



भारत सरकार  
भारतीय लेखापरीक्षा तथा लेखा विभाग  
प्रधान महालेखाकार (लेखापरीक्षा) हिमाचल प्रदेश, शिमला- 171003

Government of India  
Indian Audit and Accounts Department  
Principal Accountant General (Audit) Himachal Pradesh, Shimla-171003

### CIRCULAR

**Subject: Maintenance of punctuality, attendance, office decorum and proper supervision- reg.**

Observance of punctuality, proper attendance, adherence to instructions regarding sanction of leave and presence during duty hours, by the staff of this office, have been reiterated from time to time, the latest being vide circular No. 1281-92 dated 15.07.2025.

Notwithstanding above, during the visit of the Head of Department in the forenoon of **10.02.2026** to various AMGs/Sections/Sub-sections, serious lapses in discipline in terms of absence of staff, lack of proper supervision by the supervisory staff have been noticed, clearly indicating non-compliance with the extant instructions relating to punctuality, attendance, and office decorum. Such conduct is viewed seriously.

Accordingly, all officers and officials are hereby warned and directed to ensure strict and immediate compliance with the following instructions:

1. All staff members posted at Headquarters and field audit staff required to attend Headquarters shall observe punctuality and remain present at their designated AMGs/Sections during office hours. Leaving the workplace after marking attendance in AEBAS and/or Attendance Registers shall be treated as unauthorised absence and shall invite strict disciplinary action, **besides calling for an explanation from the concerned SAO/AAO.**
2. Marking of attendance in AEBAS as well as in the Attendance Registers is mandatory and should be done regularly and correctly. Any lapse in marking attendance will be viewed as a serious misconduct.
3. Controlling/Supervisory Officers (SAOs/AAOs) shall ensure proper maintenance, daily verification, and accurate recording of attendance, including entries relating to **absence/leave/tour.**
4. Supervisory Officers shall be personally accountable for effective supervision of attendance and presence of officials working under their control. Lack of supervision shall be construed as dereliction of duty.
5. Supervisory staff shall also be responsible for **equitable and judicious allocation of work among subordinate staff**, with a view to ensuring optimum utilisation of manpower and productivity. Any imbalance or negligence in work allocation adversely affecting office functioning may be rectified immediately.

Any instance of unauthorised absence, non-marking of attendance, supervisory lapse, or failure in work allocation will be dealt with strictly under the relevant rules, including, where warranted, treatment of the period as "dies non", without further notice.

यह परिपत्र प्रधान महालेखाकार महोदय के अनुमोदन से जारी है।

हस्ता/-  
वरिष्ठ उप महालेखाकार (प्रशासन)

संख्या: प्रशासन/ले०प०/COVID-19/Punctuality\_attendance/2025-26/2868-75 दिनांक: 16.02.2026

प्रतिलिपि निम्नलिखित को आवश्यक कार्यवाही तथा सूचनार्थ प्रेषित है:-

1. सचिव, प्रधान महालेखाकार ।
2. निजि सहायक वरिष्ठ उप महालेखाकार (प्रशासन) ।
3. निजि सहायक वरिष्ठ उप महालेखाकार (लेखापरीक्षा प्रबंधन समूह- I) ।
4. निजि सहायक उप महालेखाकार (लेखापरीक्षा प्रबंधन समूह- II) ।
5. निजि सहायक उप महालेखाकार (लेखापरीक्षा प्रबंधन समूह- III) ।
6. सभी वरिष्ठ लेखापरीक्षा अधिकारी
7. कल्याण अधिकारी ।
8. सभी अधिकारी/कर्मचारी ।

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशासन)  
16/02