenty five per cent of the vacancies if they satisfy the prescribed educational qualifications, the remaining twenty five per cent of the vacancies will be filled by transfer of Safaiwalas, Waterman, Farrash and Chowkidars etc. with five years regular service after a simple literacy test.

Certificates issued by the Bihar State Educational Board in respect of VII Class Examination of a school in Bihar State, should be treated as equivalent to the

middle school standard examination certificate for the purpose of appointment to Group 'D' posts in the I.A. and A.D.

A candidate who has passed class VII from a recognised Government School in Maharashtra will be treated as middle school pass for the purpose of employment under the Central Government.

(C.A.G.'s letter No. 3925-NGI.II/395-58 dated the 24th November, 1958 and G.I., Min. of P. & T. Admn. Reforms No. 14036/2/85-Estt. (D) Dated 14-10-85) PARA-200 JOBS IN GROUP 'C' AND 'D' SUITABLE FOR THE PHYSICALLY HANDICAPPED

Sl. No.	Category of Handicap	Occupational Groups (Available in our Deptt)
1.	ORTHOPEDEICALLY HANDICAPPED	
	(a) Upper Extremities	
	(i) Major defects	Accounts clerks, Office Clerks, Office Superintendent, Peons, Receptionists, Waterman.
	(ii) Minor defects	Caretakers, Chowkidars, Daftaries, Farrashes, Peons, Clerks, Office Superintendent, Sweepers Typists, Waterman.
	b) Lower Extremities	
	(i) Major Defects	Accounts Clerks, Clerks, Receptionists, Stenographers, Typists.
	(ii) Minor Defects	Caretaker, Cashier, Chowkidars, Farash, Librarian/ Library Clerk, Peons, Sweepers, Waterman.
2.	DEAF AND DEAF & DUMBS	Clerks, Canteen boys, Sweepers, Translators, Typists, Waterman, Daftaries
3.	PARTIALLY DEAF	Caretakers, Cashier, Chowkidars, Clerks, peons Stenographers, Security Guards
4.	BLIND	Stenographer (With Dictaphone and Digital Typewriters)
5.	PARTIALLY BLIND	Clerks, Peons, Sweeper, Waterman, Dak massangers.

NOTE-1: Jobs which can be performed by those having major deformities can also be performed by those having minor deformities; Jobs which can be performed by Deaf can be performed by partially Deaf also. Jobs which can be performed by Blind can be performed by partially blind also.

NOTE-2: There would be a number of jobs in each occupational group. These have not been given separately. For example: Office Clerks includes Lower Division Clerks and Upper Division Clerks, Stenographer included Junior and Senior Stenographers.

(Authority: G.I. M.H.A. (Deptt. of P & A.R.) O.M. No. 39016/24/80. Estt (C) dated 8-12-1980 and C & A.G.'s endorsement No. 43-NGE-III/53-77 dated 22-1-1981 Audit Bulletin March, 1981).

PARA-201 PROVISION OF SUPPORTING STAFF TO THE WELFARE OFFICER

In order to enable the Welfare Officer to discharge his functions under Staff Welfare and recreational, cultural and Community activities, the following staff will be provided :

- a) One Welfare Assistant in the scale of Rs. 6500-200-10500
- b) Two Auditors and one Clerk for Offices having sanctioned strength of 2000 and above non-gazetted staff; one auditor and one clerk for other offices.

The post of Welfare assistant will be ex-cadre post and should be filled in by Senior Auditors/Personal Assistants with 5 years regular service in the grade or Auditors/Stenographers with 9 years regular service. The main consideration for the selection for the post will be the suitability and aptitude of the persons for welfare activities and not seniority. The selection will be made from among volunteers by a Departmental Promotion Committee with members as in the case of D.P.C. for Group 'C' posts.

The staff should satisfy the prescribed criteria on the date on which the applications for the posts are called for. The staff on their appointment as Welfare Assistant will be eligible to draw the Scale of the post under the prevailing rules. The persons appointed will hold the post for a period not ordinarily exceeding 3 years subject to their continued suitability. No terms will be allowed on deputation for more than one year beyond 3 years without the approval of Dy. C&AG.

Till such time the ban on recruitment is lifted one post of Auditor will be kept in abeyance in offices where this post will be created.

(Authority: - C & A.G.' s circular No. 3030-N-2/62-83 dated 13-9-1983, C&AG's circular No. 327-N-2/62-83 dated 28-2-1985, C&AG's circular No 350-N-2/122-85 dated 15-4-1986)

PARA-202 OPTION FOR HINDI STENOGRAPHY AS MEDIUM IN THE MATTER OF RECRUITMENT OF STENOGRAPHERS

In offices where the number of posts of Stenographers is more than 5 the vacancies in future should be filled in such a way that at least 25 per cent of posts of Stenographers could be manned by persons knowing Hindi Stenography. Later on

this percentage may be increased after reviewing the position.

(Authority: C&AG's Lt. No. 3124-NGE-III/51-79 vol.IV/part II dated 22-7-1981)

PARA-203 DERESERVATION OF VACANCIES RESERVED FOR PHYSICALLY HANDICAPPED CATEGORIES

The vacancies reserved for physically handicapped categories if in any year, are not filled, the reservation should be carried over for a period of two recruitment years.

There is no objection to the Staff Selection Commission nominating candidates of General Category when sufficient number of physically handicapped persons do not qualify to fill the vacancies reserved for them in any category carried over for a period of upto three recruitment years.

There is no formal dereservation of vacancies in Group "C" and "D" posts meant for physically handicapped persons as is done in the case of the SC/ST. It is for the appointing authority to keep track of vacancies meant for physically handicapped persons.

PARA-204 EXTENSION OF TIME LIMIT FOR JOINING DUTY FOR NEW RECRUITS

Heads of Department may at the request of the candidates grant extension of time for reasons other than non-completion of medical formalities for a maximum period of two months beyond the date indicated in the offer of appointment for joining. Extension beyond this period will require the approval of the Headquarters office.

PARA-205 PLURAL MARRIAGES

(i) No person who has more than one wife living or who, having a spouse living marries in any case in which such marriage is void by reasons of its taking place during the life time of such spouse, shall be eligible for appointment to service; and

No women whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to service;

Provided that the Central Government may, if satisfied that there are special grounds for ordering, exempt any person from the operation of this rule.

(ii) No Government servant who has a wife living shall contract another

marriage without first obtaining the permission of the government notwithstanding that such subsequent marriage is permissible under the personal law for the time being applicable to him.

- (iii) No female Government servant shall marry any person who has a wife living without first obtaining the permission of Government.

A declaration to this effect should be taken from every entrant to Government service, in the form indicated below:

DECLARATION

1. Shri/ Shrimati/ Kumari _____ declare as under:

- * (1) That I am unmarried/a widower/a widow.
- * (2) That I am married and have one wife living.
- * (3) That I am married and have more than one wife, living. Application for grant of exemption is enclosed.
- * (4) That I am married and that during the lifetime of my spouse I have contracted another marriage. Application for grant of exemption is enclosed.
- * (5) That I am married and my husband has no other living wife, to the best of my knowledge.
- * (6) That I have contracted a marriage with a person who has already one wife or more living. Application for grant of exemption is enclosed.
- **2. I shall affirm that the above declaration is true and I understand in the event of the declaration being found to be incorrect after my appointment, I shall be liable to be dismissed from service.

Date

Signature

* Please delete clauses not applicable.

** Applicable in the case of clauses (1), (2) and (5) only

**(Authority: CAG's No. 3799-NGE. II/310-54 dated the 2nd November, 1954
No. 2380-NGE. II/310-Pt. II dated the 20th June, 1956 No. 108-NGE-II/310-54.
Pt. III dated 16th January, 1958. GIMHA OM No. 25/25/60-Ests. (A) dated 9th
December, 1960- File 33-509 read with CAG's No. 32-NGE. II/39-60, dated 9th
January, 1961)**

**PARA-206 PROCEDURE TO BE FOLLOWED FOR OBTAINING THE
PERMISSION OF THE GOVERNMENT TO REMARRY
WHILE FIRST WIFE IS LIVING**

Before cases are referred to the Home Ministry for advice whether the permission sought by a Government servant for a second marriage, while the first wife is living, be given, enquiry is to be made on the following lines.

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

PARA-207 OATH OF ALLEGIANCE

It is obligatory for every individual to take an oath of allegiance to the Republic of India, before entering Government service. The form in which oath should be taken before a gazetted officer, is appended below:

"I _____ do swear that I will be faithful and bear true allegiance to India and to the Constitution of India, as by law established, and that I will loyally carry out the duties of my office. so help me God".

(Conscientious objector to oath-taking may make a solemn affirmation to the same effect)

PARA-208 VERIFICATIO'N OF CHARACTER AND ANTECEDENT OF GOVERNMENT SERVANT BEFORE APPOINTMENT

Confidential orders regarding verification of character and antecedents of the applicants should be consulted invariably for compliance before appointment are made.

(C.A.G. No. NGE. Cir. No. NGE/285, No.155-N-3 /36/84/Vol.I dated 16-1-85)

As a result of introduction of reservation for other Backward Classes in Civil posts and services under Govt. of India vide G.O.I. Letter No.36012/22/93Estt. (SCT) dated 29.12.93, 27 percent of vacancies should be reserved for OBC w.e.f. 8.9.93 (No reservation in promotions). This is in addition to 15 percent of vacancies reserved for Scheduled Castes and 7½ percent for Scheduled Tribes being operative (GOI, Min. of Personnel, Public Grievances and Pensions, Department of Personnel & Training, O.M. No. 36012/2/96-Estt. (Res.) dated 2nd July, 1997). Accordingly, the reserved roster of 200 points came into effect from.

The roster points as prescribed in Government of India, Ministry of Personnel, Public Grievance and Pensions, Department of Personnel and Training received with Headquarters Office No.36012/2/96-Estt. (Res) dated 2nd July, 1997 are as under:-

Name of State- Uttar Pradesh

	Actual points to be reserved in a 200 point roster
S.C.	7,15,20,27,35,41,47,54,61,68,74,81,87,94,99,107,114,121,127,135,140,147,154,162,168,174,180,187,194,199
S.T	14,28,40,55,69,80,95,108,120,136,148,160,175,188,198
O.B.C.	4,8,12,16,19,23,26,30,34,38,42,45,49,52,56,60,63,67,71,75,78,82,86,89,93,97,100,104,109,112,115,119,123,126,130,134,138,141,145,149,152,156,161,163,167,171,176,178,182,186,189,193,197,200

(Authority:- GOI, Min. of Personnel, Public Grievances and Pensions, Department of Personnel & Training, O.M. No. 36012/2/96-Estt. (Res.) dated 2nd July, 1997)

PARA-209 CERTIFICATE OF PROOF IN RESPECT OF SCHEDULED CASTE/ SCHEDULED TRIBES/ OBC

The claims of candidates for employment to be treated as scheduled castes or scheduled tribes/OBC will ordinarily be verified by the appointing authorities through the District Magistrate of the place where such persons and/or their families ordinarily reside.

The following authorities are empowered to issue Scheduled Caste/Scheduled Tribe/OBC certificates:

1. District Magistrate/Additional District Magistrate/ Collector/Deputy Commissioner/ Addl. Deputy Commissioner/ Deputy Collector/ 1st Class Stipendiary Magistrate/ City Magistrate/ Sub-Divisional Magistrate/ Taluka Magistrate/ Executive Magistrate/ Extra Assistant Commissioner
2. Chief Presidency Magistrate/Additional Presidency Magistrate/Presidency

Magistrate

3. Chief Revenue Officers not below the rank of Tahsildar
4. Sub-divisional Officer of the area where the candidate and/or his family normally reside
5. Administrator/ Secretary to Administrator/ Development Officer (Lakshdweep Islands)

(Authority:- BC-16014/1/82 SC 2 BCD-1 dated 6-8-1984)

(Authority:- G.O.I. Letter No.36012/ 22/ 93-Estt SCT) dated 29.12 93 received with Headquarters Office Letter No.86-NGE (App)/ 83-94 dated 3.3.94.)

Note: (1) If a candidate belonging to the Scheduled Castes or Scheduled Tribe/OBC is unable to produce a certificate from the District Magistrate testifying that he belongs to these castes, he should be appointed provisionally on the basis of whatever prima facie evidence he is able to produce. Thereafter such claim should be verified through the District Magistrate of the place where he ordinarily resides in the prescribed manner. If in any particular case the verification reveals that the candidates claim is false, his services should be terminated.

(i) (G.I.M.O. Home Affairs O.M. No.42/34/52-NGE. dated the 17th April, 1953 copy received with C. & A. G. of India endorsement No.1243-NGE.II/50-52 dated the 1st March 1953).

(ii) G.O.I. Letter No.36012/22/93-Estt(SCT) dated 29.12.93 received with Headquarters Office Letter No.86-NGE(App)/83-94 dated 3.3.94.

PARA-210 ADJUSTMENT OF PROPORTION OF CANDIDATES BELONGING TO SCHEDULED CASTES/ TRIBES

In the case of vacancies reserved for Scheduled Caste, if a sufficient number of Scheduled Caste candidates are not available the vacancies that remain unfilled should be treated as reserved for Scheduled Tribes. Similarly if suitable Scheduled Tribes candidates are not available to fill the vacancies reserved for them the unfilled vacancies reserved for them should be treated as reserved for scheduled castes. In *order* however to achieve the position that in the end of the percentage of reserved vacancies for scheduled castes/tribes do not actually exceed the percentage of reservation fixed for such communities if a Scheduled Caste/Tribe candidate is available and is recruited at a point in the roster at which a candidate of scheduled tribe/ caste was due to be recruited, necessary adjustments can be made at subsequent points in the roster so that by the time the roster of 40 vacancies is

completed the adjustments may achieve as far as possible of the appropriate community as provided for in the roster. If such adjustments are not completed within the roster of 40 vacancies the unadjusted vacancies of scheduled castes/tribes can be carried forward for adjustment in the subsequent roster of 40 vacancies.

(G.I.M.O. Home Affairs O.M. No.42/32/53-NGE(SCT), dated 7th December, 1954, Cr. & Ar. GI.'s endorsement No.4342-NGE.II/208-54, dated the 18th December, 1954. Case No.O.E./15-20 Volume IV).

PARA-211 COMMUNAL REPRESENTATION IN TEMPORARY APPOINTMENT

The orders regarding communal representation apply to temporary vacancies lasting for three months or longer including vacancies in permanent posts filled temporarily by persons not permanently in Government service. Vacancies for a period of less than three months may if suitable candidates belonging to a particular community are not readily forthcoming be filled without regard to communal composition. Similarly vacancies originally sanctioned for a period of less than 3 months and extended thereafter need not necessarily be filled in accordance with the orders on the subject unless the period of extension is three months or more. But special care must be taken to see that the orders are strictly applied in all cases in which posts though originally sanctioned on a temporary basis are likely to become permanent.

PARA-212 STATEMENT OF COMMUNAL COMPOSITION

Annual statements in prescribed forms showing the communal composition as on 1st January each year with the details of vacancies filled during the calendar year should be prepared in strict accordance with the instructions laid down by the Central Government and the Comptroller and Auditor General and furnished in triplicate, to Comptroller and Auditor General by 1st February each year.

NOTE:- Rules for the preparation of Communal statements are given in the **Appendix IX.**

PARA-213 REGISTER OF APPOINTMENT

A register of appointment shall be maintained in Admn. Section. Separate folios should be used for persons appointed to different grade viz. Auditors, Clerks, Stenographers etc. The names of the persons should be entered in this register

according to the dates of their appointment. In the case of persons appointed on the same date, their names should be entered according to their position in the list of approved candidates.

PARA-214 HEALTH CERTIFICATE ON FIRST APPOINTMENT AND STANDARD OF VISUAL ACUITY

On the first joining Government Service a Government servant should produce a certificate from the appropriate medical authority to ensure that only persons, as are physically as well as mentally sound in health, are admitted to Government Service, except in cases where the appointment is made specially for a period not exceeding three months in a non-pensionable establishment, when no medical certificate will be necessary unless it is decided later to extend the appointment beyond three months.

In view of the admissibility of family pension to the families of those Government servants who die before completion of one year of continuous service (provided the deceased Government servant immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service). In no case should a person be allowed to join Government service in a pensionable establishment without having been medically examined and found fit.

(Authority: M.F., O.M. No.45(1)-EV/54 dated 24-3-1954, 5/6/54-7.P.S. dated 28.9.56 and D.F.& A.R., O.M. No.15015/1/79-Estt. (D) dated 26.6.1979)

PARA-215 APPROPRIATE MEDICAL AUTHORITY FOR MEDICAL EXAMINATION

The examining medical authority will be

(i) For appointment of Gazetted Post - A Medical Board consisting of three Group 'A' Medical Officers of the status of specialists viz. Physician, Surgeon and Ophthalmologist

(ii) For appointment to a non-gazetted (other than Group 'D') Post - A Civil Surgeon/Chief Medical Officer or a District Medical Officer or a Medical Officer of equivalent status

(iii) For appointment to a Group 'D' Post - In the case of Group 'D' candidate, the Authorised Medical Attendant possessing a medical qualification included in one of the schedule to the Indian Medical Council Act 1956.

(Authority: M.F., O.M. No.S(1)-EV(B)/ 63 dated 30.3.1963)

PARA-216 POWER TO DISPENSE WITH A MEDICAL CERTIFICATE OF FITNESS

The power to dispense with a medical certificate of fitness before appointment to Government service in individual cases has been delegated among the following authorities to the extent indicated below:

Department of the Government of India	Full powers
Comptroller & Auditor General of India	Full powers
All Heads of Department	Full powers in the case of non-gazetted staff.

Once a candidate is asked by an authority to produce a medical certificate of fitness and has actually been examined and declared unfit, it is not open to such authority to use its discretion to ignore the certificate that has been produced.

(Authority: Sl. No.4 of Appendix 3, F.R.& S.R. Part I, G.I., M.H.A., O.M. No.5/9/58-R.P.S. dated 10.10.1958 and O.M.No.F.20(1)-E.V(A)/64, dated 24.2.1964)

PARA-217 STANDARDS OF VISUAL ACUITY

The standards of visual acuity for incumbents of the posts of drivers of motor vehicles (Staff car drivers etc.) under the Government of India should be as follows:

Corrected	Distant Vision	<u>Near</u>	Vision
Better eye	Worse eye	Better eye	Worse eye
6/9	6/9	0.6	0.8
6/6	6/12		

In addition, colour vision (Red and Green) of candidates should be intact.

A copy of the above orders should be forwarded to the medical office while sending any driver-candidates for medical examination on first appointment.

(Authority: - Government of India, Ministry of Health O.M. No.F.P. (ii)-17/61- Nil, dated the 7th August, 1961 I.P. 125C)

PARA-218 RE-EXAMINATION BY MEDICAL AUTHORITIES

The candidates for appointment to non-gazetted posts, or Gazetted posts once declared physically unfit for Government service, should have no right of appeal against the finding of a Chief Medical Officer or an authorised Medical attendant, but that if Government are satisfied on the evidence placed before them

by the candidates concerned of the possibility of an error of judgment in the decision of the Chief Medical Officer or the authorised medical attendant, it will be open to them to allow re-examination by another Chief Medical Officer or a Specialist or by a Medical Board as may be considered necessary. The fee for such examination, if any, will be paid by the candidate concerned.

(Authority: GIMH Memorandum No. F. 7(i)-27/51-M-11 dated 18th January 1952, copy received with Comptroller & Auditor General's endorsement no. 590-NGE. 11/K.W. 218-50 Vol. 11, dated 26th February 1952)

PARA-219 COMMUNICATIONS OF GROUNDS OF REJECTION TO PERSONS FOUND UNFIT BY INDIVIDUAL MEDICAL OFFICERS/MEDICAL BOARDS

In cases where a Government servant or a candidate for Government service is declared unfit for retention in Government service or for appointment in the Government service by an individual medical officer/medical board, as the case may be, the grounds for rejection may be communicated to him/her in broad terms without giving minute details regarding the defect pointed out by the Medical officer/Medical Board. Cases, where the grounds of rejection have not been clearly stated by the Medical Board in their report may be referred to Government of India for advice.

(Authority: M.H.O.M. No. F-7(1)-27/51-M-II dated 18.1.1952; 53-M-II dated 1.5.1923 and 27.3.1953, 55M.II dated 13.12.1953, 57-M-II(pt. II) dated 17.12.1957)

PARA- 220 PROCEDURE FOR SENDING PERSONS FOR MEDICAL EXAMINATION

Except in cases of urgency all candidates for appointment in the non-Gazetted Government service including Group 'D', government servant should be sent to the appropriate medical authority as mentioned in para 218 with a written request for medical examination, before appointment.

Where appointments are made of large numbers of candidates more or less at the same time, the candidates may be sent up for medical examination after actual appointment but as soon thereafter as possible, such cases should nevertheless be reduced as far as possible.

PARA-221 PRECAUTIONS TO PREVENT THE POSSIBILITY OF EMPLOYMENT OF PERSONS PREVIOUSLY DECLARED

AS MEDICALLY UNFIT

In order to prevent the possibility of recurrence of cases wherein a medically unfit person gets himself declared as medically fit by another competent medical authority by suppressing the information regarding his being declared medically unfit earlier, a declaration in the form appended below should be obtained by medical authorities from the candidates, at the time of medical examination conducted for the purpose of initial appointment and re-employment to Government service

To enable the medical authorities concerned, to get the requisite declaration, the form below should be furnished to the medical authorities along with the requests for medical examination.

PARA-222 CANDIDATE'S STATEMENT AND DECLARATION

The candidate must make the statement required below prior to his medical examination and must sign the declaration appended thereto. His attention is specially directed to the warning contained in the Note below:-

- 1. State your name in full
(in block letters) _____
- 2. State your age and place of birth _____
- 3. (a) Have you ever had small-pox, intermittent or any other fever, enlargement or suppuration of glands, spitting of blood, asthma, heart disease, lung disease, fainting attacks, rheumatism appendicitis? _____

OR

- (b) Any other disease or accident requiring confinement to bed and medical or surgical treatment _____
- 4. When you were last vaccinated? _____
- 5. Have you or any of your near relations been affected with consumption, scrofula, gout, asthma, _____

fits, epilepsy, or insanity?

6. Have you suffered from any form of nervousness due to over work or any other cause? _____
7. Have you been examined and declared unfit for Government service by a Medical Officer/medical board, within the last 3 years? _____
8. Furnish the following particulars concerning your family:

Father's age if living and state of health	Father's age at death and cause of death	No. of brothers living, their ages and state of health	No. of brothers dead, their age at death and cause of death
Mother's age if living and state of health	Mother's age at death and cause of death	No. of sisters living, their ages and state of health	No. of sisters dead, their ages at death and cause of death

I declare all the above answers to be, to the best of my belief, true and correct.

I also solemnly affirm that I have not received a disability certificate/pension on act of any disease or other condition.

Candidates Signature

Signed in my presence

NOTE: - The candidate will be held responsible for the accuracy of the above statement. By willfully suppressing any information he will incur the risk of losing

the appointment and, if appointed, of forfeiting all claim to superannuation allowance or gratuity.

PARA-223 CONTINUANCE IN SERVICE OF GOVERNMENT SERVANTS DECLARED TEMPORALILY PHYSICALLY UNFIT

In case of a Government servant who is declared temporarily unfit, as requiring re-examination after a specified period and the condition of temporary unfitness is curable in a reasonable period, he may be retained in service for the period specified by competent medical authority provided that:-

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

A Government servant so appointed in advance of the medical examination should be paid the salary for the period of his employment if he is declared unfit and for the period of his retention in service if he is declared temporarily unfit as mentioned above.

No temporary employee should be retained, in service after he is declared to be medically unfit, more especially after he is declared unfit by a second Medical Board, on appeal. Cases, where it becomes absolutely necessary to retain the services of such personnel on a temporary basis due to certain administrative reasons, it should be referred to the Ministry of home Affairs, Health and Finance for their concurrence.

(CAG's letter No. 2876-Admn.II/186-56, dated 25th November 1958)

PARA-224 RECORD OF HEALTH CERTIFICATES IN THE SERVICE BOOKS

The entry regarding production of certificates of fitness should be made in the service book of the employees concerned, before transmitting the certificates to P.C. Sections for attaching them with the first pay-bills of the persons. It should be

ensured that the declarations and statements are carefully recorded in the personal files of the employees concerned.

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

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

(Authority: M.H. O.M. No. A. 17011/6/79-MS(I) dated 25-6-1980)

PARA-225 PROOF OF AGE IN RESPECT OF EMPLOYEES

Only the matriculation of the School leaving Certificate is accepted as valid proof of age, once the date of birth has been correctly entered in the Service Book on the basis of such proof, it should not be allowed to be attested by producing a different kind of proof e.g. horoscope, affidavit. No alteration may be made in the date of birth of a member of staff recorded in the service book, except in the case of clerical error, without the sanction of the Principal Accountant General.

PARA-226 RECORDING OF EDUCATIONAL QUALIFICATIONS IN THE SERVICE BOOK

The educational qualification, of the Government servant should be recorded on Page 1 of the Service Book (revised form) in the space provided for the purpose. A note of educational qualifications attained by the Government servant,

subsequent to his entry in service, may also be made, if so desired.

PROMOTION

PARA-227 GENERAL

All proposals for promotions whether substantive or temporary should be, submitted to the Principal Accountant General/Senior Deputy Principal Accountant General (Admn) as indicated below:

Sl. No.	Promotion to the cadre	Proposals for promotion to be submitted
1	Sr. Audit Officer	PAG
2	Audit Officer	PAG
3	Assistant Audit Officer/ Section Officer/Sr. PA/ Supervisor	PAG
4	Senior Auditor	Sr.DAG(Admn.)/DAG(Admn)
5	Personal Assistant	Sr.DAG(Admn.)/DAG(Admn)
6	Auditor from clerks	Sr.DAG(Admn.)/DAG(Admn)
7	Clerks/Typists and Daftari from Group 'D'	Sr.DAG(Admn.)/DAG(Admn)
8	Record Keeper from Group 'D'	Sr.DAG(Admn.)/DAG(Admn)

PARA-228 PROMOTION TO SENIOR AUDIT OFFICER/AUDIT OFFICER CADRE

Promotion to the cadre of Sr. Audit Officers is made only from Audit officers. Promotion to the cadre of Audit Officers in existing separated Audit Offices and newly set up Audit Offices are made only from the cadre of Assistant Audit officers and all existing instructions including those on merit promotion of Section Officers will apply mutatis mutandis. The "Period of service as Section Officer under existing rules and orders for promotion as Audit Officer will be the combined service as Section Officer in combined Audit and Accounts Office and as Section Officer (Audit) and as Assistant Audit Officer.

PARA-229 PROMOTION OF SECTION OFFICERS TO THE POST OF ASSISTANT AUDIT OFFICERS

A new cadre of Assistant Audit officer has come into being consequent to the restructuring of the department. The post in the grade of Assistant Audit officers will be filled up by promotion of Section Officer (Audit) solely on the basis of seniority subject to fitness.

Section Officer (Audit) with three years regular service in the grade as on 1st October of the year to which the panel pertains will be eligible for promotion to

the grade of Assistant Audit Officer as per existing Recruitment rules.

PARA-230 PROMOTION TO THE SECTION OFFICER'S CADRE

As per existing recruitment rules, the promotion to section officer grade are made from Departmental candidates who have passed the Section Officer's Grade Examination conducted by the Comptroller and Auditor General of India.

PARA-231 CLASSIFICATION OF POSTS OF SECTION OFFICER'S

The posts of Section Officers is classified as follows:-

- (i) The Section Officers/Supervisors etc. shall be classified as Group "B".
- (ii) The Appointing Authority/Disciplinary Authority of the Section Officers/Supervisors etc. shall be Principal Accountant General.
- (iii) The composition of the DPC for promotion to the posts of Section Officers/Supervisors shall be sent separately to each office.
- (iv) An existing panels of promotion to Sections Officers/Supervisors should be ratified by the Appointing Authority.

(Authority: CAG's circular No. NGE/98/43 and circular No. 947- NGE (App.)/67-98 dated 06.08.1998)

PARA-232 PROMOTION OF AUDITORS TO THE CADRE OF SENIOR AUDITORS

The Auditors who have completed three years regular service in the grade and have passed the departmental examination for Auditors will suit alone be eligible for promotion as Senior Auditors. The crucial date to determine the eligibility criteria would be 1st October of the year to which the panel pertains.

(Authority: CAG's Circular NO.NGE.6/4/94 dated 14.1.94)

PARA-233 PROMOTION OF AUDITORS AS SENIOR AUDITOR-CASES OF UNILATERAL AND MUTUAL TRANSFEREES

It is clarified that the reckoning 3 years service for promotion as Senior Auditors the service of unilateral/mutual transferees in the Auditor's grade will be counted from the date from which the transferee's seniority is fixed in the new office vis-a-vis staff already working in the new office in accordance with the terms of unilateral/mutual transfer.

(Authority: C.& A.G's circular No.1083-N-2/41-84 dated 16/10/1984)

PARA-234 PROMOTION OF STENOGRAPHERS TO THE POST OF PERSONAL ASSISTANT

A stenographer in the scale of Rs.5500-175-9000 having rendered three years of regular service may be considered for promotion to the post of Personal Assistant provided he possesses a minimum speed of 100 words per minute in shorthand and consistently good record of service. The Personal Assistants will be to officers of the rank of Senior Deputy Principal Accountant General/Deputy Principal Accountant General level.

(Authority:-C.& A.G's letter No.4532-NGE-I/60-74.I dated 27/12/1974)

PARA-235 APPOINTMENT OF SENIOR PERSONAL ASSISTANT

The post of Senior Personal Assistant in the upgraded scale of Rs. 7500-250-12000 will be filled up by promotion of Personal Assistant with seven years regular service in the grade.

The promotion will be on seniority-cum-fitness basis and the D.P.C. will be same as for appointment of Assistant Audit Officer.

The staff including the Senior Personal Secretary on the present lower grade on promotion will be on probation for a period of two years.

PARA-236 PROMOTION OF SECTION OFFICERS' GRADE EXAMINATION PART I PASSED CLERKS AS AUDITORS IN AUDIT OFFICES

Clerks in audit offices promoted as Auditor and had already passed Part I of Section Officers Grade Examination, they will be adjusted against the direct recruitment quota. They will not be required to pass the Departmental Examination for Auditors.

PARA-237 PROMOTION FOR CLERKS IN AUDIT OFFICE

The promotion of clerks as Auditor are made as per existing Recruitment Rules as under.

- (a) 40% of the vacancies by promotion of clerks with 5 years regular service in the grade on seniority basis subject to the rejection of unfit, failing which by Direct Recruitment.
- (b) 10% of vacancies by promotion from the following officials, failing which by direct recruitment
 - (i) Graduate Clerk/Group 'D' official with 3 years continuous regular service

in the grade on passing Departmental Exam for Auditors.

(ii) Clerks passing on SOGE Part I Exam.

(c) 50% vacancies by Direct Recruitment.

PARA-238 PROMOTION FOR GROUP 'D' TO THE POST OF RECORD KEEPER

A new cadre of record keepers (Rs. 2750-70-3800-75-4400) with a functional selection grade (Rs. 3050-75-3950-80-4590) limited to 10% of posts has been created from 1.3.1984. This is a promotional post for all Group 'D' with seven years service and possessing the middle school pass qualification and appointment to this grade is made on seniority-cum-fitness basis.

15% of posts in group 'D' in Audit Office have been upgraded as Record Keepers. The Principal Accountant General is competent authority to upgrade 15% of the posts of all categories in Group 'D' under intimation to headquarters' (BRS) Office.

(Para 3.13.1 of M.I.R.)

PARA-239 ELIGIBILITY AND CONDITIONS

For the purposes of promotion of Group 'D' to the post of Record Keeper a combined seniority list based on the length of service of the Group 'D' employees should be kept.

The post of Record Keeper has been created under Group 'C' as such the age of superannuation will be the same as prescribed under Government rules for all other Group 'C' services viz. 60 years. If Group 'D' employees have already crossed the prescribed years of age of superannuation for Group 'C' post, he is ineligible for promotion as Record Keeper.

If a senior person refuses to accept the promotion as Record Keeper in view of the change in the years of superannuation, his case should be regulated as for refusal of promotion.

Before promotion of any Group 'D' employee as Record Keeper is decided, all options should be obtained and the seniority list prepared so that there is no complaint against non-consideration of any individual.

(Authority: C.& A.G 's circular No.121-N-2/74-83 dated 17-2-1984, Circular No.3945/N-2/74-83 dated 16.12.1983)

PARA-240 GUIDANCE AND CLARIFICATIONS

(i) The reduction due to appointment of Group 'D' as record Keeper should normally be made in the cadre from which the particular Group 'D' gets promoted. But the Principal Accountant General has discretion to reduce the post due to upgradation from any category of Group 'D' according to administrative requirement

(ii) The net strength of Group 'D' will be excluding the Record Keeper.

(iii) For the purposes of calculating the length of service in the case of unilateral/mutual transfers it should be on the basis of length of service in the new office as per terms of transfer.

PARA-241 RESERVATION IN PROMOTION FROM AUDITORS TO SENIOR AUDITOR AND SECTION OFFICER TO ASSISTANT AUDIT OFFICER

Paragraph 2.1 (iii) (b) and (c) of the Brochure on Reservation for S.C/S.T. in Services-VIth Edition contemplates reservation to the extent of 15 per cent for Scheduled Castes and 7½% for Scheduled Tribes in posts filled by promotion on the basis of seniority subject to fitness and on Selection basis, in Group 'A', 'B', 'C' and 'D' posts, in grades or services in which element of direct recruitment, if any, does not exceed 66-2/3 per cent. As the element of direct recruitment in the promotions from AUDITORS to Senior Auditors and Section Officers to Assistant Audit Officers is nil, 40 point rosters as per Appendix I to Brochure-VIth Edition may be maintained for the purpose of determining reservation for S.C. & S.T. w.e.f. 1.3.1984. In the case of promotions from Auditors to Senior Auditors and Section Officers to Assistant Audit Officers, instructions contained in chapter 12 of the Brochure VIth Edition, may be kept in view for the purpose of implementing the reservation policy of the Government of India.

(Authority: C.& A.G's circular No. NGE-Cr.Circular No.N/131984 dated 29.2.1984)

PARA-242 PROCEDURE TO BE FOLLOWED BY DEPARTMENTAL PROMOTION COMMITTEES IN THE CASE OF OFFICERS UNDER SUSPENSION AND OFFICERS AGAINST WHOM ENQUIRIES ARE PENDING

Suitability of officer(s) who are (a) under suspension or (b) against whom disciplinary proceedings are pending or (c) a decision has been taken by the

Competent Disciplinary Authority to initiate disciplinary action against them or (d) against whom prosecution has been launched in a court of Law or sanction for prosecution, has been issued, is to be considered for promotion by the Departmental Promotion Committee at the appropriate time but the findings of the Committee are kept in a sealed cover to be opened after the conclusion of the disciplinary/court proceedings. While the findings are kept in the sealed cover, the vacancy which might have gone to the officer concerned is filled only on an officiating basis.

If, on the conclusion of the departmental/court proceedings the officer concerned is completely exonerated, and in case he/she has under suspension it is held that the suspension was wholly unjustified, the sealed cover is opened and the recommendations of the Departmental Promotion Committee are acted upon. If the officer could have been promoted earlier, he is promoted to the post earlier filled on an officiating basis, the arrangements made earlier being terminated.

On his promotion, the officer also gets the benefits of seniority and fixation of pay on a notional basis with reference to the date on which he would have been promoted in the normal course, but no arrears are allowed in respect of the period prior to the date of actual promotion.

(Authority: G.I. M.J.A. DP & AR, O.M. No.22011/1/79 Estt(A) dated 30.1.1982)

PARA-243 PRINCIPLES TO BE OBSERVED IN CONSIDERING THE QUESTION OF FORWARDING APPLICATIONS OF CENTRAL GOVERNMENT SERVANTS FOR EMPLOYMENT ELSEWHERE

The general principles to be observed in considering the question of forwarding applications of employees for employment elsewhere are stated below:

(i) Applications from permanent government servants.

When a person has been offered and has voluntarily accepted a permanent post or a permanent appointment to a regular service, which offers him the chance of an honorable career with prospects of earning promotion on merits, he is under a moral obligation to devote his energies whole-heartedly to the performance of his duties in that post or service and not to divide his attention and efforts in search for employment elsewhere. He cannot justly complain of hardship or harsh treatment if his application for any other post or employment is withheld.

(ii) Application from purely temporary employees

A temporary employee, who has no reasonable prospects of being made permanent, can hardly be blamed if he is on the look out for better and longer lasting employment. Withholding of this application would result in hardship. Applications from such employees should therefore be readily forwarded unless there are compelling grounds of public interest for withholding them.

(iii) Applications from temporary employees who may have good prospects of being made permanent in due course

An employee of this type falls somewhere between the types mentioned under (i) and (ii) above, and an application from him should therefore be dealt with on its own merits, with reference to the circumstances in each case.

(iv) Applications of employees who have been given some special technical training at Government expense after commencement of service

The State is justified in demanding that in return for the training given to him at State expense, an employee of this category should continue to give his service to the State, in the post or service in which such training was given. He cannot justifiably complain of hardship if he is not allowed to capitalise the special qualifications so gained by seeking other better employment. Withholding of application in such a case is, therefore, justifiable.

(v) Applications of government servants for employment in private business and industrial firms etc.

The rules quoted above do not specifically deal with applications of this category. On general grounds, however, it is highly improper for a Government servant to apply without permission for employment in a private business or industrial firm etc. Where a Government servant seeks permission to apply for such employment, he should first offer to resign or retire from Government service. He cannot complain of hardship if he is not granted permission to apply for such employment or if his application is withheld. While a person remain in Government service, the State can legitimately refuse to surrender its claim on his services in favour of a private employer.

Notwithstanding anything contained in the preceding paragraph, in a case in which a particular employee cannot be spared without serious detriment to important working hand, public interest would justify withholding of his application even if otherwise the application would have been forwarded.

It may be added for information that where for good and sufficient reasons, an application is withheld no infringement of any Constitutional right is involved.

(Authority: G.O.I., Ministry of Home Affairs O.M. No. 170/51-Estsm dated 31st October, 1952 and C &AG's endorsement No. 2788-NGR. II/KW-56-NGE. III/54 dated 25th August, 1954)

PARA-244 APPLICATION OF CLERKS, STENOS AND TEMPORARY AUDITORS FOR OUTSIDE POSTS

In respect of Clerks, Typists and Stenographers, whether temporary or permanent, no harm will be done in permitting them to apply for outside posts as no special training is given to them. Forwarding of application for outside posts from temporary Auditors is also permissible.

(CAG's letter No. 3404/NGE/11/56 dated 23.10.1954)

PARA-245 POLICY TO BE FOLLOWED IN CASES WHERE PERSONS REFUSE PROMOTION TO A HIGHER GRADE

In the event of refusal of promotion by an official, no fresh offer of promotion is to be made for a period of one year from the date of refusal of first promotion.

In this connection Department of Personnel and Administrative Reforms has extended further clarification that:

- (i) No limit has been laid down as to the number of times that a person can refuse promotion. In view of this, after expiry of one year and subject to availability of vacancies another promotion has to be offered to the individual irrespective of the number of times he has refused such promotion.
- (ii) The one year period can extend beyond one panel to another, if within the one year period, a fresh panel is prepared.
- (iii) On the eventual promotion to the higher grade, such Government servant will lose seniority vis-à-vis his erstwhile juniors promoted to the higher grade earlier irrespective of the fact whether the posts in question are filled by selection

or otherwise. The above mentioned policy will not apply where adhoc promotion against short-time vacancies are refused.

(iv) In cases where the reasons adduced by the officer for his refusal of promotion are not acceptable to the appointing authority, then he should enforce the promotion of the officer and in case the officer still refuses to be promoted, then even disciplinary action can be taken against him for refusing to obey his orders.

(Authority: C.& A.G's Office circular No.1183-NGEIII/80-76 dated 19.4.1980 and D.P. & A.R. O.M. No.22034/3/81-Estt. (D) dated 1.10.1981)

PARA-246 PROCEDURE FOR SUBMISSION OF APPLICATION BY SERVING EMPLOYEES IN RESPONSE TO ADVERTISEMENTS OF UPSC/SSC AND BANKING SERVICE RECRUITMENT

The persons already in Government service who wish to appear at a competitive examination conducted by the Union Public Service Commission or wish to apply for a post, recruitment to which is proposed to be made by selection through the Union Public Service Commission may submit their complete application in the prescribed printed form direct to the Commission. They should, however, immediately inform the Head of their Office/Department giving details of the examination/post for which they have applied requesting him to communicate his permission to the Commission directly. In case the Head of Office/Department consider it necessary to withhold the requisite permission he should inform the Commission within thirty days of the closing date for the receipt of the application. In case no such communications is received from the Head of Office/Department it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the Government employees in question to be considered by the Commission.

(Authority: D.P.& A.R., O.M.No.42015/4/78-Estt. (C) dated 1st January, 1979)

The above procedure may also be followed in regard to forwarding of application of Government employees for posts advertised by Staff Selection Commission.

As regards the posts advertised by the Banking Service Recruitment Boards are concerned, the application should be routed through the controlling authorities. Such Government servants who apply direct should not be granted permission to take the examination.

(Authority: D. P. & A.R., O.M. No.28016/1/80-Estt.(C)dated 18.7.1980)

**PARA-247 APPLICATIONS FROM EMPLOYEES AGAINST WHOM
DISCIPLINARY CASES ARE PENDING**

Applications of Government servants for the posts should not be forwarded when disciplinary proceedings against them are contemplated, whether for a major or for a minor penalty. In other words, when the conduct of a Government servant is under investigation and the investigation has reached a state at which a prima facie case can be made out against the Government servant but formal charge-sheet is yet to be issued, the application of such a Govt. servant should not be forwarded. Thus where the disciplinary cases are actually pending, question of forwarding of application does not arise.

When the conduct of a Government servant is under investigation (by Central Bureau of Investigation or by the Controlling Department), but the investigation has not reached the stage when a prime facie case can be made out against the Government servant the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and it should also be made clear that in the event of actual selection of the Government servant, he would not be released for taking up the appointment, if the investigations have been completed and disciplinary proceedings have already commenced or are likely to be initiated shortly.

**PARA-248 APPLICATIONS OF PERMANENT AUDITORS
BELONGING TO SCHEDULED CASTES AND SCHEDULED
TRIBES FOR OUTSIDE POSTS**

Application of permanent Auditors belonging to Scheduled castes/Tribes may be forwarded for posts outside the Indian Audit and Accounts Department.

(CAG's cir. No.3699-NGE. U.II/ 101-57, CPT.IV/ dated 10th October 1957.)

PARA-249 DEPUTATION TO OTHER OFFICES

The Principal Accountant General is authorised to depute auditors of this office, for service in another department or Government on usual deputation terms without obtaining approval of the Comptroller and Auditor General. The staff position of this office, is, however, required to be taken into account while sending persons on deputation.

PARA-250 INADMISSIBILITY OF SPECIAL PAY IN RESPECT OF CERTAIN POSTS WHEN HELD BY SENIOR AUDITORS

The following categories of posts will not carry any special pay when they are held by Senior Auditors/Auditors:

- (i) Auditors in-charge of Record Dak, Despatch, Stationary and Forms, or routine sections.
- (ii) Library.

TRANSFERS

PARA-251 UNILATERAL/MUTUAL TRANSFERS

Consequent upon the restructuring in the I.A. & A. D. the facility of mutual and unilateral transfers has been withdrawn. Now it has been decided to regulate such transfers as follows:-

- (i) There will be no objections to unilateral/mutual transfers within the same stream (i.e. from one Audit Office to another Audit Office) of offices for non-promotional posts, i.e. cadre where vacancies are filled by direct recruitment.
- (ii) Not more than 20% of vacancies of clerks/stenographers for direct recruits in any year may be filled by appointment on transfer on compassionate grounds of clerks and stenographers from other offices of IA&AD, and Ministries and Department of Government of India.
- (iii) Mutual transfers within the same stream of Offices between persons holding selection grades of a particular category of posts will be permissible.

(Authority:- C.& A.G's circular No. NGE/29/85 vide letter No. 1492-N-3/13-84/Zone-3 Vol.I dated 3.5.1985, Circular No. NGE/100/84 vide letter No. 3466-N-3/44-84/Zone-3 dated 15-11-1984).

(Authority:- H. Q. Office Circular No. NGE/35/1993 Dt. 30-12-95)

PARA-252 CONDITIONS OF TRANSFER ON DEPUTATION TO OTHER DEPARTMENT OR GOVERNMENT

When any member of this department is deputed for service in another Department or Government, a specific condition on the following lines should be incorporated in the order of deputation.

"When the necessity for this service are over, the deputed should be returned to this office. This office should also be consulted before forwarding any application from him for appointment elsewhere or for releasing him for duty

elsewhere or for any other promotion in the same office or alterations in the terms of his present deputation.

PARA-253 TRANSFERS OF CENTRAL GOVERNMENT SERVICE TO OTHER DEPARTMENTS OF POSTS OUTSIDE CADRES

(a) A substantive transfer from a permanent post in any service or department to a permanent post in another service or department can be so made as to abolish the lien on the original post and to create a lien on the new post.

(b) Such transfer can be made irrespective of the wishes of the Government servant concerned and,

(c) A Government servant who is transferred to a post outside the permanent cadre should not be appointed substantively to such a post unless, he agree in writing to forego his lien on the old post.

(G. I., M.H.A., O.M. No. 75/55 Ests (A) dated the 24th March, 1955 received with O.M. of even No. dated the 17th October 1958)

PARA-254 LIABILITY OF TRANSFER OF S.O.G. MEN.

A permanent member of the Section Officers Grade or an SOGE passed auditors may be called upon to accept transfer to the office of the Comptroller and Auditor General of India or the Union Government Ministry of Finance as the case may be, in each on terms to be prescribed by Comptroller and Auditor General of the individual case. This liability should clearly be stated in any published record of conditions of first appointment vide also para 190 of the Comptroller & Auditor General's Manual of Standing Orders.

CHAPTER – VII
TRAINING OF STAFF AND DEPARTMENTAL EXAMINATION

PARA-255 DEPARTMENTAL EXAMINATION FOR AUDITOR (D.E.A)

The Departmental Confirmatory Examination for Auditors in the combined Audit and Accounts Offices has been replaced by Departmental Examination for Auditors of the reconstituted Audit Offices w.e.f. 1.3.1984. The examination is held twice a year in the month of February and August each year.

PARA-256 ELIGIBILITY/CHANCES & CONDITIONS FOR D.E.A.

The temporary and officiating Auditors who have rendered at least one year's continuous service on 1st February and 1st August are eligible to appear in the D.E.A. They are allowed six (6) chances in all to pass the examination. Each successive examination held after completion of one year's service in auditor's cadre will count against the number of six chances admissible.

Passing this examination will be a necessary pre-requisite for confirmation and for promotion from the grade of Auditors to the cadre of Senior Auditors.

If an auditor fails to appear at any of the consecutive examination under whatever circumstances it may be, he/she is to be considered to have lost one chance and that chance will count against the number of six chances admissible. However, two additional chances for appearing as the Departmental Exam can be considered on alone for those candidates who have exhausted all the six chances but could not avail one or two chances due to genuine reasons i.e. natural calamity, compelling family circumstances, illness of self and family and any other such circumstances considered by the Head of Department to be genuine.

(Para 4.3.1. and 4.3.2 of M.I.R. and Comptroller and Auditor General's No. 280-Exam./20-84 dated 27.3.1984, No. 167-Exam/160-86 dated 30.3.87 and No. 421-Exam/160-86 dated 17.5.88 and No. 398 (exam)/20-94 vol. I dated 29.07.1992)

PARA-257 TRAINING OF AUDITORS IN CIVIL AUDIT OFFICES

The training is arranged and imparted to auditors (both direct recruits and promotees) in the different types of work on which they are engaged in the Audit Offices.

The training should be practical and of compact nature to be arranged into a concentrated course over a period of three months. The trainees should receive the

lectures in the forenoon on the various topics of Government Accounts, Service Regulations and different kinds of Expenditure Audit followed by coordinated practical lessons in the after noon.

The training In-charge should demonstrate the actual process of audit of different classes of bills, documents, registers, etc., also the application of service rules with reference to the vouchers and documents obtained from the concerned sections.

The part of their practical training, the trainees should be taken whenever possible to a local treasury and public works/forest division so as to give them an idea of initial accounts in these offices.

Paper III of the DEA will be on Revenue Audit (the existing Revenue Audit Examination for Auditors with incentive scheme has been discontinued w.e.f. 1.3.1984). The training will be arranged for Revenue Audit also but within the overall period of 3 months.

(CAG's letter No. 398-O&M/63-84 dated 14.5.1984)

PARA-258 DISCHARGE OF RECRUITS NOT TAKING THE TRAINING SERIOUSLY

The Comptroller and Auditor General attaches greatest importance to the new recruits taking to their training seriously. He has ordered that there should not be any hesitation to discharge recruits who are seen not to benefit by the training and who, in the course of training or within three months thereafter, are found unsuitable for work in the Audit Office.

(Comptroller and Auditor General's No. 63-28/6-51 dated 22nd June 1951).

PARA-259 DEPARTMENTAL EXAMINATION HELD IN THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT

When a particular day fixed for the one or more papers of the Departmental Examination, viz, the S.O.G. Examination, the D.E.A. and the Departmental Examination for IA & AS probationers is declared suddenly as a holiday by the Government of India, or by any State Government, the examination scheduled for that day should not be postponed but should be conducted according to schedule at all the centers.

(CAG's letter No. 460-Exam./27-58 dated the 2nd December, 1958)

CAG's letter No. 2391-NGE-III/3-61 dated 22.8.1961)

PARA-260 REVERSION OR DISCHARGE ON FAILURE TO PASS THE DEPARTMENTAL EXAMINATION

An auditor who becomes due for discharge as a result of his failure to pass the D.E.A. within the prescribed period may be offered a clerk's post (Para 288 of MSO (A)-Vol. I) subject to the following conditions:-

- (a) That there is a reasonable prospect that the auditor due for discharge will work willingly and diligently in the post of a clerk and not be discontented because he had previously been working as an auditor.
- (b) That his conduct has been entirely satisfactory and that he has been diligent, and that in spite of his failure to pass the Departmental Examination, he has shown reasonable aptitude for the work of Department.
- (c) That there is a vacancy in the clerical post to which he could be appointed. No existing clerk should be discharged in order to create a vacancy unless he would, in any case, be discharged on account of unfitness or otherwise.

PARA-261 PROMOTED CLERKS REQUIRED TO PASS THE DEPARTMENTAL TEST

Clerk in the audit cadre, who are promoted as auditors in the normal course, on the basis of seniority-cum fitness against 40% quota, will also have to pass the DEA within 6 chances in accordance with the provisions of para 299 of CAG's MSO (Admn.) Volume-I. Failure to do so will entail reversion to the clerk's cadre. As reverted clerks, they will have 3 more chances to clear this examination which will have to be availed of within two years of their reversion for being eligible for re-promotion.

(Authority: Para 4.3.3 of Manual of Instructions for Restructuring and CAG's letter No. 167 Exam/160-86 dated 30.3.87 and No. 421-Exam/160-86 dated 17.5.88)

PARA-262 CONDONATION OF DEFICIENCY IN SERVICE

Auditors who do not complete one year's service on the crucial dates on 1st February and 1st August may also apply, if they desire, through their respective Audit Officers who may recommend in deserving cases/individual cases for special permission be competent authority of the deficiency is for a period not exceeding two months. Deficiencies of more than two months will not be condoned.

The above rules also apply to auditors promoted from the cadre of clerks/typist. But if an examination is held within 90 days from the date of their promotion, the candidates may or may not take it. They may instead take six consecutive examinations held immediately thereafter and the period of probation shall be allowed to extend to allow this being done.

(CAG's letter No. 1374-NGE-III/83-72 dated 27.6.1973 and No. 421-Exam/160-86 dated 17.5.88) and No. 167-Exam/160-86 dated 30.3.86.

PARA-263 ELIGIBILITY OF THE GRADUATE STENOGRAPHER TO APPEAR IN DEPARTMENTAL EXAMINATION FOR AUDITORS

With the restructuring of the department w.e.f. 1.3.1984 the eligibility of the graduate stenographers to appear in the DEA has been dispensed with. They can, however, take the Section Officer's Grade Examination of the office on which they are borne.

(CAG's letter No. 521-N-2/39-84 dated 2.6.1984)

PARA-264 INCENTIVE EXAMINATION FOR SENIOR AUDITORS

A new scheme for Incentive Examination for Sr. Auditors on Finance Accounts and Audit has been introduced. The first of such examination was held in April 1989.

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

There will be one paper on "Finance, Accounts and Audit" (for Audit Offices) for 2 1/2 hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.

The examination will be conducted by the Heads of the Department in the rank of Principal Accountant General every year in April. Exact date of the examination will be fixed by the Head of the Department concerned.

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

obtained from headquarters as is being done in the case of Section Officers who pass the Revenue Audit Examination.

PARA-265 SECTION OFFICERS GRADE EXAMINATION GENERAL

Appointment to the Section Officers Grade is ordinarily made only on passing Section Officers Grade Examination. The Rules and Regulations regarding the Examination are contained in Section II of Chapter V of the Comptroller and Auditor General's Manual of Standing Orders (Paragraph 194 to 244)

PARA-266 NOMINATION OF HEADS OF OFFICERS AS OFFICERS-IN-CHARGE FOR CONDUCTING THE SECTION OFFICERS GRADE EXAMINATION/REVENUE AUDIT EXAMINATION FOR SECTION OFFICERS/ASSTT. AUDIT OFFICERS

After restructuring in IA & AD certain Heads of offices have been nominated by C&AG as "Officers-in-charge" responsible for the conduct of and for making all other related arrangement for Section Officers Grade Examination/Revenue Audit Examination for Section Officers/Asstt. Audit Officer and Departmental Examination for Section Officers (Commercial on probation) for the candidates of all the Audit and Accounts Offices located at one station. The number of Centre(s) at which the examination will be held will have to be decided by the number of "Officer-in-Charge" after taking into account the total number of candidates for the different offices involved including candidates of outstation offices who may be Centers, Principal Accountant General (Civil Audit), UP, Allahabad and Accountant General (Commercial & Receipt Audit), UP, Lucknow have been nominated as "Officers-in-Charge" respectively.

The Heads of various offices are required to furnish direct to the respective "Officers-in-Charge" relevant Branch-wise/Part-wise details of the number of candidates of their offices, their Index Number, etc., who would be appearing in these examinations. Details of number of candidates taking the examination in each Center (i.e., examination hall) and the Branch and Part of S.O.G. Exam./Revenue Audit Exam. to which they belong is to be furnished to the CAG's office by the respective "Officers-in-Charge" by the dates fixed by CAG's office, to enable them to arrange for printing and dispatch of desired number of Question Papers.

The Presiding Officer (S) and Invigilators for each center may also be nominated by the "Officers-in-Charge" from different officers, if necessary, in

consultation with the Heads of other offices keeping in the view the number of candidates taking the exam. at each center.

The question papers for the various branches of the S.O.G. Exam. and Revenue Audit Exam. for SO's/AAO's will be sent to the "Officer-in-charge", center wise, by CAG on receipt of the information called for in paras above and it will be the responsibility of the "Officers-in-charge" to arrange for their safe custody and distribution.

(CAG's letter No. 1207-Exam./61-84 dated 27.8.1984 and No. 1532-Exam./77/85 dated 30.10.85).

PARA-267 PERIODICITY ETC. OF SOG EXAMINATION

The Departmental Examination qualifying for appointment to the Section Officer Grade is divided into two parts and an examination in both the parts is normally held once a year on dates notified by the Comptroller and Auditor General. The examination is conducted by means of question papers, which are set by officers nominated by the Comptroller and Auditor General. The answers are also examined and marked by officers nominated by the Comptroller and Auditor General.

PARA-268 SERVICE CONDITIONS FOR APPEARING IN S.O.G. EXAMINATION

Only persons who have put in a minimum of 3 years continues service in one or more of the following capacities are eligible to sit for the Examination.

- (i) As a Clerk/Auditor/Sr. Auditor in the Audit Office.
- (ii) As a Stenographer/Steno typist in the Audit Office.

The date for determining the length of total service put in by the candidate qualifying for the examination is 15th November of each year.

(Authority: Para 200 of MSO (A) Vol. I and para 4.1.1 of MIR)

PARA-269 RELAXATION OF SERVICE CONDITION IN RESPECT OF S.O.G. APPRENTICES REVERTED AS AUDITORS

The failed S.O.G. Apprentices who have reverted as auditor should not be required to put in a total service of three years before allowing them to appear again in the SOG Examination in view of the consideration that they have received training during the period of their apprenticeship and have already appeared twice or thrice in the SOG Examination.

(Authority: CAG's No. 1413-NGE. I 196-54 dated the 30th June, 1954)

PARA-270 CONDONATION OF DEFICIENCY IN SERVICE

The Comptroller and Auditor General has delegated to the Principal Accountant General/Accountant General the power to condone deficiency in the minimum service required for eligibility to appear at the SOG Examination up to a limit not exceeding two months. A remark to this effect should be added in the statement in Form, 8 of Comptroller and Auditor General's Manual of Standing Orders while forwarding the names of the candidates to the Comptroller and Auditor General of India.

(Comptroller and Auditor General's No. 489-NGE. I/80-55 dated 10th March, 1955)

**PARA-271 PRE-REQUISITE CONDITIONS FOR PERMITTING
CANDIDATES TO APPEAR IN THE EXAMINATION**

The Comptroller and Auditor General has delegated powers to the Principal Accountant General to permit a candidate to appear in the SOG Examinations subject to the various instructions which have been or will be issued by the Comptroller and Auditor General on this subject from time to time.

In permitting a candidate to appear in the Examination the Principal Accountant General should satisfy himself that he is regular in attendance, is energetic and businesslike, has aptitude for work of a Section Officer and has good prospects of passing the Examination.

(Comptroller and Auditor General's No. 1577-NGE. I/191-55, dated the 17th August, 1955)

**PARA-272 SELECTION OF CANDIDATES TO SIT FOR THE
S.O.G.EXAMINATION**

An Auditor who has passed the departmental confirmatory examination/departmental examination for Auditors and has put in a minimum of 3 years service or a Clerk who has completed three years service may be permitted to sit for the SOG Examination after a review of his experience in the various branches in which he has worked and on the basis of the reports of the various branch officers and the specific recommendation of the last branch officer that he has necessary supervisory talent, i.e. the capacity of extracting work from others and there are reasonable chances of his getting through the examination.

A list of candidates who are thus permitted to take the SOG Examination should be compiled every year by the end of February so as to enable them to take the

examination in November. With a view, further, to determining the suitability or otherwise of the prospective candidates for Part-I of the SOG Examination, a written test in all the subjects should be held. Such test in all the subjects for the purpose of judging a candidate's standard of preparation for the examination should not, however, be an elaborate one. One omnibus paper of 3 hours duration containing varied questions of service Regulations, Financial Rules and Principle of Government Account and Audit and one paper on Constitution of India and Precis & draft should be quite enough.

(Comptroller and Auditor General's letter No. 472 NGE. I/2-50 dated the 27th Februray, 1950 and No. 257 Exam. 7-56, dated 12th June, 1956 and Para 198 of CAG's MSO (Admn.) Vol. I)

PARA-273 ELIGIBILITY AND CHANCES TO TAKE SOGE

The normal number of chances for Part-I of the Section Officer's Grade Examination will be six. Indefinite number of chances will, however, be allowed to those candidates who have secured at least 30% marks in aggregate in any two of the last six chances actually availed of by them. There is no limit to the number of chances for Part-II of the Examination.

(PARA 9.2.10 of MSO Vol. I)

PARA-274 TRAINING OF S.O.G. EXAMINATION CANDIDATES

Subject to any general or special instructions issued by the CAG of India from time to time, arrangements for pre-examination training of candidates appearing for SOG Exam., Part-I & II (first time) are made for the benefit of the candidates. Apart from the theoretical training the candidates are required to be given training in practical work of the Department.

The training moduli has been so drawn up that the entire course of examination of Part-I and II ordinary Branch is covered in 120 and 180 lectures respectively. The optimum number of lectures on each topic can be modified by Principal Accountant General 'inter se' to suit the local requirements if need be subject to prescribed total ceiling.

The Principal Accountant General should select lecturers from amongst such Audit Officers/Asstt. Audit Officers, as the case may be, who are known to be specially proficient in the respective domains. The success of this intensive coaching will largely depend upon the efficacy of the training faculty.

S.O.G.E. Part-II candidates (first times) besides the theoretical training are also required to undergo 6 weeks practical training in Public Works Divisions of Works Audit Department Sections, so as to make them conversant with the practical working of the works Branch.

(Para 203 of C.A.G's M.S.O. (Admn.) Vol. I and letter No. 499-)&M/5-82 dated 27.5.1982 No. 619-(M/81-84 dated 16.7.1984) & Circular No. 9/2007

PARA-275 TAKING OF EXAMINATION BY CANDIDATES NOT ATTENDING TRAINING CLASSES

In regard to the question whether only those candidates who have taken the training should be allowed to appear at the SOG Examination or others can also be allowed, the Comptroller and Auditor General desires to leave the matter entirely to the discretion of the Principal Accountant General who may allow a candidate to appear at the Examination, even though he may not have attended the training classes, if he finds that the candidate is fit to take the Examination and likely to pass it. The Comptroller and Auditor General, however, thinks that ordinarily auditors who do not attend training classes should not be allowed to appear at the SOG Examination.

PARA-276 RATE OF HONORARIUM FOR DELIVERING LECTURES

S. No.	Institutes	Rates for a lecture/session of 75 minutes duration	
		Existing	Revised
1	At Regional Training Institute,	Rs. 200/-	Rs. 300/-
	Regional Training Centers and Training centers:	Rs. 200/-	Rs. 400/-
	(i) For Guest Faculty from IA & AD	Rs. 150/-	Rs. 250/-
	(ii) For expert guest faculty outside IA & AD for specialized lectures	Rs. 200/-	Rs. 400/-

(Authority: CAG's circular No. 24/NGE/2006 dated 22.08.2006)

PARA-277 SPONSORED OF CANDIDATES ON DEPUTATION FOR SOG EXAMINATION/REVENUE AUDIT EXAMINATION FOR SECTION OFFICERS AND ASSTT. AUDIT OFFICERS

The candidature of the candidates who are on deputation to other offices of Indian Audit and Accounts Department, should invariably be sponsored by the parent office only

The candidate may submit his application for appearing in the examination to the Head of the office where he is working. That office will forward the application to his parent office may then include his name in the list of candidates forwarded to

CAG's office, after due verification of his particulars and also indicating the name of the center from where the candidate is to take the examination. The parent office should also invariably intimate the particulars of such candidate (s) to the Head of the office where the center is located, as per the provisions of para 1907 of the CAG's Manual of Standing Orders (Admn.) Vol. I.

(Authority: CAG's circular No. 4 of 1984, CAG's letter No. 233-Exam./155-83 dated 27.3.1984)

PARA-278 RELAXATION FOR USE OF CALCULATORS IN DEPARTMENTAL EXAMINATIONS OF IA & AD.

The candidates appearing in various Departmental Examination held in IAAD may use simple calculators for performing basic arithmetical functions like addition, subtraction, multiplication, division and calculations of percentages etc. The candidates will have to make their own arrangements for the procurement of the calculators and proper functioning of the calculators will also be the responsibility of the candidates.

(Authority: CAG's letter No. 620-Exam./45-82 dated 25.6.1982)

PARA-279 GRANT OF MEDICAL LEAVE BEFORE THE EXAMINATION

A SOG Examination candidate who applies for medical leave before the examination will be presumed to be not fit enough to sit for the examination and his name will be cut out from the list of candidates.

(CAG's letter No. 359-NGE/229-37 dated 9.3.1938 case No. 24-23 Volume-II)

Note: As a strict application of the above orders may operate as a hardship in genuine cases of leave on medical certificate taken for very short periods well in time before the actual dates of the examination. The Principal Accountant General may, at his discretion relax the orders in deserving cases.

PARA-280 INSTRUCTIONS FOR CONDUCTING S.O.G. EXAMINATION AT ANOTHER OFFICE CENTERS

While authorizing the candidates to appear in the SOG Examination at another office center under para 252 of the Comptroller and Auditor General's Manual of Standing Orders, heads of offices should indicate the subject or subjects in which the candidates are exempted from appearing at the examination. Where a candidate appearing at a Center from another office does not appear at the examination in a subject for which he has not been exempted, the presiding officer should treat him as

absent and show him as such in the certificate prescribed in para 268 of the Comptroller and Auditor General's Manual of Standing Orders.

PARA-281 INDENT FOR ANSWER BOOKS

The Heads of various offices are required to send their requirement of answer scripts for the SOG Examination to the "Officers-in-charge" of the Examination. At the end of Examination unused answer scripts should be returned to the "Officer-in-charge" of SOG Examination.

(CAG's letter No. 1240-Exam./12-84 dated 10.9.84)

PARA-282 WITHDRAWAL OF CANDIDATURE FROM SOG EXAMINATION

Permission to appear at any particular examination shall count as one chance whether the candidate actually sit for the examination or not unless he is specially allowed by the Principal Accountant General (who has been delegated full powers in this behalf) to withdraw his name. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession. Permission to withdraw one's name must be applied for as early as possible, before the commencement of the examination.

After the conclusion of each examination, the Principal Accountant General will send to the Comptroller and Auditor General a consolidated statement showing the names of the candidates who were permitted to withdraw their name. A 'nil' report is to be sent, when there is no case for withdrawal.

(Para 205 of CAG's MSO (Admn) Vol.-I)

PARA-283 DESPATCH OF ANSWER BOOKS

Answer scripts relating to each question paper should be dispatched to Comptroller and Auditor General in separate sealed double covers and their number and the subject of the question paper (e.g. Fundamental Rules etc. Practical) to which the answer books relate should invariable be noted on the top of the inner covers.

In the case of papers set and marked by the Civil Accountants General for local Audit Department Branch and by the Accountant General P & T, the Director of Audit Defence Services and the Accountant General CW & M, the answer books should be transmitted direct to them accordingly.

(Para 266 of Comptroller and Auditor General's MSO (Admn.) Vol. I)

PARA-284 REPRESENTATION REGARDING QUESTION PAPERS SET IN THE SOG EXAMINATION

The Comptroller and Auditor General is not prepared to consider representation about question appears set in the SOG Examination unless it can be shown that question are (a) ambiguous or misleading or (b) outside the scope of the syllabus.

PARA-285 PASS & EXEMPTION MARKS IN THE SOG EXAMINATION

The number of marks required to secure a pass in each part of each branch is as follows:-

In each Subject : 40 per cent
In the aggregate : 45 per cent

Provided that 40 percent is also secured separately in each of the practical papers answered with the aid of books w.e.f. the SOG Examination held in December 1986/January 1987 the exemption marks would be 50 percent in all papers.

(Authority: Para 234 of the CAG's Manual of Standing Orders, Administrative Vol. I and CAG's letter No. 170-Exam./8-1985 dated 18.3.1987).

PARA-286 RESULT OF THE SOG EXAMINATION

The complete results of the examination will be communicated by the Comptroller and Auditor General.

(Para 235 of CAG's MSO (Admn.) Vol. I)

PARA-287 REVISION OF THE EXAMINATION RESULT

(i) The Comptroller and Auditor General is not prepared to admit pleas by the failed candidates of the SOG Examination for awarding grace marks and revision of the declared results and has ordered that the no representation from them should be forwarded. The Principal Accountant General will intimate and bring to the Comptroller and Auditor General's notice any point concerning the results which he may consider necessary.

(ii) It is the Comptroller and Auditor General's practice never to alter the marks awarded once he has approved the SOG Examination annual results for publication. He declines therefore to consider any application for grace marks.

PARA-288 REVISION OF SYLLABUS SOG EXAMINATION

The Scheme and general syllabus of the Section Officers Grade Examination cannot be amended or revised except by the Comptroller and Auditor General.

(Para 236 of CAG's MSO (Admn.) Vol. I)

PARA-289 INSTRUCTIONS FOR CONDUCTING THE SOG EXAMINATION

The examination should be conducted on the dates, and according to programme prescribed by the Comptroller and Auditor General, by the Principal Accountant General himself, or by one of his assistants (not ordinarily below the rank of a Deputy Accountant General) nominated by him. When the names of candidates are submitted, information should be supplied whether any of the candidates are related in any way to officer who will supervise the examinations.

(Para 246 of CAG's MSO (Admn) Vol. I)

PARA-290 ACKNOWLEDGEMENT OF EXAMINATION PAPERS

The examination papers are sent from the Comptroller and Auditor General Office, by registered and insured post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram/telex.

(Para 248 of CAG's MSO (Admn.) Vol. I)

PARA-291 OPENING OF SEAL OF ENVELOPES CONTAINING EXAMINATION PAPERS

The sealed packet containing the sealed envelopes in which the question papers are enclosed, should on receipt by the "Officer-in-Charge" in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidate appearing in each paper to verify that a sufficient number of question papers have been received.

After this comparison has been made the envelope should again be placed in a cover which should be sealed. This cover should be kept in the personal custody of the "officer-in-charge" and must not be opened until the examination begins. The envelopes should be opened in the presence of the candidate.

The papers should be given out singly and the exercise should be worked out by the candidate in the presence of the presiding officer.

(Para 249 and 253 of C.A.G.'s M.S.O. (Admin.) vol. I)

PARA-292 PROCEDURE TO BE ADOPTED IN EXAMINATION HALL

No candidate may enter the examination room later, nor depart earlier, than half an hour after the examination begins. If in sudden emergency a candidate must

leave sooner, the Principal Accountant General will be responsible for keeping him apart from possible late arrival to obviate collusion or leakage. When a candidate temporarily leaves the examination hall, the presiding officer must take effectual means of ensuring that he makes no improper use of his absence.

(Para 254 of CAG's M.S.O. (Admin. Vol. I)

PARA-293 PRESIDING OFFICER TO BE RELIEVED OF HIS OTHER DUTIES

The Presiding officer should be relieved of all his ordinary duties during the period of the examination partly that he may be free from distraction, but mainly so that there should be no occasion for him to leave the examination room or for outsiders to enter the room such work as the presiding officers must do during these few days, should done outside the examination hours.

(Para 247 of CAG's M.S.O. (Admin.) vol I)

PARA-294 AUTHORITY LETTER TO BE SENT TO THE HEAD OF THE OFFICE WHERE A CANDIDATE WANTS TO APPEAR

For a candidate permitted to appear in the Section Officer Grade Examination in another office, the head of the parent office should send a copy of the letter authoring him to appear in the Examination at another center together with a specimen of the candidate's signature to the head of the office in which he is permitted to appear. The presiding officer of that centre will require the candidate to sign in his presence without access to the copy of the signature already with him and if after comparing the two signatures he is satisfied with the result, he will admit the candidate to the examination.

(Para 252 of CAG's M.S.O. (Admin) vol. I

PARA- 295 INSTRUCTIONS PRINTED ON THE TITLE PAGE OF THE ANSWER BOOK TO BE STRICTLY FOLLOWED BY THE EXAMINEES

The number only of the questions should be prefixed to an answer and the answers and solutions should be written in full. The answers should works out on the printed and bound answer books supplied to the Accountant General for the use of candidates. The Instructions printed on the title page of the answer book and on the fly leaf attached there-to for note of the roll number and other particulars of the examinations should be strictly observed by the candidates. The presiding officer should impress on the candidates that failure to comply with those instruction may

entail forfeiture of marks. No loose paper should be supplied to candidates unless the supplies of answer books are exhausted. In such a case special report should be sent to the Comptroller and Auditor General giving details of loose sheets supplied to each candidate.

PARA-296 ROUGH WORK

Rough work should be done by candidates on the left-hand pages of printed answer books. The neatness of the candidate's paper is taken into account in assigning marks.

(Para 261 of CAG's M.S.O. (Admin) vol. I)

PARA- 297 NO PAGE TO BE REMOVED

No page of the answer books should any account be removed by the candidates.

PARA- 298 NO ANSWER BOOK TO BE TAKEN OUT

No candidates should be allowed to take away any answer book from the examination room. It should be specially seen that all the answer books supplied to candidates are returned whether used for unused.

(Para 264 of C.A.G.'s M.S.O. (Admin) vol. I)

PARA- 299 ENTRANCE TO EXAMINATION HALL PROHIBITED FOR OUTSIDERS

Apart from the staff necessary to hand out question papers and blank answer books, to supply drinking water and similar requirements of the examinees, no person should be allowed in the examination room. After distribution of the question papers no member of the staff should have access to the absolutely necessary and the invigilator should not leave the room unless absolutely necessary and the invigilator should not leave the room unless another senior officer replaces him, temporarily.

(Para 251 of CAG's MSO (Admn.) Vol. I)

PARA-300 NO COPY OF EXAMINATION PAPER TO BE ALLOWED TO BE TAKEN OUTSIDE

The Presiding Officer should not allow any copy of the question papers to be taken out of the examination room until all the answer books have been collected.

PARA-301 PLAN OF THE EXAMINATION HALL TO BE FORWARDED TO COMPTROLLER AND AUDITOR GENERAL

Each supervising Officer should forward to the Comptroller and Auditor General at the end of each part of the examination a plan of the examination room

showing the arrangement of seats of the various candidates, together with a certificate stating whether the arrangement shown therein was maintained throughout the examination.

(Para 267 of CAG's MSO (Admn.) Vol. I)

PARA-302 SOLUTION TO BE SURRENDERED TO THE PRESIDING OFFICER

The candidate's solutions as first written out must be surrendered to the Presiding Officer within the time allowed for each paper.

(Para 262 of CAG's MSO (Admn.) Vol. I)

PARA-303 TRANSMISSION OF SOLUTION PAPERS

The solution papers should be transmitted without alteration or correction, immediately after the close of each day's examination, by sealed packet to the registered if sent through the post, and addressed to the Director Examination by name. The Presiding Officer should be required to affix his private seal to the packets of answer papers dispatched a specimen of which should be sent to that officer beforehand.

PARA-304 BOOKS TO BE ALLOWED SHOULD BE MENTIONED ON THE PAPER

The names of books, the use of which is permitted for each practical paper should be mentioned in the question paper itself by the officer who sets the paper, and other books shall be prohibited from use at that particular examination. The names of the books to be allowed for each paper are noted on the covers containing question papers. At the close of each day's examination the names of the books allowed for the next day examination should be announced by the Presiding Officer so that the number of books to be brought into the examination hall by the candidates may be kept as low as possible.

(Para 255 of CAG's MSO (Admn.) Vol. I)

PARA-305 NO EXTRANEIOUS HELP FROM NOTES OR POINTS COPIED ON THE BOOKS TO BE ALLOWED

The Presiding Officer should satisfy himself that in the papers where the use of books is permissible, the candidates do not receive extraneous help from notes or solutions copied in the books. Notes of the nature of cross references, glossary of index of Reference to orders of the Central Government may be permitted but notes of the nature of the solutions to questions should not be permitted. The use of tables,

ready reckoners, etc. should not be permitted without the specific orders of the Comptroller and Auditor General. As far as possible corrected up to date office copies of books should be supplied to candidates for the practical examination by the officers concerned. If a candidate uses his own set of books, they should be examined to verify that they do not contain any forbidden matter. All candidates must submit the books which they intend to use in their 'practical' papers to the Presiding officer for scrutiny on the day of the Examination. These books will not be returned till the candidates are seated in the Examination hall. Any book which is not submitted in time will not be allowed to be used by the examinee.

(Para 256 of C.A.G.'s M.S.O. (Admn.) Vol. I)

PARA- 306 CERTIFICATE THAT THE RULES HAVE BEEN FOLLOWED

The Presiding Officer must certify that these rules have been strictly followed, by signing certificates in the form given below, and must explain any accidental or unavoidable deviations.

EXAMINATION 19

- 1 Subject*
 - 2 Date on which the Examination is held
 - 3 Index number (s) of the candidate (s)
- | | |
|------------------|---------|
| Index Number (s) | Remarks |
|------------------|---------|

*Theoretical and practical papers, as the case may be, to be specified

Certified that the Examination of the candidate (s) whose Index Number (s) is/are noted above has/have been conducted strictly in accordance with the prescribed rules and that it commenced atand ended atexcept in the case of

The following candidates (s) did not sit for the examination :

- Absent.....Index No
- Withdrawn..... Index No
- Exempted..... Index No
- Dated.....The.....19
- Presiding Officer.....
- Rank.....

(Para 268 of CAG's M.S.O. (Admn.) Vol. I)

PARA-307 APPOINTMENT IN THE SECTION OFFICER GRADE

Subject to the right of the appointing authority to make any special promotion, an auditor who passes the Section Officers Grade Examination in an earlier examination will have precedence in appointment to the Section officer Grade over a person who passes in a later examination. As amongst persons who pass in the same examination the one senior in the auditors grade will have a prior claim for such appointment.

(Para 184 (2) of CAG's M.S.O. (Admn.) Vol. I)

PARA- 308 PRINCIPLES TO BE ADOPTED IN APPOINTING THE VARIOUS CLASSES OF PERSONS TO S.O.G. POSTS

The following principles should be adopted in appointing to the SOG posts, the various classes of persons who pass the same examination.

- (a) In the case of directly recruited Auditors and Senior Auditors seniority in the Gradation list will be the determining factor for their prior claim for appointment to S.O.G.
- (b) In the case of those Auditors who have been promoted from clerical Cadre, Service as Clerks
- (c) In the case of Stenographers and Steno typists, their services shall be equated to Auditors or Clerks according as they are graduates or non-graduates respectively.

(Comptroller and Auditor General's letter No. 1653-NGE. III/48-56 dated the 14th August, 1956)

PARA-309 INCENTIVE TO AUDITORS FOR PASSING S.O.G. EXAMINATION

Special Pay for passing S.O.G.E. and awaiting promotion as Section Officer will be Rs. 80 p.m. during first year and Rs. 140 p.m. after first year with effect from 1st August 1997 and hence forth be termed as Special Allowance.

(Authority: G.I., M.F., (C.G.A.) O.M. NO. 26011/20/93-MF. CGA(A)/Pt./976, dated the 21st August, 1998)

PARA-310 P.W.D. TRAINING FOR S.O.G. PERSONS

Experience in Public Works Accounts for a period of 6 weeks is a pre-requisite for appointment to the S.O.G. Cadre. The necessary training should be imparted after an official passes Part-I of the S.O.G. Examination and before he takes Part-II of the examination.

Note: The Principal Accountant General is competent to condone, where necessary, deficiency in the period of training of candidates of S.O.G. Examination upto ten days. The crucial date for the completion of the period of training should be taken as 15th November each year, irrespective of the actual date of commencement of the Examination.

(Authority: C.A.G's letter No. 499-O&M/5-82 dated 27.5.82 and No. 619 O&M/81`-84 dated 16.7.84 and para No. 204 of C.A.G's M.S.O. (Admn.) Vol.)

PARA-311 REVERTED S.O.G. APPRENTICES NOT REQUIRED TO UNDERGO P.W.D. TRAINING

The S.O.G. Apprentices who have already had the Public Works Department Training but have reverted as Auditors will not be required to take the Public Works Training again before taking up Part-II of the S.O.G. Examination.

PARA-312 GRANT OF T.A. TO PART-I AND PART-II PASSED S.O.G. STAFF IN RESPECT OF THEIR JOURNEYS TO UNDERGO TRAINING IN A PUBLIC WORKS DIVISION

The Comptroller and Auditor General has decided that T.A. as on transfer may be granted to Part-I and Part-II passed S.O.G. candidates in respect of their journeys to undergo training in a public works division and back. The concession of drawing T.A. as on transfer will be admissible only in cases where the period of training is for three months or more.

(C.A.G's Circular No. 2256-NGE.II/299-57 dated the 30th August. 1951).

PARA-313 T.A. TO COMMERCIAL S.O.G. PART-I AND PART-II PASSED CANDIDATES ON THEIR JOURNEYS TO UNDERGO TRAINING

The above decision will also apply in the case of candidates proceeding on training for Commercial S.O.G. Examination. The period of 3 months referred to above should be taken as the total period of training during which the trainees are away from their headquarters and not the period spent in anyone station on training. Traveling Allowance as on transfer will, therefore, be admissible for every change of station when the total period of absence at a time from Headquarters on training is not less than 3 months.

(Letter No. 225-NGE.I/319-53 dated 30.1.1954 from the C&AG)

**PARA-314 TREATMENT OF THE PERIOD OF TRAINING AND
ADMISSIBILITY OF T.A. ETC.**

The following statement shows the treatment of period of training, admissibility of traveling allowance for training and other cognate matters.

		S.O.G. Examination of any branch for candidates not having already qualified in a branch of the S.O.G.E.	S.O.G. Examination of any branch for candidates not having already qualified in another branch of the S.O.G.E.
1.	Whether the period of examination is treated as duty.	Yes (Since it is a condition for permanent in Government service under Government of India's order No. 5 below F.R. 9(6))	No It is not a condition of further preferment in Government service under Government of India's order No. 5 below F.R. 9(6)
2.	Whether the period spent in the to and from journey to appear in the S.O.G. Examination is treated as duty.	Yes (as above)	No (as above)
3.	Whether T.A. is admissible for the to & fro journey mentioned in item No. 2 above.	No S.O.G. Examination is not an obligatory examination vide S.R. 130	No S.O.G. Examination is not an obligatory examination vide S.R. 130
4.	Whether T.A. is admissible for the tours for the tours for the purpose of training.	Yes (Vide paras 91 and 92 S.R. 146)	Yes (Vide para 92 of S.R. 164)

(Comptroller and Auditor General's letter No. 2298-NGE.I/207-54 dated the 5th November, 1954)

Note: In partial modification of above orders, it has been decided by the Comptroller and Auditor General of India that traveling allowance may be granted for to and from journey to appear in the S.O.G. Examination under S.R. 132 the candidates only in respect of their first and second attempts at each part of examination.

(C&AG's No. 956-NGE. I/29-55 dated 17.5.1955 file No. O.E. II/10-53 Vol. IV)

**PARA-315 GRANT OF LEAVE IN COMBINATION WITH DAYS OF
S.O.G. EXAMINATION**

The following statement shows the treatment of periods of leave immediately preceding and succeeding the S.O.G. Examination an admissibility or otherwise of Traveling Allowance for journeys performed in this connection:

<p>(a) Whether two periods of leave availed of immediately preceding and succeeding the examination will constitute one spell of leave for the purpose of limiting the period of leave on average pay admissible under Fundamental Rule 81(b) (ii).</p>	<p>In this connection it has been observed by Comptroller and Auditor General that S.O.G. Examination is not an obligatory examination and apparently the Traveling Allowance for journeys made in connection with the examination has been allowed as matter of grace. In view of these considerations and also because the break during the two spells of leave is only a technical one, it has been decided by the Comptroller and Auditor General that in such a case the two spells of leave should be treated as one spell of leave.</p>
<p>(b) Whether Travelling Allowance will be admissible for the return journey performed during the period of leave preceding the examination and</p>	<p>It has been held by the Comptroller and Auditor General that it is only the period of examination that has to be treated as duty and not the travel time during leave. As the journeys would have been made during the period of leave under supplementary Rule 134 no Traveling Allowance would be admissible for journey(s) prepared for the onward and/or the return journey undertaken in connection with the S.O.G. Examination.</p>
<p>(c) Whether Travelling Allowance will be admissible for the return journey performed in the following circumstances: (i) After regular leave taken immediately after the examination.</p>	<p>As against (b) above.</p>
<p>(ii) After enjoying a period of casual leave immediately after the examination.</p>	<p>It has been held by the Comptroller and Auditor General that, as the return journey would be performed during casual leave, which is duty, the Travelling Allowance would be admissible fro the return journey on resumption of duties at the end of it.</p>

PARA316- SERVICE IN TEMPORARY POST OF S.O.G. COUNTING FOR INCREMENTS ETC.

The Government of India have decide in terms of the “exception” below Fundamental Rule 22 that a person who has held temporary posts of S.O.G. in an

office under the Comptroller and Auditor General's control, will be allowed to count service in these temporary posts for fixation of pay and increment in the S.O.G. scale on an identical scale of pay, in any other office under him including the Government Servant's parent office, to which he may have to be transferred in the exigencies of public services.

(G.I. Ministry of Finance letter No. 12 (13)-E. III/49 dated the 1st December, 1949 to the Auditor General of India).

PARA-317 REVENUE AUDIT EXAMINATION FOR ASSISTANT AUDIT OFFICERS/SECTION OFFICERS

Revenue Audit Examination for AAOs/SOs borne on the cadre of Civil Audit offices is held once in a year. It is optional for them to appear in this examination.

AAOs/Section Officers who pass the Revenue Audit Examination are allowed one advance increment after formal sanction by the Comptroller and Auditor General.

All Asstt. Audit Officers/Section Officers who desire to appear in the examination and undergo the prescribed period of training are eligible to appear in the examination. S.O.G.E. passed auditors who have not been promoted will however not be allowed to sit for the Examination.

The eligible candidate to take the Revenue Audit Examination for AAO/SO will be allowed 6 chances without any age restriction. Permission accorded to appear in any particular examination shall count as one chance irrespective of the fact whether the candidate sits for the examination, unless he is specifically allowed by head of the office to withdraw the candidature.

(Authority: Paras 237 to 244 of CAG's MSO (Admn) Vol. I and CAG's letter No. 1116-E 183-80 dated 14.10.80)

PARA-318 LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION FOR MATRICULATE GROUP 'D' FOR PROMOTION TO CLERKS GRADE

The standard of the Limited Departmental Competitive Examination for Matriculate Group 'D' had been upgraded w.e.f. 01.03.1984. Group 'D' staff who are matriculates and who have put in five years continuous service on the first day of the month in which the examination is held are eligible to take this examination and will be allowed maximum four chances to pass the examination.

**PARA-319 SCHEME AND SYLLABUS FOR THE LIMITED
DEPARTMENTAL COMPETITIVE EXAMINATION FOR
MATRICULATE GROUP 'D' STAFF**

Marks	Paper	Duration	Max.
1.	English/Hindi	2 Hrs.	100
2.	Arithmetic & Tabulation	2 Hrs.	100
3.	General Knowledge and Office Procedure	1 Hrs.	100

Note:(i) Standard of the paper I and II will be equivalent to matriculate examination.

(ii) All the three papers will be set in Hindi and English both but the candidates will have to express their option to answer the question papers in Hindi or English the option given will be applicable for all the three papers.

(iii) The candidates should obtain 40 percent marks in each of the three papers for passing the examination.

Note: In addition to the above the candidates have also to pass the prescribed type test before or after passing the examination.

(Authority: C&AG's letter No., 691-Exam/16183 dated 5.7.84)

SYLLABUS

Paper I English/Hindi

1. Essay Writing.

Candidates will be required to write an essay of 200 words on any of the subjects given.

2. Letter Writing

Drafting of a letter on the subject matter given.

3. Grammar.

- a. Correction of sentences.
- b. Fill up the blanks.
- c. General idioms and phrases.

4. Comprehension

Candidates are to answer the question from the passage of a prose given.

Paper-II ARITHMETIC AND TABULATION

1. Arithmetic of the standard of Matriculation Examination.
2. Candidates have to arrange and classify the statistical figures given in the question and tabulate them properly.

PAPER-III GENERAL KNOWLEDGE AND OFFICE PROCEDURE

Part 'A' GENERAL KNOWLEDGE

Objective type of questions will be asked on general knowledge and current affairs. The questions will be set in the manner so as to test the knowledge and experience of the candidate on the general routine subjects which is expected to be known by an educated person.

Part 'B' OFFICE PROCEDURE

In this part question of 15 marks will be compulsory. The questions will be easy and set in a manner so as to test the knowledge of the candidates regarding procedures of receipt and dispatch of dak latter, letter diaries, opening of files, sorting of records etc.

(Authority: C&AG's circular No. Exam-21/1984. Letter No. 691-Exam/161-83 dated 5.7.1984)

PARA-320 HONORARIA TO THE EXAMINERS OF THE S.O.G. EXAMINATION

The Comptroller and Auditor General has prescribed the grant of Honoraria to the examiners of the S.O.G. Examination at the following rates subject to a minimum of Rs. 10.00 in each case of valuation of papers. These rates will also apply to the examiners of the Revenue Audit Examination for S.O.G.

CHAPTER VIII
SENIORITY AND CONFIRMATION

PARA-321 SENIORITY OF AUDITORS/CLERKS ON APPOINTMENT

Seniority of persons recruited direct should be determined on the basis of their position in the list of selected candidates provided one joins within the period stipulated in the appointment letter or within the period of extension granted by the competent authority.

PARA-322 SENIORITY IN THE SECTION OFFICER GRADE

The seniority of the person appointed to officiate in the Section Officers Grade shall ordinarily be based on the date on which he first begins to officiate after passing the SO Grade Examination. If a person eligible for appointment to the Section Officer Grade is not available on account of leave, or otherwise on the first occasion when his turn for appointment comes, and a person below him is appointed to fill the vacancy, the latter will not for that reason alone become senior to the former in the Section officers grade.

The relative seniority of Section Officer Grade men directly recruited as apprentices vis-a-vis Section Officers Grade Examination passed auditors officiating in the Section Officer post shall be governed by specific instructions on the subject issued by the Comptroller and Auditor General from time to time.

PARA-323 SENIORITY OF AUDITORS AND SENIOR AUDITORS IN THE GRADATION LIST - A DETERMINING FACTOR FOR CLAIM FOR APPOINTMENT TO SECTION OFFICERS GRADE

Directly recruited Auditors and Senior Auditor who pass in the same SOG Examination, seniority in the gradation list of Auditors will be determining factor for their prior claim for appointment to SOE. As the position in the Gradation List may not always reflect the actual length of service (as in the cases of persons appointed against reserved vacancies), it has been decided that in the case of directly recruited Auditors and Senior Auditors, seniority by length of Auditors service alone will be the determining factor for their claim for appointment to SOG. Auditors service will include both actual as well as "equated" (e.g. service in erstwhile Parts 'B' and IC' States) which has been treated as equivalent to Auditors

Service. However, in cases where the loss of seniority is due to factors like passing the Departmental Examination for Auditors late, or transfer from one office to another at one's own request, the seniority in the Gradation List will be the criterion as heretofore.

(CAG's letter No. 2340-NGE.III/144-58 dated the 30th August 1958)

PARA-324 PROFORMA SENIORITY LIST OF ALL THE SOG EXAMINATION PASSED PERSONS

Comptroller and Auditor General has ordered that each establishment of the Indian Audit Department should have separate seniority list of all the SOGE passed persons borne on that Establishment including those who were recruited as apprentices. The following instructions are laid down for determining their relative position in the proforma lists which should be brought up-to date immediately after the announcement of the results of each SOG Examination. The proforma list current at the time should also find a place in the Gradation List prepared every year showing the position as on the first of March.

(a) Relative Seniority of SOG persons directly recruited as apprentices vis-a-vis SOGE passed auditors officiating in the SOG

Although an SOG apprentice may be confirmed earlier than an SOGE passed auditor with a longer period of officiating service in the SOG the former will be on that account automatically rank senior to the latter in the proforma list. A directly recruited SOG man shall rank immediately below the last SOGE passed auditor officiating in the SOG on the date on which he takes over charge as Section officer.

If an Auditor officiating in the SOG reverts at any time to his substantive post but for the reason of his proceeding on leave he shall at once lose his seniority vis-a-vis all directly recruited SOG apprentices who are appointed as Section officer upto the date on which he again begins to officiate continuously.

Note: The names of those persons, who have been exempted from passing the SOG Examination either temporarily or permanently, are not to be included in the proforma seniority list.

(b) Inter-se-seniority of directly recruited SOG Accountants

(i) One who passes Part II of the SOG Examination on a particular date shall rank senior to all those who pass such Examination at a later date. This is irrespective of the date recruitment as SOG apprentice as well as of the date of

passing Part I of the SOG Examination

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

(iii) If the date of passing Part II as well as the year of two SOG apprentices happen to be the same, the one who secured higher rank at the time of selection for appointment shall be senior to the other. (The rank may be ascertained by making a reference to the Comptroller and Auditor General). If, by chance, their ranks coincide, the person who is elder shall be the senior.

(Comptroller and Auditor General's letter No. 33NGE.II/67-55 Pt. II, dated the 6th January 1956. File No. 32/9 Vol. V)

PARA-325 DECLARATION UNDER "EXCEPTION BELOW F.R. 22"

The ordinary work of the Indian Audit and Accounts Departments is unique and Indian wide and no post outside the Department can carry precisely parallel duties and responsibilities. The Sections Officers/Assistant Audit Officers of the Department lent to another Department of government mostly maintain departmental accounts and sometimes exercise certain executive financial powers, but they do not combine statutory audit functions with these duties. Their work usually cannot, however, in equity be distinguished from the nature of the work done in the IA & AD for the purpose of the declaration under "Exception below F.R. 22". The comptroller & Auditor General has accordingly decided that there should be not objection, ordinarily, to the issue of declarations in favour of all SOGE passed auditors of the Department who are drawing Audit officer's or SOG scales of pay (with or without the addition of special pay) and are serving in any financial or accounting capacity parallel to those two grades and under other Governments or Departments. The authority competent to issue such declaration is the borrowing Government or Department. In order to enable the Comptroller and Auditor General to intervene all cases whether emanating from this office or from the borrowing Department or Government, should be referred to the comptroller and Auditor General with full accounts of duties and responsibilities involved.

(Authority: CAG's letter. No. 1620-NGE/444-44 dt:28th June 1945. File O.E./8-57)

Note: The basic test to be applied in accepting such declarations, in so far as the

personnel of IA & AD are concerned, should be whether the outside post involves in addition to a fair amount of internal primary audit accounting duties which in volume, variety and complexity are comparable to those of the equivalent post of IA & AD.

(Authority: CAG's letter No. 1503-NGE.II/110.50 dated the 22nd May 1952. File No. O.E./8-57)

Explanation: The declaration affecting the clerical and auditors posts (including Senior Auditor's posts) may be accepted by the Principal Accountant General without reference to the Comptroller & Auditor General after obtaining an exact list of duties attaching to the excadre post and satisfying that the above criteria are fulfilled.

(Authority: CAG's letter No. 1503-NGE.II/110-50, dated the 22nd May 1952 read with CAG's No. 1736-NGE.II/73-58 dated the 14th May 1958. File O.E./8-57)

Note- prompt action should be taken by the Administration Section to obtain declaration under 'Exception below FR 22" or the 2nd proviso to FR 30(i) as the case may be so that there may be no difficulty in fixing pay and/or in counting the period of service on deputation for increment in the time scale of pay applicable to the employees in this office at the time of reversion, retirement etc."

PARA-326 SENIORITY AND PROMOTION UNDER THE NEXT BELOW RULE TO GOVERNMENT SERVANTS ON DEPUTATION TO TERRITORIAL ARMY

With a view to protect the seniority and chances of promotion under the "next below rule" of Government Servants who join the Territorial Army and are on deputation there either on annual training or for course of instruction or during an emergency, it has been decided by the government of India, that the period of service rendered by them with the Territorial Army may be treated, as service outside the ordinary line for the purpose of proviso 2 to FR 30(i). Accordingly they will be entitled to proforma promotion in their parent Department under the next below rule". They will also get the seniority in the higher posts to which they would otherwise be entitled if they had not been away for training etc. in the Territorial Army.

(Authority: G. I., M.O.H. Memo. No. 47/2/56-Estt.{A} dated the 20th Jan. 1958 cir. under CAG's letter No. 1716-NGE.II/101-58, dated the 8th May, 1958)

PARA-327 ELIGIBILITY OF TEMPORARY EMPLOYEES TO ACQUIRE PERMANENT STATUS

As per simplified confirmation procedure effective from 1st April 1988, a temporary employee becomes eligible for confirmation in the grade after putting in the minimum of 2 years service unless any probation or passing of a departmental examination for confirmation is prescribed, in the recruitment rules.

The simplified procedure envisages that confirmation of the official will be made only once in the service which will be in the entry grade. The case of confirmation of the employee having put in a service of 2 years will be considered by DPC and a specific order will be issued when the case is cleared from all angles. On promotion to a higher post, if recruitment rules of that post do not prescribe any probation, an official promoted on regular basis (after following the prescribed DPC etc. procedure) will have all the benefits that a person confirmed in that grade will have. In other cases where probation is prescribed, the appointing authority will on completion of the prescribed period of probation and after regrous screening asses the work and conduct of the officials himself and in case the conclusion that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If, however, the appointing authority considers that the work of the official has not been satisfactory or needs to be watched for some more time, he may revert him to post or grade from which he was promoted or extend the period of probation as the case may be.

With the enforcement of above revised procedure, confirmation of an employee and in the grade now stands del inked from availability of permanent vacancy in the grade and also the need for reservation at the time of confirmation in post and service filled by direct Recruits will cease to exist as everyone who is eligible for confirmation will be confirmed.

The revised procedure of confirmation as outlined above will not apply to the cases of appointment made on ad-hoc basis or against casual temporary posts.

(Authority: CAG'e NGE Group circular No. N-56 of 1988 circulated vide No. 2536-NGE.III/43-88 dated 20.7.1988)

PARA-328 DELINKING SENIORITY FROM CONFIRMATION

The seniority of Government servants is determined in accordance with the general principles of seniority contained in MHA OM No.9/11/55-RPS dated 22.12.59. One of the basic principles enunciated in the said OM is that seniority

follows confirmation and consequently permanent officers in each grade shall rank senior to those who are officiating in that grade.

(2) This principle has been coming under judicial scrutiny in a number of cases in the past the last important judgement being the one delivered by the Supreme Court on 2.5.90 (JT-1990(2) SC-264) in the case of Class II Direct Recruits Engineering Officers Association vs. State of Maharashtra. In para 47(A) of the said judgement the Supreme Court has held that once

an incumbent is appointed to a post according to rule, his seniority has to be counted from the date of his appointment and not according to the date of his confirmation.

(3) The general principle of seniority mentioned above has been examined in the light of the judicial pronouncement referred to above and it has been decided that seniority may be delinked from confirmation as per the directive of the Supreme Court in para 47 (A) of its judgement dated 2.5.90. Accordingly in modification of the general principle 3, proviso to general principle 4 and proviso to general principle 5(i) contained in MHA (now DOPT) O.M.No.9/11/55-RPS dated 22.12.59 and para 2.3. of this Department o. M. dated 3.7.86 (Copy enclosed) it has been decided that seniority of a person regularly appointed to a post according to rule would be determined by the order of merit indicated at the time of initial appointment and not according to the date of his confirmation.

(4) These orders shall take effect from the date of issue of this office Memorandum. Seniority already determined according to the existing principles on the date of issue of these orders will not be reopened even if in some cases seniority has already been challenged or is in dispute and it will continue to be determined on the basis of the principle already existing prior to the date of issue of these orders.

(Authority:- Government of India, Ministry of personal P.G & Pensions (Department of Personnel & Training) letter No.20011/5/900-Estt{D) dated 4.11.92 Vide C& AG Circular No.50 NGE/92 dated 4.11.92)

**PARA-329 SENIORITY OF CLERKS PROMOTED AS AUDITORS VIZ -
A-VIZ STAFF TRANSFERRED FROM WAITING LIST**

With reference to para 3.9.1 and 3.9.2 of the Manual of Instructions for restructuring of cadres in IA & AD a question has arisen whether the waitlisted staff transferred from the Accounts & Entitlement office to the auditors cadre will

be junior to the clerks in the Audit Office promoted as auditors after the reorganisation of the office. it has been clarified that though for purpose of numerical count the 20 point roster will have to be maintained to operate the promotion quota of clerks in the audit office and the direct recruitment quota for transfer of waitlisted staff from the Accounts & Entitlement office, it is not the intention that the waitlisted staff so transferred will rank according to the roster point, Clerks promoted as auditors in the Audit Office against the promotion quota under para 3.9.1 of MIR will rank enblock junior to the waitlisted staff transferred to the Audit Office from the Accounts Office.

(Authority: C & AG's circular No. 220-N-2/29-84 dated 20-3-1984)

CHAPTER IX

LEAVE

PARA-330 CASUAL LEAVE

- (i) Casual leave is not earned by duty. subject to the maximum of 8 days in a calendar year, Casual Leave may be granted as and when occasion arises at the 'Discretion of the casual leave sanctioning authority. Casual leave cannot be claimed as a matter of right and its grant in subject to the exigencies of public service. Casual leave should be very sparingly sanctioned and should not ordinarily exceed 3 or 4 days at a time but in special circumstances it may be granted subject to the provisions detailed below under clause (iv).
- (ii) All applications for casual leave, except in case where the necessity for leave cannot possibly be foreseen, should be submitted so as to reach the concerned Asstt. Audit Officer/Section Officer or the Gazetted Officer-in-charge at least two clear days before the leave is required. Failure to do so may entail refusal of leave.
- (iii) The maximum amount of casual leave that can be availed of by members of the office is '8' days in a calender year and is not carried forward to the following year.
- (iv) The power to sanction casual leave to different categories of staff wests as below:

1	C.L. to Sr. Auditor/ Auditor/ Clerks and other Group 'C' and 'D' Staff	Upto 3 days at a time	By AAO/SO under whose charge they work
		In excess of 3 days upto 5 days at a time	By the AO concerned
		In excess of 5 days at a time	By the Group Officer concerned or P.A.G. if under direct charge
2	C.L. to AAO/SOs	Upto 5 days at a time	By BO concerned
		In excess of 5 days at a time	By Group Officer concerned or P.A.G. if under direct charge
3	C.L. to Audit Officers		By the Group Officer concerned or P.A.G. if under direct charge

Note: Public holidays, weekly off days Restricted holidays, falling before or after

or within a period of casual leave will not be treated as part of the spell of casual leave.

Half a day's casual leave may also be granted to members of the office. A person who takes half a days casual leave for the forenoon session will be required to attend the office at 2 P.M. A person who takes half a days Casual leave for the afternoon session will be allowed to leave office at 1.30 p.m.

As an exception to the general rule an official may be permitted to combine half day's casual leave with regular leave and holidays, if any, prefixed thereto if his absence on the next working day was due to sickness or other compelling grounds. Those who have already got their regular leave sanctioned in advance should not be allowed to combine half days casual leave with the regular leave.

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

Government of India have decided that such of those Group 'D' Employees' who are not allowed 16 Holidays in a calendar year, should be allowed 15 days casual leave in a calendar year. Accordingly, the Chowkidars, who are allowed only 9 holidays (including 3 National holidays) in a calendar year, should be allowed 15 days casual leave in a calendar year.

PARA-331 PERMISSION TO LEAVE HEADQUARTERS

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

(Authority: CAG's letter No. 1950-NGE-1280-59 dated 15.09-1959)

PARA-332 COMPENSATORY HOLIDAY

The Staff who are required to perform duty during weekly off days and/or public holidays for the full prescribed hours of work should, as a rule, be granted compensatory leave in lieu of the duty performed in cases where an employee is required to work for half a day or less, two such half-a-days should be treated as one full day of duty for the purpose of grant of compensatory leave. Where necessary, half-a-day's compensatory leave also may be given.

Cash Compensation in the form of overtime allowance for duty on such days may be granted only in very exceptional circumstances, where the head of the

department is satisfied and certifies that it is not possible to grant compensatory leave.

Sanction of Principal Accountant General should be obtained for compensatory leave and/or cash compensation. Compensatory leave thus sanctioned can be availed of within one month of its becoming due. An account shall be kept of such compensatory leave sanctioned/availed of by noting the particulars as below, in a separate folio in the C.L. account or a separate sheet of paper attached to attendance register.

Reference to sanction of P.A.G. (date of orders, page No. File No.)			
Name of official	Date of work	Date of sanction of P.A.G.	Date on which availed of

The accumulation of Compensatory leave will not be subject to any limit, but it shall be allowed to be availed of by the Government servant concerned within one month of its becoming due. This condition may however be relaxed by the Principal Accountant General as head of the Department in exceptional circumstances, if he is satisfied that a serious dislocation of current work would be caused if it is granted to all staff within a month and also that not more than two days of such leave is allowed to be availed of at a time.

(Authority: G.O.I. Ministry of Finance (O.E)/O.M.No.15011/R/EII/B/76 dated 11.8.1976.)

PARA-333 SPECIAL CASUAL LEAVE

Special casual leave may be allowed to a Government servant for a period not exceeding 30 days in any one calendar year. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the persons concerned. For this purpose Government Servant may, as a special case, be permitted to combine special casual leave with regular leave. Special casual leave should not, however, be granted in combination with ordinary casual leave.

PARA-334 SPECIAL CASUAL LEAVE FOR PARTICIPATION IN SPORTS AND CULTURAL ACTIVITIES

The special casual leave may be allowed only:

- a. For participation in sporting events of National or International

importance; and

b. when the Government servant concerned is selected for such participation.

(i) In respect of International sporting events. by any National Sports Federation/Association recognised by All India Counsel of Sports and approved by the Ministry of Education, or

(ii) In respect of events of national importance, when the sporting event in which participation takes place, is held on an interzonal or inter-circle basis and the Government servant concerned takes part in the event in a team as a duty nominated representative on behalf of the State, Zone, or Circle as the case may be.

This concession is not to be allowed for participating either in a National or International. Sporting event in which such participation of the Government servant concerned takes place in his personal capacity and not in a representative capacity.

Special casual leave under these" orders may be granted to Government employees who are selected or sponsored by the organisations mentioned in (i) above for giving running commentaries over the All India Radio and Door-Darshan in National/International meets.

The power of granting special casual leave under these orders will be exercised by Heads of Departments.

(Authority: GOI, Ministry of Home Affairs, OM No. 46/7/50-Ests dated 05.04.1954 and No. 28016/2/79-Esttt (A) dated 28.11.1979)

PARA-335 CULTURAL ACTIVITIES

Special casual leave may be granted to those Government servants who participate in cultural activities, like dance, drama, music, poetic symposium etc. of an All India, or Inter-State character organised by the Central Secretariat Sports Control Board or on "its behalf subject to the overall limit of 30 days. Special casual leave will not be admissible for practice or for participation in cultural activities organised locally.

(G.I., Ministry of Home Affairs. O.M.No.27/3/68-Ests(b) dated 28.6.1969.)

PARA-336 SPECIAL CASUAL LEAVE FOR MOUNTAINEERING EXPEDITIONS

Government Servant participating in mountaineering expeditions may be granted special casual leave not exceeding 30 days in anyone calender year, subject to the following conditions.

a. that the expedition has the approval of India Mountaineering Foundation;
and

b. there will be no change in the overall limit 30 days special casual leave for one calendar year for participation in sporting event of National or International importance.

The period of absence in excess of 30 days should be treated as regular leave of the Kind admissible under the leave rule applicable to the person concerned. for this purpose Government servants may be permitted as special case to combine special casual leave with regular leave.

(Authority: G.I.M.H.A, O.M.No.27/4/68-Ests(B) dated 6.11.1969)

PARA-337 SPECIAL CASUAL LEAVE FOR FAMILY PLANNING

Male Government employees who under vasectomy operation under the Family Welfare Programme for the first time may be granted special casual leave not exceeding six working days. Sundays and closed holidays intervening should be ignored while calculating the period of special casual leave. If any employee undergoes vasectomy operation for the second time on account of the failure of the first operation, special casual leave not exceeding six days may be granted again on production of a certificate from the medical authority concerned to the effect that the second operation was performed due to the failure of the first operation.

Female Central Government employees who undergo tubectomy operations, whether puerperal or non-puerperal, may be granted special casual leave not exceeding 14 day. If the female Government employee undergoes tubectomy operation for the second time on account of the failure of the first operation, special casual leave not exceeding 14 days may be granted again on production of a medical certificate from the prescribed medical authority concerned.

Female Central Government employees who have insertions of Intra-Uterine-Contraceptive Devices may be granted special casual leave on the day of the I.U.C.D. insertion.

Female Central Government employees who have reinsertion of Intra-Uterine Device (I.U.D) may be granted special casual leave on the date of the I.U.D. reinsertion.

Female Central Government employees who undergo salpingectomy operation after Medical Termination of Pregnancy (M.T.P.) may be granted special

casual leave not exceeding 14 days.

PARA-338 MALE EMPLOYEES WHOSE WIVES UNDERGO TUBECTOMY OPERATION

a. Male Central Government employees whose wives undergo either puerperal or non-puerperal tubectomy operation for the first time or for the second time due to failures of the first operation (under family welfare programme) may be granted special casual leave for 7 days subject to the production of a Medical Certificate stating that their wives has undergone tubectomy operation for the second time due to failure of the first operation.

b. Male Central Government employees whose wives undergo tubectomy/salpingectomy operation after Medical Termination of Pregnancy (MRT) may be granted special casual leave upto 7 days subject to the production of medical certificate to this effect.

The grant of special casual leave to a male Government servant whose wife undergoes Tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, the special casual leave will have to follow the date of operation and there cannot be any gap between the date of operation and the date of commencement of special casual leave.

(Authority: G.I. Dept. of personnel & A.R. No. 3518/82Estt(A) dated 13.10.1982).

PARA-339 POST STERILISATION OPERATION COMPLICATIONS

A Government employee who requires special casual leave beyond the limits laid down for undergoing sterilisation operation owing to the development of post-operation complications may be allowed special casual leave to cover the period of which he or she is hospitalised on account of post operational complications, subject to the production of a certificate from the concerned hospital authorities/an authorised medical attendant. In addition, the benefit of the additional special casual leave may also be extended to the extent of seven days in case of vasectomy operation and 14 days in case of tubectomy operation.

Grant of special casual leave to male and female Central Government employees may also be applied to cases where the sterilisation operation is performed by laproscopic method.

PARA-340 FOR UNDERGOING RECANALISATION OPERATION

Central Government employees who undergo operation for reconalisation

may be granted special casual leave up to a period of 21 days or actual period of hospitalisation as certified by the authorised medical attendant, whichever is less. In addition special causal leave can also be granted for the actual period of the to and fro journey performed for undergoing this operation. The grant of special casual leave for recanalisation operation is subject to the following condition:

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

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

The concession indicated above is admissible to Central government employees who are married, have less than two children or desire recanalisation for substantial reasons, e.g. a person has lost all the male children or all female children after vasectomy/tubectomy operation performed earlier.

PARA-341 COMBINING WITH REGULAR/CASUAL LEAVE

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

(Authority:G.I., Deptt. of Per. & A.R.O.M.No.28016/3/78-Estt (A) dated 6.8.1979. No. 28016/1/80-Eatt(A) dated 30.4.1981.and No.28016/5/83Estt (A) dated 25.1.1984)

PARA-342 SPECIAL CASUAL LEAVE FOR EX-SERVICEMAN

Special casual leave for a maximum period of 15 days in a calendar year, including transit time both ways may be granted on the basis of the medical discharge certificate.

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

(Authority: G.O.I, Cabn. Sectt. Deptt. of pern. A.R.O.M.No. 28016/12/75-ESTT (b) DATED 4.5.1976)

PARA-343 SPECIAL CASUAL LEAVE FOR UNION/ASSOCIATION ACTIVITIES

Members/Leader/Secretary of Staff side of J.C.M. At the request of the leader of the staff side, the Head of Department/office, under which a member of Joint Council is serving, may sanction special casual leave of no more than 5 days in a year to enable a member of the staff-side to attend staff side consultations. No travelling/daily allowance will be payable for journeys performed for such consultations.

Similarly. the leader of the staff side and, at above the Departmental Joint Council level, one secretary from the staff side designated as such by the leader, may be allowed additional special casual leave of not more than ten days in a year for preparing staff side cases.

(Authority: G.I., M.H.A. O.M. No./8/1/64-JCA, dated 18.10.1966 and C&AG's circular No. NGE/32/1988 No. 239, N-4/54-87 dated 29.4.1988)

PARA-344 SPECIAL CASUAL LEAVE FOR UNION OFFICE BEARERS

The following facilities may be provided to recognised Unions/Associations of the Central Government Employees to carry on their activities:

- (a) Office-bearers of recongnised service Associations/ Unions of Central Government employees may be allowed special casual leave for participation in the activities of Association subject to some conditions vide sub paragraph (d) upto a maximum of 20 days in a calendar year.
- (b) Special Casual leave upto 10 days in a calendar year will be admissible to outstation delegates/members of executive committee of recognised All India Association/Federation to attend its meetings.

(c) Special casual leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committee of all recognised Associations/Unions/Federations.

(d) it is, however, clarified that those who could be availing of casual leave in their capacity as office bearers under (a) above will not be entitled to avail casual leave separately in their capacity as delegates/committee members under (b) and (c) above.

The special casual leave granted for the purposes of work connected with J.C.M. as mentioned in paragraph is in addition to the special casual leave mentioned above for participation in the activities of the Unions/Associations.

(Authority: G.I. M.H.A. 27/3/69-Estt (B) dated 8.4.1969 and C&AG's No. 239-N-4/54-87 vide circular No. NGE/32/1988 dated 29.4.1988).

PARA-345 INDIAN NAVAL RESERVE

The period of absence from duty of civilian Government servant occasioned by their interview/medical examination etc. in connection with the joining the Indian Naval reserve and the Indian Naval Volunteer Reserve should be treated as special casual leave. This concession would, however be admissible in those case where it may not be possible for the Government Servants concerned to attend to their civilian duties after the interview/medical examination etc. If a Government servant withdraws his candidature at the interview, he would not be entitled to any special casual leave.

(Authority: G.O. I., M.H.A. , O.M. 47/28/63-Estt. (A) dated 20.6 .1963)

PARA-346 SPECIAL CASUAL LEAVE FOR TERRITORIAL ARMY ETC.

When Civil Government Servants are called for training in the Territorial Army/Defence Reserve/Auxiliary Air Force, the period spent by them in transit from the date of their relief from civil posts to the date on which they report to military authorities and vice-versa should be treated as special casual leave. During such periods, which should be restricted to the minimum required for the purpose, they would be paid pay and allowances at civil rates by their parent department/office.

(Authority: G.I. O.M. No. M.H.A. 36/15/64-Estt(B)dated 15.6.1965)

PARA-347 SPECIAL CASUAL LEAVE TO ATTEND COMPETITIVE EXAMINATION

The special casual leave may be granted to Central Government servants who are eligible to appear at departmental promotion examination which are neither obligatory nor entail a condition of preferment in Government Service (e.g. limited competitive examination for Section officer's grade of the Central Secretariat Service. Departmental examination for recruitment to grade IV of the General cadre of I.F.S. (B) held recently) special casual leave will not, however, be admissible to departmental candidates for appearing at the open competitive examination held by the U.P.S.C. ego combined services Examination,

Stenographers examination, L.D.C.s examination etc. for direct recruitment. special casual leave for the departmental promotion examination will however, cover the actual duration of the examination concerned plus the minimum period required of the journey to and from the examination centre nearest to the headquarters station where such examination is held outside the headquarters.

Government servants can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose.

(Authority: G.I. MEA, O.M. No. 46-26/63 Eatts(A) dated 2.12.1963)

PARA-348 SPECIAL CASUAL LEAVE TO APPEAR IN THE PROFICIENCY TEST CONDUCTED BY SUBORDINATE SERVICE COMMISSION FOR GRANT OF ADVANCE INCREMENTS TO STENOGRAPHERS (ORDY.) GRADE)

A question was raised regarding the treatment of absence from duty of the candidates who appear for the proficiency test conducted by the subordinate service Commission for grant of advance increment to Stenographers (ordy. Grade) in the subordinate offices of the Government of India in accordance with the recommendations of the Third Pay Commission. The question has been considered and it has been decided that the period of absence of the candidates may be treated as special casual leave under Ministry of Home Affairs O.M. No. 46-26/63-Estts {A) dated 2.12.1963.

Government servant can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose.

(Authority: G.I. Deptt. of perno O..M. No. A.R & F/28016/5/80-Estt(A) dated 23.12.1980)

PARA-349 SPECIAL CASUAL LEAVE FOR WORK CONNECTED WITH COOPERATIVE SOCIETIES

Members and office-bearers of Cooperative Societies (Formed exclusively with Central Government Employees) who are posted outside the headquarters of the societies may be granted special casual leave upto a maximum period of 10 days in a calendar year plus the minimum period required for the journeys to attend such meetings.

Members of the cooperative societies whose bye laws provide for attending annual general meetings/special general meetings through delegates will not be eligible for special casual leave and in such cases only the elected delegate will be eligible for this special casual leave. However, if the members are required to participate in any meeting outside the headquarters of the society for the purpose of electing their delegates, they may be granted special casual leave.

Special casual leave under these orders will be allowed to be combined with ordinary casual leave only but not with regular leave. Weekdays off/ holidays intervening the period of special casual leave will not be ignored but will form part of special casual leave.

(Authority: G.I., MHA, O.M.No.46/22/63-Ests(A) dated 14.1.1964)

The benefit of special leave as admissible above may be extended also to those Government employees who are members, office-bearers etc. of such cooperative societies and who are posted at the same place as the Headquarters of the cooperative societies subject to the conditions stated below:

(i) Special Casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon as the case may be, then special casual leave may be granted for half-a-day only, to cover the actual period of absence.

(ii) The Government servants concerned should furnish a Certificate from the Cooperative Society concerned to the effect that he has actually attended the meeting indicating the time and duration of meeting.

(Authority: G.I. M.H.A., O.M. 28016/1/84-Ests(A) dated 19.6.1984)

PARA-350 SPECIAL CASUAL LEAVE IN GENERAL ELECTION FOR CASTING VOTE

In order to provide facilities to Central Government employees who reside at a place where the date of polling is different from that at the place where there

office is situated, one days special casual leave will be allowed on the day of polling at their place of residence, provided that, that day is not a public holiday or closed holiday.

(Authority: G.O.I. M.H.A., O.M. No. 21/1/71-JCA dated 1.2.1972)

PARA-351 SPECIAL CASUAL LEAVE IN CASES OF NATURAL CALAMITIES, BUNDH ETC.

In accordance with the Department of Personnel and ARIs O.M. No. 27/6/71 Est.(B) dated 1.11.1971 all the Heads of Departments have been authorised to grant special casual leave with the concurrence of the ministry/Department administratively concerned to Central Government employees who stay at places far from their Headquarters, as a result of which they have to commute a long distance to their office and due to dislocation of traffic arising out of natural calamities, bundh etc. for which they are not able to undertake the journey and report to the Headquarters for duty.

All such cases where special casual leave has been granted should be reported to C.&A.G./Department/ministry, as the case may be.

(Authority: G.I. Dept. of Pers. O.M. No. A.R. & 28016/1/79-Ests(A) dated 28.5.1979)

PARA-352 SPECIAL CASUAL LEAVE FOR PARTICIPATING IN ACTIVITIES OF HINDI PARISHAD

Government Servants may be granted special casual leave to the extent indicated below for work connected with the various meetings etc. of the Kendriya Sachivalaya Hindi Parishad.

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

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

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

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

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

(Authority: C.S. Deptt. of Personnel & O..M. No. A.R. 28016/2/76-Ests(B) dated 29.6.1976).

PARA-353 SPECIAL CASUAL LEAVE GRANTED ALSO FOR THE FOLLOWING PURPOSES

1. Training and duty as members of officially sponsored auxiliary Police Organisation, such as Home Guards, National Volunteer Corps etc.
2. Training as member of St. John Ambulance Brigade (to the extent not covered by ordinary casual leave due)
3. Period spent in camp by Government Servants to join the Urban Units of Territorial Army, not exceeding 14 days which can be combined with regular leave, where necessary.
4. Training with P&T units of Territorial Army.
5. (i) Attending coaching or training camps under the Raj Kumari Amrit Kaur coaching scheme or similar All India coaching or training schemes provided the Government servants are selected or sponsored by a National sports Federation/ Association recognised by All India Council of Sports and approved by the ministry of Education.
(ii) Attending coaching and training camps at the national Institute of Sports Patiala.
(iii) Attending coaching Camps in sports organised by National Sports Organised by National Sports Federation/Sports Boards recognised by All India Council of Sports.
(iv) Participating in trekking expeditions.
6. Participants in Republic Day Parades and rehearsals connected therewith as members of the St. John ambulance Brigade.
7. Taking Hindi Examination (Prabodh, Praveen and Pragya) under the scheme to teaching Hindi to Central Government Employees (for days of

examination and reasonable time spent on journeys from and to the centre of examination nearest to the Headquarters and can be availed of only twice during the official career of the officer).

8. Donating blood to recognised working days (for that day only), Blood Banks on

9. Central Government Servants who having joined Lok Sahayak Sena have won certificate of merit and are required to participate of merit and are required to (for the period of stay not exceeding 14 days plus minimum period required for journey from headquarters to Delhi and back) .

10. Attending courts of law as jurors or assessors with the permission Heads of Departments.

11. Government servants who are members of the Indian Institute of Public Administration and who are residing outside Delhi for attending authorised meeting of the Institute for a period not exceeding 6 working days in a calendar year plus journey time.

(Authority: G.I. M.H.A., Notes on Office Procedure Chapter-II)

PARA-354 REGISTER OF CASUAL LEAVE

Each section of the office will maintain according to the calendar year, a register of casual leave in the prescribed form No. S-189 supplied by the General Department. On receipt of an application for casual leave the Asst. Audit Officer/Section officer will fill in the necessary column in the page allotted to the person applying for such leave and put up the application together with the register and his own recommendation to the Branch Officer for sanction and orders if the casual leave applied for is more than 3 days at a time. In other cases where the casual leave applied for is upto 3 days or less, he may sanction the leave by recording his order under his signature and also make necessary entries in the casual leave Register.

In Case of transfer of an official from one section to another the total leave recorded in the register maintained by the section in which the official served before his transfer should be noted in the register of the section to which the official concerned is transferred by the Asstt. Audit officer/Section Officer of the latter section. The permanent address and local residential address of all the officials should be noted in this register with any changes that may occur from time to time.

PARA-355 APPLICATION OF LEAVE RULES

Central Civil Service Leave Rules which come into force on the first day of June 1972 shall apply to government servants appointed to the Civil Service and posts in connection with the affairs of the Union except in the case of persons governed for the purposes of leave by the Fundamental Rule or the Civil Service Regulations and persons serving under a Central Government Department and deputation from a State Government or any other source, for a limited duration.

PARA-356 LEAVE APPLICATION OF ESTABLISHMENT

Application for all kinds of regular leave, are required to be submitted in the prescribed printed form by the members of establishment to the Gazetted Officer, in charge of the section in which an individual applying for leave is working. Application for countersign of leave may, however, be submitted to the coordinating section concern.

The section will fill in the particulars of the person concerned in the form prescribed for the purpose **Appendix X** which will serve as a covering memo to the leave application. The recommendations of the Branch Officer should invariably be recorded in the form at the proper place before transmitting the papers to the Admn. Section through the group officers of the coordinating sections accordingly as the application are of the AAO/SO or other staff.

PARA-357 PROCEDURE TO BE FOLLOWED IN DEALING WITH LEAVE APPLICATION

To ensure uniformity of procedure regarding sanction of leave and posting and transfer of staff the following instructions have been issued for compliance:

1. Every control section will maintain a subsidiary leave account in respect of all categories of officials posted in their coordination. The coordinating sections should initially obtain the balance of leave at credit in the leave account of all categories of officials from the Admn in respect of Sr. AOs/AOs/AAOs/SOs and from the P.C. sections in respect of Group 'C' officials and keep a note of the same in their subsidiary leave register with a view to ensuring that all leave applications sent by them to Admn/PC sections, have been noted in the service records of the officials concerned. The coordinating sections while forwarding leave applications to Admn/PC Section; after sanction of leave, a certificate to that effect that no previous leave case of officer/officials is pending must also be recorded and balance of leave at their credit, will also be made known to Admn/PC sections.

2. The leave applications in the coordinating section will be dealt with in the following manner:

(i) The Principal Accountant General in supersession of his earlier order, delegated in January 1995 the powers to respective Group officers for sanction .of leave including extraordinary leave (other than special disability leave and study leave) upto 30 days to Sr. AO's/AO's and irrespective of the period of said leave to AAO's working under them.

(ii) Leave etc. to officials of different cadres will be sanctioned as indicated below:

S. No.	Designation	Sanctioning authority	Extent of delegation
1.	Sr. AO's/ AO	Group Officer	30 days
2.	AAO's/Sr. PA's	Group Officer	Irrespective the period of leave
3.	SO/Supervisor	Sr. AO/AO	15 days
4.	Sr. Auditor/ Auditor/ PA/ Stenos/ Clerks/ Record Keeper	Sr. AO/AO	30 days
5.	Group 'D'	Sr. AO/AO	30 days

NOTE (i) Sanction beyond 30 days of aforesaid to Sr. AO's/AO's will be continued to be sent to Admn section for the sanction of PAG.

(ii) All cases of leave of non gazetted staff (other Section Officers exceeding 30 days and of Section Officer exceeding 15 days will be sanctioned by the Group Officer concerned.

3. The respective control on receipt of leave application from staff will process their leave cases as per leave titles. Leave as per admissibility will be sanctioned by the competent authorities. After sanction of leave by the respective Group Officers/competent authority leave application will then be forwarded to Administration section in R/O. Leave cases of Sr. AO's/AO's/AAO's and to P.C. section in R/O other cases for making necessary entries in the leave A/C of respective Officers/Officials.

4. In case of unauthorised absence, pending regularisation of absence, it should be ensured by the coordinating section that the position is properly reflected in time in the absentee statement. Admn. section should also be notified as soon as a case of unauthorise absence comes to notice.

5. On return from leave, the official will report to coordinating section from where he proceeded on leave.

6. Inter change of the official upto As.stt. Audit Officer level within coordinations under the charge of the Group Officer may be done by the Group

Officer under intimation to a Administration. Any change of Staff between different coordination under different Group Officers can be made only by Administration.

7. Each coordination should furnish on the 2nd of each month a statement, approved by the Group Officer showing the position of staff in that coordination as on 1st of each month. In no case, the submission of statement should be delayed. Such statement in respect of the staff posted directly under the Principal Accountant General/Group Officers should be consolidated and sent by the cell of the Principal Accountant General/Group Officer.

(Authority: Office order No, AG(Au)-I/Admn/12-3/526dated 10.8.1984).

(Authority: 0.0. No. AG(Au)-I/Admn/Leave/442 dt / 27.1.95)

PARA-358 LEAVE TO PROBATIONER/APPRENTICE

A probationer shall be entitled to leave under the CCS (Leave Rules) 1972 if he had held his post substantively otherwise than on probation. If for any reason, it is proposed to terminate the services of a probationer, any leave which may be granted to him shall not exceed:

- (1) beyond the date on which the probationary period as already sanctioned. or extended expires, or
- (2) beyond any earlier date on which his services are terminated by the orders of an authority competent to appoint him.

A person appointed to a post on probation shall be entitled to leave under these rules as a temporary or a permanent Government Servant according as his appointment is against a temporary or a permanent post.

Provided that such person already holds a lien on a permanent post before such appointment, he shall be entitled to leave as a permanent Government Servant.

An apprentice shall be entitled to leave on Medical certificate, on leave salary equivalent to half pay for a period not exceeding one month in any year of apprenticeship.

PARA-359 S.O.G. APPRENTICES

For purpose of grant of leave the S.O.G. Apprentices in the Indian Audit and Accounts Department shall be treated like temporary Government Servants.

(Authority: G.I., M.P.D.E., Letter No. -19(20)-EG-1/61 dated 3.4.1961)

PARA-360 EARNED LEAVE

In accordance with Rule 26 of the Central Civil Service (Leave) Rules 1972, the leave account of every Government servant is credited with earned leave in advance in two installments of 15 days each on the 1st day of January and July each year. The leave at the credit of the Government servant at the close of the half year is carried forward to the next half year subject to the condition that the leave so carried forward plus the credit of the half year do not exceed the maximum limit of 300 days (CCS (Leave) Rule 26 (1)).

When a Government Servant avails of leave towards the end of a half year and such leave extends beyond the close of the half year into the next half year e.g. a Government Servant taking 25 days earned leave from 24th December, of a year, the correct procedure to be followed in such cases is that portion of leave which falls in the half year which is coming to a close is to be deducted from the leave at the credit of the Government servant and the balance leave carried forward to the next half year. The advance credit of 15 days due at the commencement of the next half year be allowed subject to the provision regarding maximum limit of 300 days. The portion of leave which falls in the next half year is then to be debited in the leave account.

While limiting the maximum of 300 days, where the balance at credit is 286-300 days, further advance credit of 15 days on 1st January/1st July will be kept separately and set-off against the EL availed of during that half year ending 30th June/31st December. However, if the leave availed is less than 15 days, the remainder will be credited to the leave account subject to the ceiling of 300 days at the close of that half-year (Rule 26, GID (2)(c)). If the earned leave taken during the half year is more than 15 day the amount in excess of 15 days will however, have to be debited the Leave Account.

NOTE: The leave accounts of the Government servants credited/debited otherwise than in accordance with the procedure set out above should be recast in accordance with the procedure described above.

PARA-361 COMMUTATION OF ONE KIND OF LEAVE INTO ANOTHER

At the request of a Government servant, the authority which granted him leave may commute it retrospectively into leave of a different kind which was due and admissible to him at the time the leave was granted, but the Government

Servant cannot claim such commutation as a matter of right.

The commutation of one kind of leave into another shall be subject to adjustment of leave salary on the basis of leave finally granted to the Government servant, that is to say, any amount paid to him in excess shall be recovered or any arrears due to him shall be paid.

Extra ordinary leave granted on medical certificate or otherwise may be commuted retrospectively into leave not due subject to the provisions of Rule 31.

(Authority: C.C.S. (leave) Rules-Rules-10)

PARA-362 ENCASHMENT OF EARNED LEAVE/HALF PAY LEAVE

Where a Government Servant retires on attaining the normal age prescribed for retirement under the terms and conditions governing his service, or dies while in service or after final cessation of duties, the authority competent to grant leave shall 'suomotto' issue an order granting cash equivalent of leave salary for earned leave, if any, at the credit of the Government servant on the date of his retirement, subject to a maximum of 300 days.

The cash equivalent of leave salary for earned leave shall be payable in one lump-sum as a one time settlement. No House Rent Allowance or City Compensatory Allowance shall be payable. The authority competent to grant leave may withheld full amount or part of cash equivalent of earned leave in the case of a Government servant who retires from service on attaining the age of retirement while under-suspension or while disciplinary or criminal proceedings are pending against him, if in the view of such authority there is a possibility of some money becoming recoverable from his on conclusion of the proceedings, against him. On conclusion of the proceedings, he will become eligible to the amount so withheld after adjustment of Government dues, if any.

The authority competent to grant the entire earned leave at the credit of a Government servant on the date of retirement. would be competent to issue an order granting cash equivalent of such earned leave as also the authority to whom the powers to grant earned leave have been delegated under the relevant delegation orders.

(Authority: G.I. Deptt. of Per. & Trg. Notification No. 1428/19/86-Estt(L) 9.12.88, G.I. Deptt. of Personnel & A.R. O.M. No. P. 14028/29-E-VI(A)/78(LU), 31.12.1980.

PARA-363 ELIGIBILITY IN CASES OF OFFICIALS ON LEAVE ON THE LAST DAY OF A PARTICULAR HALF YEAR

A Government servant on leave on the last day of any particular half on a calendar year shall be entitled to earned leave credited on the first of the succeeding half year provided the authority competent to grant leave has reason to believe that the Government Servant will return to duty on its expiry.

(Authority: G.I. N.R.O.M.No. 16(6)-E-IV(A)/ 74 dated 30.4.1976)

PARA-364 ADVANCE CREDIT OF HALF PAY LEAVE

With effect from 1.1.1986 the Central Government employees have been allowed to avail the benefit of advance credit of half pay leave by crediting half pay leave of 10 days in their leave account on each occasion on 1st January, 1st July each year.

The half pay leave account of the employees should be closed on 31.12.1985, before the half pay leave is credited .in advance to their leave account. The employees .may be allowed the benefit of half pay leave for incomplete period of service of 1985 till 31st December, 1985 by crediting to their half pay leave account at the rate of 5/3 month on 1st January, 1986 alongwith the advance credit of half pay leave. While calculating the completed months of service, the month may be rounded off to the next higher. If it exceeds more than 15 days, for example, if an employee who has completed a years service on 11.5.85 he may be given the benefit of half pay leave from May (Since it exceeds more than 15 days) to December 1985 for 13 days ($5/3 \times 8 = 13\frac{1}{3}$) or 13 days).

(Authority: G.I. Ministry of Personal & Trg. L. No. J 13014/1/85-estt(L) dated 24.1.1986)

(C&A.G.'s letter No. 110-Audit-I/99-85/III-86"(19) dated 20.2.1986 0.0. No. P.C.I/pension/747 dated 10.3.1986)

PARA-365 SUFFIX/PREFIX OF HOLIDAYS WITH LEAVE

If the day, immediately preceding the day on which a Government servants leave begins or immediately following the day on which his leave expires, is a holiday or one of series of holidays, the Government servant shall be deemed to have been permitted (except in cases where for administrative reasons permission for prefixing/suffixing holidays to leave is specifically withheld) to leave his station at close of the day before, or return to it on the day following such holiday or series of holidays.

PARA-366 MATERNITY LEAVE

- (1) A female Government servant (including an apprentice) with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of 135 days from the date of its commencement.
- (2) During such period, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

Note: In the case of a person to whom the Employees State Insurance Act, 1948(34 of 1948), applies, the amount of leave salary payable under this rule shall be reduced by the amount of benefit payable under the said Act for the corresponding period.

- (3) Maternity leave not exceeding 45 days may also be granted to a female Government Servant (irrespective of the number of surviving children) during the entire service of that female Government servant in case of miscarriage including abortion on production of medical certificate as laid down in Rule 19 of CCS(Leave) Rules 1972:

Provided that the maternity leave granted and availed of before the commencement of the CCS(Leave) Amendment Rules, 1995, shall not be taken into account for the purpose of this sub-rule.

- (4)
 - (a) Maternity leave may be combined with leave of any other kind.
 - (b) Notwithstanding the requirement of production of medical certificate contained in sub-rule (1) of Rule 30 or sub-rule (1) of Rule 31, leave of the kind due and admissible (including commuted leave for a period not exceeding 60 days and leave not due) up to a maximum of one year may, if applied for, be granted in continuation of maternity leave granted under sub-rule (1).
- (5) Maternity leave shall not be debited against the leave account.

[Authority: GOI Dept. of Per. & Trg., Notification No. 13026/1/99-Estt. (L) dated the 18th April, 2002 published as GSR 149 in the Gazette of India, Dated the 27th April, 2002. Takes effect from 07.10.1997 vide O.M. , dated 07.10.1997.

GOI Dept. of Per. & Trg., Notification No. 13026/1/94-Estt. (L) dated the 31st March, 1995, published as GSR No. 317(E) in the Gazette of India]

GOVERNMENT OF INDIA'S DECISION

1. **Unmarried female Government Servants also eligible for maternity leave:-** Under Rule 43 of CCS (Leave) Rules, 1972, maternity leave may be granted to a female Government Servant by an authority competent to grant leave subject to fulfillment of conditions laid down under the said Rule.

(ii) The matter has, accordingly, been considered in this Department and it is felt that the word "female" in the CCS (Leave) Rules, 1972, does not specifically refer to the marital status of the female and the word "married" is not prefixed to the word "female". It is, therefore clarified that, as the rule itself does not make any distinction in this regard, maternity leave as admissible may be granted to an unmarried female Government servant. Further, at the time of leave, while due regard may be had to the conditions laid in Rule 43 of the CCS (Leave) Rules, the welfare of the mother and the child, which is of primary concern., shall also be kept in view.

[G.I., Dept. of Per. & Trg., O.M. No. 13018/1/86-Estt. (L), dated the 28th April, 1986]

2. **Maternity leave for induced abortion-**It has been decided that the abortion induced under the Medical Termination of Pregnancy Act, 1971, should also be considered as a case of abortion for the purpose of granting maternity leave under the CCS (Leave) Rules, 1972

[G.I., M.F., O.M. No. 14(6)-E. IV (A)/74 , dated the 21st April, 1975]

3. **No special casual leave for Salpingectomy operation undergone with "induced abortion".-**Female Government servants undergoing Saplinglectomy operation along with Medical termination of pregnancy will be entitled to six weeks maternity leave. Such female Government servants who avail the facility of maternity leave will not be entitled to additional 14 days of special casual leave.

[G.I., Dept. of Per. & Trg., O.M. No. 28016/1/91-Estt. (A), dated the 13th May, 1992]

4. **No maternity leave for threatened abortion.-** It is clarified that "abortion" does not include "threatened abortion" and maternity leave cannot be granted in the case of "threatened abortion."

[G.I., D.P & A.R., O.M. No. 13018/11/84-Estt. (L), dated the 16th March, 1985]

PARA-367 PATERNITY LEAVE

- (1) A male Government servant (including an apprentice) with less than two surviving children, may be granted Paternity Leave by an authority competent to grant leave for a period of 15 days, during the confinement of his wife for childbirth, i.e., up to 15 days before, or up to six months from the date of delivery of the child.
- (2) During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
- (3) The Paternity Leave may be combined with leave of any other kind.
- (4) The Paternity Leave shall not be debited against the leave account.
- (5) If Paternity Leave is not availed of within the period specified in sub-rule (1), such leave shall be treated as lapsed.

NOTE:- The Paternity Leave shall not normally be refused under any circumstances.

(Authority: GOI Dept. of Per. & Trg., Notification No. 13026/1/99-Estt. (L) dated the 18th April, 2002 published as GSR 149 in the Gazette of India, Dated the 27th April, 2002. Takes effect from 07.10.1997 vide O.M. , dated 07.10.1997.)

PARA-368 REFUSAL OF MEDICAL LEAVE

Leave on medical certificate should not be refused when the sanctioning authority is convinced it is advisable.

PARA-369 MEDICAL CERTIFICATE

An application for leave on medical certificates made by:

1. A Gazetted Government Servant, shall be accompanied by a medical certificate in Form (**Appendix XII**) given by an authorised Medical Attendant
2. A non-gazetted Government servant shall be accompanied by medical certificate in Form (**Appendix XIII**) given by an Authorised Medical Attendant or a registered Medical Practitioner; Defining as clearly as possible the nature and probable duration of illness.

NOTE- In the case of non-gazetted Government Servant, a certificate given by a Registered Ayurvedic, Unani or Homeopathic medical practitioner or by a registered Dentist in the case of dental ailment or by an honorary Medical Officer may also be accepted, provided such certificate is accepted for the

same purpose in respect of its own employees by the Government of the State in which the Central Government servant falls ill or to which he proceeds for treatment.

(Authority: GOI, Deptt. Of Personal & A.R., Notification no. P-13015/11/82-Estts (L) dated 25.05.1984)

PARA-370 SECOND MEDICAL OPINION

1. The leave sanctioning authority may secure second medical opinion by requesting a Government Medical Officer not below the rank of Chief Medical Officer or Staff Surgeon to have the applicant medically examined by the earliest possible date, and
2. The Government Medical Officer will thereupon express his opinion both as regards the facts of the illness and as regards the necessity for the amount of leave recommended and for that purpose he may either require the applicant to appear before himself or before a Medical Officer nominated by himself.

In other words, the leave sanctioning authority, in case of doubt, may write, under intimation to the official concerned, for second medical opinion to Government Medical Officer not below the rank of a Chief Medical Officer or Staff Surgeon to have the applicant medically examined. The Medical Officer will direct the official concerned either to appear before him or before Medical Officer, nominated by him, at a particular date, time and place.

(Authority: Letter No. 34/3/75-SPB. II dated 06.11.1975)

PARA-371 FEE FOR SECOND MEDICAL OPINION

The Government of India in their Education, Health and Lands Department letter no. F.16-13/40-H, dated 20th June, 1940 have decided that the cost of obtaining a second medical opinion or the counter signatures of the initial certificate for purposes of leave of their non-gazetted staff stationed in Uttar Pradesh, with effect from 20th June, 1940, is to be met by the Government of India themselves. The Charge on his account should be debited to contingencies-Fees for Medical examination.

PARA-372 STAYING AWAY WITHOUT LEAVE

No employee should stay away from office, on the ground of sickness or any other ground before leave is sanctioned and arrangements for his work made unless the medical certificate specially states that he is physically incapable of attending to his duties. The Addresses of all the assistants of the office should be

recorded in their leave applications. AAOs/SOs of the sections concerned should see that this is done. Co-ordinating section should bring to notice any omission to comply with this order.

PARA-373 PENALTY FOR STAYING AWAY WITHOUT LEAVE

Staying away from office without leave is a grave act of indiscipline which renders the official liable to action under CCS(CCA) Rules, 1965 except when the cause is sudden illness or unforeseen circumstances of a pressing nature. The reason of absence should be communicated to the office at once through personal messenger or by post and, if it is due to illness, a medical certificate should, if the Gazetted Officer so directs, be produced, no urgency of private affairs can be accepted as an excuse for staying away from office without leave or after the leave granted has expired.

PARA-374 ABSENCE AFTER EXPIRY OF LEAVE

Unless the authority competent to grant leave extends the leave, a Government servant who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period shall be debited against his leave account as though it was half pay leave, to the extent such leave is due the period in excess of such leave due being treated as extraordinarily leave.

Willful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action.

(Authority: Rule 25 of CCS (Leave) Rules, 1972)

PARA-375 EXTENSION OF LEAVE

All applications for extension of leave should be made sufficiently early to reach the office at least one clear week before the expiry of the leave. Extension will not be granted to those who fail to do so except in case where the necessity for an extension can not be foreseen.

NOTE- It is often the practice to ask for short leave and then for extension because the employee thinks that there is a better chance of short leave being granted. This is objectionable and no extension will therefore ordinarily be granted, unless the applicant can show that unforeseen circumstances have arisen since made his first application.

PARA-376 STEPS TO BE TAKEN TO PREVENT ABUSE OF LEAVE RULES

The Government of India have ordered that all cases in which a fresh spell

of leave is applied for by Government servants after a short interval of duty, should be carefully examined with view to see that the spirit of the leave rules is observed and that the competent authority may refuse the leave by exercising the discretion vested in them under F.R. 67 or Rule 47 of the Central Civil Services (Leave Rules) 1972, if they have reasons to believe that an attempt was being made to take undue advantage of the leave rules or to evade the spirit thereof.

PARA-377 REGISTER OF ABSENTEES

As soon as an intimation regarding the absence of a person, owing to his proceeding on regular leave, is received either "through Leave Reporting Form" sent by the coordinating section, or otherwise through memos, received from that section, his name section to which he belongs, and the date of commencement of absence, should be entered in the "Register of Absentees" which is maintained in P.C. Section by the leave Reporter in the following form:

SI. No.	Name of absentee	Designation and pay	Section from which absent	Kind of leave	Period	Date of commencement of leave
1	2	3	4	5	6	7

Date of Expiry	Date of joining office	Date of Completion of the service book and leave account	Date of preparation of leave salary memo	Signature with date of the bill clerk in token of receipt of the last salary memo	Reference to the bill in which the arrears, if any, has been drawn (to be filled in by the bill clerks concerned under their dated initials)	Initials of the Superintendent or Assistant Superintendent dealing with leave cases (in token of the correctness of the entries in the register)
8	9	10	11	12	13	14

Remarks
15

Separate registers, or folios of a register should be used for various categories of employee viz. Audit Officer, Asstt. Audit Officer, Section Officer(Audit), Senior Auditor, Auditor, Clerks, Records Keepers, Stenos and Group 'D' staff. The other column of the Register should be completed when leave is sanctioned, and the person concerned returns to duty, and the relevant papers are received from the control sections.

The absentees Register, the service book and leave account of the person concerned duly completed in respect of entries regarding leave should be submitted to the Branch Officer P.C. (S.O./G.D. in respect of Group 'D' Government servant) for attesting the entries made therein.

NOTE: Similarly cases of conversion of Casual leave into regular leave should be entered in the Absentee Registers to enable the bill clerks to make adjustments of leave salary necessitated on the account in the monthly pay bills.

PARA-378 SUBMISSION OF ABSENTEES REGISTER TO B.O. (P.C.)

Absentee Register should be submitted to the Branch officer, P.C. Section on the 15th of every month to enable him to see that leave Accounts and Service Books in respect of all employees who have come back from leave have been duly completed, leave salary memo, has been prepared when the leave has been sanctioned and the arrears, where due, drawn

PARA-379 RETURN FROM LEAVE

On return from all kinds of regular leave individual should report for duty punctually at 9:30 A.M. in the control section where from he proceeded on leave unless prior permission reporting to duty later in the forenoon of the day been obtained.

Anyone who is to resume charge of his duties on the expiry of his leave on a day which happens to be a local holiday should report to any section officer/Asst. Audit Officer/Branch Officer who may be present in the office on that date or in the absence of any such officer to the care taker. This fact should be mentioned in the joining report, duly attested by the Gazetted officer/Section Officer/Caretaker which may be submitted to the control section on the next working day.

PARA-380 FITNESS CERTIFICATE

The employees of the office who proceed on leave on Medical Certificate or who are granted leave on account of ill health and are required to produce fitness certificate, should bring the certificate of Medical fitness in the prescribed form.

A specimen of the prescribed form is appended below for the guidance of all concerned.

Fitness Certificate (Form)

Signature of applicant :

Dated:

I _____ registered medical practitioner of _____ do hereby certify that I have carefully examined Shri _____ whose signature is given above, and find that he has recovered from the illness and is now fit to resume duties in Government Service. I also certify that before arriving at this decision I have examined the original medical certificates and statement of the case (or certified copies thereof) on which leave was granted or extended and have taken those into consideration before arriving at my decision.

Signature: _____

Registered No: _____

NOTE: Fitness Certificate from the Chief Medical Officer is necessary in the case of infectious diseases like Tuberculosis, Leprosy, etc.

PARA-381 RESUMPTION OF DUTIES BEFORE THE EXPIRY OF LEAVE

The employees who have been sanctioned regular leave are ordinarily required to resume their duties on the dates they are due to return from leave granted to them. Persons desirous of resuming duties earlier should apply to the Group D.A.G. or P.A.G. in case of Audit officer and Asstt. Audit Officer for being permitted to join before the expiry of leave. In the absence of such permission, they will not be allowed to resume duties before the expiry of leave.

CHAPTER - X

PAY, INCREMENT, ALLOWANCES, HONORARIUM AND ADVANCES.

PARA-382 INITIAL PAY

The initial pay of new entrants is to be the minimum of the scale of pay prescribed for the posts to which they are appointed.

PARA-383 SCALES OF PAY

Consequent to the restructuring of the Indian Audit and Accounts Department w.e.f. 1.3.1984, the scales of pay prescribed for the various categories of staff in this office under the Revised Pay Rules, 1986 are as follows:

Group 'A'	
Principal Accountant General (P.A.G.)	Rs. 22400-525-24500
Senior Deputy Accountant General (Sr.D.A.G.)	Rs. 12000-375-16500
Deputy Accountant General (D.A.G.)	Rs. 10000-325-15200
Welfare Officer (W.O.)	Rs. 10000-325-15200
Group 'B'	
Sr. Audit Officer	Rs. 8000-275-13500
Audit Officer(A.O.)	Rs. 7500-250-12000
Assistant Audit Officer (A.A.O.)	Rs. 7450-225-11500
Senior Personal Assistant (Sr.P.A.)	Rs. 7500-250-12000
Group 'c'	
Section Officer(S.O.)/ Supervisor	Rs. 6500-200-10500
Welfare Assistant (W.A)	Rs. 6500-200-10500
Senior Auditor (Sr.Ar.)	Rs. 5500-175-9000
Auditor	Rs. 4500-125-7000
Caretaker	Rs. 4000-100-6000
Stenographer:	
(i) Grade I	Rs. 5500-175-9000
(ii) Grade II	Rs. 5000-150-8000
(iii) Grade III	Rs. 4000-100-6000
Staff Car Driver	
Grade I	Rs. 4500-125-7000
Grade II	Rs. 4000-100-6000
Clerk/Typist	Rs. 3050-75-3950-80-4590
Selection Grade Record Keeper	Rs. 3050-75-3950-80-4590
Ordinary Grade Record Keeper	Rs. 3050-75-3950-80-4590
Record Keeper	Rs. 2750-70-3800-75-4400
Group 'D'	
Junior Gestetnor Operator	Rs. 2610-60-2910-65-3300-70-4000
Selection Grade Daftari	Rs. 2610-60-2910-65-3300-70-4000
Ordinary Grade Daftari	Rs. 2610-60-2910-65-3300-70-4000

Peon	Rs. 2610-60-2910-65-3300-70-4000
Jamadar	Rs. 2550-55-2660-60-3200
Farrash	Rs. 2550-55-2660-60-3200
Chowkidar	Rs. 2550-55-2660-60-3200
Waterman	Rs. 2550-55-2660-60-3200
Safaiwala	Rs. 2550-55-2660-60-3200

PARA-384 SPECIAL PAY

The following posts carry special pay as shown against each:

- (1) Senior Auditor for performing the duties of cashier 125 p.m.
- (2) Clerk for performing the duties of Assistant cashier 40 p.m

PARA-385 SUBSISTENCE ALLOWANCE

A suspended official is entitled for the first three months of suspension to subsistence Allowance of an amount equal to leave salary on half pay, with appropriate dearness and Compensatory allowances. This allowance may be increased by a suitable amount not exceeding 50% of the initial sum, if the suspension is prolonged due to reasons not directly attributable to the Government servant. It may be decreased in the same manner if the Government Servant is held to be responsible for the prolongation.

Subsistence Allowance can be paid only if the Government Servant furnishes a certificate every month that he was not engaged in any other employment, business, profession of any other ground.

Recovery from subsistence Allowance

- (i) Obligatory: Repayment of loans and advance taken, Contribution to C.G.H.S. and Group Insurance, house rent and allied charges and Income Tax.
- (ii) With the Official's Written Consent P.L.I., Premia, Cooperative stores/ Societies dues, refund of G.P.F. Advances.
- (iii) Not enforceable G.P.F. subscription, Court attachment dues and recovery of loss to Government.

(Authority: F. R. 53(1), No. (4) below F.R.-53(1), (2) and G.O.I.Order No. (4) below F.R.-53

PARA-386 REGISTER OF INCREMENTS

A Register of Increments will be maintained by the Personal claim (P.C.) Section in which the entries relating to increments should be made in each calendar

month separately. The following procedure will followed for the maintenance of this register.

(i) A separate section of the register, with one or two blank pages at the end, should be allotted for each month entries for increments due during that month.

(ii) When in any case an increment is withheld or postponed, a note to that effect should be made against the name concerned in the remarks column over the dated initials of the Gazetted Officer-in-charge of P.C. Section.

(iii) All new names should be noted in the blank space at the end of the section reserved for the month in which new appointments are made.

(iv) Names of men joining the office on transfer from elsewhere will also be entered in the register under the months in which their next increments fall due.

(v) The admissibility of each increment will be attested by the A.A.O., S.O., P.C. Section with reference to Service Books, personal files and other documents and also scrutinized by the Gazetted Officer-in-charge at the time of passing.

PARA-387 SUBMISSION OF INCREMENT REGISTER TO BRANCH OFFICER

The increment register should be submitted monthly to the Branch Officer, P.C. Section.

PARA-388 COUNTING OF OFFICIATION SERVICE RENDERED IN A HIGHER POST IN THE STATE FOR THE PURPOSE OF INCREMENTS IN A LOWER POST IN THE CENTER

It has been decided that the benefits of F.R.28(C) may be extended to Central Government servants officiating in higher posts or holding higher temporary posts under a State Government also. As such they will count for increment their officiating or temporary service on a higher post under a State Government to which they may be appointed while officiating in or holding the lower temporary post under the Central Government provided that they would have continued to officiate in or hold such lower post but for their appointment to the higher post.

(Government of India, Ministry of Finance Memo.No.F.2(39) Estt.III/58, dated the 17th September, 1958)

PARA-389 ESTABLISHMENT BILLS

The establishment bills will be prepared under the supervision of the A.A.Os/S.Os in the P.C. Section. The monthly establishment bills should be

prepared five days before the last working day of the month, and disbursement of pay of the establishment should always be made on the last working day of the month, unless otherwise decided. Payment of salary for the month of March is, however, made on the first working day of April. To guard against fraud, the preparation of the establishment bills should in no way be entrusted to a person who is responsible for making the disbursements. It is also necessary that before an establishment bill prepared by the responsible auditor is signed by the B. O., it should be subjected to a detailed check by A.A.O./S.O. with reference to data on which the claims prepared are based as well as to the sanctions, scales, orders etc., to which the claims are subjected.

PARA-390 PREPARATION OF BILLS

The basis for the preparation of the monthly pay bills is generally the previous month's bills, the Order Book, the increment register, the leave register, the Register of Advances, and the Attachment Register. The pay bills should not be copied, blindly, from the previous month's pay bills, but the records showing leave, resignation, retirement, etc., should be consulted and consequential changes made. The pay bills are prepared in duplicate separately for the establishment employed against various categories of posts (Permanent, Temporary, and Casual) as enumerated below.

- (i) Group 'A' Officer
- (ii) Sr. Audit Officers/Audit Officers
- (iii) Assistant Audit Officer/Section Officer
- (iv) Auditors (Senior grade and ordinary grade)
- (v) Stenographers (Sr. grade and ordinary grade)
- (vi) Clerks/Record Keepers
- (vii) Group 'D' Government servants

The pay bills of various Inspection parties should also be drawn at Headquarters and pay & allowances shall be arranged to be remitted by Bank Draft at par to the field staff concerned, on receipt of acquittance rolls from the Audit Inspection Parties well in advance. The charges involved in sending the Bank Draft by registered post in remitting the dues shall be charged to the Office Contingencies.

Note-1 If, however, the Inspection Parties make a request for remittance of their pay and Traveling Allowances by Postal Money Order at Government

expense, when they are working in far away places where banking facilities do not exist, their request may be acceded to;

Note-2 Assistant Audit Officers/Section Officers of the parties on Inspection duty should submit acquittance rolls in respect of party personnel on duty so as to reach P.C. Section by 25th of each month showing therein the name and personal number of the party personnel and place where pay is to be sent Bank Draft & name of the persons (A.A.O./S.O./Sr. Auditors/Auditors) in whose favour the Bank Draft is to be endorsed and the name of the State Bank on which payment is desired. In case of persons on leave (not sanctioned), the fact of their being on such leave may be clearly indicated against their names.

(Authority: -Government of India, Ministry of Finance (Department of Economic Affairs O.M. No. F.10 (86)B/63, dated 20th November, 1963. File No.Admn.-3/31-6, Comptroller & Auditor General's letter No .1843-Admn.II/388. 61 dated 9th September 1965 and this office O.O.No.Admn.3/31-6-737 dated the 4th August, 1967).

PARA-391 INSTRUCTIONS FOR THE PREPARATION OF BILLS

(i) All corrections in the total of the bill whether made in words or figures should be attested by the full signature of the drawing officer with date instead of by his dated initials.

(ii) The spaces left blank either in the money columns or in the column for particulars of the bill should invariably be covered by oblique lines.

(iii) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees should invariably be recorded in the body of the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill.

(Government of India, Ministry of Finance, Memo No.D7764f-B-1/51, dated the 10th September 1951).

PARA-392 ATTESTATION OF NOTES OF ARREARS CLAIMS IN THE ORIGINAL BILLS BY THE DRAWING OFFICER.

The A.A.O./S.O. Incharge of the bill drawing Section (P.C.) is permitted to attest notes of ARREARS claims in the office copies of the bills in relaxation of the provisions of Rule 89 of Central Government Account (Receipts and Payments) Rules 1983 subject to the condition that 5% of the entries are test checked by the A.O. before signing the ARREARS bills.

(C.A.G. letter No.2690-Admn.II/131-58, dated 1st. November, 1958).

PARA-393 DRAWL OF LEAVE SALARY OF PERSONS ON LEAVE

The absentee Registers maintained by the leave Reporters should be consulted by the Bill auditors at the time of preparing the monthly pay bills. In respect of persons who have been or are on regular leave during the month for which the bill is being drawn, leave salary should be calculated and drawn accordingly in the bill. If by the time of preparation of bill, leave is not sanctioned in any case, a note in ink to this effect should be recorded in the office copy of the pay bill so as to avoid the possibility of payment before leave is actually sanctioned.

PARA-394 CHECK OF GAZETTED OFFICER INCHARGE

The pay bills together with the absentee statements, the schedules of G.P. Fund and Income-tax deductions, etc., should, after completion and check, be entered in the Register of Bills and sent to the Officer Incharge alongwith the fair copy. The Gazetted officer incharge should before signing the bill check certain items at random and satisfy himself that the bills are correctly prepared. He should also compare the totals of the office and fair copies, both in figures and words, at the same time satisfy himself that all events required to be entered in the Service Books of the persons concerned have been so entered over his initials. When signing the absentee statement accompanying the establishment pay bill he should see that a diagonal line is drawn across the blank space, if necessary, below the last entry.

PARA-395 DRAWL OF INCREMENT IN ESTABLISHMENT BILL

Increments which are certified to be admissible will only be drawn in the Establishment pay bills. Bill auditors will, therefore, draw the increments of those persons only in respect of whom, the Increment Certificates duly passed by B.O. (PC.) are furnished by the Increment auditors.

**PARA-396 RECOVERY OF SUBSCRIPTION, ETC. ON ACCOUNT OF
G.P. FUND FROM PAY BILLS**

All Government servants after continuous service of one year shall compulsorily subscribe to G.P. Fund. Subscriptions being not less than 6 *per cent* of emolument and not more than total emoluments, should be deducted from the monthly pay bills of all those who are not discontinued subscribers. Similarly, the amounts recoverable on account of installments of Temporary Advances, if any, taken by a subscriber, should also be deducted. The number of the installment as

well as the total amount of each advance should be indicated in the remarks column of the pay bill. It should be ensured that the amounts deducted on account of subscription and recovery of Advance are shown separately and not lumped into one sum. A schedule of G.P. Fund, showing the Account No., Name designation of each subscriber, as well as details of the recoveries made from him on this account should then be prepared and attached to the fair copy of the pay bill. The total amount deducted on account of G.P. Fund from all the subscribers in the bill should tally with the total as worked out in the schedule.

PARA- 397 RECOVERY OF DUES ON ACCOUNT OF OFFICE COOPERATIVE CREDIT SOCIETY.

The recoveries on account of installments of loan taken by the employees of this office from the U. P. Civil Account Office Co-operative Credit Society, Ltd., will be affected from the salaries of the employees at the Cashier's level in accordance with the following instructions:

- (i) The Co-operative Society shall be responsible for furnishing to P.C. Section~ by the 20th of every month at the latest, a statement of demands against the member indicating the amount recoverable from each individual member on account of dues of the Co-operative Society.
- (ii) P.C. Section shall open an additional column in manuscript in the office copy of the pay bill wherein the deduction in respect of Co-operative dues will be noted in red ink against the name of the member concerned and also work-out the net amount payable thereafter. These deductions will, then, be noted in red ink in the sectional acquittance rolls below the entry regarding the amount payable to the person concerned and also work out the net amount that will be due for payment to the individuals concerned after the .deductions recorded in red ink. This should be done to ensure correctness.
- (iii) The Cashier shall record the amount so recovered on the receipt side of the cash book as receipts and pay the same to the Secretary of the Society on the same day or on the next working day and obtain proper receipt. The Cashier should, therefore, make an entry of the payment on the payment side of the Cash Book.
- (iv) As regards recovery of Co-operative dues from persons who do not turn up to draw their pay or leave salary on the pay day, the Cashier will recover the dues while paying the amounts to the persons concerned. For this purpose, the amount due and recoverable on behalf of the Society will be mentioned by P.C. Section in

the authorities issued by that section

(v) In the case of the staff on inspection duty who draw their salary outside Head-quarters, i.e., Allahabad, the recovery of the Cooperative dues as indicated in the acquittance roll forms will also be made at the Cashier's level and accounted for as in subpara (iii) above.

PARA-398 RECOVERY OF MOTOR CYCLE ADVANCE

A register in form ATM 86 will be maintained in the P. C. Section to ensure that installments of Motor Cycle Advances are correctly and regularly recovered. It will be consulted by the bill auditors at the time of the preparation of the monthly bills. After the bills have been totaled, it will be seen that the total amount recovered on account of motor cycle advances from the pay bills tallies with the total amount worked out in the register. The register will be submitted on 10th of every month to the Branch Officer, P. C. Section for review.

PARA-399 DEDUCTION ON ACCOUNT OF INCOME TAX

The income tax should be deducted at source, while preparing the bills every monthly gross income in accordance with the orders issued from time to time.

In the month of March every year, the bill auditors should assess the probable yearly emoluments of those employees whose earnings become liable to income-tax at the rates prevalent at the time. The amount of annual income-tax that becomes payable by each of such employees should be determined in accordance with rules and orders in force and monthly installment on this account deducted at the source from the pay of the individuals concerned regularly every month.

Before the close of the year, i.e., in the month of February, the amount of annual income tax should again be calculated with reference to the actual emoluments of the individual concerned for the year and the balance of the income tax not yet recovered deducted from the pay of February. In some cases, the total amount of annual income tax recoverable from an individual is intimated by the Income Tax Department. In those cases it should be seen that the total deductions on account of Income Tax made from an individual, during the year, work out to that amount, and in case, there is a difference it should be adjusted before the close of the year i.e. in the pay bill for February.

PARA-400 ANNUAL RETURN OF INCOME TAX

P. C. Section should maintain a register in form No. I.T. 48, in which the names, designation, etc., of all those employees whose emoluments are liable to

income tax should be entered. The monthly deduction made from them on account of income-tax should be posted therein monthly from the Pay Bills. Annual Return showing all the deductions effected on account of income-tax at the source from the employees should be forwarded to the income tax authorities by the 30th April each year.

PARA-401 ABSENTEE STATEMENT

The Absentee statements received from the Controls/Sections should be consulted by the auditors of P. C. Section while preparing the monthly pay bills. The officials/officers who have been or are on regular leave during the month for which the bill is being drawn are entitled to leave salary equal to the pay drawn by them immediately before proceeding on earned leave. If by the time of preparation of bill, leave is not sanctioned in any case, a note in red ink to this effect should be recorded in the office copy of the pay bill so as to avoid the possibility of payment before leave is actually sanctioned.

PARA-402 DRAWAL OF ADVANCE OF LEAVE SALARY

A Government servant, including a Government servant on foreign service, proceeding on leave for a period not less than thirty days may be allowed an advance in lieu of leave salary upto a month's pay and allowances admissible on that leave salary subject to deduction on account of income tax, G.P.F., house rent, recovery of advances, etc.

The advance may be sanctioned by the head of the office or by any other subordinate officer to whom the power may be specially delegated, both in the case of gazetted and non-gazetted officers.

The advance may be granted when the leave taken is for not less than a month (30 days) and the amount of the advance should be restricted to the net amount of leave salary for the first month of leave that is clearly admissible to the official/officers after regular deductions.

P.C. Section should maintain a register for recording such advances and keep watch for their adjustment from the leave salary bill prepared in respect of the leave availed of by the persons. In case where the advance cannot be so adjusted in full, the balance will be recovered from the next payment of pay or/and leave salary.

(Authority:- Government of India, Ministry of Finance O.M. No. F7(75)-EIV(A)/60 dated 3.8.1960 and 12.1.1961)

PARA-403 STAFF CAR DRIVERS: -ENTITLEMENT OF D.A. & T.A. FOR OUTSIDE JOURNEY

In the case of Chauffeurs of staff cars who cannot return to their Headquarters on the same day and the journey involves absence of at least one night from their headquarters, they shall be entitled to draw Daily Allowance as admissible under rules in addition to overtime allowance.

A driver who performs a local journey of journey on tour in a staff car in his charge may draw travelling allowance under ordinary rules as admissible to other Central Government Employees if the journey does not involve the absence of one night from his headquarters. But the drawl of T.A. by Staff" Car Drivers for the journey mentioned above will be subject to the condition that no O.T.A. would be payable for the period with reference to which D.A. has been drawn. The drivers will however, have the option to draw either D.T.A. or D.A. on any day on which such journey has been performed.

(Authority:- Ministry of Finance (Exp.)O.M. No. F3(2)E-II(A)/85 dated 17.7.1985)

PARA-404 CENTRAL GOVERNMENT HEALTH SCHEME

Central Government Health Scheme provides comprehensive medical facilities to the Central Government employees and members of their families at Allahabad and incidentally to do away with the expensive system of reimbursement of medical expenses.

This scheme is applicable to the employees of this office including the pensioner, widows of the pensioners getting family pension and the children drawing pension after the Government servants' death, provided the beneficiaries reside in the areas covered by the scheme. Family under this scheme includes the wife or husband, children, step children and parents who are wholly/mainly dependent on and normally residing with the Government servant concerned. Female Government servants can include either their parents or Parents in-law as members of their families. Parents whose monthly income from all sources does not exceed Rs. 1500/- will - only be construed as wholly/mainly dependent on the Government servant. A compulsory monthly contribution on a graded scale is levied on all entitled classes of Government servants/pensioners as indicated below:

BASIC PAY + DEARNESS PAY	Rate of Monthly Contribution
Upto Rs. 3000	Rs. 15.00
From Rs. 3001 to Rs. 6000	Rs. 40.00
From Rs. 6001 to Rs. 10000	Rs. 70.00
From Rs. 10001 to Rs. 15000	Rs. 100.00
From Rs. 15001 and above	Rs. 150.00

When both husband and wife are Central Government Servants covered by the scheme, the contribution will be recovered from only one of them whose pay is higher. The recovery of contribution is effected through monthly salary bills.

Facilities available:

- (i) Medical attendance including consultation with the A.M.A. at a C.G.H.S. Dispensary, polyclinic or C.G.H.S. Wing of the hospital or at recognised hospitals.
- (ii) X-Ray, Laboratory and other diagnostic facilities at C.G.H.S. Laboratories or other laboratories or recognised hospitals.
- (iii) Supply of drugs prescribed by the A.M.A., Administration of injections dressing/minor surgical procedures in the dispensaries or specialist/centres.
- (iv) Hospitalisation antenatal/confinement/postnatal facilities care
- (v) Treatment at specialised hospital (even though not recognised under the scheme) if the Director, C. G. H. S. certifies that such treatment is essential for the recovery/prevention/checking of deterioration of the patient's condition.
- (vi) Special treatment for diseases like T.B., Cancer etc.

PARA-405 ELIGIBILITY OF GOVERNMENT SERVANTS FOR THE ISSUE OF TEMPORARILY FAMILY PERMITS UNDER C.G.H. SCHEME.

Temporary family permits can be issued to the families of Central Government Employees (including eligible parents) in those cases only in which a Central Government employee already availing the C. G. H. S. facilities is transferred to a station where C.G.H.S. is in operation. In case of transfer of Central Government employees to a station where C.G.H.S. is not in operation, temporary family permits cannot be issued if the family continues to stay in an area covered under the scheme

and his/her family in such cases will be governed by CS(M.A.) Rules, 1944.

(Authority:- G.I.O.M. No.S.12018/6/79 CGHS(P) (vol.II)dated 5.1.1985).

PARA-406 MEDICAL CONCESSION TO APPRENTICES

Apprentices who are in the whole time service of Government and are remunerated from Central Revenues should be treated as Government servants for purpose of concessions in regard to Medical treatment including anti-arabic treatment.

PARA-407 MEDICAL EXAMINATION OF CIVILIAN CENTRAL GOVERNMENT SERVANTS INVALIDATED FROM MILITARY SERVICE TO DETERMINE THEIR PHYSICAL FITNESS FOR RETENTION IN THE POST PREVIOUSLY HELD BY THEM OR FOR REEMPLOYMENT IN CIVIL

Government of India have decided that all employee of Civil departments of the Central Government repatriated from field service on account of having been declared unfit for further military service by Military Medical Boards should be allowed to resume Civil duties on the production of a certificate of fitness granted by a Civil Medical Board in the case of gazetted officers and by a C.M.O. in the case of non-gazetted officials.

(G.I. Department of Health Memo.No.F.16-48/45-H, dated the 9th April, 1946).

PARA-408 REIMBURSEMENT OF MEDICAL EXPENSES NOT LIABLE TO INCOME-TAX

Any payment made to a Government servant on account of reimbursement of medical expenses incurred by him towards his own treatment or that of his family as allowed under the rules is not liable to income tax vide Central Board of Revenue memorandum No.D.Dis No.26(46)-I-T/46, to the Department of Indian Posts and Telegraphs (copy received with Comptroller and Auditor General's Endorsement NO.78-Admn/32-47, dated the 28th January, 1947).

PARA-409 DELEGATION OF POWER TO COUNTERSIGN BILLS

Under paragraph 2(xii) of the Introductory Note to G.F.R. (R&E) the Principal Accountant General has declared the Senior Deputy Principal Accountant General (Admn) as Head of the office for purpose of the rule in G.F.R. Volume I.

The powers of the Head of office should normally be exercised by the Sr. Deputy Principal Accountant General(Admn.) and during his absence or short leave

by any Deputy Principal Accountant General/Senior Deputy Principal Accountant General. If no other Deputy Principal Accountant General is available, the Audit Officer (Admn) could be authorised at the discretion of the Principal Accountant General to exercise very limited powers only.

(Authority:- CAG's Circular letter No.1206-NGE-I/176-88 dated 24.6.69).

PARA-410 ADVANCES TO COVER TOUR EXPENSES

Gazetted/ non-gazetted members of the staff of this office proceeding on tour may be allowed Travelling Allowance (T.A.) Advance in accordance with the scales laid down below to cover personal travelling expenses for a month:

	Amount of advance
1. Officers drawing pay Rs.16,400 and above	Rs. 10,000/-
2. Officers drawing pay Rs. 8000 and above but less than Rs. 16,399	Rs. 10,000/-
3. Officials drawing pay Rs.6500 and above but less than Rs. 7999	Rs. 8000/-
4. Officials drawing pay Rs.4100 and above but less than Rs. 6499	Rs. 6000/-
5. Below Rs. 4100	Rs. 6000/-

(Authority: Circular No. AG (A)I/P.C.IV/785 dated 12.10.94)

PARA-411 DRAWL OF TRAVELLING ALLOWANCE ADVANCE

Lists showing the names of the persons and whether they are permanent or temporary proceeding on Inspection duty and the amounts of (T.A.) advances admissible to each of them should be furnished by I.C. I & II (Control), IC Central (Control), WAC I & II, A.B. Coordination, C.A.W. (Misc.), and R.A.W. sections to P.C. sections in the beginning of each quarter. While submitting the list it should also be certified that the persons for whom advances are recommended have already submitted T.A. adjustment bills of Tour Advances granted to them and not more than one T.A. advance is outstanding against each person included in the list. The list should be scrutinised by P.C. sections and submitted to Sr. Deputy Accountant General (Admn.) for sanctioning the advances. The advances so sanctioned are drawn in the T.A. Bills and paid to the persons concerned.

PARA-412 RECORD OF T.A. ADVANCE

With a view to guard against double payments as well as to exercise proper

control over expenditure against appropriation, etc., the Comptroller and Auditor General of India, in his letter No.1893-TA I/159-70 dated 15.10.70., has ordered for the maintenance of Register of T.A. claims in the proforma appended below. Accordingly, the advances paid to the touring staff should invariably be recorded in the Register which provides separate folio for each individual Government servant.

Register of T.A. Claims

Name :

Designation :

Pay bill & Group No. :

Date of submission	Period to which claims relates		Amount	date when passed	Amount passed
	From	To			
1	2	3	4	5	6

Adjustment of Advance paid if any	Month	Remarks Bill No	Amount
7	8	9	10

This register should be reviewed once a month by Branch Officer.

PARA-413 ADJUSTMENT OF T. A. ADVANCES

Persons who have received T.A. advance may submit the T.A. bills in adjustment of the advance within 15 days of the completion of the tour. Those requiring advances again may simultaneously send the application for another advance accompanied by T.A. bills for the tour advance.

PARA-414 DELEGATION OF POWERS TO Sr. AUDIT OFFICER/AUDIT OFFICER (P.C.) TO COUNTERSIGN T.A. BILLS AND MEDICAL BILLS OF NON-GAZETTED STAFF

In exercise of the powers vested under serial No.54 (SR-191) of Appendix 1 of the Compilation of F.R. & S.R. Part II the Principal Accountant General has declared the Audit Officer (P.C.) as controlling officer for countersigning travelling allowance bills of the nongazetted staff of this office.

The Audit Officer (P.C.) has also been authorised to exercise the power of Controlling Officer for countersigning the medical reimbursement bills of non gazetted staff of this office upto Rs. 50 subject to the conditions that:

- (i) Cases of Government servants whose progressive total of bills exceeds Rs.1000 per annum should be brought to the notice of the Sr. D.A.G.(Admn.)
- (ii) Reports of Internal Test Audit & replies there to in this regard should be submitted to the Sr. D.A.G. (Admn.) for information.

Medical reimbursement bills for more than Rs. 50 will, however, continue to be countersigned by the Sr. D.A.G. (Admn.)

(Authority:- C.A.G's letter No.1414-NGE-I/147-70 dated the 23rd June, 1970, No.2034-NGE-I/147-70, dated the 19th August, 1971 & this office letter No.Admn.II/2-89/Vol.II/3294 dated 31st December 1970 & No.Admn.II/Medical/2162, dated 13th October, 1971 (File No.Admn.II/2-89-Vol.II) .

PARA-415 ADMISSIBILITY OF DAILY ALLOWANCE TO THE STAFF ON TOURING DUTY

Consequent upon the decision taken by the Government on the Fifth Pay Commission's recommendations the admissibility of daily allowance to the staff of the office on touring duty etc. will be regulated as under:-

(a) On tour/temporary Transfer- The admissibility of daily allowance for continuous halt at place outside the Government servant's headquarters during tour/temporary transfer will be

- (i) First 180 days-Full Daily Allowance,
- (ii) Beyond 180 days-NIL

(b) Daily Allowance for temporary duty at headquarters Station - At present daily allowance is not payable for more than 60 days in cases where

temporary duty is performed by a Government servant locally beyond 8 kms. from his Headquarters. Thereafter in cases of local tours also daily allowance at half rates will be admissible upto 180 days.

(c) **On Training-** For attending a course in India. The admissibility of D.A. at a place outside Government Servant's Headquarter Where board and lodging are not provided shall be

- (i) First 180 days - Full Daily Allowance and
- (ii) Beyond 180 days no daily allowance.

In cases where prolonged stay is envisaged at the temporary duty station beyond 180 days the appropriate course would be to issue the necessary transfer order.

(Authority:- Govt. of India, Ministry of Finance (Deptt. of Exp.) O.M.No.19030/5/86-E-IV, dated 12.12.1986 and C.A.G's endt. No.24-Audit I/30-86/IV(7) dated 19.1.1987)

PARA-416 SUBMISSION OF T .A. BILLS BY INSPECTING OFFICER AND PARTIES

The T.A. bills of the Inspecting Officers as well as the parties should be sent in duplicate to P. C. sections through respective coordinating section of I.C. / C.A.W./ R.A.W. / W.A. / A.B. Co-coordinating section will, on receipt of T. A. bills, verify the journeys with reference to the approved programme/diaries of work, etc. and record necessary certificate on the office copies thereof and pass on the bills to P. C. sections. After necessary checking in P. C. sections, the T.A. bills of non-gazetted staff to *be* passed will be put up to Audit Officer (Cash) for counter signature in his capacity as Controlling Officer. He will also record the pay order after satisfying himself about the accuracy of the claim.

As regards T.A. bills of A.Os/A.A.Os., P.C. Sections will submit the same to the Senior Deputy Principal Accountant General (Administration) and those of all group officers to the Principal Accountant General for counter signature.

All the T.A. Bills will be entered in the Register of T.A. bills (Form No.6) while submitting them for counter signature.

PARA-417 T.A. FOR APPEARING AT THE DEPARTMENTAL EXAMINATION FOR CONFIRMATION OF AUDITORS

The Comptroller and Auditor General has decided that the Departmental Examination for the confirmation of Auditors prescribed in paragraph 255 & 256 shall for the purpose of supplementary Rule 130 (a) be regarded as obligatory.

(Authority: CAG's letter no. 1285-NGE-II/1200-50, dated May 25, 1950)

PARA-418 PENAL INTEREST ON OUTSTANDING T.A. ADVANCE

Ministry of Finance (Department of Expenditure) O.M. No. F.23(2) E.II(A)/87 dated 14.5.87 provides that amount of advance granted under Rule 234 of G. F. R. should be adjusted within 15 days from the Completion of tour or the date on which the government servant resumes duty after completion of tour. G.I. decision below Rule 178 ibid lays down that in case advance is not utilised fully but the adjustment bill is submitted in time, interest may be charged at the rate prescribed for advance for the purchase of Conveyance (other than motor Cars) plus 2½% on the unutilised portion of the advance to the date of refund/recovery of the advance. Where the adjustment bill is not submitted within prescribed time, the entire amount of advance may be recovered in one lump sum immediately on the expiry of such time limits. In such cases interest may be charged at the rates mentioned above on the entire amount of advance from the date of drawl to the date of recovery of amount.

PARA-419 CONVEYANCE AT GOVERNMENT EXPENSE OF FAMILIES AND PERSONAL EFFECTS OF GOVERNMENT SERVANTS WHO DIE WHILE IN SERVICE

The following T.A. concessions will be admissible to members of the families of Government servants who die while in service provided the journey is completed within one year after the death of the Government servant.

2. Travel expenses will be admissible by the shortest route from the last headquarters of the Government servant to his normal place of residence which shall be the permanent home as entered in his service book or record or such other place as might have been declared to be the permanent home by the Government servant while in service.

3. The amount of travel expenses payable to the members of the family will be:

(a) For journey by rail and/or steamer:

(i) Actual fare (without the incidentals) of the class of accommodation to

which the deceased Government servant was himself entitled for each member of family.

(ii) Actual cost transportation of personnel effects on the scale as admissible under S.R. 116 (a) (i) (iii).

(b) for journey by road:

(i) One mileage allowance for one member of family, a second mileage allowance if two other members of family and third mileage allowance if more than two other members of family travel, at the rate applicable to the deceased Government Servant.

(ii) Actual cost of transportation of personal effects on the scale as admissible under S.R. 116 (a) (II) (iii).

4. If at the time of the death of a Government servant a member of his family happens to be at a station other than the Government servant's last headquarters or being there proceeds to a station other than the normal place of residence/selected place of residence, such member may draw the actual fare for the journey made by rail or steamer, road mileage for the actual distance of the road journey and cost of transportation of personal effects from the place where he was at the time of the Government Servant's death to the place to which he actually travelled, provided that the total expenses claimed shall not exceed the total mileage allowance and cost of transportation of personal effects up to the prescribed limit that would have been admissible, had such member travelled from the headquarters of the Government servant to the normal place of residence/selected place of residence.

5. These orders will not apply to:

(i) Government servant paid out of contingencies.

(ii) Retired Government servants who have been re employed.

(iii) Temporary, Government servants who have not rendered three years' continuous service.

(Government of India Ministry of Finance (Department of Expenditure) letter No. F-5(75)-Estt. IV/56, dated 15th September 1956).

PARA-420 LEAVE TRAVEL CONCESSION

The objective of the Leave Travel Concession introduced from 11.10.1956 was to afford some assistance to Government servants serving at places distant from their homes for journey to their homes and back to headquarters during regular leave. From the year 1974, the concession has been extended to journeys to places

other than home town also. The following are the salient features of the concession

- (i) The concession will be admissible to Central Government servants of all grades and members of All India Services serving in connection with the affairs of the Central Government and their families as defined in Travel Concession Rule 2(8) (as amended from, time to time) where the wife is also a Government servant, the concession will be admissible to the family on the scale admissible, to the husband or the wife and not both.
- (ii) The concession will be admissible only to those government servants (whether permanent, on probation, temporary or officiating) who have completed one year of continuous service on the date of journey performed, by him or his family, as the case may be.
- (iii) A period of unauthorised absence due to participation in strike, etc., shall be deemed to cause break in service while calculating the minimum period of continuous service.
- (iv) The concession to home-town is allowed once in a period of two calendar years. However, a Government servant who has a family living away from his place of work may avail of the concession for himself alone every year for visiting his home-town instead of having the concession for both self and family once in a block of two years. But he will lose the right of 4 years' Leave Travel Concession to travel to anywhere in India.
- (v) The concession is ordinarily admissible for the journeys performed during regular or Casual leave including special casual leave. There is no stipulation about the period of stay in the hometown.
- (vi) The concession is admissible during maternity leave also.
- (vii) The concession to go to any place in India is allowed once in a block of four calendar years. This concession is admissible to all employee including those who are not entitled to home town concession. This concession is also admissible in lieu of one of the two concessions available for visiting home town in a block of four calendar years.
- (viii) Any place in India will cover any place in the mainland or overseas i.e., Port Blair, A & N Islands etc. including the home town of the Government servant.
- (ix) An advance limited to 90 % of the reimbursement amount may be made to Government servants to enable them to avail themselves of the concession.

For Travel under the Scheme of Leave Travel Concession the entitlement shall be as under

(A) Journey by Air / Rail:

PAY RANGE	ENTITLEMENT
Rs. 18,400 and above	Air Economy (Y) Class by National Carriers or AC First Class by train, at their option
Rs. 16,400 and above, but less than Rs. 18,400	AC First Class
Rs. 8000 and above, but less than Rs. 16,400	Second AC-2 Tier Sleeper
Rs. 4,100 and above, but less than Rs. 8,000	First Class/ AC 3-Tier Sleeper/ AC Chair Car*
Below Rs. 4,100	Second Sleeper

* All Government Servants who are entitled to travel on LTC by First Class/ AC 3-tier Sleeper/ AC Chair Car may, at their discretion, travel by AC 2-tier Sleeper in cases where any of the trains connecting the originating and destination stations concerned by the direct shortest route do not provide these classes of accommodation.

Travel by Rajdhani Express Trains:

PAY RANGE	ENTITLEMENT
Rs. 16,400 and above	AC First Class
Rs. 8,000 and above, but less than Rs. 16,400	Second AC-2 Tier Sleeper
Rs. 4,100 and above, but less than Rs. 8,000	Chair Car

Travel by Shatabdi Express Trains:

PAY RANGE	ENTITLEMENT
Rs. 16,400 and above	Executive Class
Rs. 4,100 and above, but less than Rs. 16,400	AC Chair Car

Note:- Entitlement by Rajdhani/ Shatabdi Express Trains would be applicable in cases where journey is actually undertaken by these trains and not for determining entitlement on notional basis. Both ends of the journey, i.e. place of start of the journey and the destination should be directly connected by Rajdhani/ Shatabdi Express Trains.

(B) Journey by Sea or by River Steamer:

PAY RANGE	ENTITLEMENT
Rs. 8,000 and above	Highest Class
Rs. 6,500 and above, but less than Rs. 8,000	If there are two classes only on than the steamer, the lower class
Rs. 4,100 and above, but less than Rs. 6,500	If there are three classes, the middle or the second class. If there are four classes, the third class
Below Rs. 4,100	The lowest class

Note:- Accommodation entitlements for travel between the mainland and the Andaman & Nicobar Group of Islands and the Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited will be as follows.

PAY RANGE	ENTITLEMENT
Rs. 8,000 and above	Deluxe Class.
Rs. 6,500 and above, but less than Rs. 8,000	First/ 'A' Cabin Class.
Rs. 4,100 and above, but less than Rs. 6,500	Second/'B' Cabin Class.
Below Rs. 4,100	Bunk Class.

(C) Journey by Road:

PAY RANGE	ENTITLEMENT
Rs. 18,400 and above	Actual fare by any type of public bus, including air-conditioned Bus: OR At prescribed rates for AC Tax/Taxi (AC Taxi when the journey is actually performed by AC Taxi) for journey to the places not connected by rail, subject to condition that the claim shall be restricted to the bus fare by entitled class or the fare actually paid, whichever is less.
Rs. 8,000 and above, but less than Rs. 18,400	Same as at (i) above with the exception that journeys by AC Taxi will not be permissible.
Rs. 6,500 and above, but less than Rs. 8,000	Same as at (ii) above with the exception that journeys by AC Bus will not be permissible.
Rs. 4,100 and above, but less than Rs. 6,500	Actual fare by any type of public bus, including air-conditioned Bus: OR At prescribed rates for Auto rickshaw for journey to places not connected by rail, subject to condition that the claim shall be restricted to the bus fare by entitled class or the fare actually paid, whichever is less.
Below Rs. 4,100	As at (iv) above with the condition that the claim shall be restricted to the bus fare by ordinary bus.

NOTE:-In all cases of travel by AC Taxi, Taxi or Auto-rickshaw production of fare receipt will be necessary.

(Authority:-O.M. No.31011/35/86-Estt. (A) dated 6.8.1987)

(xi) The concession to travel to any place in India once in a block of four years can be carried over to the first year of the next block of 4 years.

A Government servant or his family may travel by any route or halt any where on the way during outward or inward journey but the Government' assistance shall be limited to the fare by the shortest route calculated on a through ticket basis. The term shortest route under the scheme is given the same interpretation as recognised for travel on duty.

(Authority:-G.I.,M.H.A.,O.M.No.43/1/55-Ests(A)Pt.II,dated 11.10.1956).

G.I., M.H.A.O.M., No.6/7/59-Ests(A) dated 6.10.1960.

G.I., M.H.A., O.M.No.43/6/73-Ests(A) dated 11.3.74. and 35011/3/76-Ests(A) dated 2.5.1977.

G.I., M.H.A., O.M.No.3101113/82-Ests(A)Dated 23.12.1982

**PARA-421 GRANT OF ADVANCES OF PAY TO NON-GAZATTED
CENTRAL GOVERNMENT SERVANTS RESIDING IN
AREAS AFFECTED BY FLOOD, CYCLONES AND OTHER
CALAMITIES OF EXCEPTIONAL SEVERITY**

Non-gazetted employees of this office residing in areas affected by floods, cyclones and other natural calamities of exceptional severity, are entitled to be granted interest free advances of pay whenever the Government of India, issues orders declaring a natural calamity as qualifying for the grant of these concessions.

The following standardised procedure for dealing with such advances has been laid down by the Government of India to enable the staff to avail themselves of the concessions without undue delay:

1. After the government have declared a particular natural calamity as one necessitating the grant of the concession of an advance of pay, it may be sanctioned by the Head of Department concerned subject to the following conditions:

- (i) The advances are admissible only to non-gazetted central Government servants whose movable/immovable property has been affected or damaged in an area affected by natural calamity, are eligible.

- (ii) The concerned State Government should have declared the area as having been affected by natural calamity, i.e. flood, drought or cyclone, as the case may be, and granted similar advance to their employees.
 - (iii) The advance will be interest free and will be repayable in not more than 25 equal monthly installments commencing from the second issue of pay after the advance is drawn.
 - (iv) The amount of an advance which may be granted to a Government Servant shall not exceed Rs. 2500 (Rupees Two thousand five hundred).
 - (v) Staff in industrial establishments and work-charged staff entitled to pension or CPF benefits are eligible. Staff paid from contingencies are not eligible.
 - (vi) Normally a second advance on this account should not be sanctioned if an earlier advance for the same purpose remains unadjusted. If, however, the grant of a second advance becomes necessary, the quantum of the second advance plus the outstanding balance of the first advance should not exceed the limit prescribed in item (iv) above.
 - (vii) If the official's declaration in the application regarding the damage to his property is found untrue, he is liable for disciplinary action.
 - (vii) Application for such advance should be given within three months of the date of Government orders declaring the natural calamity.
2. An order sanctioning advance should not be issued until the Audit Officer (Cash) has certified that funds are available in the year in which the payment of the advance will be made.
3. As soon as natural calamity of unusual severity occurs, the Heads of Departments are required to make reports and recommendation to Government for the application of these rules. While making such reports they should also indicate the action, if any, taken by the State or other local authorities in respect of their staff.
4. The advance sanctioned under this Rule should be booked under the detailed head "Salaries" to which the pay and allowances of the employees are ordinarily debited and the recoveries thereof be watched through the Pay Bill Register.

(General Financial Rules and Compendium of Rules on Advances; Rule 64 to Rule 69)

(Ministry of Finance, O.M. No. 18(D)-E, II (A0/90, dated the 22nd January, 1991)

PARA-422 VERIFICATION OF LOSSES BY DISTRICT AUTHORITIES BEFORE SANCTIONING FLOOD, ETC. RELIEF ADVANCE

Whenever the Government of India issues orders declaring the occurrence of a natural calamity of unusual severity in certain areas, applications in the prescribed form (Proforma at **Appendix XIV**) for the grant of Advance of pay stating inter alia the amount of loss sustained by an individual applicant, will be invited by P. C. Section from the non-gazetted staff residing in those areas. Such applications, after preliminary scrutiny in that Section, will be forwarded to the District authorities for verification of the amount of loss as shown by the individual applicant before the advances admissible in each case, are sanctioned.

(O.O.No. O.E.III/FRA/280, dated the 9th March, 1956).

PARA-423 TEMPORARY ADVANCE FROM GENERAL PROVIDENT FUND

Temporary advance from the General Provident Fund may be allowed subject to the conditions prescribed in Rule 15 of the General Provident Fund (Central Services) Rules. All applications for temporary advances from the General Provident Fund should be submitted in Form No.7 to P. C. Section through the respective Branch Officers.

PARA-424 FINANCING OF INSURANCE POLICIES FROM G.P.FUND

The facility of financing new policies from G.P.F. has been withdrawn with effect from the 17th December, 1960. Hence all the officials whose policies are now being financed from the G. P. F. would have completed twenty years of service, thereby making it obligatory on the part of the Audit Officer to re-assign the policies.

(G.I. Dept. of Per. & A.R. Not. No.19(i)-Pen.Unit/83-G.P.F. dt. 20.5.1983)

PARA-425 FINAL PAYMENT OF GENERAL PROVIDENT FUND DEPOSIT

When, a subscriber to General Provident Fund quits Government service or dies, the amount standing to his credit in the Fund becomes payable Intimation of

the casualty (retirement, resignation, dismissal or death) should, therefore, be given to the P & A.O. Section as soon as the event occurs, duly supported by an application in proper form the withdrawal of the G.P. Fund deposits, irrespective of the fact whether subscriber has asked for the payment or otherwise.

PARA-426 ADVANCE FROM G.P. FUND

Under Rule 12 of the General Provident Fund (Central Services) Rules advances from the G. P. Fund may be sanctioned to Central Government servants of a sum of whole rupees and not exceeding in amount three month's pay or half the amount standing to his credit in the fund, whichever is less for one or more of the following purpose:

- (i) to pay expenses in connection with the illness, confinement or a disability, including, where necessary, the travelling expenses of the subscriber and members of his family or any person actually dependent on him
- (ii) to meet cost of higher education, including, where necessary, the travelling expenses of the subscriber and members of his family or any person actually dependent on him in the following cases:
 - (a) for education outside India for academic, technical, professional or vocational course beyond the High School stage, and
 - (b) for any medical, engineering or other technical or specialised course in India beyond the High School stage, provided that the course of study is for not less than three years
- (iii) to pay obligatory expenses on a scale appropriate to the subscribers status which by customary usage the subscriber has to incur in connection with betrothal or marriages, funerals or other ceremonies
- (iv) to meet the cost of legal proceeding instituted by or against the subscriber, any member of his family or any person actually dependent upon him, the advance in this case being available in addition to any advance admissible for the same purpose from any other government service. This advance shall not be admissible to a subscriber who institutes legal proceedings in any court of law either in respect of any matter unconnected with his official duty or against Government in respect of any condition service or penalty imposed on him
- (v) to meet the cost of the subscriber defence where he engaged a legal practitioner to defend himself in an enquiry in respect of any alleged official

misconduct on his part,

- (vi) to meet the cost of plot or construction of a house or flat for his residence or to make any payment towards the allotment of plot or flat by State Housing Board or a House Building Cooperative Society.

PARA-427 FINAL WITHDRAWAL FROM G.P.FUND

Final withdrawal from the G.P. Fund may be sanctioned to a Central Government servant for special reasons under Rule 15 of General Provident Fund (Central Services) Rules, at any time:

(A) After the completion of 20 years of service

(including broken periods of service, if any) of a subscriber or within 10 years before the date of his retirement on superannuation, whichever is earlier, from the amount standing to his credit in the G. P. Fund, for one or more of the following purpose:

- (a) meeting the cost of higher education including where necessary, the travelling expenses of the subscriber, or any child of the subscriber in the following cases namely,
 - (i) for education outside India for academic, technical, professional or vocational course beyond the High School stage and
 - (ii) for any medical, engineering or technical or specialised course in beyond the High School Stage;
- (b) meeting the expenditure in connection with the betrothal/marriage of the subscriber or his son or his daughter, and any other relation actually dependent on him;
- (c) meeting the expenses in connection with the illness, including where necessary, the travelling expenses, of the subscriber and members of his family or any person actually dependent on him;

(B) After the completion of 15 years of service (including broken periods of service if any) of a subscriber or within ten years before the date of his retirement on superannuation, whichever, is earlier, from the amount standing to his credit in the fund for one or more of the following purposes, namely:

- (a) building or acquiring a suitable house or ready-built flat for his residence including the cost of site;
- (b) repaying of outstanding amount on account of loan expressly taken for building or acquiring a suitable house or ready-built flat for his

- residence;
- (c) purchasing a house-site for building a house thereon for his residence or repaying any outstanding amount on account of loan expressly taken for this purpose;
 - (d) reconstructing or making additional or alterations to a house or a flat already owned or acquired by a subscriber;
 - (e) renovating, additions or alterations or upkeep of an ancestral house at a place other than the place of duty or to a house built with the assistance of loan from Government at a place other than the place of duty;
 - (f) Constructing a house under clause (c);

(C) Within six months before the date of the subscriber's retirement, from the amount standing to his credit in the fund or the purpose of acquiring a farm land or business premises or both.

NOTE: 1. A subscriber who has availed himself of an advance under the scheme of the Ministry of Works and Housing for the grant of advance for house-building purpose, or has been allowed any assistance in this regard from any other Government source, shall be eligible for the grant of final withdrawal under sub-clause (a), (c), (d) and (f) of Clause (B) for the purposes specified therein and also for the purpose of repayment of any loan taken under the aforesaid scheme subject to the limit specified in the proviso to subrule (1) of Rule 16. If a subscriber has an ancestral house or built a house at a place other than the place of his duty with the assistance of loan taken from the Government he shall be eligible for the grant of final withdrawal under sub-clauses (a), (c) and (f) of Clause (B) for purchase of a house site or for construction of another house or for acquiring a ready-built flat at the place of his duty

NOTE: 2. Withdrawal under sub clauses (a), (d), (e) or (f) of clause (B) shall be sanctioned only after a subscriber has submitted a plan of the house to be constructed or of the addition or alterations to be made, duly approved by the local municipal body of the area where the site or house is situated and only in cases where the plan is actually to be got approved.

NOTE: 3. The amount of withdrawal sanctioned under sub-clause (b) of Clause (B) shall not exceed 3/4 of the balance on date of application together with the amount of previous withdrawal under sub-clause (a) reduced by the amount of previous

withdrawal. The formula to be followed is $\frac{3}{4}$ of (the balance as on date plus amount of previous withdrawals for the house in question) minus the amount of the previous withdrawals

NOTE: 4. Withdrawal under sub-clause (a) or (d) of Clause (B) shall also be allowed where the house site or house is in the name of wife or husband provided she or he is the first nominee to receive Provident Fund money in the nomination made by the subscriber.

NOTE: 5 Only one withdrawal shall be allowed for the same purpose under this rule. But marriage or education of different children or illness on different occasions or a further addition or alteration to a house or flat covered by afresh plan duly approved by the local municipal body of he area where the house or flat is situated shall not be treated as the same purpose. Second or subsequent withdrawal under sub-clause (a) or (f) of clause (B) for completion of the same house shall be allowed upto the limit laid down under Note-3

NOTE:-6 A withdrawal under this rule shall not be sanctioned if an advance under Rule 12 is being sanctioned for the same purpose and at the same time.

PARA-428 COMPETENT SANCTIONING AUTHORITY

The authority competent to sanction an advance for special reasons under the relevant Provident Fund Rules may sanction final withdrawal in terms of these orders subject to the fulfillment of the conditions mentioned above. The procedural details will be as in the case of other withdrawals.

(Authority:-G.I.M.F., O.M. No.F-28(7)-E.V. (B)/64 dated 27.3.1965 and F-10(18)-E.V. (B)/72 dated 27.2.1973)

PARA-429 CONDITION FOR WITHDRAWAL

Any sum withdrawn by a subscriber at anyone time for one or more of the purposes specified in Rule 15 from the amount standing to his credit in the fund shall not ordinarily exceed one half of such amount or six-months pay, whichever is less. The sanctioning authority may however, sanction the withdrawal of an amount in excess of this limit upto $\frac{3}{4}$ th of the balance at his credit in the fund having due regard to (i) the object for which the withdrawal is being made (ii) the status of the subscriber, and (iii) the amount to his credit in the Fund.

PARA-430 GROUP INSURANCE SCHEME, 1980

Scope- The scheme, which is compulsory to all the Central Government Employees, (including Departmental Canteen employees) provides at a low cost

and on contributory and self-financing basis, the twin benefits of an insurance cover to help their families in the event of death in service and a lumpsum payment to augment their resources on retirement.

Insurance and Savings Funds- A portion of the subscription is credited to the Insurance Fund and the other portion to the Savings Fund which earns interest at the prescribed rate compounded quarterly. The apportionment is at 30% to Insurance Fund and 70% to Savings Fund with effect from 01-01-1988 at the assumed mortality rate of 3.60 per thousand per annum.

(Paras 8.2 and 8.5 of the recommendations of fifth CPC and OMs dated 01.01.1988)

Membership- Employees are enrolled as members of the Scheme only from 1st January every year. If an employee enters service on or after 2nd January in any year, he is enrolled as a member only from 1st January of the next year. From the actual date of appointment to 31st December, he will be entitled only to Insurance cover.

Monthly Subscription and amount of Insurance Cover-

Group to which the employee belongs	Monthly rate of subscription		Amount of Insurance Cover
	Before enrollment as a member (at reduced rate)	After enrollment as a member (at full rate)	
	Rs.	Rs.	Rs.
(A) Up to December, 1989			
Group 'A'	24	80	80,000
Group 'B'	12	40	40,000
Group 'C'	6	20	20,000
Group 'D'	3	10	10,000
(B) Up to January, 1990			
Group 'A'	40	120	1,20,000
Group 'B'	20	60	60,000
Group 'C'	10	30	30,000
Group 'D'	5	15	15,000

(A) Applicable to all employees who were members of the Scheme on 31.01.1989 and have opted to continue to subscribe at the old rates.

(B) Applicable to all employees who were members of the scheme on 31.01.1989 and have opted to subscribe at the revised rate with effect from 01.01.1990 and to those who joined service on or after 01.02.1989.

The Group to which an employee belongs will be determined with reference to the post held by him on a regular basis on the 1st January.

Promotion during the year- On regular promotion of a member to a higher group after the 1st January in any year, his subscription will be raised only from the 1st January of the next year. Once an employee is admitted to the higher group, his subscription and Insurance Cover will continue to be at the same rate, even if he is subsequently reverted to the lower group for any reason.

Recovery of Subscription for a month will be effected from the pay for that month, i.e., for January, from the pay for January payable on the last day of January.

Subscription is payable till the end of service including the month in which an employee retires, dies, resigns, or is removed from service. If an employee dies during a month before recovery of subscription for that month, his dues will be paid after deducting the subscription.

Benefits payable- (I) Retirement, resignation, etc.: The employee will be paid-

- (i) lumpsum due to him out of the Savings Fund for entire period of membership in the lowest group; and
- (ii) amount(s) due to him for the additional units by which subscription was raised due to promotion- for the period from which the rate was raised, to the date of cessation of membership.

(II) Death while in service: The nominee/heir will be paid-

- (i) the amount of appropriate Insurance Cover to which the employee was entitled at the time of death; and
- (ii) lumpsum and amount(s) as in the case of (I) above, for the period till the date of death;
- (iii) only the Insurance cover, if death takes place before becoming a member

(Authority- G.I., M.F., O.M. NO. F.15(3)/78-WIP, dated the 6th December, 1980, G.I., M.F., O.M. NO. 7(8)/E. V/86, dated 1st January, 1988

C&AG of India, Cir. No. 2168-NGE/93-80-II, dated the 3rd August, 1982;

C&AG of India, Cir. No. 711-Audit. I/91-84, dated the 8th October, 1985;

G.I., M.F., O.M. NO. 176/E. V/94, dated the 11th March, 1994)

**PARA-431 ADMISSIBILITY OF HOUSE BUILDING ADVANCE
EMPLOYEES OF THIS OFFICE**

The Government of India has revived the House Building Advances (which

were discontinued in 1937) for the benefit of Central Government Servants. Some of the main conditions to regulate the grant of advance are specified below:

- (i) House Building Advance is admissible to the following categories of employees:
 - (a) Permanent incumbents.
 - (b) Persons not falling under category (a) above who have rendered at least 10 years continuous service provided it can be certified that they are likely to continue in service at least till the house for which the advance is sanctioned is built and/or mortgaged to Government.
- (ii) Advance is admissible only to those who have not availed of any loan or advance from any Government source including final withdrawals from the G.P. Fund.
- (iii) The applicant's wife/husband/minor child should not already own a house in the town urban agglomeration where the house is proposed to be constructed or acquired with the advance from the Government.
- (iv) Advance may be granted for constructing a new house (including the cost of the plot of land) either at the place of duty or at the place where the Government servant proposes to settle after retirement for their bonafide personal use). Applications for advanced for purchasing a ready built house (newly built one) which has not been lived in since its construction, may also be considered if the agency offering it for sale is Government, semi-Government or an autonomous institution like City Improvement Trust etc. House Building advance may also be granted for enlarging living accommodation in an existing house owned by the official or jointly with his/her wife/husband or for constructing the residential portion only of the building on a plot which is earmarked as a shop-cum-residential plot in a residential colony.
- (v) Not more than one advance shall be sanctioned to a Government servant during his entire service.
- (vi) Advance sanctioned will be disbursed in three installments at the rate of a prescribed percentage of the sanctioned advance.
- (vii) Amount of advance will be 134 months Pay plus Dearness Pay or

Rs. 7.50 lakh and a maximum of Rs. 18 lakh, for construction/ acquisition of a house and 34 months pay plus dearness pay or Rs. 7.50 lakh whichever is less for enlargement of existing house, recoverable in 240 instalments/20 years (180 instalments/15 years for the Principal and 60 instalments/5 years for the interest.)

- (viii) Any cost that may have to be incurred in arranging for the examination including obtaining legal opinion on the validity of title deed in respect of property of individuals applying for House Building Advance will be borne by the individuals concerned.

Detailed rules regulating the grant of the advances to Central Government servants are contained in Swamy's compilation of House Building rules.

(Authority: O.M. NO.I/17011/11/79-H.III, Dated 24.6.1983 Dated G.I., Ministry of Wks & H.O.M.No.I/17015/6/83/H.III dated 7.4.84. and O.M. dated 16th December 1997, O.M. dated 9th August 2004 and O.M. dated 15th October 2004)

PARA-432 DISBURSEMENT OF HOUSE BUILDING ADVANCES TO BE INTIMATED TO HEADQUARTERS OFFICE

An intimation regarding the disbursement of House Building Advance should invariably be sent to the Head Quarter's office, New Delhi, on prescribed dates and periods in the prescribed proforma. The information regarding the amount which is not likely to be utilised during the current financial. year should also be communicated separately.

**(Comptroller & Auditor General No.50-BRS/419-84 dated 5.1.1985)
Ref.O.M.No.2/200011/3/79-H.III dated 1.8.1979 & C&A.G's Circular No.2690-BRS/270-79 dated 3.4.79.)**

In order to avoid undue hardship to a Government servant who is due to retire within 20 years of the day of application for the grant of an advance and under the previous rules applicable to him is eligible for the grant of a gratuity or death-cum-retirement gratuity the Head of the Department may permit him to repay the advance with interest in convenient monthly installments (the amount of which shall not be less than the amount of monthly installments on the basis of repayment within a period of 20 years) during the remaining period of his service, provided he agrees to the incorporation of a suitable clause in the prescribed agreement and Mortgage Deed to the effect that the Government shall be entitled to recover the

balance of the said advance with interest remaining unpaid at the time of his retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

If a Government Servant ceases to be in service for any reason other than normal retirement/superannuation or if he dies before repayment of the advance in full, the entire outstanding amount will become payable forthwith. If, however, the house has not been completed mortgaged by that time, the Government may, in deserving cases, permit repayment of the outstanding amount with interest in suitable installments. .

PARA-433 MONTHLY STATEMENT OF EXPENDITURE REGARDING HOUSE BUILDING ADVANCE

Monthly statement of expenditure showing inter alia the progress of actual expenditure on account of advances to the employees for House Building purposes are required to be furnished to the Comptroller and Auditor General by the 3rd of the following month to which the expenditure relates. Nil returns are, however, not required to be sent.

(C.& A.G's 243-NGE.I/27-57 pt. II dated the 15th February 1958)

PARA-434 PROGRESS REPORT OF HOUSE BUILDING ADVANCE

A quarterly progress report showing the disbursement of House Building Advance and construction of Houses, should be sent to the Comptroller and Auditor General of India by the first week of the month following the quarter to which it relates.

(Comptroller and Auditor General's No.2086-NGE.I/116-56 dated the 2nd January 1956).

PARA-435 REGISTER OF BILLS

A register of bills, in form T.R. 28A is maintained in P. C. Sections, in which all the bills viz. monthly pay bills, ARREARS Bills, Medical Bills, T.A. Bills, G.P. Fund Bills, Advance Bills, and Contingent Bills etc. drawn by G.D. Section are entered. The serial number of the register against which a particular bill is entered is assigned to that bill. The B.O. (Cash) will initial the entry made in the bills register while passing the bills. In effect, he will not pass any bill unless it has been entered in the Bill Register.

When the bills are handed over to the Cashier his initials are obtained in the Bill Register.

NOTE: Cols. 11 and 12 of the Bill Register (BR 28 A should always be filled in even when a separate register in T.R. 71 is maintained to watch the disposal of undisbursed amount.

(C.A.G letter No.2683-Admn.II/124-56 dated 31st October 1958).

PARA-436 VARIOUS TYPES OF ADVANCE.

Various provisions relating to grant of advances like Medical, Transfer, G.P.F., Cycle etc. have not been included in this Manual. However, the relevant Rules of the Codes and Manuals in which detailed instructions would be found have been indicated in **Appendix XV** for Guidance.

PARA-437 CHILDREN EDUCATIONAL ALLOWANCE

Children's Educational Allowance is admissible to a Government Servant when he is compelled to send his child to a school away from the station at which he is posted and/or residing owing to the absence of a school of the requisite standard at the station. The concession applies to all the Central Government Employees without any pay limit from 1.12.1987.

For Children's Educational Allowance, the following schools shall not be deemed to be schools of the requisite standard:

- (a) In so far as an Anglo-Indian child is concerned, a school not run by the Anglo Indian community or a school not affiliated to the Council for Indian School Certificate Examination or the Indian Council of Secondary education
- (b) A school run by a body of certain religious persuasion which the child is prevented by the tenets of his religious persuasion from attending due to religious instructions being compulsorily imparted in such a school and
- (c) A school where teaching is conducted in a language different from the language of the child.

Note: The language of the child will be the medium of instructions in the school where the child was getting education earlier and in the case of a child admitted in a school for the first time the mother tongue of the child by birth or by adoption.

If a Government servant is transferred from a station where there is no school of the requisite standard to a station where there is such a school and if he was in receipt of the allowance at the former station in respect of any child he shall remain eligible for such allowance until the close of the academic year of the school

in which his child was studying at the time of his transfer provided the child continues to study for the period in that school.

If a child of a Government servant is denied admission to a school of the 'requisite standard' at the station at which the Government servant is posted and the child is compelled to attend a school away from the Government servant's place of posting and/or residence, the Government servant shall be entitled to the allowance as if there were no school of requisite standard at that station.

The allowance shall be admissible to a Government servant @ Rs. 100 per month per child for Classes I to XII.

The allowance shall be admissible to a Government servant throughout the year notwithstanding that no tuition fee is paid during the vacation.

In the case of a child who is successful at the final secondary/higher secondary/senior secondary examination, the allowance shall be admissible to the Government servant upto the end of the month upto which the school fees are charged, whichever is later.

In the case of a child who fails in the final secondary/higher secondary/senior secondary examination, but resumes his studies, the allowance shall be admissible to the Government servant for the period of vacation intervening provided that fees are paid for the period of vacation.

PARA-438 REIMBURSEMENT OF TUITION FEE

A Government servant shall be eligible to the reimbursement of tuition fee payable and actually paid in respect of his child provided that no Children's Educational Allowance under these orders is admissible to him.

Reimbursement of tuition fee shall be admissible to a Government Servant without any pay limit with effect from 1.12.1987 at the following rates:

Class X and below	Rs. 40 per child, per month
Class XI & XII	Rs. 50 per child per month
For physically handicapped and mentally retarded children (Class I to XII)	Rs. 100 per month per child

PARA-439 HOSTEL SUBSIDY

A Government servant shall be eligible to the grant of a subsidy at the rate of Rs. 150 per month per child if because of his transfer he is obliged to keep his children in the hostel of a residential school away from the station at which he is posted and/or is residing.

The hostel subsidy shall be payable upto 10 plus 2 stage in States and Union Territories, where the pattern of 10 plus 2 plus 3 has been adopted and up to Higher Secondary and Senior Secondary stage in other States and Union Territories irrespective of the fact that the children study in a Kendriya Vidyalaya or any other recognised school.

The hostel subsidy shall not be admissible in respect of a child for whom Children's Educational Allowance is drawn by a Government Servant.

(Authority: Government of India, M.H.A. (Deptt. of Personnel and Administrative Reform) O.M.No.18018/1/80Estt. (Allowances) dated 24.3.1982 and O.M.No.18011/1/87-Estt. (Allowances) dated 31.12.1987. Office Order No.P.C.I/Pension/92-696 dated 15.1.1988.)

PARA-440 DELEGATION OF MORE POWERS TO DEPARTMENTS IN THE FIELD OF HONORARIUM

Principal Accountant General has been delegated full powers upto a maximum of Rs. 2,500 in each case. In the case of recurring honorarium this limit applies to the total of the recurring payment made to an individual in a year.

(Authority: - C.A.G's letter No.3-Audit-I/143-85/1-86 Gr.4/2. dated 13.1.1986. O.O.No.Admn/Audit-I/1/3-36/257 dated 17.2.1986)

PARA-441 GRANT OF CONVEYANCE ALLOWANCE TO BLIND AND ORTHOPEDICALLY HANDICAPPED CENTRAL GOVERNMENT EMPLOYEES.

Such of the Central Government employees borne on regular establishments (including work charged staff), who are blind or are orthopedically handicapped with disability of lower extremities, can draw Transport Allowance at double the rates to which they are eligible in accordance with their pay scale, subject to the conditions mentioned below. However, handicapped employees provided with Government Accommodation within a distance of one kilometer from the place of work or within a campus housing the places of work and residence can draw Transport Allowance at the normal rates to which they are eligible.

- (1) An orthopedically handicapped employee will be eligible for conveyance allowance only if he has a minimum 40% permanent partial disability of both the upper and lower extremity deformities;
- (2) The conveyance allowance will be admissible to the orthopedically handicapped employee on the recommendation of the Head of Orthopedics

Department of a Government Civil Hospital

- (3) In the case of a blind employee, the allowance will be admissible on the recommendation of the Head of Ophthalmologic Department of a Government Civil Hospital
- (4) The allowance will not be admissible during leave (except Casual Leave), joining time or suspension.

2. Principal Accountant General is also authorised to sanction conveyance allowance in terms of these orders. The Government servants concerned shall accordingly apply for the grant of conveyance allowance to the Principal Accountant General office to refer the cases of the concerned employee to the appropriate medical authorities for obtaining their recommendation for the grant of the conveyance allowance. The allowance may be granted with effect from the date the recommendations of the concerned medical authority is received by the Principal Accountant General. However, in the case of existing employees the allowance may be granted with effect from 1st. August, 1978.

(G.I., M.F. (DE) O.M.No.19029/I/78-E.IV (b) dated 31.8.1978 and C. &A.G's Endt.No.623-Audit/51-78 (36) dated 29.9.1978 and G.I., M.F. O.M.s dated 03.10.1997, 17.04.1998 and 22.02.2002).

CHAPTER-XI
OTHER MATTERS RELATING TO NON-GAZETTED STAFF

PARA-442 MAINTENANCE OF SERVICE BOOKS AND PERSONAL FILES AND ISSUE FROM RECORD ROOM

The Service Books and personal files of Group 'B' Officers, Group 'C' and 'D' staff are kept in a Record Room by the clerk under the control and supervision of A.A.O./S.O. Admn. Section. In order to ensure safe custody of personal files, the key of the Record room is kept with the A.A.O./S.O. Admn. The clerk will take the key from the A.A.O. /S.O. every morning for opening the Record Room and return the same to him after locking the Record room in the evening.

With a view to exercise proper watch and control over the movement of personal files from Record Room to sections concerned and vice versa, personal files should be issued from Record Room on the basis of printed requisitions (Proforma given below) given by sections to all the sections concerned. The clerk on receipt of printed requisition will keep these requisitions in the same folder from where the Personal files have been taken out for issue and note the date of issue in the prescribed column of the requisition at the time of issue. Similarly on return of personal files the clerk will hand over the requisition to the auditor concerned after noting the date of return therein and keep them in its original place.

The clerk will also maintain a Register (Proforma given below) in which the day to day issue and return of personal files will be recorded by him.

PROFORMA OF PRINTED CARD

Authority for issue of Personal file from Record Room (Only one file to be requisitioned at a time)

Card Sl. No.

Authorised by A.A.O./S.O. (Administration)

Sl. No.	Personal No.	Personal file of	Group No. of the Auditor	Signature of the auditor in token of receipt	Date of issue	Date of return
1	2	3	4	5	6	7

PROFORMA OF THE REGISTER

Date

Card No.	Name of the Section	Personal No.	Date of issue	Date of return

(Authority:-Office Order No.Adnm.I/156 of1st November, 1973).

PARA-443 OPENING OF PERSONAL FILE AND SERVICE BOOKS SERVICE ROLLS

An soon as a new recruit joins the office his personal file and Service Book/Service Roll should be opened. The joining report and other declarations etc. furnished by him should be kept in his Personal File. The first page of the Service Book/Service Roll should be completed from the information supplied by the candidate. The entries regarding his appointment should also be made and got attested by the B. O. (Admn). The personal file along with service books should then be made over to Record Clerk.

PARA-444 ENTRY IN SERVICE BOOK OF PRODUCTION OF MEDICAL CERTIFICATE OF FITNESS ON FIRST APPOINTMENT

The medical Certificate of fitness furnished by a Government servant is an important document and it should be kept in safe custody alongwith the other documents connected with his service career. However, an entry in his service book may be made under the signature of the Head of the office that he had furnished the medical certificate of fitness.

(Authority: - G.I., M.F., O.M.No.F-25(24)-E.V. /66 dated 12.4.1967).

PARA-445 PROCEDURE FOR OBTAINING THE PERSONAL FILES AND SERVICE BOOK FROM RECORD CLERK

The assistants in P.C. Section, who are responsible for making entries relating to promotion, discharge, leave, increment, punishment etc., should obtain the Personal Files and Service Books by putting up requisitions to the Record Clerk. The leave or other applications etc, of an individual and other papers pertaining to him that are required to be recorded in his personal file should be kept therein and the relevant entries made in the Service Book, which should then be submitted to B.O. (P.C.) for attestation through the respective Sections Officers/Assistant Audit

Officers.

PARA-446 INSPECTION OF SERVICE BOOK

Permission to Examine Service Books:- It is the duty of every member of the office to see that his service book is properly maintained in order that there may be no difficulty in verifying his service for pension. The Gazetted Officer-in-charge of the Administration Branch will permit any member of the office to examine his service book, should be at any time desire to do so, and obtain his signature in column 8 of the service book in token of his having examined it. If he finds that the service book is not properly kept or that any necessary entry has been omitted or wrongly made, he should at once report the matter to the Gazetted Officer- in-charge of the Admn. Branch and have the mistake rectified or the defects removed. **(A.G.'s Orders in File No.Admn.III/XVI/1S8).**

PARA-447 RE-ATTESTATION OF SERVICE BOOKS

The entries in the opening page of each service book will be re-attested by the Officer-in-charge, P.C. Section every five years, as required under the instructions on the opening page of the book.

PARA-448 ALPHABETICAL REGISTER OF PERSONAL FILES OF GROUP 'C' ESTABLISHMENT

The personal file and service book pertaining to an individual are tagged together and entered in an alphabetical register maintained by the Record Clerk. A serial number of an alphabet is assigned to each personal file and is kept in the shelf earmarked for the alphabet in the almirah at the proper serial. This will facilitate the taking out of the files as and when required.

PARA-449 AVAILABILITY OF PERSONAL FILES OF THE INDIVIDUALS CONCERNED

The personal files are intended to contain all papers concerning personal matters of the individuals in whose names they are opened. There will be a separate personal file for each individual and orders regarding his appointment, grant of leave, punishments, etc., will be filed therein after the orders are made known to the individual concerned. On no account should any note or orders passed in the personal file be shown to the individuals concerned.

PARA-450 SUPPLY OF SERVICE BOOKS

Blank copies of the service book will be obtained by the "Forms section" from the Manager of the Forms Press, Calcutta by indents. Those will be stocked

there and supplied to ADMN Section as and when requisitioned.

Admn Sections will keep a regular account of the blank service books obtained from the Form Section in a register opened for the purpose.

PARA-451 ELIGIBILITY TO SUBSCRIBE TO G.P. FUND

All the employees of the office including Group 'D' Government servants, after completing one year of continuous service are eligible to be permitted to subscribe to G. P. Fund. The amount of subscription is fixed by the subscriber himself, subject to the conditions that, it is expressed in whole rupees and that it is not less than 6% of his emoluments, as on 31st March of the preceding year, or on the first day of his service in the case of subscribers who were not in service on the 31st March of preceding year.

PARA-452 ADMISSION TO G.P. FUND - PROCEDURE OF

An employee who is eligible to be admitted to G.P.Fund, should submit an application (in duplicate) in the prescribed form, stating, inter-alia, the amount, which he desires to subscribe monthly to the fund and send the same to P.C. Section. After examining his eligibility to join the fund in consultation with (Admn) Section, P. C. Section will transmit the application to P.A.O. Section. An account number will be allotted to him by the P.A.O. section and the duplicate copy of the Application form returned to P.C. Section after noting the Account number thereon. The account number so assigned is recorded against the name of the subscriber in the monthly pay bills and subscriptions are regularly recovered from him every month from the pay bills.

PARA-453 POST OFFICE INSURANCE FUND

All the employees of the office are eligible to the benefits of the Post Office Insurance Fund. In the case of temporary and officiating persons (including those who are liable to be discharged even without notice) whose appointments are likely to be continuous however, a certificate to the following effect, from the office, is required before they can be admitted to the Insurance Fund.

"Certified that although.....is not a permanent employee of this office, he is eligible for admission to the Post Office Insurance Fund in pursuance of Rule 2(b) of the Rule of that Fund".

Such certificates should not be granted to those entertained only in an emergency or for any special work likely to last for a short time only.

NOTE: for granting the above certificate, it is not necessary that the persons

concerned must have acquired a quasi-permanent status. or must have put in fixed number 1 of years service say 2 to 3 years.

(Director of P.L.I. circular letter No. PIG/ GENERAL/ 119/14,dated the 10th October 1953 received with Comptroller and Auditor General's endorsement NO.404-NGE/III/KW.57 (NGE.II)/53, dated the 18.12.1953, File No.OE/33-456).

PARA-454 GRADATION LIST

A Gradation List of the whole establishment of this office is prepared annually corrected upto 1st March each year vide Comptroller and Auditor General's Letter No.1839-NGE 1/8/-56-11 dated 11.10.56.

With a view to evolving a uniform pattern of Gradation list for all the offices of the Indian Audit and Accounts Department, the Comptroller and Auditor General has decided that the gradation list of the offices in the Indian Audit and Accounts Department should hence-forth be prepared on the uniform pattern explained in the following paragraph.

In addition to a 'table of contents' and a 'list of abbreviation used' the entire body of the gradation list will be divided in the four section detailed below:

Section I

List of the Gazetted Staff as on the 1st March of the year. In this section, in addition to the particulars of name and designation of Gazetted Staff, the sanctioned strength of Group I & II officer (permanent and temporary) may also be shown in this section.

Section II

This section will contain a statement showing the sanctioned strength (Permanent and temporary) of Group I C I and Group 'D' posts as on the 1st March of the year, with their distribution according to Division or sections of the office or in any other manner most suitable to the organisation concerned.

Section III (Gradation List Proper)

In addition to the strength of the cadre (permanent and temporary) and/ various scales of pay applicable to the officials in the cadre, to be indicated at the top, the list contains the following columns :

- (1) Serial No.
- (2) Full name and educational Qualifications (in case of holder of degree and higher qualifications only)

- (3) Date of birth.
- (4) Date of commencement of Government Service
- (5) Date of Promotion
- (6) Date of Substantive appointment in the cadre.
- (7) Pay
- (8) Date of last increment
- (9) Remarks

In the list of the A.A.O.s/S.O.s there will be an additional column "year of passing the S.O.G Examination".

Section IV. Appendices

(a) Appendix I under the Section should comprise of the following three lists of officials divided into four columns each

- (1) List of persons on deputation to other office within the Department:
- (2) List of persons on deputation to offices outside the Indian Audit and Accounts Department:
- (3) List of persons on Foreign Service.

(b) Other appendices may be incorporated giving information peculiar to each organisation in the Indian Audit & Accounts Department.

The following note will be included in the title page:

“Nothing in this list is to be taken as conveying any sanction or authority or may behold to supersede any standing rule or order of the Central government with which it may be at variance”.

(Authority:-C & A G's letter No. 623-NGE-I/86-58, dated the 28th March 1959 (in File No. Admn. I/53-140, Vol. V).

PARA-455 SUPPLY OF GRADATION LIST TO COMPTROLLER AND AUDITOR GENERAL

Three copies of the gradation lists should be supplied to the Comptroller and Auditor General as soon as they are issued.

(Letter No.1458-NGE/251-320 dated the 4th July, 1932).

PARA-456 INTER-LEAVED COPIES OF GRADATION LISTS

An inter-leaved copy of the gradation list in loose-leaves shall be maintained by the Establishment auditor. Blank leaves should be ruled providing the columns as in the printed form. Necessary additions and corrections in this list shall be made by the Establishment clerk during the course of the month in the

following manner:

- (i) The column 'Pay and date of next increment' shall be corrected with the help of the increment register.
- (ii) The column 'Date of Substantive appointment' will be completed by referring to the office orders regarding confirmation issued during the course of the month.
- (iii) In respect of new appointment, transfer of personnels to Audit office from the waitlist of eligible persons, columns relating to names, educational qualifications, date of birth and date of admission to Government Service will be filled in from the appointment register.

A report that the gradation list is being kept upto date should be submitted by the A. A. Os. /S. Os. Admn. after examining the inter-leaved copy of the gradation list with the Establishment auditor to the Branch Officer, ADMN. Section on 5th of every month and to the Sr.D.A.G. on the 5th of alternate month alongwith inter-leaved copy of the gradation list. These dates should be noted in the Sectional Calendar of Returns.

PARA-457 VERIFICATION OF SERVICES

Service books of all employees, permanent or temporary, should be taken up for verification in January each year. The Officer-in-charge, P.C. Section should satisfy himself that the services have been correctly recorded in each case and should record a certificate in the following form in the employee's service books.

If, in any case, it is impossible to verify from the office records any portion of the service of Government servant a statement in writing by the Government servant concerned as well as a record of the evidence of his contemporaries should be obtained and attached to the Service Book as proof of the service rendered during the period, and the fact distinctly stated in the certificate.

Service from _____ to _____ verified from the pay bills/acquittance rolls.

(Para 81 of G.F.R. 1963)

PARA-458 VERIFICATION OF SERVICE ON TRANSFER

When a Non-Gazetted Officer is transferred from one office to another, the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the officer was employed in the office should be recorded before forwarding the service book to the office where the services are transferred.

PARA-459 INSTRUCTIONS GOVERNING THE RETENTION OF NON-GAZETTED PERSONS AGED 55 AND OVER

Cases of retention in service of Group 'B', 'C' & 'D' Government servants beyond the age of 55 years should be reviewed by a Board consisting of the Principal Accountant General as Chairman and two Deputy Accountants General as members once in every quarter in March, June, September and December each year for the periods September to November, December to February, March to May and June to August, next year, respectively, in accordance with the instructions of Comptroller and Auditor General received from time to time on the subject. Once the decision has been taken to retain a Government Servant beyond the age of 55 years in public interest, the employee concerned will continue in service till the age of compulsory retirement i. e 60 years (Group 'B' & 'C') and 60 year (Group 'D') employees). If, however, the appropriate authority subsequently considers that further retention in service of the Government servants will not be in public interest, that authority may take action to serve three months notice in terms of Clause (J) of F.R. 56 and retire the Government Servant; The intention is that while further review of all cases of employees retained beyond 55 years of age may not be necessary as a matter of routine, action can be taken against individual on adverse cases coming to notice subsequently.

If medical opinion is considered necessary in a case and is obtained and if is found to be adverse, the retirement will ordinarily become effective not from the date of medical examination but from the date of attainment of 55 years of age.

(Authority:- No.Admn.IV/I-60/499, dated the11th December, 1967).

PARA-460 RULES REGULATING THE AGE OF SUPERANNUATION AND CONDITIONS OF SERVICE

The rules regulating the age of superannuation of the terms and conditions of service may provide for the compulsory retirement of a Government servant on his attaining the specific age or after completion of a specified period of service. In all such cases retirement is automatic and in the absence of specific orders to the contrary by the competent authority a government servant must retire on the due date. It is the responsibility of the administrative authorities concerned to ensure that the Government servants under their control so retire. The date of compulsory retirement of a Government servant is known in advance and there should be no question of failure to make arrangements for his relief sufficiently in advance and

complete any formalities required in that behalf. For this purpose the authorities concerned should maintain a proper record of the dates of retirement of the Government Servants working under them and take appropriate action as may be necessary for their retirement on the due dates.

As the same time, a Government servant can not take advantage of the non-receipt of formal orders regarding his relief etc. to say that he has been granted an extension of service. If not, he should bring the fact that he is attaining the age of superannuation or completing the period of service after which he has to retire, to the notice of the Head of the office in which he is serving or if he is himself the head of the office to that of his immediate superior. Unless he receives specific orders that he should continue in service he should make over charge on the due date to the head of the office (or such officer as may be nominated by the letter), or if he is himself the head of the office to the next senior most officer, in the office who would normally be placed in charge of the office in his absence.

(Government of India, Ministry of Home Affairs O.M.No.33/6/56-Ests(A), dated the 10th December, 1956, copy received under Director of Audit & Accounts endorsement No.73-4/212-56, dated the 14th January, 1957)

PARA-461 APPLICATION FOR PENSION

An employee should, in his own interest submit his/her formal application for pension six months in advance of the date of his actual or anticipated retirement.

In cases in which, the date of retirement cannot be foreseen one year in advance the application shall be submitted immediately after the date of retirement is settled.

PARA-462 APPLICATION FOR THE GRANT OF RETIRING PENSION

According to Articles 907 to 911 C. S. R. formal applications for pension should be submitted by the Government servant concerned well in advance of the date on which he attains the age of Superannuation. Some Government Servants choose to go on a retiring pension, a few days before superannuation with a view to get benefit of higher commutation value. Their belated application for retiring pension and for commutation obliged the sanctioning authorities to approve of their appearing before the Medical Board, before administrative sanction for commutation could be accorded. As such cases of delay involve relaxation of the provisions of Rule 6 of the "Commutation Rules" all Government servants are required to note that if they delay in submitting their pension application, it will be

at their own risk and that they will not in future be allowed to appear before the Medical Board before administrating approval to commutation is accorded.

(C.A.G's letter No.27778-GBE/474-45, dated the 9th October 1945. Case No.OE/27-142).

PARA-463 CHECKING OF PENSION PAPERS BY P.A.O. OF THE EMPLOYEES OF THIS OFFICE

Pension papers of the employees of this office prepared by P.C. Section of this office should before submission to the Sr. Deputy Principal Accountant General (A) for signature, be sent to P.A.O. section for checking the admissibility as well as the calculation of pension.

PARA-464 GRANT OF EXTENSION OF SERVICE TO GROUP 'D' SERVANTS BEYOND THE AGE OF 60 YEARS

In terms of rule 9 of the Central (Class IV) Services, (Gratuity, Pension and Retirement) Rules 1936, a Group 'D' official has to retire on attaining the age of 60 years. This rule is absolute and there is, therefore, no question of granting extension of service, to Group 'D' servants beyond the age of 60 years. Any relegation of the absolute provision contained in this rule can be sanctioned only by the President i.e. in other words by the Ministry of Finance.

(Comptroller and Auditor General's letter NGE.II/296-56, dated the 4th September 1957).

PARA-465 OFFICIATING APPOINTMENTS FOR SHORT PERIOD

(1) The Principal Accountant General will exercise powers to fill vacancies for 2 months duration or less in accordance with the procedure lay down below:

- a) Short term vacancies the duration of which exceeds one month, may be filled in the normal manner by the authority competent to make appointment against the post.
- b) Officiating promotion in vacancies of one month's duration or less, should not, as a rule, be made, save in very exceptional circumstances, with the approval of the Head of the Department.

(2) Such officiating arrangements will also be regulated by the following instructions in the matter of grant of extra remuneration to the promoted officers.

- a) In cases which are covered, by F.R.49 additional pay as sanctioned may be granted only for a maximum period of three months as otherwise it would lead

to the justifiable inference that the need for the second post in respect of which additional pay is drawn does not exist. If in any particular case it is desired that the additional pay should be continued for a longer period, the prior concurrence of this Ministry will be necessary

- b) In cases where an officer is formally appointed to hold full charge of the duties of a higher post on the same establishment as his own, in addition to his ordinary duties, he can draw the pay that would be admissible to him if he was appointed to officiate in the higher post (unless the competent authority reduces his officiating pay under Fundamental Rule 35) but not additional pay. Such officiating pay may be drawn for the entire period the dual arrangement lasts.

(Comptroller & Auditor General's letter No.6487-GE/56955, dated "the 12th" September I 1955 File No.O.E./Admn./15-31/Vol.II).

PARA-466 TREATMENT OF PAST SERVICE AND SOG APPRENTICESHIP PERIOD FOR THE PURPOSE OF PENSION

In the case of a person holding an appointment under Government before joining as S.O.G. apprentice, his past service and apprenticeship period will be, counted for the purpose of pension to the extent indicated below:

- (a) If a person holds a lien on a permanent post under Government; on his appointment as S.O.G. apprentice, the period of service before being employed as S.O.G. apprentice as well as after conclusion of such apprenticeship whether rendered as an S.O.G. accountant or in the previous post, would be treated as qualifying for all purposes. The period of apprenticeship will count only to the extent otherwise permissible as stated below.

- (i) **When the apprentice successfully negotiates the S.O.G. Examination and is ultimately confirmed as Section Officer.**

In such a case, the period of apprenticeship will be dies-non for benefit of his previous service in full (including half the period of service as S.O.G. apprentice) together with full service rendered after appointment as Section Officer.

- (ii) **Where the person concerned fails to come out successful in the S.O.G. Examination and his apprenticeship is terminated and he reverts to his original post:**

In such a case the period of apprenticeship will be dies-non for all purpose,

i.e. it will not count to any extent for the purpose of pension etc. No benefit for pension will be given for the apprenticeship period.

(b) In the case of a temporary or officiating Government servant (Holding no lien on any permanent post under the Government) appointed as S.O.G. apprentice, the period of the previous temporary or officiating service and also the period of apprenticeship, for the purpose of pension, will be treated as follows:

When such an apprentice successfully negotiates the S.O.G/ Examination and is ultimately confirmed as Section Officer, half of the temporary or officiating service rendered prior to appointment as S.O.G. apprentice and the period of such apprenticeship will count towards pension. But this benefit will not be admissible to such an apprentice who fails to negotiate successfully the S. o. G. Examination and his apprenticeship is terminated. If such a person is appointed as an Auditor in this Department on termination of his S. O. G. apprenticeship he will also not be entitled to the benefits mentioned above.

(C.A.G's No.615-NGE, III-39-57, dated the 10th Aug 1958. File No. O.E./II-50).

PARA-467 RESIGNATIONS

Persons who desire to resign must give one months notice of their intention to do so. Those who wish to apply for appointments outside the office must necessarily obtain the permission of the Principal Accountant General before doing so.

PARA-468 SETTLEMENT OF OUTSTANDING DUES AGAINST PERSONS WHO SUBMIT RESIGNATION

Before submitting any case to P.A.G. for acceptance of resignation the demands outstanding against the person concerned should be ascertained by a reference to P. C. I to P. C. IV, Library and the G. D. Branch and mentioned in the note, which should clearly indicate whether the outstanding demands can be adjusted against the amounts due to the Government servant concerned.

PARA-469 WITHDRAWAL OF THE IDENTITY CARD AND THE C.G.H.S. CARD ETC. FROM A RETIRING GOVERNMENT SERVANT

When a Government servant is compulsorily retired, removed or dismissed from Service or retires on superannuation it should be ensured that the Gratuity and Pension, if any, admissible to him are sanctioned in time, and all Government dues

are recovered from him. Such a Government servant must return the identity card, the C.G.H.S. Card and the library books.

Copies of all orders of compulsory retirement, removal or dismissal from service should invariably be endorsed to the section/authorities concerned for prompt action.

Suitable instructions in the matter should also be issued to the section dealing with disciplinary cases and also to the attached and subordinate offices.

(Authority:- O.M. N-o.F.117/10/67-AVD, 'dated the 10th January, 1968, from the Government of India, ministry of Home Affairs, New Delhi received in this office vide Comptroller and Auditor General ', endorsement No.188-NGE.III/108-66-II, dated the 20th January, 1968)

PARA-470 GRANT OF CERTIFICATES ON DISMISSAL OR DISCHARGE ETC

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

Certified that Mr._____ worked as a_____ in this office from_____ to_____ the reports on his work and conduct indicate_____ he is discharged on account of_____.

NOTE:-The provision of this paragraph does not apply to temporary personnel whose services are terminated either in terms of their contract or under Rule 5 of the Central Civil Services (Temporary Services) Rules, 1965. In whose case the certificate may. be issued in the following form:

"Sri_____ son of Sri_____ (Address)
_____ served as a temporary in the office of the P.A.G. (Civil Audit), U.P., Allahabad from_____ to_____.

His service was terminated with effect from _____ under Rule 5 of the C.C.S. (Temp. Ser.) Rules, 1965.

PARA-471 ISSUE OF DISCHARGE CERTIFICATES TO RETRENCHED CENTRAL GOVERNMENT EMPLOYEES

It has been decided by the Government of India, that a discharge certificate in the following form should invariably be given to the employees discharged from service on account of retrenchment:

Ministry/Department/Office

No _____ Place _____ dated _____

DISCHARGE CERTIFICATE

"Shri/Shrimati _____ has/ had been working as _____ in the Ministry/ Deptt./Office of _____ from _____ to _____ his/her service have been or are likely to be terminated w.e.f. (dated) _____ on account of reduction in establishment. He/She is considered suitable for employment under Government.

He/Shri was employed through the Union Public Service Commission/through the Employment Exchange/ from the open market after obtaining a non-availability certificate from the Employment Exchange with the prior approval of the Ministry of Home Affairs/direct without references to the Employment Exchange or to the Ministry of H.A.

Signature _____

(Designation of Officer, and office seal")

PARA-472 TEMPORARY EMPLOYEES; DISCHARGE OR RESIGNATION

Under Rule 5 of the Central Civil Service (Temporary Service) Rules 1965, the appointing Authority can give one month pay in advance to a temporary employee and send him off from Service and that it is not open to a temporary employee to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately it is for the appointing authority to determine whether, with regard to the circumstances of the case, the provision for notice

should be weaved. If the appointing authority decides not to permit immediate release, the government servant must continue in service for the period of notice and if he remains absent from duty during that period, it is open to Government to take such disciplinary action against him as thus, may deem fit, in addition to creating the period of absence as extraordinary leave without pay. If on the other hand, the appointing authority is satisfied that sufficient, cause exists for waiver of the notice provision, the Government servant should be released forthwith.

NOTE: -The salary for the period that the employee has actually served should not however be withheld.

2. In particularly bad cases where the appointing authority refuses to accept resignation with immediate effect and if the employee stays away from office without permission, it will be open to the authority concerned to inform the relevant authorities concerned with verification of character and antecedents of the circumstances of the case and his opinion that he was not a fit person for employment under Government. This would be a sufficient deterrent.

Explanation:

The Government of India, Ministry of Home Affairs has held that it is inappropriate to take action under Rule 5 as a short cut to the normal procedure in a case where the Government servant is guilty only of a specific act of misconduct. The Government of India have further held that while Rule 5 should not be utilised in a case in which action is to be taken on the basis of an incident or a series of incidents which only form a specific offence or misconduct, the authorities concerned should not hesitate to use Rule 5 merely because among the reasons justifying the termination of employment there may be some which might come under the description of specific fault or misconduct.

Government of India Decision:

Under Rule 5 A of the Central Civil Services (Temporary Service) Rule, 1965, the Central Government or any other authority specified by the Central Government in this behalf may, of its own motion or otherwise, re-open a case where notice has been given by the appointing authority for termination of the service of a temporary Government servant or where the service of any such Government servant has been terminated either on the expiry of the period of the notice or forthwith by payment of pay plus allowances, and after calling for the records of the case, and after making such inquiry as it deems fit, may

- (a) Confirm the action taken by the appointing authority; or
 - (b) Withdraw the notice; or
 - (c) Reinstatement the Government servant in service; or
 - (d) Make such other order in the case it may consider proper;
- Provided no case shall be reopened after the expiry of 3 months
- (1) in a case where notice is given from the date of notice;
 - (2) in a case where no notice is given, from the date of termination of service.

Where a Government servant is reinstated service under these provisions, the order reinstatement shall specify:

- (a) The amount of proportion of pay and allowances, if any, to be paid to the Government servant for the period of his absence between the date of termination of service and the date of reinstatement, and
- (b) Whether the said period shall be treated as a period spent on duty for specified purpose or purposes. .

NOTE: The power of the Central Government will also be exercisable by the Comptroller and Auditor General of India in so far, as the members of the I.A. & A.D. are concerned. (Case No. OE/I-284, Vol. V)

PARA-473 PAY AND ALLOWANCES ADMISSIBLE TO A TEMPORARY OR QUASI-PERMANENT GOVERNMENT SERVANT DURING THE PERIOD OF NOTICE OF TERMINATION

"Under the first proviso to rule 5 and the third proviso to Rule 6 of the C.S.S. (TS) Rules, 1965, the services of temporary and quasi-permanent employees may be terminated by payment of pay plus allowances for the period of notice or for the period by which such notice falls short of the required notice period including the Compensatory (City) and House Rent Allowances, where admissible.

Conveyance allowance of fixed travelling allowance which the Government servant was in receipt to enable him to perform the duties attached to the post, will however not be paid for this period.

When the services of a quasi-permanent Government servant are terminated under clause (ii), he shall be given three months' notice and if, in any case, such notice is not given, then with the sanction of the authority competent to terminate the services of such Government servant, a sum equivalent to his pay plus

allowances for the period by which the notice actually given to them falls short or three may be paid to him at the same rates at which he was drawing them immediately before the termination of his services, and, if he is entitled to any gratuity, such gratuity shall not be paid from the period in respect of which he receives a sum in lieu of notice".

(G.I, Ministry of H.A. letter No. F. 78/163/57-TS, dated the 3rd January 1959 and received with C.A.G. letter No. 228A/513-57, dated the 2nd February 1959).

CHAPTER – XII

BUDGET

PARA-474 PREPARATION OF BUDGET ESTIMATES

In preparing the budget estimates, the Rules in paragraphs 67 to 75 of the Compilation of General Financial Rules and in paragraphs of the Manual of Standing Orders (Admn.) Vol. I should be observed. Further instructions in the matter issued by the Comptroller and Auditor General are embodied in the succeeding paragraphs.

PARA-475 DATE OF SUBMISSION OF BUDGET ESTIMATES

Budget estimates for ensuing year and consolidated Revised Estimates for the current year are required to be prepared in prescribed forms 'A' to 'D' in respect of the "Salaries and Allowances, including Traveling allowances, of Group 'B' officers and non-gazetted establishment; Wages, Office Expenses, Rent, Rates and Taxes, Grants-in-aid, Publications, Minor Works and other charges" (to be specified), and in forms 'E' to 'H' in respect of "Salaries and Allowances, including Travelling Allowance of Group 'A' officers, and after approval by the Principal Accountant General, sent to the Budget Section of the Headquarters office by 30th September each year.

The following information in the prescribed form should be given while submitting the Budget proposals:

Group 'B', 'C' & 'D' Posts

Form 'A': Statement of Revised Estimates and Budget Estimates for the year.

Form 'B': Statement showing the actual expenditure for the last three years and budget/revised estimates for the current and ensuing year

Form 'C': Statement showing the revised estimates for the current year

Form 'D': Statement showing the budget estimates for the ensuing year

GROUP 'A' OFFICERS

Form 'E': Statement of revised estimates for the current year and budget estimates for the ensuing year

Form 'F': Statement showing the actual expenditure for the last three years and budget/revised estimates for the current and ensuing year

Form 'G': Statement showing the revised estimates for the current year

Form 'H': Statement showing the budget estimates for the ensuing year

PARA-476 GENERAL INSTRUCTIONS REGARDING FRAMING OF ESTIMATES

(i) Revised Estimates for the current year (combined for permanent and temporary establishment) should be prepared on the basis of actual expenditure upto 31st August of the year and sanctioned strength (both regular and casual) as on 1st September of the year, Similarly, Budget Estimates for the ensuing year should be prepared on the basis of regular sanctioned strength as on 1st September of the year and should exhibit separately the provision (1) for all vacant posts and (2) such vacant posts as can be expected to be filled during the ensuing year.

(ii) The provision for 'Men-in-position' as on 1st September of the year should be accurately estimated and any undue variations between the provision proposed for the remaining part of the year and the actual expenditure for the first six months of the years should suitably explained.

(iii) No provision for additional posts is required to be made in the budget Estimates, that will be included by the Headquarters office.

(iv) No provision should be made for additional posts under the sub head 'Travel Expenses' and provision for vacant posts may be made only after taking into account the result of the examination referred to in (i) above.

(v) The requirement under the head 'Salaries' (pay and allowances) should be computed with reference to salaries for the first six months (March to August), after making due allowance for any changes in the rates of pay and/or allowances announced during September as also provision for vacant posts likely to be filled from September onwards, and the requirement for other heads comprised on the basis of actual for five months.

In other words the monetary estimates should be prepared with reference to

the actual for the first five months of the current year and estimated provisions for existing and additional items, as above, for the remaining seven months of the current year and whole of the ensuing year.

(viii) Full provisions for Group 'B' posts (Audit Officers) sanctioned in lieu of Indian Audit and Accounts Service officers should be made in the revised estimates of the current year and Budget Estimates of the ensuing year. In respect of IA & AS officers posts provision should be proposed for existing posts excluding those which are held in abeyance.

(ix) Detailed justification duly supported by item-wise details in support of the provision proposed for 'Overtime Allowances' should be furnished. In respect of provision proposed under the head 'Honoraria' (a) detailed calculation of the amount proposed for various items of work covered by rates prescribed by the Headquarter's office from time to time should be furnished and (b) provisions proposed on *ad hoc* basis should be supported by detailed justification.

(x) Utmost foresight should be exercised in framing the revised estimates and the provisions for September to March next should be restricted to the absolute minimum necessary, bearing in mind the administrative difficulties and possible delays in filling up the vacant posts, etc. and should not be more than is likely to be spent during the course of the year. It should be noted that once an inflated amount has been provided in the revised estimates later surrenders are not of much use.

(xi) No monetary provision is to be made for non-duty posts like deputation reserve/shadow/ supernumerary posts, posts held in abeyance, etc.

(xii) Variations between (a) the number of sanctioned posts under each category in the preceding and current years and (b) tentatively approved budget estimates, communicated by the Headquarters office, and the proposed Revised Estimates for the current year and (c) Budget Estimate for ensuing year should invariably be explained in a note appended to the estimates.

(xiii) Festival Advances, though recoverable, are taken to the final head of expenditure under the head 'Salaries'. The recoveries of Festival Advances, whether relating to the current or the preceding years, should be taken in reduction of gross expenditure during the current years and the net amount so worked out debited to expenditure accounts. The provision for funds on this account is, however, to be computed by assessing the gross payments likely to be made during the years and deducting there from the anticipated recoveries of festival advances,

disbursed earlier, during the same year. These instructions apply mutatis mutandis to the budget estimates for the ensuing year except that anticipated payments and recoveries in the year are to be taken into account.

(xiv) Provision for special construction works and ancillary requirements, etc. as per Headquarter's circular letter no 3006-BRS/405-85. III dated 16.07.1985 should be made under the sub-head 'Minor Works'.

(xv) The explanations for variations between the Budget Estimates and the Revised Estimates for the current year and Budget Estimates for the next year should invariably be furnished with the Budget Estimates.

(xvi) According to the instructions of Government of India, the recoveries to be shown in reduction of expenditure are to be confined to recoveries from Ministries/Departments of Central Government. All recoveries from State Government and from non-government entities are to be treated as Revenue Receipts and should not be shown as recoveries.

(Authority: C & A.G.'s letter No. 3100-BRS/422-85.I dated 2-8-1985)

PARA-477 SEPARATE PROVISION IN BUDGET FOR PURCHASE OF BOOKS AND PERIODICALS IN HINDI

Separate provision is required to be made in the Budget for purchase of books and periodicals in Hindi. It is also to be ensured that sufficient expenditure is incurred on purchase of reference books, etc., in Hindi.

Accordingly, an item "Purchase of Books and periodicals in Hindi" may be added in From 'B' after item 4 (v) and requirement of funds included while sending Revised Estimates for the current year and the Budget Estimate (B.E.) for the ensuing year.

(Authority: C & A.G.'s circular No. 14-BRS/84. Letter No. 4540-BRS/413-84. I dated 24-9-1984)

PARA-478 UNFORESEEN EXPENDITURE TO BE MET FROM SAVINGS ONLY

In case of unavoidable unforeseen expenditure, concrete savings in the sanctioned estimates from which the extra cost can be met have to be indicated. Where there are no savings, proposals for additional allotment of funds should be sent to Headquarters office and expenditure incurred there-against only on receipt of sanction to the above proposals. This should, however, be resorted to sparingly and in cases of proven necessity alone.

PARA-479 REAPPROPRIATIONS WITHIN THE EXISTING ALLOTMENT OF FUNDS FOR THE OFFICE AND SURRENDER OF SAVINGS

Powers for reappropriation of funds from one detail head to another within the same subhead vest in the Principal Accountant General. But the reappropriation affecting “honoraria” and “Overtime Allowance” should be made with the approval of the Headquarters office even though these are only the detail heads under the sub-head ‘Salaries’.

Reappropriations from one sub-head to another should be made only with the prior approval of the Headquarters office, proposals for which should be sent along with the monthly review of expenditure paragraph 476 on “Control Over Expenditure” from January onwards. These proposals should be based on the latest figures of total expenditure under the affected sub-heads and anticipated expenditure during the remaining part of the year. Full justification, indicating, inter-alia, the reasons for not anticipating the extent of actual requirements/ additional items of expenditure while framing the Revised Estimates should be appended to the said proposals. Once approved, the reappropriation should be reflected in the budgetary allotments under respective heads and the allotments thus revised shall constitute the final grant for the year.

Anticipated savings under the various detail/ sub-heads should be carefully worked out as early as possible but in no case later than the middle or the third week of March of the financial year and surrendered to the Headquarters office, if necessary, by Fax. Belated surrenders should, however, be avoided as the funds so surrendered are difficult to be utilized elsewhere.

Any excesses over the final allotments under the various sub/detail heads, after incorporating the supplementary and re-appropriations, should be scrupulously avoided and wherever inevitable, should be supported by detailed justifications at the time of sending the final review of expenditure to the Headquarters office.

PARA-480 ROUNDING OF FIGURES IN BUDGET ESTIMATES

All figures should be worked out to the nearest rupees in preparation of the estimates. The figures in form should, however, be given to the nearest hundred rupees and those in the grand totals to the nearest thousand rupees.

PARA-481 CONTROL OVER EXPENDITURE

In order to ensure that approved provisions under various sub/detail heads

are adhered to, it is essential to maintain a close watch over the flow of expenditure right through the year.

It has, accordingly, been prescribed that, starting from April, monthly reviews of expenditure indicating provision for the year, progressive actual expenditures at the end of the month, requirement of funds for the rest of the year worked out and total requirement for the year in respect of each sub/ detail head should be prepared in the prescribed forms and submitted to the Principal Accountant General for his information and orders, if any.

From the fifth month (August) onwards, the aforesaid monthly reviews are required to be sent to the Headquarters office also so as to reach these by the 10th day of the succeeding month.

Variations between the approved provisions and total requirements for the year, worked out as above, should be suitably explained in the remark column of the review of expenditure.

The figures of actual expenditure shown in the monthly reviews should be worked out with the help of bill registers maintained by the P.C. sections and reconciled with those appearing in the books of the P.A.O. Discrepancies noticed in the process of reconciliation should be quickly analysed and adjusted and none should remain outstanding after the close of March accounts.

PARA-482 QUARTERLY RETURNS REGARDING ACTUAL EXPENDITURE

The quarterly return of Review of Expenditure for the quarter ending on 30th June, 30th September, 31st December and 31st March should be sent to the Government of India, Ministry of Finance, Department of Expenditure, Pay Research Unit, Room No. 261, North Block, Central Secretariat, New Delhi by the prescribed date positively endorsing a copy of the return to the Headquarters office.

The following instructions should be kept in view in submission of the quarterly return:

- (i) The return is to be submitted for the quarter ending June, September, December and March of the financial year duly consolidated for Plan and Non-Plan Expenditure and filled itemwise as shown in the prescribed proforma.
- (ii) Deputation Allowance, Non-practicing Allowance and Special pay are to be included in 'pay' and reported suitably under SI. No. 1 or 2 as the case may be.
- (iii) Allowance paid to (a) non-regular employees such as extra departmental

agents in the P&T, Postal/Telecom on trainees., daily rates staff or the casual employees, etc. (b) expenditure incurred on awards, stipends, prizes, etc.(c) expenditure incurred from contingencies and (d) other charges are not to be reported.

(iv) The nature of allowances reported under “Other Compensatory Allowance” are to be clearly specified.

(v) Usage of abbreviations is to be avoided in the return.

(vi) Under column 4, the actual expenditure incurred on the item upto the quarter ending, i.e. the progressive total which will be equal to the total of the current quarter and that of the previous quarter (s) of the financial year under reference is to be reported.

(vii) The returns in respect of the field/Regional Offices are to be duly consolidated by the Head Office and the consolidated return only is to be sent to the pay Research Unit.

(viii) The returns for the Ist, 2nd, 3rd and 4th quarter are to reach the pay research unit of the Ministry of Finance latest by 31st July, 31st October, 31st January and 30th April respectively.

(Authority: G. I. M. F. Deptt. Of Expenditure O.M. No. 6 (1) / 85-PRU dated 01-06-1985)

CHAPTER – XIII

CONTINGENCIES

PARA-483 PERMANENT ADVANCE

The permanent Advance (or permanent imprest) is primarily intended for meeting emergent contingent expenditure. However holder of the advance may, at his discretion, utilize it to meet any other bonafide expenditure on Government account for grant of advance of pay to Group 'A' and 'B' office.

The permanent Advance of Rs. 2500 and Rs. 200 sanctioned by the headquarters office separately for the offices of Principal Accountant General (Civil Audit) and Accountant General (C & RA) respectively are held by the respective Audit Officers (Cash).

In the event of transfer of charges and annually on 15th April each officer in whose favour the permanent advance is sanctioned, shall send an acknowledgement of the amount due from and accountable for by himself as on 31st March preceding, to the authority which sanctioned the permanent advance.

(Authority Min. of finance (Deptt. Of Exp.) O.M. No.F.23 (7) – E.II(A)/86 dated 3-7-1986)

C.A.G's Circular No. 38-A.GI/1986 letter No. 921-A.GI/21-85 dated 8-9-1986.)

PARA-484 CUSTODY OF PERMANENT ADVANCE

The amount of permanent advance as also the money drawn from the bank in contingent bills to recoup it from time to time and for payment are kept in a separate cash box under the charge of cashier and is not mixed up with the money on account of pay and traveling allowance of establishment and other miscellaneous receipt of the office which are kept by the cashier and for which a separate account is kept by him.

PARA-485 VERIFICATION OF PERMANENT ADVANCE

The balance of the permanent advance in hand will be verified by the Branch Officer (Cash) monthly and by the Principal Accountant General once at the commencement of the year, and also when he takes over charge.

PARA-486 PAYMENT OF CONTINGENT EXPENDITURE OUT OF PERMANENT ADVANCE

Branch officer (Cash) on behalf of the Principal Accountant General is authorized to make payment for urgent contingent expenditure. He may make such payment out of permanent advances or imprest which he has been permitted to hold under the orders of the Comptroller & Auditor of India subject to recoupment on

presentation of contingent bill. All such claims upto Rs. 100/- may be disbursed out of permanent advance or imprest. Advances should be recouped at least twice a month so that the amount sanctioned does not exceed half the amount of the average monthly contingent expenditure.

NOTE : The monetary limit will not apply in regard to claims relating to Telephone, Electricity and Water bills.

(Authority: Rule 99 of Central Government Account) (Receipts and payments) Rules 1983, Rule 90 (iii) of G.F.R. (R&E) 1963)

PARA-487 SANCTION TO INCUR CONTINGENT EXPENDITURE

The powers to sanction contingent expenditure by the Comptroller and Auditor General of India, Principal Accountant General, Senior Deputy Accountant General/Deputy Accountant General (Administration) is given in Comptroller and Auditor General's Manual Of Standing Orders (Admn) Vol-II. The branch officer (General Department) has, however been authorized to sanction contingent expenditure upto a limit of Rupees 50. Sanction of the competent authority in accordance with the monetary limits prescribed in M.S.O. (Admn) Vol.II should invariable to obtained before incurring contingent expenditure.

PARA-488 GENERAL LIMITATIONS

- (i) All charges actually incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year. The charges relating to two or more major heads may not be included in one bill.
- (ii) No money shall be drawn from Government Account unless it is required for immediately disbursement. It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants.
- (iii) No pay of any kind and no additions to pay should be drawn on bills for contingent expenditure.
- (iv) Subject to any general or special orders issued by the Government the pay of Group 'D' servants by whatever designation they may be called, who have been or may be declared by competent authority to be ineligible for pension and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure.
 - a. Hot weather establishment;

- b. Mazdoors engaged on work involving annual labour and paid daily or monthly wages.
- c. Sweepers
- d. Other classes of Group 'D' servant like dhobis, tailors, grass cuters, etc;

(Rule 100 of Central Government Account (Receipts ad Payments) Rule 1983.

PARA-489 CONTROL OVER CONTINGENT EXPENDITURE

The branch officer G.D. controls the contingent expenditure of the office and it is the duty of the A.A.O./S.O. G.D. (Main) to watch carefully the progress of expenditure and to see that the sanctioned grants are not exceeded.

PARA-490 POWERS TO SANCTION WRITE –OFF

The Principal Accountant General has been empowered to sanction the write off of Rs. 50,000/- on account of irrecoverable losses of stores except due to theft, fraud, negligence etc.

(Authority: CAG's Circular No. 12/NGE/2002 No. 330-NGE(App)/38-2002 dated 03.04.2002)

PARA-491 POWER TO SANCTION RECURRING AND NON-RECURRING EXPENDITURE

The Head of the Department has been authorized to sanction upto a limit of Rs.60,000/- per annum in respect of non-recurring expenditure and Rs.25,000/- in respect of recurring contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by Government. Sr. D.A.G. (A) has also been empowered to sanction recurring and non-recurring expenditure upto a limit of Rs. 1000/- and Rs.5000/- per annum respectively.

(Authority: CAG's Circular No. 12/NGE/2002 No. 330-NGE(App)/38-2002 dated 03.04.2002)

PARA-492 LOCAL PURCHASE OF STATIONERY

The Principal Accountant General has been vested with full powers for purchase of stationery.

The power for local purchase of rubber stamps and office seals are as under:-

- | | | | |
|-------|------------------------------|---|----------------------|
| (i) | Principal Accountant General | - | Full powers |
| (ii) | Sr. DAG/DAG, Administration | - | Rs. 5000/- per Annum |
| (iii) | Sr. AO/AO, GD | - | Rs. 50/- per Annum |

Purchase should be made with caution and only from reputed firms to avoid the possibility of counterfoils of stamps and seals.

(Items 17(b) section A of C.A.G.'s M.S.O. (Admn) vol.II).

PARA-493 RESPONSIBILITY OF DRAWING OFFICERS

Every Government officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

PARA-494 RESPONSIBILITY OF CONTROLLING AUTHORITY

The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rate, that previous sanction for any item required is attached, that the requisite vouchers are all received and are in order, that the calculations are correct, and specially that the grants have not been exceeded and that the Audit Officer concerned has been informed either by a note on the bill or otherwise of the appropriation. If expenditure be progressing too rapidly he shall communicate with the drawing officer and insist on it being checked.

(Rule 107 & 108 of Central Government Account (Receipt and Payments) Rules 1983)

PARA-495 CONTINGENT REGISTER – ITS FORM & CUSTODY OF

A contingent register is maintained in Form No.T.R. 29 in which all items of contingent expenditure are individually entered.

The contingent register in relation to amounts in respect of claims passed by competent authority drawn in anticipation of actual payment is kept in G.D. section. The contingent register in respect of payments made out of the permanent advance is kept by the cashier.

The contingent bills are prepared by auditors of the G.D. Section and are checked by A.A.O./S.O. before submission to the branch officer (G.D.). These bills, in anticipation of payments, may be made from the office copy of such bills.

(NOTE : If more convenient, a separate register may be maintained for each class of contingent charge

PARA-496 DRAWAL OF CONTINGENT BILLS

The senior auditor/auditor and other persons making payments and the Cashier should obtain proper receipts in respect of all payment made by them. It shall be their responsibility to see that payments are made to the proper payees legally entitled to receive payments. The receipts so obtained should be submitted to branch officer (G.D.) for scrutiny and passing payment orders, if the amount involved in each case is within his power of sanction, or for obtaining the payment order of the Sr. Deputy Accountant General (Admn)/Principal Accountant General as the case may be.

The receipts duly passed for payment are then presented to the cashier for obtaining reimbursement of the amount out of the permanent advance or in adjustment of Advance if already taken from for the purpose.

The receipts (paid sub-vouchers) will then be entered in the contingent register, under the appropriate sub-head of the contingent expenditure, and are retained by the cashier in his personal custody until the preparation of the bill. When the permanent advance is desired to be recouped, the dealing Auditors/Sr. Auditor in G.D. prepares the contingent bill. The bill alongwith the contingent registers and paid sub-vouchers is submitted to branch officer (G.D.) for passing payment order thereon. The entries of payment, in the contingent register are also initialed by the Branch officer (G.D.) and the total of each bill as entered in the Register is passed by him when he signs the bill. The bill so passed by branch officer (G.D.) is sent to Branch officer (Cash) for his signature in the capacity of drawing officer.

PARA-497 ENDORSEMENT ON CONTINGENT BILL

A contingent bill, which is not drawn in recoument of permanent advance, may be made payable to the Party entitled to received payment. An endorsement to this effect will be required to be made on such a bill before sending it to the P.A.O.

PARA-498 POSTAGE 'STAMPS, TELEPHONE/ELECTRIC & WATER CHARGES

Crossed "Government Account" cheque in favour of the Post Master may be drawn or obtained by drawing and disbursing officer (B.O./cash) from Pay and

Accounts office by preferring a bill indicating the value of postage stamps of various denominations required and giving a certificate that the stamps will be used on prepaying postage on communication bonafide on the public service and that the expenditure could not be avoided.

For making the payment of Electricity, Telephone and water charge fully vouched contingent bills may be drawn attaching thereto a duplicate copy/Photostat copy of the demand bill received as sub-coucher (duly attested in regard of payment) and preferred for payment through cheque from P.A.O.

(Authority : Rule 123 and Note 2 below Rule 114 of Central Government Account (Receipts and payment Rule 1983)

PARA-499 PAYMENT OF UNSTAMPED COVERS

When a bearing or insufficiently stamped cover “on India Government Service” is received in this office, it will be taken to Branch officer, G.D. to obtain his orders for payment of bearing charges, etc.

PARA-500 PAYMENT OF ACTUAL EXPENSES INCURRED BY NON-GAZETTED OR GROUP ‘D’ STAFF IN TRAVELING TO AND FROM OFFICE

Whenever a non-gazetted or Group ‘D’ Government servant is dispatched on duty to a place at some distance from his office or is summoned to his office by special order of a gazetted officer outside the ordinary hours of duty the expenditure involved may be paid and charged to contingencies, provided :-

- (a) that the Head of office certifies that the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used.
- (b) that the government servant concerned is not entitled to draw traveling allowance, under the ordinary rules for the journey and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duties which necessitated the journey.

(G.I.F.D. No. D-2841-ExII dated 18th July, 1951)

PARA-501 SUPPLY OF LIVERIES TO GROUP ‘C’ & ‘D’

The rules and procedure for the issue of uniforms to the eligible Group ‘C’/‘D’ Government employees are contained in the broucher “Hand book on Uniforms of Group ‘C’ and Group ‘D’ Employee” issued by the Government of India in the Ministry of Home Affairs. All matters relating to the eligibility for uniforms, scale of

Uniforms, their cost, maximum stitching charges etc. are regulated as per instructions contained in the Hand book.

PARA-502 GRANT OF WASHING ALLOWANCE TO GROUP 'C' & 'D' EMPLOYEES

The washing allowance to "common" categories of Central Government employees who are provided with uniforms under the instructions of the Department of Personal and Training is available at the rate of Rs.30 per month to all common categories of Group 'C' and 'D' employees viz. staff car Drivers, Dispatch riders, Gestetner operators, Jamadars, Daftaries, peons Messengers, chowkidars, farrashes and sweepers.

No deduction of washing allowance need be made from the employees for the period spent on regular leave except where such period of leave taken exceeds 30 days.

(Authority : G.I. Min. of personnel Public Grievances and pension (Deptt. of personnel and Trg.) O.O. No. P.C. II/Misc/1017 dt. 19-2-86 & OM dated 06.12.1995)

PARA-503 DRAWAL OF WASHING ALLOWANCE

The washing allowance should be drawn on the establishment pay bills alongwith monthly pay and allowances. It should be shown in a separate column total of which should be indicated distinctly on the first page as debatable to "contingencies". A certificate may, however be recorded on the pay bill that the allowance has been drawn in accordance with the order contained in the ministry of Home personnel, public Grievances and Pension (Deptt. of personnel, Trg) No. 3/44/85-J.C.A. dated 17-1-1986 as modified from time to time.

(Government of India, Ministry of personnel, Public Grievances & pension (Dept. of Personnel & Training) No. 3/44/85 - J.C.A. dt. 17.1.86, o.o. No. P.C. II/Misc./1017.dt. 19-2-1986).

PARA-504 REJECTION OF STORES PURCHASED THROUGH THE INDIAN STORES DEPARTMENT

Indenting officers are not competent to reject stores which have been purchased through the Director General, Supplies and Disposals. Where it is considered that grounds exist for the rejection of such stores a full report should immediately be made to the Director General, Supplies Disposals Inspectorate and the

consignment stored pending investigation by that department and issue of final instructions for their disposal.

PARA-505 ABSTRACT CONTINGENCY BILLS

The field officers are not authorized to draw money on A.C. Bills.

(Authority : General Circular of C&A.G. No.41-A.C.I./86, Letter No.932-A.C.I./16-86 dated 19-09-1986)

PARA-506 LAW CHARGES/ENGAGEMENT OF COUNSELS

The Government of India Ministry of Law and Justice (Department of Legal Affairs) in their Circular No. 592-NGE-LC/95-97 dated 22 November, 1999 have formulated a revised scheme containing terms and conditions for the engagement of Senior Counsel in respect of Civil Litigation cases and Criminal cases in High Courts (excepts High Courts of Delhi, Mumbai, Calcutta and Chennai).

Engagement of Counsels/payments to the counsels should be made in accordance to the guide-lines issued by the Ministry of Law, Justice & Company Affairs w.e.f. 1st October 1999. **(Appendix XVI).**

(Authority:- NGE Circular No. 592-NGE-LC/95-97 dated 19.11.1999; F. No. 26(1)/99-Judl. Dated 24.09.1999 & F. No. 33(1)/2000-Judl. Dated 11.09.2000)

PARA-507 TIMELY PAYMENT OF BILLS OF SUPPLIERS

Some suppliers offer cash discount/rebate if payment of their bills for services rendered/materials supplied, are made within a stipulated time. In such cases it should be ensured that payments to the suppliers are released timely so that benefit of discount/rebate could be availed.

CHAPTER- XIV

CASHIER

PARA-508 DUTIES AND RESPONSIBILITIES OF CASHIER

Each Audit Office will have a cashier and/or an Assistant Cashier for receipt, custody and disbursement of cash. It shall be the primary duty of the cashier/Assistant Cashier to ensure the safety and correct and proper accounting of all receipts and disbursements of cash. For this purpose he will maintain a cash book strictly in the form and manner detailed in the following paragraphs.

PARA-509 CASH BOOK

A Cash Book in Form No. G.A.R.-3 should be maintained by the Cashier for recording all cash transactions including miscellaneous cash receipts.

PARA-510 DAILY CLOSING OF CASH BOOK

The Cash Book must be written up as soon as transactions actually take place and closed daily. The cashier should verify the balance in hand every day. The correctness of the amounts entered as receipts and disbursements should be authenticated daily by the initials of the gazetted officer in-charge against each item. The totaling of the cash book should be checked daily by the Assistant Audit Officer/Section Officer P.C. section before the balance is worked out. They should also be checked by the branch officer during the first four days and the last day of each month and at random occasionally.

(Case No. O. E. / 8-19. vol II)

PARA-511 PRINTED RECEIPT BOOKS

In order to ensure that all the amounts received in cash (including cheques) in the office have been duly accounted for by the cashier in the Cash Book, it is necessary that for every such amount a receipt should be given out of a printed receipt book with consecutive pages machine numbered as far as possible on the day the money is entered in the cash book. The number of the receipt should be entered against each item on the receipt side of the Cash Book.

PARA-512 ENCASHMENT OF BILLS

Bills in respect of the pay and allowances of the office staff will be drawn by the officer in-charge of the P.C./Cash section and sent to the Cashier latest by 20th of the month and the cashier after keeping the duplicate copy of the bill and noting them in his bill register forward them to the P.A.O. Section, which will check and verify the bills according to the prescribed procedures and issue a cheque for the net amount of the bill payable. When one cheque for the total net amount payable for more than one bill is issued, the details of the bills should be prepared in the memorandum. A copy of it should be attached with the cheque and sent to the cashier one day before the last working day of the month/day of payment of salary to the staff. On the pay day of the every month/last working day of the month, the cashier will get the cheque (s) encashed from the Bank. The cash will be escorted to office by the Armed Police constables.

PARA-513 DISBURSEMENT OF PAY, ETC.

All preliminary arrangements for the disbursement of salary of establishment on the last working day of the month should invariably be made well in advance, in which matter all sections should closely co-operate with the P.C. and cash section so as to ensure prompt payment on the last working day of the month.

PARA-514 SECTIONAL ACQUITTANCE ROLLS AND DISBURSEMENT OF SALARY IN SECTIONS

Six clear days before the last working day of the month, each sectional Assistant Audit Officer/Section officer should send to the P.C. section an acquaintance roll in form (GAR-24) in respect of men on duty (including those likely to be on casual leave on the last working day of the month) in his section. The names of Group "D" staff in his section should also be included in this acquaintance roll. The heading of the acquaintance roll together with the first three columns item No. name and designation, should be filled in by the section concerned. The P.C. section should fill in the 4th column, viz., "net amount payable", in the acquaintance by it. The total of column 4, net amount payable of the acquaintance roll should be written both in figures and words. As regards men who are not attached to any section, e.g. men on regular leave, under suspension, etc. P.C. section should prepare a statement in duplicate by carbon process showing item number, name, designation and net amounts payable to each. The total amounts payable should also be written in this statement in figures and

words. The grand total of all the acquittance rolls and the statement prepared by the P.C. section should be struck and tallied with the grand total of the establishment pay bills. At the same time another statement should be prepared, showing the names of the section and the net amount payable to each section as also total amount as per statement prepared for the absentees by the P.C. section, and the total amount in this statement shown as payable, should also be tallied with the establishment paybills. After these reconciliations have been carried out, the acquittance rolls and the statement should be submitted of the Audit officer P.C. section, for his signature.

The statement of amounts payable to the sections along with the statement showing the amount drawn for men on leave, under suspension etc. and the acquittance rolls should be handed over by the P.C. section to the office cashier by 3 P.M. one day before the last working day of the month for preparation of statement of each acquittance roll showing the denominations of money according to which he intends to make payments. While making payments on these acquittance rolls the cashier will see that each section is paid only the net amount shown by the P.C. Section in the statement. The sectional Assistant Audit Officer/Section Officer will himself receive payment from the cashier of the total amount of the acquittance roll for disbursement of salary to the members of the section concerned. The sectional Assistant Audit officer/Section Officer, however, before receiving payments will verify the acquittance rolls and if there is any omission they should be got corrected by P.C. section before taking payment.

The payment will be made in the section under the supervision of the Assistant Audit Officer/Section Officer and the acquittance rolls, duly signed and acknowledged by the payees, with stamps where necessary, and completed by the Assistant Audit Officer/ Section Officer, will be returned to the cashier with the requisite disbursement certificate and the undisburshed amount on account of absentees on the pay day, if any on the same day. Any irregularity that may occur in payment should immediately be reported to the Branch officer. The payment after the last working day of the month will be made in accordance with the procedure laid down in following paras.

NOTE – 1 Persons on leave duly sanctioned/on tour etc. may get the payment of their salary through authority by nominating his agent to receive the payment from the sectional Acquittance Rolls where they are posted.

NOTE -2 The pay and allowances of staff on tour may also be sent through Bank Drafts on the basis of acquittance rolls received from the Assistant Audit Officers/Section officers of Audit Parties.

NOTE -3 After payment, the acquittance rolls should be stamped “paid” by the office cashier and preserved for the prescribed period.

PARA-515 DISBURSEMENT BY THE CASHIER

The payments should be made by the cashier and the assistant cashier according to the approved roster.

In this roster the sections should be arranged according to the groups in alphabetical order. The payment will begin as soon as the cashier returns from the bank. The cashier’s peon will go round the sections to inform the Assistant Audit Officer/Section officer and the Assistant Audit officer/Section officer will obtain pay from the cashier or the assistant cashier in their turn. Not more than four persons will be allowed in the cashier’s room to receive payment.

(O.O. No. O.E./33-491/135, dated the 10th April, 1954)

PARA-516 SCRUTINY OF ACQUITTANCE ROLLS

In respect of payments made by the cashier on the last working day of a month, he will on receipt of all the sectional acquittance rolls, examine them and see that they are in order in all respects. He will then prepare an abstract of the amount paid by him on the last working day and submit the same together with the statement undisbursed/undisbursable items with the sectional acquittance rolls through the Assistant Audit Officer/Section Officer, P.C. Sections to the officer-in-charge of the P.C. Sections to obtain his signature in the register of undisbursed items and countersignature on the acquittance rolls. The Assistant Audit officer/section officer, P.C. and the Audit officer, P.C. will examine and ascertain that legally valid acquittances have been obtained in all the cases at the time of payments that they indicate the date of payment and that they have been properly stamped “paid” by the cashier.

PARA-517 STATEMENT OF UNDISBURSED PAY AND ALLOWANCES ETC.

A statement of undisbursed pay and allowances in respect of each bill should be prepared by the office cashiers in form No.T.R. 71 which should at any time show correctly the details of such undisbursed amounts. Subsequent payments if any, should be recorded there against. The statement of undisbursed items should be

carefully scrutinized by the bill preparing groups and it should be seen that such amounts as have remained undisbursed for more than three months (a shorter period can also be prescribed) are refunded by short drawl from subsequent bills.

(Rule 283, C.T. Rs. Vol I)

NOTE :-There should be an analysis of the cash balance shown in the cash Book at the end of each month showing specific individual items which work up to the total amount of the balance in hand.

PARA-518 VERIFICATION OF BALANCE ON PAY DAY

It is very desirable that on the pay day the cashier must before leaving the office enter the amount disbursed in the cash Book and verify the balance in hand before depositing the undisbursed amount in his safe.

PARA-519 PAYMENT TO ABSENTEES

For men on duty whose pay had been drawn in the sectional acquittance roll, but had to be refunded on account of their absence on the last working day of the month, the sectional Assistant Audit officer/Section Officer will prepare a supplementary acquittance roll, when the men present themselves for payment after the last working day of the month, take payment from the cashier, disburse the amount to the actual payees, obtain their acknowledgement, stamped where necessary and return the acquittance rolls with the disbursement certificate to the cashier on the same day. Before making payment the cashier will verify them with the items of short draws or refunds, shown in original acquittance rolls, and record the fact of payment against the items concerned so as to guard against a second claim being preferred.

Members of staff on leave sanctioned by the competent authority may draw their leave salary on the last working day of the month to which it relates. For this purpose they should send their requests to the P.C. section, duly certified by the Group Co-ordinating section that the leave has been sanctioned. On receipt of this request Assistant Audit Officer/Section Officer P.C. will scrutinize them and issue necessary authority for payment. All these authorities will be collected by the Assistant Audit Officer/Section Officer P.C. who draw one acquittance roll in respect of them will obtain cash from the cashier, disburse the same to the persons the acquittance roll duly stamped where necessary, and return the paid roll to the cashier duly completed in all respects, the same day.

As regard others, whose names are included in a separate statement prepared by the P.C. section they should present themselves hardware on working day before

12 noon with applications stating that they have not been paid their lare salary etc. These claims will be scrutinized by the P.C. section with reference to the statement already prepared by that section and after verifying the identity of the claimants and that the claims have not already been paid, the Assistant Audit Officer/Section Officer P.C. section will personally record an authority to the cashier to pay the amount of each application. In recording the authority the full name of the applicant should be given and the amount payable should be maintained both in figures and words. The cashier will then make payments to the individuals after proper identification.

NOTE -1 The Assistant Audit Officer/Section Officer P.C. section will make a note in red ink against the relevant item in the statement prepared by the P.C. section in respect of absentees and in the pay bill while authorizing payments to the persons concerned. The cashier will make a similar note in the statement of undisbursed items while making the payments.

NOTE-2 Unless the applicant is known to the Assistant Audit Officer/Section officer P.C. section he should be identified by any Assistant Audit Officer/Section Officer P.C. section such identification will be got recorded on the application before authorization is made.

NOTE-3 An absentee member may be allowed to draw his pay through another member of the staff with the approval of the Audit Officer P.C. section who should satisfy himself whether the letter of authority in favour of the nominee and the receipt (stamped wherever necessary) given by the absentee may be accepted. The nominee will be required to sign on the letter of authority attesting the signature of the claimant before a gazetted officer who will attest the signature done before him. The nominee while receiving the payment from the cashier on such letter of authority should also sign on the acquittance roll preferred by the cashier in token of his having received the payment on behalf of the absentee claimant. Such payment will however, be made at the risk of the proper payee and no claim for loss, etc. will lie against the office. These will be filed with the acquittance rolls to which letters of authority relate.

PARA-520 INDIVIDUAL PAYMENTS

Individual payments such as arrear claims and payments account of T.A., G.P.F. advance etc. will be made direct by the cashier himself after proper identification. As and when the cashier makes each payment he will record it in the register of undisbursed pay and allowances etc. maintained for the purpose.

PARA-521 RECOVERY OF CO-OPERATIVE DUES

The dues of Co-operative society shall be recovered by the cashier from the amount of each sectional acquittance roll as detailed therein by P.C. section according to the procedure laid down in chapter X of the Manual. From payments to individuals he will recover such dues as per intimation given by P.C. section. These amounts shall be kept separately by the operative society on the days of recovery and obtain proper receipt. The cashier should also maintain a subsidiary register for this purpose.

PARA-522 PROMPT REMITTANCE OF ATTACHED PAY

Recoveries on account of attachment of pay made by disbursing officers under the orders of the court should be treated as money belonging to the court and consequently as Government money. The amount recovered should be remitted every month to the courts concerned as soon as possible.

(C.A.G's letter No.T-354 Admn.II/75-38, dated the 14th June 1938 to the A.G.C.R.)

PARA-523 IMPORTANT INSTRUCTIONS FOR THE GUIDANCE OF THE OFFICER-IN-CHARGE CASH

(i) He should check that in cases of all remittances into bank, there is the bank's receipt on the challan, that a consolidated receipt from the treasury for all remittances made during the month is obtained from the bank, if such remittances, are appreciable, and compared with postings in the cash book.

(Rule 13 of Central Government Account (Receipt & Payment) Rule, 1983

(ii) He should examine office copies of the bills and acquittance rolls to see that all payments have been correctly made, are supported by valid quittance which indicate the date of payment and are stamped "paid".

(iii) He should see that every entry of disbursement in the cash book is supported by valid quittance before he attests it.

(iv) He should ensure that a statement of undisbursed and undisbursable pay, allowances etc. is prepared in respect of each bill and subsequent payments of the former are recorded their against. Amounts remaining undisbursed for more than 3 months (a shorter period may also be prescribed) should be refunded by short drawal from subsequent pay bills.

(v) He should see that detailed and complete analysis of the cash balance shown in the cash book at the end of each month is prepared. He should scrutinize it

carefully and should ensure that the cashier does not retain money unnecessarily or unduly long.

- (vi) He should in respect of any moneys realized in cash, grant receipts in proper form (Form T.R. 5) and at the time of signing the receipt and the counterfoil satisfy himself that the amount has been properly entered in the cash book.
- (vii) He should keep a watch that the amounts drawn on contingent bills are intended only for immediate payments on account of contingencies. These amounts are not diverted for utilization on any other purpose.
- (viii) He should see that the recoveries from the salaries of government servants on account of cooperative societies, cumulative time deposit and life insurance premia are emitted to the authorities concerned immediately.
- (ix) He should check that the subsidiary cash book is maintained for accountal of the recoveries on account of the dues of cooperative societies and life insurance premia etc.
- (x) While attesting the entries in the cash book he should see that the amounts withheld have not been paid without the orders of the competent authority.

(Authority: CAG's circular No.62-TA-II/1983 letter No.938-TA-II/113-83 dated 25.08.1983)

PARA-524 PHYSICAL VERIFICATION OF CASH

(i) With a view to ensuring an effective system of control over the custody, disbursement and accounting of cash as contemplated in para 48 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I (Second Edition), there should be a continuous review of the arrangements for the expeditious disbursement of the money, for the custody thereof and for the prompt and correct disposal of undisbursed balances.

For this, the Audit Officer (Cash) should conduct physical verification of cash at least weekly and also at the end of the month and should record a certificate of such verification under his dated signature. He should also check the cash balance in the hands of the cashier at least once a month without previous notice. There should be adequate reconciliation of cash balances with the accounts. In order to exercise better control over cash, there should be a half yearly test check of the cash accounts by an internal test audit party and monthly surprise check of the cash by one of the Deputy Principal Accountant General. The Principal Accountant General should, at irregular intervals satisfy himself that the system of supervision

as prescribed in codes and special orders is observed properly and should remedy speedily the defects noticed, if any.

The actual cash to which the cashier can have access without the help of the Audit Officer (Cash) should as far as possible not exceed the amount of security furnished by him. The money in excess of the security should be kept in the safe under double lock.

(Authority: Para 48 of C.A.G's MSO (Admn.) Volume I)

(ii) A surprise verification of cash by a Deputy Principal Accountant General nominated by the Principal Accountant General should also be conducted once a month. The dates chosen by the Deputy Principal Accountant General should be such that the element of surprise is maintained and once he has chosen to make surprise check, no excuse whatever should be admitted for postponing check to later date.

In order to ensure that it is done regularly an entry should be made in the calendar of return of P.C. I section and orders of Principal Accountant General should be taken each month for nominating a Deputy Accountant General for this purpose.

PARA-525 SECURITY REQUIRED FROM THE CASHIER

The cashier and the assistant cashier are required to furnish a security of Rs. 8000/- and Rs. 5000/- respectively and execute a bond in order to protect Government from loss. Fidelity bond of recognized companies may be accepted in lieu of scrutinizes in cash or National Savings Certificates but before accepting such bonds, they should be carefully scrutinized to see that they do not include any unnecessary reservation which might seriously effect their value.

NOTE -It came to the notice of the Government of India that some difficulty was experienced by a certain department in enforcing the recovery of the amount of loss caused to Government because the bond contained a clause which gave the insurance company the right to insist upon he prosecution of the Govt. servant in the event of his dishonesty. As Government may not always like to institute formal prosecution, the grant of such a right to the company seriously affects the value of the fidelity bonds and the deletion of such unnecessary reservation should always be insisted upon.

PARA-526 FORM OF SECURITY BONDS

(i) The security bond will be adopted in the form indicated in **Appendix XVII** to the O.P.M. incases where cash is deposited as security but where the security is other than cash the form may be appropriately altered.

(ii) The security bond to be adopted in cases where fidelity guarantee bonds of nationalized Insurance companies are deposited as security will be in the form indicated in **Appendix XVIII** of the O.P.M.

(G.O.I., M.O.F. No.4314-B-49 dated 28-6-1949 & O.M. No. D-433-B/48 dt. 27-03-1948 as amended by O.M. No.D-5880/B/48 dt. 30-4-1948; O.E. Case No. 8-19 & N.O.K.W. 8-19)

PARA-527 ACCEPTANCE OF FIDELITY BONDS AS SECURITY DEPOSITS

Fidelity bonds of the nationalized Insurance Companies may be accepted in lieu of cash or National Savings Certificates from employees, who are required to furnish security deposits subject to the conditions of the Rule 20 and 21 of the code of the currency department (6th Edition). In such cases it is essential to see that the employees is insured with the company for the amount of the security deposits and the policy is kept alive from time to time by prompt payment of the premia.

PARA-528 PAY AND SPECIAL PAY OF CASHIER

I. SPECIAL PAY TO CASHIER

The power to grant special pay is delegated to the Head of the Department who at their discretion may appoint Auditor/Senior Auditor to perform the duties of cashier.

The grant of special pay will be subject to the following conditions :-

- (i) The monthly average amount of the actual cash disbursement (excluding payments by cheques and amount of receipts) will be the basis for arriving at the amount of special pay.
- (ii) The head of the department concerned should certify on the basis of the previous financial year's average, the amount of the cash disbursed and sanction the rate of special pay appropriate to that quantum in each individual case.
- (iii) The special pay should be reviewed annually.

- (iv) The special pay is to be granted from the date of issue of orders of appointment as cashier or from the date of furnishing the security under chapter -15 of the Government Financial rules 1963, whichever is later.
- (v) Not more than one official should be allowed the special pay in an office/department.
- (vi) The rates of special pay shall be as under :-

Amount of average Monthly cash disbursed	Rate of special pay
Upto Rs. 50,000	Rs.75/-
Over Rs. 50,000 & Upto Rs.2,00,000/-	Rs.150/-
Over Rs. 2,00,000/- & Upto Rs. 500,000/-	Rs. 200/-
Over Rs. 500,000/- & Upto Rs. 10,00,000	Rs. 250/-
Over Rs. 10,00,000	Rs. 300/-

- (vii) In cases where direct recruitment to the post of cashier is contemplated no special pay is admissible. Further where there are sufficient number of cashier in various grades to constitute a viable cadre in a department/organization then the post of cashier should not carry any special pay.
- (viii) Any relaxation of the terms and conditions will require the prior concurrence of the Ministry of Finance.

(Authority : G.I. Dept. of Per. & Trg., O.M. No. 4/5/97-Estt. (Pay-II), dated the 5th May, 1998)

II. SPECIAL PAY TO ASSISTANT CASHIER

A sum of Rs. 80 P.M. as special pay is admissible to the assistant cashier.

(Authority: C.A.G's letter No.104-Audit.I/88-86/IV-87(23) dated 5-2-1987)

CHAPTER – XV
MISCELLANEOUS

PARA-529 REQUISITION FOR ORIGINAL DOCUMENTS/RECORDS OR SUMMONS TO MEMBERS OF THIS OFFICE

Letters from courts or other departmental officers containing requisitions for original documents, Audit Inspection Reports of other records are dealt with by CASS VII section of this Office. Summons to members of staff for giving evidence in their official/private capacity are served and dealt with by Administration Section.

PARA-530 BRIEFING OF GOVERNMENT ADVOCATES /COUNCIL AND VIGOROUS PURSUANCE OF COURT CASES

The court cases pending in the various Courts/Tribunals must be pursued actively and intelligently and that legal counsels must be briefed by the Principal Accountant General himself or by any Officer not below the rank of Deputy Accountant General. It should not be left to junior functionaries. The department must also be represented properly.

It is also desirable that a senior officer who is well acquainted with the cases may be present before the court /tribunal to help the Govt. Advocate/ Counsel at the time of hearing of the case.

(Authority: C. A.G.'s Circular No.NGE/95/1986,NO. 730-L. C /57-86 dated 28.11.1986)

PARA-531 DRAFT WRITTEN STATEMENT/ COUNTER AFFIDAVITS/ REPLY AFFIDAVITS VETTING OF

The Draft Written Statement/ Counter Affidavits / Reply Affidavits to Civil Suits/Writ petition etc. are required to be sent to Headquarters office for vetting by the Ministry of Law and Justice, Department of Legal Affairs before submission to any Court /High Court or Tribunal.

While sending the above documents to Headquarters Office for vetting, it should be ensured that these documents invariably bear the signature of the Government Council who has drafted it.

The above documents should be enclosed with the parawise comments on the civil suits/writ petitions etc. along with a note containing full facts of the case in duplicate duly typed in double space leaving 1/3 margin of the page for carrying out

necessary correction etc. in the draft written statements/counter affidavits/reply affidavits by Headquarter's Office and Ministry of Law.

(Authority: C&A.G.'s circular No. NGE/III/84, No. 1003-LC/137-84 dated 31-12-1984)

PARA-532 ESTABLISHMENT OF CENTRAL ADMINISTRATIVE TRIBUNAL

The Central Administrative Tribunal with its Principal Bench and two Additional Benches at New Delhi and further Additional Benches at Allahabad, Mumbai, Kolkata and Chennai and other places has started functioning from Ist November, 1985. It has been established as a measure to provide speedy and inexpensive relief to the Government servants in the matter of deciding their complaints and grievances on recruitment and conditions of service. On and from the date 1-11-1985 all the jurisdiction, powers and authority exercisable immediately before the date of establishment of the Administrative Tribunal by all Courts (except the Supreme Court) in relation to recruitment and matters relating to all service matters in respect of officers belonging to All India Services or of members of the Civil Service of the Union or holding a civil post under the Union or a Civil post connected with Defence shall vest with the Tribunal. As a corollary, on and from 1-11-1985 no Court (except the Supreme Court) shall have or to be entitled to exercise any jurisdiction, power or authority in relation to recruitment or matters concerning such recruitment or such service matters.

Central Government Counsels have been appointed to defend the cases on behalf fo Government of India. However, under the provision of Section 23(2) of Administrative Tribunal Act 1985 the Central Government may appoint any person (not necessarily a legal practioner) to act as a presenting officer with the prior approval by the Department of Personnel and Training.

The orders passed by the Tribunal shall be final and binding on both the parties. The orders of the Tribunal should be complies with within the time limit prescribed in the order or within six months of the receipt of the order where no such time limit is indicated in the order.

(Authority: G.I.Min. of Personnel & Training (Deptt. Of Personnel and Training) No. A-11019/37/85-AT dated 13-8-1985)

PARA-533 POINTS OF CONDUCT AND ETIQUETTE FOR THE GUIDANCE OF WITNESSES APPEARING BEFORE PARLIAMENTARY COMMITTEES OR THEIR SUB-COMMITTEES

The witnesses should note the following points while appearing before a parliamentary Committee:

1. Due respect to the Chairmen and the Committee/Sub-committee should be shown by the witness by bowing while taking his seat.
2. The witness should take the seat earmarked for him opposite to the seat of the Chairman.
3. The witness should take the oath, or make affirmation if so asked by the Chairman. The oath or affirmation will be administered by the secretary. The witness will take the oath or make affirmation standing in his seat and bow to the Chair just before taking the oath or making the affirmation and immediately afterwards.
4. The witness should answer specific question put to him either by the Chairman, or by a member of the Committee or by any other person authorized by the Chairman. The witness may be asked to place before the Committee any other points that have not been covered and which a witness think are essential to be placed before the Committee.
5. All submissions to the Chairman and the Committed should be couched in courteous and polite language.
6. When the evidence is completed and the witness is asked to withdraw, he should, while leaving, bow to the chain.
7. The witness should not smoke or chew when he is seated before the committee.
8. Subject to the provisions of Rule 270 of the Rules of Procedure and Conduct of Business in the Lok Sabha, the witness should note that the following acts shall constitute breaches of privilege and contempt of Committee.
 - (a) Refusal to answer questions.
 - (b) pre verification or willfully giving false evidence or suppressing the truth or misleading the committee.
 - (c) Trifling with the committee; returning insulting answers.
 - (d) Destroying or damaging martial documents relative to the enquiry.

(Lok Sabha Secretariat office Memo No. 74- PAC/57, dated the 11th June, 1957) received with Comptroller & Auditor General's letter No. 944-57' dated the 22nd June, 1957) (C.S.C.(Conduct) Rule 10 (1))

PARA-534 TENDERING EVIDENCE BEFORE THE ADMINISTRATIVE REFORMS COMMISSION

The Govt servant who are interviewed by the Commission are free to give frank expression to their personal views vide rule (3)of the C.C.S.(Conduct)Rules. No permission of the Government or of the Head of the Department is required for the purpose . But evidence tendered by the Commission should not be given publicity as that would amount to public criticism of government or unauthorized communication of information vide Rule 9&11 of the C.C.S(Conduct)Rules 1964.

Government servants are also free to submit memoranda, of their own accord direct to the Commission on any subject included in their terms of reference. In such memoranda, Government servant can give frank expression to their personal views, but the view so expressed should not be given any publicity. Care should also be taken to ensure that such memoranda do not reach any person/authority other than the Commission.

(Authority: M.H.A., O.M. NO. 25/8/66. Estt (A) dated 26 .7.1966 and 10th August 1966/C.C.S. (Conduct) Rule 10(2))

PARA-535 APPEALS AGAINST THE DECISIONS OF THE CHIEF MEDICAL OFFICERS AND INDIVIDUAL MEDICAL OFFICERS

The government of India has decided that there should be no right of appeal from the findings by Chief Medical Officer or Authorised Medical Attendant about their physical fitness from candidates for appointment in government service. But if Government is satisfied in the evidence placed before them by the candidate concerned of the possibility of an error of judgment in the decision of the Chief Medical Officer or the Authorized Medical Attendant, it will be open to them to allow re-examination by another Chief Medical Officer or a Specialist or by Medical Board as may be considered necessary. The fee for such examination, if any, will be paid by the candidates concerned.

It has also been decided by the Government of India that if any Medical Certificate is produced by a candidate or a Central Government Servant as a piece of evidence about the possibility of an error of judgment in the decision of the Chief

Medical Officer or other Medical Officer who had examined him in the first instance, the certificate will not be taken into account unless it contains a note by the medical practitioners concerned to the effect that it has been given in full knowledge of the fact that the candidate has already been rejected as unfit for service by a Chief Medical Officer or other Medical Officer.

Government Servants or candidates for Government service whoa are declared unfit by Chief Medical Officer/Individual Medical Officer; should, if they desire to appeal against such decisions, do so together with the requisite evidence in support of their case within a month from the date of issue of the communications in which the findings of the Medical Officers are Communicated to the candidates/Government servant concerned

Authority:-

(1) **Government of India, Ministry of health, Memo No. F. 7 (1) – 27 /51 –M-II, dated the 18th January 1952 received under controller & Auditor General’s endorsement No. 590/Nge/II/218/50-Vol. II, dated the 26th February, 1952.**

(2) **Government of India Ministry of Health, Office Memorandum No. F.7(1)-6/53 -M-II, dated the 27th March, 1953.**

(3) **Government of India Ministry of Health, Office Memorandum No. F.7(1)-10/53-M-II, dated the 1st May, 1953 received under comptroller & Auditor General’s endorsement No. 1579-NGE/II 2-53, dated the 2nd June, 1953.**

PARA-536 COMPETENT AUTHORITY FOR SIGNING THE APPOINTMENT ORDER

The following general instructions on the above subject have been issued by the Government of India for strict observance:-

(i) For every “Gazetted “appointment there should be a gazetted Notification and for every other appointment there should be a formal order of appointment as distinct from a n offer of appointment;

(ii) The notification or the appointment order should expressly state that the appointment is made by the authority empowered to make such appointment and should be signed by the appointing authority or, where this is not practicable, by any other officer signing” for” the appointing authority. In such cases, however, the officer signing should ensure that the appointment has been formally approved by the appointing authority and the fact recorded on the file. In no case should the appointment order be issued by an officer higher than the appointing authority.

(G.I. Ministry of home Affairs, Office Memorandum No. F7 (43) / 57-East. (A) dated the 24th January, 1958 received under Comptroller & Auditor General's endorsement No. 581-G.E. II /9-58, dated 27th February, 1958)

PARA-537 ALTERNATION IN THE DATE OF BIRTH

At the time of appointment every Government servant shall declare his date of birth which is required to be accepted by the appointing authority on production, as far as possible, of documentary evidence such as High School or Higher /secondary or Secondary School certificate or extract from Birth Register. The date of birth so declared by the Government servant and accepted by the appointing authority shall not be subject to any alteration except under the circumstances specified below.

An attestation of date of birth of a Government servant can be made, with the sanction of the Comptroller & Auditor General, if

- (a) A request in this regard is made within five years of his entry in Government service;
- (b) It is clearly established that a genuine bonafide mistake has occurred; and
- (c) The date of birth so altered would not make him ineligible to appear in any school or University or Union Public Service Commission examination in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Government Service.

PARA-538 ENROLLMENT OF CENTRAL GOVERNMENT SERVANTS IN THE HOME GUARDS ORGANIZATION

1. The Government of India have decided that ordinarily there should be no objection to Central Government Servant enrolling themselves in the officially sponsored auxiliary police organization like, the Home Guards, National Volunteer Corps, Prantiya Raksha Dal, etc. provided that the Head of their Department considers that this can be done without detriment to their official duties. The grant of permission to join forces will be subject to the conditions:-
 - i. That the period of training and duty as Home Guard etc. will be treated as special casual leave and the person concerned permitted to receive in addition to their pay such emoluments as the State Government may offer; and
 - ii. That the Government of India will not be responsible for any risks/injuries, damages or other consequences arising out of or during the course of employment in the Home Guards etc. organizations.

2. Such of the Government servant as are holding key posts and who cannot be released during emergency need not be permitted to join the organization.
3. As far as possible it is envisaged that the normal period of training will be outside office hours. However, if in an emergency a Government servant who is enrolled as a member of the Home Guards organization is required by the Commandant General to perform any duties and functions during office hours, the period of absence shall be treated as special casual leave. The Government servants concerned may also be permitted to receive in addition to their civil pay, such allowances as may be prescribed for them under the Home Guards Rules.

PARA-539 DIRECTOR OF INSPECTION

The inspection of the civil Audit Offices is conducted on behalf of the comptroller and Auditor General by the Director of Inspection who is assisted by staff appointed by the Comptroller and Auditor General.

PARA-540 DIRECTOR OF INSPECTION AND THE INSPECTION ACCOUNTANTS FORM PART OF THE ESTABLISHMENT OF COMPTROLLER & AUDITOR GENERAL'S OFFICE.

The Director of Inspection form part of the establishment of the Comptroller and Auditor General's Office. The inspection Accountants are drafted mainly from the Audit and Accounts Office, ordinarily for a period of not more than 5 years. No. Inspection Accountant is entrusted with the inspection of work of the parent Office.

PARA-541 SUMMARY OF MAIN DIRECTIONS CONTAINED IN THE MEMORANDUM OF INSPECTIONS GOVERNING THE GENERAL PROCEDURE FOR CONDUCTING INSPECTION BY THE DIRECTOR OF INSPECTION AND DRAFTING UP OF THE INSPECTION REPORT

The main directions contained in the " Memorandum of instructions governing the General Procedure for conducting Inspection by the Director of inspection and drafting up of the inspection Report issued by the Comptroller and Auditor General are summarized below for information (see **Appendix XIX**). The inspection Reports are dealt with by the CASS VII section of this office in consultation with the Group Deputy Accountant General concerned.

- (a) The Director of inspection will send to the Head of the Office inspected, two typed copies of the Inspection Report within seven days of the completion of the inspection.

- (b) The director of inspection will be required to up follow his report with the Principal Accountant General by direct correspondence in an endeavor to settle between him all such points as do not involve any question of general nature points involving major policy which cannot be settled and matters of general interest concerning offices should be referred to the office of the Comptroller and Auditor General by the Director of Inspection in the form of a memo for decision. On receipt of the reference, the matter will be examined in his Office and the decision reached communicated to the Principal Accountant General and the Director of inspection.
- (c) Proposals made by the various branches of this office for getting any work done by the Director of Inspection should be sent through CASS VII Section. Such proposals should be rare specially on account of the formation of Internal Test Audit Section which should undertake such special investigations as the Principal Accountant General may suggest. CASS VII section,will,for this purpose maintain a simple register in which points requiring to be specially looked into buy the Director of Inspection should be recorded for being intimated to the Director a few days before the latter takes up inspection of this office.

PARA-542 REPLIES TO PARLIAMENT QUESTIONS

Replies to Parliament question are required to be routed to the Government of India only through the Comptroller and Auditor General of India even in respect of questions received direct from the Government of India. The proposed replies should, therefore, be sent to the Assistant Comptroller and Auditor General (P) by name along with a copy of the question and a copy thereof endorsed to Admn. Section to enable that section to maintain a record centrally of all the parliamentary questions and replies thereto.

(Authority: C &AG's letter No. 6/RS/33-58 dated the 29th April, 1958)

PARA-543 PROCEDURE FOR THE SETTLEMENT OF CLAIMS ARISING OUT OF ACCIDENTS IN WHICH GOVERNMENT OWNED VEHICLES ARE INVOLVED

The Government of India, Ministry of Transport have laid down that by virtue of subsection (2) of section 94 of the Motor Vehicles Act 1939 the vehicles owned by the Government and approved total authorities are exempted from the necessity to take out policies of insurance against third party risks.

2. The order to ensure that all claims against Government in respect of death or bodily injury or of damage to property to third parties arising out of accidents in which Government owned vehicles are involved are settled promptly, the Government of India have outlined the following procedure for dealing with all such cases, expeditiously, so that the underlying object namely, prompt settlement of such claims, is not defeated.

INSTRUCTIONS TO THE CIVIL MINISTRIES OF THE GOVERNMENT OF INDIA REGARDING THE INSURANCE OF THEIR VEHICLES AND ACTION TO BE TAKEN IN THE EVEN OF ANY OF THESE BECOMING INVOLVED IN AN ACCIDENT.

No liability at law attaches to the Government of India in respect of death, bodily injury or damage to property caused by the use of their vehicles, but in respect of any of their registered otherwise than under section 39 of the Motor Vehicles Act, 1939 they have accepted

- a) Extra legal liability to the extent of the legal liability that whether for an official or unofficial purpose.
- b) The legal liability attaching to any persons driving the vehicle whether for an official or unofficial purpose.

2. Since insurance companies insure only legal liability and none attaches to the Government of India, Ministries should not insure their vehicles. Moreover since the Government of India owns an appreciable number of civil vehicles, by carrying their own insurance they will save the profit they would have been made by the insurance companies. As the Government of India have accepted the legal liability attaching to any person driving one of their civil vehicles it is essential that order issued the ministry regarding the use of vehicles should provide that vehicles should not be driven by any official other than the driver engaged for the purpose, except with the express orders, in writing of the Department, and that also there should be safeguards against any unauthorized use of vehicles. Where vehicles are allowed to be used by officers for private purposes on payment, this payment should be based on costs which include a sum equivalent to the premium that would have been paid had the vehicles been insured.

3. There has already been criticism of the provisions of the Motor vehicles Act which exempt Government from the necessity to insure their vehicles, on the grounds that there is danger of delay and difficulty in the settlement of genuine claims; and it

is possible that the public may be afraid that they will not get a fair deal from Government in the event of any of them being involved in an accident. To meet these objections the following procedure will be followed by the Ministries of the Government of India;

- A. The Ministry concerned will in the first instance endeavor to reach a settlement with the aggrieved party out of court.
- B. If the accident occurs in a locality where it is inconvenient for an officer of the Ministry to conduct an investigation, the District Magistrate of the District in which the accident takes place will assess the compensation to be paid to the aggrieved party on behalf of the Ministry concerned and will offer it to the aggrieved party in the final settlement; if the aggrieved party accepts the amount so offered, the Government of India will pay without further argument; provided that no sum exceeding Rs. 2000/-shall be so offered by any District Magistrate until he has obtained consent of the Ministry concerned.
- C. If it is impossible to reach a settlement out of court the aggrieved party will be permitted to take legal action in the civil court against the driver, Government undertaking to honor the court's decree.
- D. It is important the Ministries should issue orders regarding the action to be taken when any of their vehicles is involved in an accident; the instructions set out below have been prepared for guidance in this respect.
 - a) If a vehicle is Involved in an accident the driver should after making any report to the police requires by section 89 of the Motor Vehicles Act bring the full facts of the case to the notice of the office of the Ministry immediately responsible for the control of the vehicle without avoidable delay.
 - b) Neither the driver nor any other officer except the prescribed senior officer mentioned in paragraph (c) below should:
 - (i) Embark on, or incur any expenditure on litigation
 - (ii) Make any offer, or promise of payment, on settlement; or
 - (iii) Make any admission of liability; in respect of any claim made by a third party.

This should, however not be regarded as debarring them from answering truthfully any reasonable questions especially questions asked by a police officer in uniform. In this connection attention is invited to the duties of owners and drivers described in section 86 of the Motor Vehicles act.

- c) The Office to whom a report is made in accordance with (a) above should be required to report the full facts to a specified officer (referred to hereafter as “the Officer concerned”) who should normally be a senior officer of the Ministry selected for the purpose. This officer should be required to act much in the same way as an insurance company in the case of a private vehicles, that is to say he should keep in touch with progress of cases, deal with claimants and their legal advisers, instruct the counsel where cases are taken to court, and make arrangements for payment when as settlement is reached or when judgment is delivered. Further he may be given power to compromise claims out of court. Where possible he should endeavor to obtain first hand knowledge of the cases he is required to settle by visiting the spot questioning witnesses etc.
- d) In regard to the settlement of claims, stress must be laid on the need for avoiding unnecessary delay in this connection. Ministries should arrange with their Financial Advisers regarding the extent to which the Officer referred to in © can be empowered to sanction amounts necessary to settle cases quickly out of Court. The Indian workmen’s compensation act should be used as a guide in calculating compensation for death or injury within the provision of that act.

(G. I., Min. of Transport Memo No. 37-T(19)/46 dated the 1st December 1950 received with the C.A. G. ’s endt. No. 266 –Admn./44/51 dated the 29th January, 1951. Case No. OE/33-398)

PARA-544 LENDING OF STAFF AT THE TIME OF ELECTIONS TO THE CENTRAL/ STATE LEGISLATURES

The Comptroller and Auditor General has decided that following procedure should be followed by the Heads of Departments under his control at the time of elections to the central and State Legislatures

(i) GENERAL ELECTIONS

Heads of department should render such assistance as may be required by the State Government in connection with the General Elections of the Legislature in U.P. Any expenditure on T.A. incurred in Central Department in connection therewith will be debatable to the State Government.

(ii) BYE - ELECTIONS

The Comptroller and Auditor General considers that in the case of bye-elections it should be possible for the State Government to call in their officers from other stations, if necessary. Such assistance as is still required by the State Government may be obtained by them in consultation with the Ministry of Finance to the Government of India.

The Principal Accountant General may entertain and dispose such requests in direct correspondence with the State Government in accordance with the principle enunciated above and having due regard to the members of staff available and required position about arrears of urgent work etc. No staff should, however, be withdrawn from election work after having previously agreed to offer their services, as such last minute changes might have the effect of suddenly facing the State Government with a most embarrassing and difficult question.

(C.A.G's letter No. 1878 – NGE – II/204-49 dated the 29th June, 1949)

PARA-545 RECOVERY OF CONTRIBUTIONS FROM FOREIGN EMPLOYERS

Recoveries on account of leave salary and pensionary contribution in respect of persons whose services are placed at the disposal of foreign employers are required to be made from the Foreign Employers in accordance with rules and orders in force at the time of such transfers. The recovery of these contributions is watched by the P.A.O. and relevant entries connected with such transfers to foreign services and return there from are also made by him. Services books and all relevant particulars in respect of the persons concerned should, therefore, be sent to P.A.O. section at the time of their transfer to Foreign services and again on their return there from.

It may, however, be kept in mind that claims for recovery of leave salary and pension contributions made against Defense Department will not be entertained by the Controller of Defense Accounts concerned if these are not initiated within 3 years of the individuals reversion to their parent department.

PARA-546 ALLOCATIONS OF LEAVE SALARY/PENSIONARY CHARGES BETWEEN DEPARTMENT OF CENTRAL GOVERNMENT.

The existing system of allocation of sharing of liability on account of leave salary and pensionary charges of Government Servants with service under more than one Department among the Departments of the Government of India including

Railways, P. & T. and Defense Department has been dispensed with. The liability of leave salary / pension contribution arising when an officer is on deputation between Departments mentioned above, will be borne –

Leave Salary

- (i) in full by the borrowing Department for leave availed of during the currency of the deputation;
- (ii) by the department of which sanctions leave in the case of a Government servants who avails of leave on termination of his / her deputation ; and
- (iii) by the Department (even if it be a borrowing Department) from which a Government servants actually retires of superannuation, or dies while in service in regard to cash payment in lieu of unutilised earned leave at credit on that date due;

Pension

- (iv) The liability for pension including gratuity will be borne in full by the Department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be made from other Central Department under whom he had served.

(Authority: Min. of Fine. (Deptt. of exp.) Special Cell O.M. No. F.2 (117) /76 – SC dated 26-12-1977 and C.A.G. ‘ S. O.M. No. S- 11031/ 1/ 78 T.A. /dated 23.02.1997- Para 9.8.1 of Civil Accounts Manual)

PARA-547 DEPUTATION OF CENTRAL GOVERNMENT OFFICIALS TO STATE GOVERNMENT AND VICE- VERSA - LEAVE SALARY & PENSION CONTRIBUTIONS

In respect of a Central Government servant placed on deputation with State Government Leave salary contribution shall be payable by the State Government under the provision of Rule 9 of Appendix 3B – II to Account Code Volume I . Receipt of such contribution is watched by the Pay & Accounts Office.

But no pension contribution would be recoverable from the State Government in such cases and pension will be allocable between Central Government and the State Government concerned in terms of Appendix 3b. IV to Account Code Volume I.

Leave salary contribution in respect of State Government savant who are on deputation with the Central Government shall be payable to State Government by the Central Government concerned.

No pension contribution would be payable in such cases by the Central Government to the State Government and pension will be allocable between Central and State Government.

(Authority: Para 9.9 of Civil Accounts Manual)

PARA-548 PROCEDURES FOR A CHANGE OF NAME BY GOVERNMENT SERVANT

A Government Servant wishing to adopt a new name or to effect any modification in his existing name should adopt the change formally by a deed changing his name which should be attested by two witnesses known to the office. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as Gazette of India. The publication should in both cases, be undertaken by the Government servant himself at his own expense. For the publication of advertisement in the Gazette of India a Government servant should approach the Manager of publications, Government of India, publication Branch, Civil Lines, New Delhi. The adoption of the name or change in the existing name will be recognized officially and necessary amendments of the entries in the office records will be made only after the formalities described above have been completed. True copies of the relevant documents should be kept with personal files of the Government servant concerned.

NOTE: If the person concerned does not possess a seal it is not necessary to insist on having the personal seal affixed on the prescribed “deed”. In such cases it would be sufficient if the signature of the person concerned on the deed is attested by two witnesses, preferably Gazetted Officers.

(Vide G.I., M.H.A. O.H. No. 60/274 – 48 – Easts. Dated 3.11.1948, G.I. Ministry of Home Affairs Letter No. 161/51- Easts dated the 19th August, 1951, and G.I., M.H.A. O.M. No. 87/52 – Easts dated 24.03.1952. Case No. O.E./ 33- 394)

PARA-549 PROCEDURE FOR CHANGE OF NAME ON MARRIAGE

In the case of female Government servant who desires to have an entire change in their names after marriage (and not merely a change of surname) the formalities (for alternation / change of name by Government servant) will have to be gone through.

In cases where girls in Government services may desire on their marriage, a change of name to be noted in the official records and the formalities mentioned in para 548 need not be observed in such cases provided that the Head of the Office /

Department concerned is satisfied that the change sought to be effect is kin fact in pursuance of marriage and the name is after the name of the husband.

In the case of a married women who while in service get a valid divorce and desire to revert to her maiden name and also in the case of a widow who remarries and desires to have a change of name after the name of the second husband the formalities mentioned in para 548 should be observed.

(Authority : C. & A. G.' s No. 5378 – NGE – II / 398 – 1958 dated 12.11.1959 circulated to all A.G. No. 5379 – NGE. II / 398 – 58 – Ests. G.I., Min. of Home Affairs U.O. No. 50055/ 65- Ests. (A) dated 25.05.1965 NGE. II/ 149- 65 dated 3-6-1965).

PARA-550 CHANGE OF RELIGION

Scheduled Caste – concessions are admissible to the members of scheduled Caste who profess Hinduism or Sikhism and consequently any change of religion other than Hinduism or Sikhism will deprive him of the eligibility for the concession admissible to the members of the Scheduled Caste. Consequently it is necessary for such a person to give the declaration on change of religion. The procedure prescribed in the Ministry of Home Affairs Office Memorandum No. 60/274 /49 – Ests dated 3.11.1948 for reorganizing the change in the name of the Government servants may be followed for recognizing the change in the religion and the deed form prescribed there in may be used with suitable modifications.

(Authority: C. & A. G. 'S No. 5599–NGE. II/ 393-58 dated 7.12.1959, C. & A.G.'s No. 2163 – N. III / 13 – 85 / I dated 2.07.1986).

PARA-551 DEATH OF HIGH DIGNITARIES IN INDIA-CLOSING OF OFFICE

The detailed instructions to be observed on the death of High Dignitaries in India viz. President, Vice- President, Prime Minister, Union Cabinet Ministers, other members of the Council of Ministers of the Union, Governor or Chief Minister of a State Communicated in Government of India, Ministry of Home Affairs D.P. & A.R. O.M. No. 12/15/82 – JCA, dated 15th May, 1982 are laid down in **Appendix XX** to this Chapter.

PARA-552 ACCEPTANCE OF DOWRY BY GOVERNMENT SERVANT

With reference to rule 13 – A of Central Civil Services (Conduct) Rules 1964, no Government Servant shall

- (i) give or take or abet the giving or taking of dowry, or

- (ii) demand directly or indirectly, from the parent or guardian of a bride or bridegroom, as the case may be, any dowry.

For the purpose of this rule, “dowry” has the same meaning as in the Dowry Prohibition Act, 1961 (28 of 1961). Section 2 of this Act defines dowry as “any” property or valuable security given or agreed to be given directly or indirectly by one party to marriage to the other party to marriage or by the parents of either party to a marriage or to any other person at or before the marriage as consideration for the marriage of the said parties”, but does not include ‘Dower’ or in the case of persons to whom the Muslim Personal Law (Shariat) applies.

For removal of doubts, Explanation 1 below section 2 declares that “any” present made at the time of marriage to other party to the marriage in the form of cash, ornaments, clothes or any other articles, shall not to be deemed to be dowry within the meaning of this section, unless they are made as consideration for the marriage of said parties.

Persons who are guilty of giving or taking or abetting the giving or taking of dowry, or demanding any dowry directly or indirectly from the parents or guardian or a bride or bridegroom as the case may be, are liable to punishment prescribed in section 3 and 4 of the Act. Dowry can, therefore, no longer be treated as “Customary Gift”. Any violation of the provisions of Dowry Prohibition Act 1961 by a Government Servant will constitute a good and sufficient reason for instituting disciplinary proceedings against him, in addition to such legal actions may be taken against him in accordance with the provisions of the Act.

(Authority : D.P. & A. R. Notf. No. 11013/12/75. Estt. (A) dated 13.02.1976)

PARA-553 INTRODUCTION OF NEW PENSION SCHEME

Government of India have introduced a new Defined Contribution Pension Scheme replacing the existing system of Defined Benefit Pension System vide Government of India, Ministry of Finance, Dept. of Economic Affairs Notification dated 22nd December, 2003. The new pension Scheme comes into operation with effect from 1.1.2004 and is applicable to all new entrants to Central Govt. service, except to Armed Forces, joining Government service on or after 1.1.2004.

PARA-554 SALIENT FEATURES OF THE NEW PENSION SCHEME

1. The New Pension Scheme will work on defined contribution basis and will have two tiers-Tier-I and II. Contribution to Tier I is mandatory for all Government

servants joining Government service on or after 1.1.2004, whereas tier II will be optional and at the discretion of Government servants.

2. In Tier I, Government servants will have to make a contribution of 10% of his basic pay plus DA, which will be deducted from his salary bill every month by the PAO concerned. The Government will make an equal matching contribution.

3. Tier I contribution (and the investment returns) will be kept in a non-withdrawable Pension Tier I Account. Tier II contributions will be kept in a separate account that will be withdrawable at the option of the government servant. Government will not make any contribution to Tier II account.

4. The existing provisions of Defined Benefit Pension and GPF would not be available to new government servants joining Government service on or after 1.1.2004.

5. In order to implement the Scheme, there will be a Central Record Keeping Agency and several Pension Fund Managers to offer three categories of Scheme to Government servants viz. options A, B and C based on the ratio of investment in fixed income instruments and equities. An independent Pension Fund Regulatory and Development Authority (PFRDA) will regulate and develop the pension market.

6. As an interim arrangement, till such time the Statutory PFRDA is set up, an interim PFRDA has been appointed by issuing an executive order by M/o Finance (DEA).

7. Till the regular Central Record Keeping Agency and Pension Fund Managers are appointed and the accumulated balances under each individual account are transferred to them, it has been decided that such amounts representing the contributions made by the Government servants and the matching contribution made by the Government will be kept in the Public Account of India. This will be purely a temporary arrangement as announced by the Government.

8. It has also been decided that Tier II will not be made operative during the interim period.

9. A government servant can exit at or after the age of 60 years from the Tier I of the scheme. At exit, it would be mandatory for him to invest 40 percent of pension wealth to purchase an annuity (from an IRDA regulated Life insurance Company), which will provide for pension for the lifetime of the employee and his dependent parents/spouse. In the case of Government servants who leave the Scheme before

attaining the age of 60, the mandatory annuitisation would be 80% of the pension wealth.

PARA-555 GUIDELINES FOR THE IMPLEMENTATION OF THE NEW PENSION SCHEME

The following guidelines are issued for the implementation of the New Pension Scheme during the interim arrangement for the guidance of the PAOs/DDOs:

- (a) The new pension scheme becomes operational with effect from 1.1.2004.
- (b) Contributions payable by the Govt. servants towards the Scheme under Tier I, i.e. 10% of the (basic pay + DA), will be recovered from the salary bills every month.
- (c) **The Scheme of voluntary contributions under Tier-II will not be made operative during the period of interim arrangement and therefore no recoveries will be made from the salaries of the employees on this account.**
- (d) **Recoveries towards Tier I contribution will start from the salary of the the month following the month in which the Government servant has joined service. Therefore, no recovery will be effected for the month of joining.** For example, for employees joining service in the month of January 2004, deductions toward Tier I contribution will start from the salary bill of February 2004. No deduction will be made for his salary earned in January 2004. Similarly, deductions for those joining service in the month of February 2004 will start from the Salary bill of March 2004 and so on.
- (e) **No deduction will be made towards GPF contribution from the Government servants joining the service on or after 1.1.2004 as the GPF scheme is not applicable to them.**
- (f) It has been decided that pending formation of a regular Central Record Keeping Agency, Central Pension Accounting Office will function as the Central Record keeping agency for the above scheme.
- (g) Immediately on joining government service, the government servant will be required to provide particulars such as his name, designation, scale of pay, date of birth, nominee(s) for the fund, relationship of the nominee etc. in the prescribed form. The DDO concerned will be responsible for obtaining this information from all government servants covered under the new Pension scheme. Consolidated information for all those who have joined service during

the month shall be submitted by the DDO concerned in the prescribed format to his pay & Accounts Officer by 7th of the following month.

- (h) On receipt of Consolidated information for all those who have joined service during the month from the DDOs, PAO will allot a unique 15 digit Permanent Pension Account Number (PPAN). The first four digits of this number will indicate the calendar year of joining government service, the next digit indicates whether it is a Civil or a Non-Civil ministry (for all Civil Ministries this digit will be '1'), the next six digits would represent the PAO code (which is used for the purpose of compiling monthly accounts), the last four digits will be the running serial number of the individual government servant which will be allotted by the PAO concerned. PAO will allot the serial number pertaining to individual Government servant from '0001' running from January to December of a calendar year. The following illustration may be followed:

The first Govt. Servant joining service under Ministry of Civil Aviation under the accounting control of PAO (Sectt), New Delhi in 2004, shall be allotted the following PPAN:

Calendar Year				Civil Min	PAO Code						Serial Number			
2	0	0	4	1	0	4	0	8	6	6	0	0	0	1

- (i) The Pay & Accounts Officers will maintain an Index Register for the purpose of allotment of PPAN to new entrants to Government service.
- (j) The PAO will return to the DDO concerned, a copy of the statement duly indicating therein the Account numbers allotted to each individual by 10th instant. DDO in turn will intimate the account number to the individuals concerned and also note in the Pay Bill Register.
- (k) The particulars of the government servants received from the various DDOs will be consolidated by the PAO in the format and sent to the Principal Accounts Office by the 12th of every month.
- (l) The Principal Accounts Office in turn will consolidate the particulars in the prescribed format and forward the same to Central Pension Accounting Office by 15th instant. The CPAO will feed this information in their computer database.

- (m) **The DDOs/CDDOs will prepare separate Pay Bill Registers in respect of the govt. servants joining Govt. Service on or after 1.1.2004. The DDO/CDDOs will have to prepare separate pay bills in respect of these govt. Servant and will send the same with all the schedules to the PAO on or before 20th of the month to which the bills relate. **Cheque Drawing DDOs may note that hereafter in respect of government servants joining service on or after 1-1-2004 they will only prepare pay bills and not make payment. Such bills will be sent by them to the Pay & Accounts Offices for pre-check and payment.****
- (n) The DDO/CDDO will prepare a recovery schedule in duplicate in the prescribed form for the contributions under Tier-I and attach them with the pay bills. The amount of the Contributions under Tier I, should tally with the total amount of recoveries shown under the corresponding column in the pay bill.
- (o) The accounting procedure for these deductions is being finalized and shall be notified shortly.
- (p) **It may be noted that along-with the salary bill for the Government servants who join service on or after 1.12004 DDO/CDDO shall also prepare a separate bill for drawl of matching contributions to be paid by the Government and creditable to Pension account.**
- (q) The bill for drawal of matching contribution should also be supported by schedules of recoveries.
- (r) On receipt of the salary bill in respect of government servants joining service after 1-1-2004, PAO will exercise usual checks and pass the bill and make the payments. After the payment is made and posting done in the Detailed Posting Register, one set of schedules relating to Pension contributions will be detached from the bills as done in the case of other schedules such as GPF, Long-term advances. The schedules will then be utilized for posting the credits of contributions in the detailed ledger Account of the individual.
- (s) The employee's contributions under Tier I and Tier II, and government contribution should be posted in different columns of the individual ledger account and Broadsheet and tallied with the accounts figures as being done in the case of GPF.

- (t) These accounts should not be mixed with GPF accounts and these records/ledger accounts should be independent of GPF accounts maintained in the case of pre-1-1-2004 entrants to government service.
- (u) The PAO will consolidate the various DDOs and forward the same in the floppy in the prescribed form to Principal Accounts Office by 12th of the month following the month to which the credit pertains. Principal Accounts Office in turn will consolidate the information and send the same in electronic form to the Central Pension Accounting Office by 15th.
- (v) PAO on receipt of this information from all the Pr. AOs (including the Non-Civil Ministries) will update its database and generate exception reports for missing credits, mismatches etc. which will be sent back to the PAOs concerned through the Pr. AOs for further action.
- (w) Whenever any Govt. servant is transferred from one office to another either within the same accounting circle or to another accounting circle, **balances will not be transferred by the PAO to the other Accounts Office.** However, the Drawing and Disbursing Officer should clearly indicate in the LPC of the individual the unique account number, the month upto which government servant's contribution & government's contribution have been transferred to the Pension Fund.
- (x) **No withdrawal of any amount will be allowed during the interim arrangement.** Provisions regarding terminal payments in the event of untimely death of an employee or in the event of his leaving the Government service during the interim period shall be notified in due course.
- (y) Detailed instructions on the interest payable on Tier I balances shall be issued in due course.
 - (aa) At the end of each financial year the CPAO will prepare annual account statements for each employee showing the opening balance, details of monthly deductions and governments matching contributions, interest earned, if any, and the closing balance, CPAO will send these statement to the Pr. A.O. for onward transmission to the DDO through the PAO.
 - (bb) After the close of each financial year CPAO will have to report the details of the balances (PAO-wise) to each Principal Accounts offices, who will forward the information to each PAO for the purpose of reconciliation. The PAO will reconcile the figures of contributions posted in the ledger

account of the individuals as per their ledger with figures as per the books of CPAO.

(cc) After the appointment of CRA & Fund Managers, this office will issue detailed instructions on transfer of balances to CRA. All Chief Controller of Accounts/ Controller of Accounts are requested to circulate the above guidelines to all the PAOs/DDOs/CDDOs of their ministry.

PARA-556 RIGHT TO INFORMATION ACT 2005-DISCLOSURE OF INFORMATION-REGARDING

The Right to Information Act 2005. Came in force on 12th October 2005 The right to information means and includes to:-

- (i) Inspection works, documents.
- (ii) Taking notes, extracts in sanctified copies of the documents the RTI in this office in effective since 15-6-2005 and Sr. DAG/Admn. Functions as Public information Officers Instruction issued to disclaim of information in termes of Section 7 & 8 of RTI Act 2005

2. Audit Matter

2.1 According to Article 151(1) of the Constitution of India, the Reports of the Comptroller and Auditor General of India relating to the accounts of the Union shall be submitted to the President, who shall cause them to be laid before each House of Parliament. Under Clause (2) of the said Article, the Reports of the Comptroller and Auditor General of India relating to the account of a State shall be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. Under Section 8(1)(c), there is no obligation to disclose information that would cause breach of privilege of Parliament or the State Legislature.

2.2 The Audit Report goes through various processes before its finalization. Having regard to the intent and provisions of the RTI Act, all documents/information contained in inspection Reports and other like documents issued to the auditee may be disclosed. The intent to report any matter to Parliament/State Legislature is established for the first time only when 'Draft Audit Para/ Draft Review' is to the Government (auditee entity) for confirmation of facts & figure and for comments. Accordingly, privilege may be claimed only in respect of Draft Audit Paras/Draft Reviews and 'Bond copies' of Audit Reports sent for signature of CAG. Once the Audit Report is laid on the Table of the Parliament/State Legislature (s) it would come within the public domain. Audit memos, Half Margins and other working papers that

relate to Inspection Reports and Audit Reports are internal nature may not be disclosed.

2.3. In future all Inspection Reports may be issued with the following disclaimer statement:-

“The Inspection Report has been prepared on the basis of information furnished and made available by----- (Name of auditee entity). The Office of Accountant General (Name) disclaims any responsibility for any misinformation and/or non-information on the part of auditee.”

In respect of information being sought on past I.Rrs, information may be disclosed to any person with a similar disclaimer statement.

2.4. In case of request for letters and other communications issued by the auditee entity, action may be taken in terms of Section 6(3) of the Act to transfer the request to the concerned public authority under the Act to transfer the request to the concerned public authority under intimation to the petitioner within the time limit prescribed under the Act. This will relate to all letters and communications issued by the auditee entity and mentioned in the Inspection Reports and Audit Reports already placed before Parliament/Legislature.

3. Administration Matters

3.1 In respect of documents relating to office management, Administrative Reports brought out by each office can be made available for the prescribed cost. Information relating to the budget details, details regarding welfare activity, recreation, details regarding tenders etc. after conclusion of the contract, promotion, appointment, pay fixation, gradation list, roster details can be disclosed.

3.2 Information that are purely personal in nature the disclosure of which has no relationship with any public activity or interest need not be disclosed in terms of Section 8(1)(f) of the Act. In this category the personal details of the Government servants, their fancily, GPF balance, CRs, etc should not be disclosed.

4. The obligation under the Act is to disclose only the information available and it is not necessary to generate information for disclosure. As a general rule, internal noting should not be disclosed.

5. A copy of the ‘Right to Information (Regulation of Fee and Cost) Rules, 2005 issued by Department of Personnel & Training vide Notification dated 16.9.2005 is placed as Annexure for levy of fee/cost for disclosure of information.

ANNEXURE

**(TO BE PUBLISHED IN PART-II, SECTION 3, SUB-SECTION (1) OF THE
GAZETTE OF INDIA)
Government of India
Ministry of Personnel, Public Grievances and Pensions
(Department of Personnel and Training)**

New Delhi, Dated the 16th September 2005

Notification

G.S.R....., In exercise of the powers conferred by clauses (b) and (c) of sub-section (2) of section 27 of the Right to Information Act, 2005 (22 of 2005), the Central Government hereby makes the following rules, namely:-

- 1. Short title and commencement-**(1) These rules may be called the Right to Information (Regulation of fee and Cost) Rules, 2005.
(2) They shall come into force on the date of their publication in the Official Gazette.

- 2. Definitions-** In the rules, unless the context otherwise enquires,-
 - (a) 'Act' means the Right to Information Act, 2005;
 - (b) 'section' means section of **the Act**;
 - (c) all other words and expression used herein but not fined and defined in the Act shall have the meanings assigned to them the Act.

- 3.** A request for obtaining information under sub-section () of section 6 shall be accompanied by an application fee of rupees way of cash against proper receipt or by demand draft or bankers cheque payable to the Accounts Officer of the public authority.

4. For providing the information under sub-section (1) or section 7, the fee shall be charged by way of cash against proper receipt or by demand draft or bankers cheque payable to the Accounts Officer of the public authority at the following rates:-

- (a) rupees two for each page (in A-4 or A-3 size paper created or copied;
- (b) actual charge or cost price of a copy in larger size paper;
- (c) actual cost or price for samples or models; and
- (d) for inspection of records, no fee for the first hour; and a fee of rupees five for each fifteen minutes (or fraction thereof) thereafter.

5. For providing the information under sub-section (5) of section 7, the fee shall be charged by way of cash against proper receipt or by demand draft or bankers cheque payable to the Accounts Officer of the public authority at the following rates:-

- (a) for information provided in diskette of floppy rupees fifty per diskette or floppy; and
- (b) for information provided in printed form at the price fixed for staff publication or rupees two per page of photocopy for extracts for the publication.

(Hari Kumar)
Director

[F.No. 34012/8(s)/2005-Estt.(B)]

To,

The Manager,
Government of India Press,
Mayapuri, New Delhi.