

PREFACE TO THE SEVENTH EDITION

The first edition of the Manual of the Office Procedure of the Office of the Comptroller and Auditor General of India was brought out in 1924. It was followed by the second edition in 1929 and the third edition in 1935. There was no preface in those editions. The preface to the subsequent editions were added to the Manual.

Subsequent to the last edition of this Manual brought out in 1986, numerous changes have been made in the organisational set up of the office. Some work has been decentralised to field offices. Further delegation of administrative and financial powers has been made to heads of field offices. This has resulted in many changes in the work content in headquarters office.

All the changes made upto 31st May, 2003 have been incorporated in the revised seventh edition.

(P.K. BRAHMA)
Deputy Comptroller & Auditor General of India

New Delhi

Dated: 29th December 2003

PREFACE

Since the last edition in 1974, important changes have been made in the organisational set up of the office and especially in the wake of the restructuring of the offices of the States' Accountants General effective from 1st March, 1984. Technical Administration, Accounts and Audit Groups have been reorganised so as to rationalise the management of audit and accounting work. All these changes have been brought out in the revised edition by updating the manual.

It was felt that it would be advantageous to have this manual printed and placed in a hard cover folder with a two-ring clasp so that subsequent changes in any provision of the manual or revision of any portion thereof will become easy by replacing the obsolete pages of the manual with those containing revised version of the portion concerned. This will, it is expected, obviate the need for wholesale revision of the manual in future.

(S. SETHURAMAN)
Deputy Comptroller & Auditor General of India

New Delhi

Dated 24th September 1986

PREFACE TO THE DIGLOT EDITION

Under Article 343 of the Constitution Hindi in Devnagri script is the official language of the Union. The Official Language (Amendment) Act, 1967 further provides the use of English language in addition to Hindi for all official purposes of the Union Government. For facilitating the progressive use of Hindi in Union Administration all Non-Statutory Codes and Manuals of the Central Government Departments have to be translated into Hindi and all those publications will be in diglot form, the Hindi and English texts being given side by side. The Hindi translation of the Code rendered by the Central Translation Bureau, Ministry of Home Affairs, Government of India was vetted in this office with reference to the Glossary of Audit and Accounts terms approved by the Commission for Scientific and Technical Terminology, Ministry of Education and Youth Services, Government of India.

While every effort has been made to make the Hindi translation correspond to its English text as closely as possible, it is felt that the original text should be referred to where the meaning is not quite clear from the translation. Any error or inaccuracies coming to light may kindly be brought to our notice so that they may be rectified in the edition.

Correction slip Nos. 1 to 43 have been incorporated in this edition.

(R.K. KHANNA)
Deputy Comptroller & Auditor General of India

New Delhi

The 1st January, 1974

PREFACE

This Manual is designed to regulate the general office procedure of the office of the Comptroller and Auditor General and therefore every member of this office should make himself familiar with it.

Since the last edition in 1952, in addition to the issue of a number of correction slips from time to time certain important changes have been made in the organisational set up of the office. With the merger of the erstwhile office of the Director of Railway Audit, two new sections of Railway Audit have been set up. The Commercial Audit wing has been bifurcated into Commercial Audit and Revenue Audit Sections. Library and Examination Sections hitherto included under NGE are now separate entities and re-arrangements of work have also been made between Gazetted, Non Gazetted, OE&A, BR&S, Record and R&I Sections. All these changes have been brought out in this revised edition and opportunity has also been taken to bring it up-to-date.

The "General" Chapter of the earlier edition was a rather long one containing provisions relating to administrative arrangements, correspondence, maintenance of files, maintenance of Codes and Manuals etc. In order to group similar subjects at one place the chapter has now been divided into 4 chapters viz. (i) Organisation (ii) General Administration (iii) Correspondence and Records and (iv) Codes and Manuals.

In order to admit changes being made in any chapter without disturbing the numbering, the paragraphs have been numbered on the decimal system, digits from left to right representing chapter and paragraph numbers respectively.

(P.N. BHANDARI)
Deputy Comptroller & Auditor General of India

New Delhi
Dated 22nd May 1968

PREFACE TO THE FOURTH EDITION

This Manual is intended only for use of the staff of the office of the Comptroller and Auditor General. Those concerned should note carefully that the contents of this Manual must not be made public to any one else.

(P.D. PANDE)
Deputy Comptroller & Auditor General of India

New Delhi

Dated 18th April 1952

CONTENTS

		Page No.
Chapter-1	Organisation	1
Chapter-2	General Administration	5
Chapter-3	Correspondence & Records	23
Chapter-4	Office Establishment and Bills	36
Chapter-5	Welfare and Protocol	47
Chapter-6	Rajbhasha Anubhag	65
Chapter-7	Receipt and Issue	68
Chapter-8	Library	76
Chapter-9	Gazetted Establishment	80
Chapter-10	Non-Gazetted Establishment	93
Chapter-11	Budget, Research and Statistics	100
Chapter-12	Audit	109
Chapter-13	Reports Wing	119
Chapter-14	Receipt Audit Wing	131
Chapter-15	Commercial Audit Wing	137
Chapter-16	Railway Audit Wing	146
Chapter-17	Information Technology Audit	161
Chapter-18	International Relations	162
Chapter-19	Research & Training	163
Chapter-20	Examination	165
Chapter-21	Electronic Data Processing	171
Chapter-22	Accounts	175
Chapter-23	Complaints	199
Chapter-24	Works and Projects	202
Chapter-25	Inspection	204
Chapter-26	Old Records	208
Chapter-27	Legal	213
Chapter-28	Local Bodies Wing	215
Appendix-I	Periods after the expiry of which closed files and records may be destroyed	216
Appendix-II	Procedure in Government for dealing with cases emanating from Comptroller and Auditor General or in which he is otherwise consulted (G.D. No. F.19(50)-EG/66 dated 20 th September 1966)	227
Appendix-III	List of Forms generally stocked in stationery group	229
	Index	230

Chapter-1

ORGANISATION

Administrative Head

1.1 The Comptroller and Auditor General of India is the administrative head of the Indian Audit and Accounts Department and is appointed under Article 148(1) of the Constitution of India. His duties and powers are determined under Articles 148(5) and 149 to 151 of the Constitution and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. He discharges his constitutional responsibilities through the agency of the Indian Audit and Accounts Department.

Executive Head of the Office

1.2 The Deputy Comptroller and Auditor General of India (hereinafter referred to as DAI) functions as Chief of Staff. The DAI is in-charge of general supervision and controls the Office of the C&A.G of India. He is supervising the works in the following Sections:-

1. Office Establishments and Bills
2. Welfare
3. General Service
4. Protocol
5. Non-Gazetted Establishment
6. Gazetted Establishment
7. Budget, Research and Statistics
8. Receipt and Issue
9. Library
10. International Relations
11. Railway Audit
12. Legal Cell
13. Works & Projects
14. Research, Training and IT Audit
15. Rajbhasha Anubhag

1.3 The Deputy Comptroller and Auditor General-cum-Chairman Audit Board is in-charge of the Commercial Audit Organisation, Appointment of Statutory Auditors (Chartered Accountants), Central Commercial Audit Reports through Commercial Audit Sections.

1.4 The Deputy Comptroller and Auditor General (Local Bodies, Audit and Accounts, Entitlement and Complaints) is in-charge of Audit of Local Bodies, Accounts and Entitlements, EDP, Inspection of field offices, Audit Wing, Complaints and Panchayati Raj Audit.

1.5 The Additional Deputy Comptroller and Auditor General (State Commercial and Special Category States) is in-charge of the State Commercial Audit Reports and Audit Reports of Special Category States.

1.6 The Additional Deputy Comptroller and Auditor General (Revenue Audit) is in-charge of Direct Taxes, Excise and Customs Audit Reports and State Revenue Audit Reports.

1.7 The Additional Deputy Comptroller and Auditor General (Report-Central) is in-charge of Central Civil Audit Reports, Audit Reports of Scientific Departments, National Capital Region of Delhi and Central Autonomous Bodies, Defence, Posts and Telecommunications Departments and various Departmental Examinations.

1.8 The Additional Deputy Comptroller and Auditor General (Report-States) is in-charge of Audit Reports of States Civil Expenditure.

1.9 The secretariat of the C&AG is under the charge of Director and Secretary to C&AG of India.

1.10 The DAIs and ADAIs may deputise for the C&AG in any matter except submission of Audit Reports and Certification of accounts to the Parliament and the State Legislatures. The extent of responsibility assigned to DAIs and ADAIs cannot be defined precisely and it rests on the working arrangements made between the Comptroller and Auditor General of India and them.

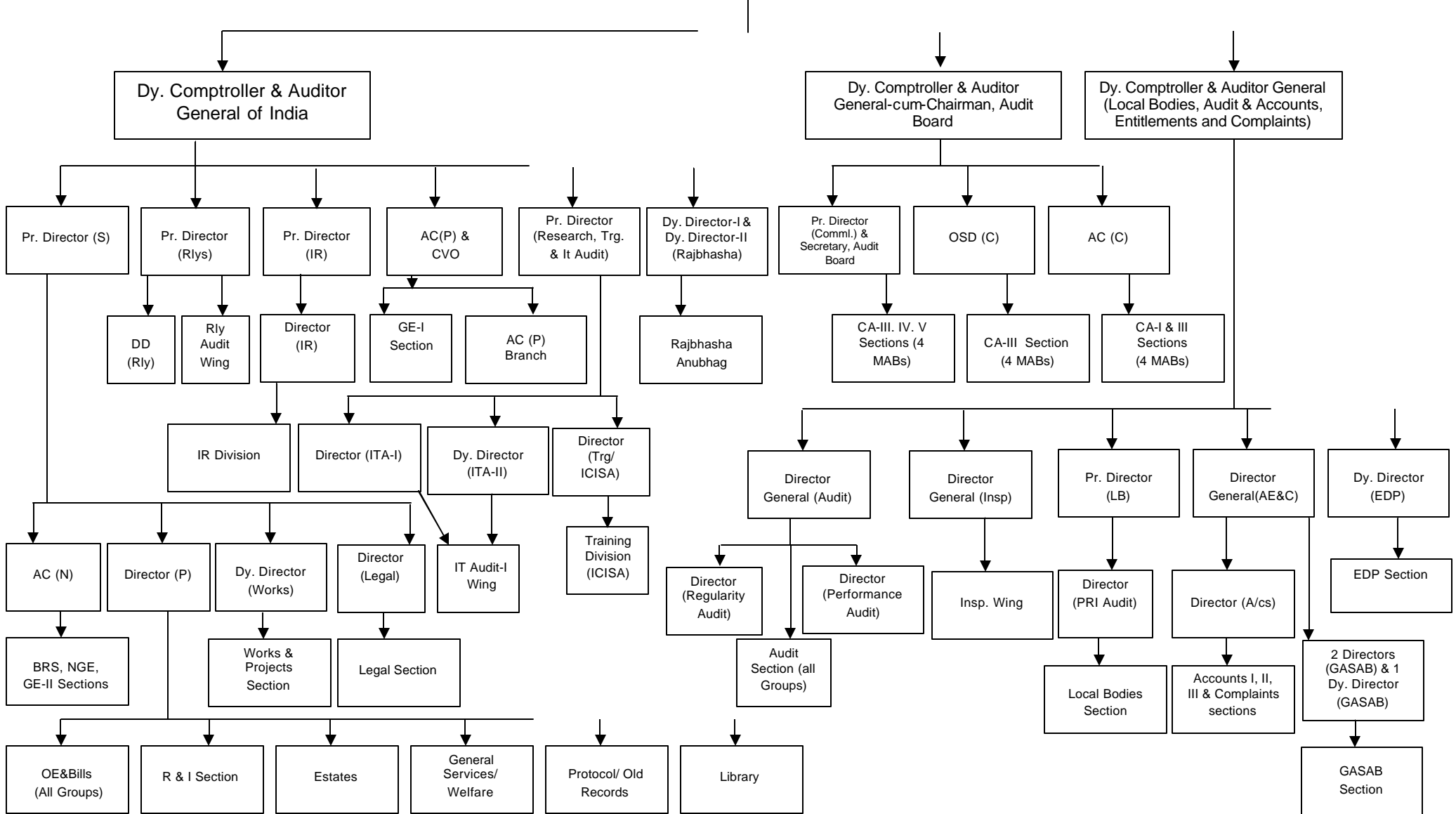
1.11 The DAIs/ADAIs are supported by Directors General/ Principal Directors in the discharge of their work. These Directors General/ Pr. Directors are in turn helped by Directors/ Dy. Directors. The Sections/ Groups in the Sections are headed by Sr. Administrative Officers/ Administrative Officers who are in turn supported by Asstt. Administrative Officers/ Section Officers.

1.12 The details of work assigned to DAIs/ ADAIs and division of work assigned to officers between them are given in the Annexure-I & II to this Chapter.

ORGANISATIONAL CHART

Annexure-I

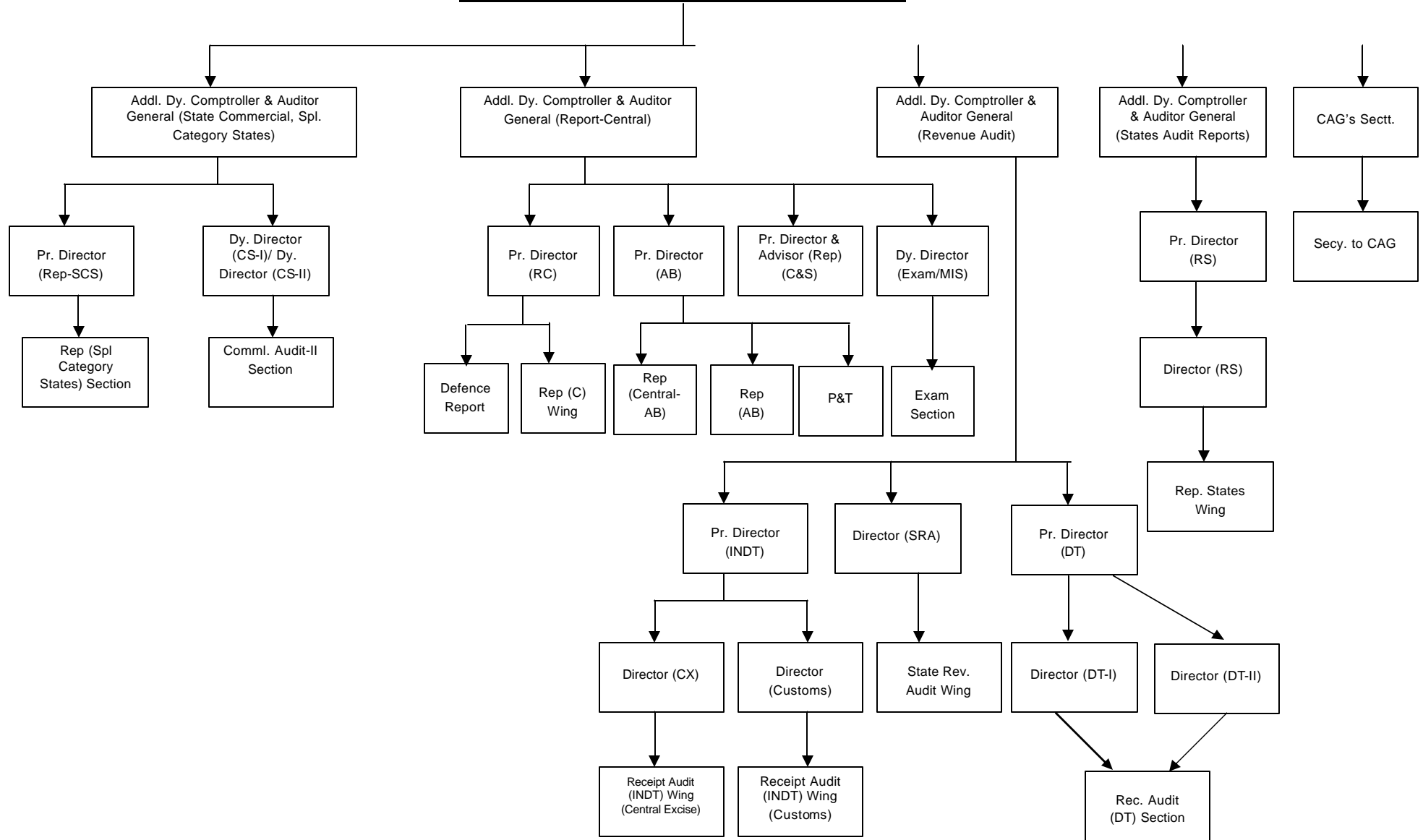
Comptroller and Auditor General of India



ORGANISATIONAL CHART

Comptroller and Auditor General of India

Annexure-II



Chapter-2

GENERAL ADMINISTRATION

2.1 The overall administration of the Headquarters office is supervised by the Deputy Comptroller and Auditor General of India (DAI). He is assisted in his work by Principal Director (Staff), Principal Director (Railways), Principal Director (IR) and Asstt. Comptroller & Auditor General (P).

Delegation of Powers

2.2 The delegation of Financial and Administrative powers to heads of departments and further delegation down the line are monitored by DAI with assistance of Director General (Audit) and Assistant Comptroller and Auditor General (N). Principal Director (Staff) in Headquarters office is treated as Head of Department for purposes of such delegation and he/she re-delegates powers to Director/ Deputy Director (P) in Headquarters office.

Staff Strength

2.3 The recruitment rules are reviewed and updated by Principal Director (Staff). He/ She matches demands for sanction of staff in all offices of IA&AD with workload and obtains orders of DAI after examination in the BRS section.

The staff strength of the Headquarters office is indicated in Annexure-I & II to this Chapter.

2.4 The vacancies in the Sr.AO, AO, Assistant Administrative Officer, Section Officer, PPS, PS, PA, Stenographer, Sr. Auditors, Auditors and Clerks cadres are filled up partly on deputation basis by selection from field offices who possess good general ability and adequate practical experience and partly by promotion as per the provisions in the Recruitment Rules.

Reservation of SC/ ST/ OBC in service

2.5 Reservation of posts in respect of the members of the Scheduled Castes, Scheduled tribes and Other Backward Classes in various cadres of Group 'A', 'B', 'C' and 'D' are governed by the orders of Government of India/ CAG issued from time to time.

Office hours and Attendance

2.6 In Headquarters office the working hours are from 9.00 a.m. to 5.30 p.m. with a lunch interval of half an hour between 1.00 p.m. and 1.30 p.m. All persons in the various sections are required to sign the Attendance Register on arrival. The Assistant Administrative Officer or Section Officer in-charge will mark a circle in red ink against the names of those who have not come by 9.10 a.m. and submit the Register to the Senior Administrative Officer/ Administrative Officer. The late comer will initial indicating the time of arrival in the presence of the Assistant Administrative Officer or Section Officer in charge, or the Senior Administrative Officer/ Administrative Officer as the case may be and submit application for condonation of lateness or for half a day's casual leave which shall be debited to his C.L. Account maintained in the section concerned.

2.7 Late Attendance upto an hour may be condoned by the Branch Officer if it is not more than twice a month for valid reasons. For habitual late comers casual leave or earned leave or

leave without pay is to be sanctioned for coming late so that debit to leave account and loss of pay acts as a deterrent.

2.8 No one will be allowed a lunch interval of a longer duration than half an hour and no one may leave his/her work during office hours without the permission of the Assistant Administrative Officer or Section Officer in-charge of the section. Same action as for late coming may be taken for overstaying away from work for lunch or leaving section unauthorisedly during working hours for long duration.

Group 'D' Establishment

2.9 The Group 'D' establishment consists of Daftries, Senior Peons, Jr. Gestetner Operators, Peons, Frashes, Chowkidars and Safaiwalas.

2.10 This establishment is under the direct control of Welfare Section. For their appointment, suspension, dismissal, termination of service, grant of special disability leave and any other leave involving appointment of a substitute, sanction of Dy. Director (P)/ Director (P) is necessary. For the grant of other leave and posting with officers, etc. orders of Sr. AO (Welfare) are obtained. Posting of Group 'D' with Group Officers should, as far as possible be made in consultation with the officer concerned.

2.11 All reports regarding misbehaviour, indiscipline, negligence of duty etc. on the part of Group 'D' should be sent to Sr. AO (OE & Bills/Estt) for necessary action. In cases of minor misbehaviour and misconducts a warning is considered sufficient to rectify the delinquents. However, in cases of grave misconduct or repeated minor delinquencies, one of the penalties mentioned in the CCS (CCA) Rules, 1965, may be imposed after observing the formalities laid down therein.

2.12 The Group 'D' employees are supplied with uniforms for wearing during office hours. While on duty, they should always be neatly dressed in proper uniforms. Any one not found in uniform is liable to be taken to task. Sr. Administrative Officer (Welfare) has been empowered to take suitable action against the defaulters. He will report chronic cases of default to Dy. Director (P)/ Director (P) for orders.

2.13 The leave applications of all Group 'D' staff should be forwarded with suitable remarks to OE & Bills Section for final disposal.

Duties of Group 'D' Staff

2.14 The Daftries should attend office at 8.45 a.m. Each Daftry should see that the officers and staff in the rooms to which he is responsible are adequately supplied with forms, stationary etc.

2.15 From 9.00 a.m. the Daftries should work in the Sections to which they are attached.

2.16 The Sr. Peons and Peons should attend office at 8.30 a.m., take charge of the room from the Farash, dust, clean and air them and see that no articles are missing. The sectional peon will remain incharge of the room till the arrival of one of the Section Officers/ AAO of the section. The peons should not allow any outsider to enter into the rooms while the rooms are in their charge. They should immediately attend to all calls from the officer, sections to which they are attached and supply drinking water, whenever called upon to do so.

2.17 The Daftry attached to Record Section is responsible for keeping the old records in proper order and for seeing that they are not damaged or destroyed by dampness, white ants or any other cause. Person-in-charge of Old Records Section should see that the Daftries do their duty properly.

2.18 The Farashes are responsible to open and lock the doors to clean and dust the furniture in the office rooms and to see that all doors, windows and walls of office building lavatories are properly cleaned by the Safaiwalas.

2.19 The Safaiwalas are responsible to sweep the office rooms and premises properly and keep the bath rooms, lavatories etc. clean and tidy. They should not remove the wastepaper from the office sweepings to their quarters or throw them in the office corridors. All such waste paper should be collected carefully and deposited in the room set apart for the purpose and should be sold after scrutiny by the Caretaker.

2.20 The hours of attendance of the Farashes and Safaiwalas have been fixed on shift system and are as follows:

Morning shift	-	7 a.m. to 10.00 a.m.
Evening shift	-	5.00 p.m. to 10.00 p.m.
Day shift-Farashes/Sweepers (with half an hour break)	-	8.30 a.m. to 6.00 p.m.

Farash and Safaiwala attached to Old Record – 8.30 a.m. to 6.00 p.m. with half an hour break.

2.21 A duty roster of the Farashes and Safaiwalas are maintained by the Caretaker.

Over Time

2.22 When in special circumstances, work of urgent nature arises, which cannot be postponed and is in the public interest, a Staff Car Driver/Farash may be asked to work overtime. For such overtime hours, overtime payment may be made where admissible as per orders of Government of India and Comptroller and Auditor General of India, to those entitled to overtime payments. No honorarium will be payable to those entitled to overtime payment. Honorarium for any extra work may be given, very occasionally, to others if they engage on special work after office hours. In such cases Honorarium must not exceed what would be payable at the maximum overtime rate for highest entitled person for the period of overtime put in by the non-entitled person. Where no rates for honorarium for extra work done during office hours is prescribed by CAG (e.g., for Provident Fund work) no Honorarium for work done during office hours shall be payable, but letters of appreciation may be issued which may go into Confidential Report files.

Compensatory Leave

2.23 Employees who are required to work on Sundays, Saturdays or holidays may be granted a day's compensatory leave in lieu of the full day's work. They will be paid overtime only if they are entitled to it subject to Govt./ CAG's instructions.

2.24 Employees who are required to work on Sundays, Saturdays and holidays may not be granted overtime payment or compensatory leave, if they are paid conveyance allowance for coming on holidays. Asking persons to attend office on Sundays, Saturdays or holidays and grant of Compensatory leave should be done only in exceptional cases, where it is considered absolutely necessary owing to pressure and urgency of work. The accumulation of

compensatory leave earned will not be subject to any limit but such leave should be availed within a month of its becoming due. If necessary, half days Compensatory Leave may also be granted. Compensatory leave due to the extent actually earned may be prefixed or suffixed to regular leave or casual leave subject to the conditions laid down in Rule-11 of CCS (Leave) Rules, 1972. Compensatory leave earned and availed of should also be noted in the account of casual leave and restricted holidays.

2.25 The persons who attend office on Sundays, Saturdays and holidays with prior permission should record the time of their arrival and departure in a register kept for the purpose in the Reception Hall.

Casual Leave

2.26 Casual leave is meant to cover short periods of absence from office on account of illness or other compelling circumstances. The maximum amount of casual leave admissible shall be 8 days in a calendar year. In the case of persons joining service during the course of the year, the sanctioning authority will have the discretion to grant, either the full 8 days' casual leave, or less, after taking into account all the circumstances of each case. It would, for example, be administratively inappropriate to sanction 8 days' casual leave to a person who joins service on the 23rd December.

2.27 Except when the absence is in consequence of illness or other unforeseen circumstances, an application for casual leave must be submitted in advance of the day, or days for which the leave is required and the applicant should not absent himself unless it is sanctioned. All applications of Assistant Administrative Officers / Section Officer for casual leave should be submitted to the Branch Officer with the Casual Leave Register through the Assistant Administrative Officer/Section Officer in-charge. The casual leave applications of Stenographers and Group 'D' staff with the recommendation/ sanction of the competent authority may be sent to the Sr.Administrative Officer/ Administrative Officer (OE & Bills) and Sr.Administrative Officer (Welfare) respectively for sanction/ record and making arrangements for substitutes, wherever necessary.

2.28 Casual leave cannot be claimed as a matter of right and its grant is subject to the exigencies of public service. If applied for on account of ill health, it should, if so desired by the sanctioning authority, be supported by a medical certificate giving such details as may be required. Casual Leave may be sanctioned by A.A.O. /SO to Sr.Auditors/ Auditors/ Clerks and Group 'D' staff working under them upto the maximum period of 3 days at a time and Branch Officer upto 5 days at a time working under them. Officers in and above the rank of Dy.Director/ Director/ Assistant Comptroller & Auditor General (N)/ Assistant Comptroller & Auditor General (P) may grant Casual Leave more than five consecutive days to any member of the sections under their direct charge.

2.29 All casual leaves of Sr.Principal Private Secretaries, Principal Private Secretaries, Private Secretaries, Personal Assistants and Stenographers are sanctioned by their officers to whom they are attached. All casual leaves of Sr.Administrative Officers/ Administrative Officers are sanctioned by their immediate higher officers. All casual leaves of Group A officers are sanctioned by their immediate higher officers. OE & Bills section should maintain a proper record of casual leave taken by the Administrative Officers/ Sr. Administrative Officers and Group 'A' Officers of this office. For this purpose, casual leave applications from such Gazetted officers should after the leave has been sanctioned and the applicant has been informed of it, be transferred by the Personal Assistants of the officer concerned to OE&Bills section.

2.30 Sundays, Saturdays and other holidays including 'Restricted' holidays may be allowed to be prefixed and/or affixed to a period of casual leave. These holidays will also not be counted as part of the casual leave if they fall within a period of casual leave.

2.31 When a Government servant has some urgent private work which does not necessitate a full day's casual leave, he may apply for half a day's casual leave either from 9.00 a.m. to 1.30 p.m. or from 1.30 p.m. to 5.30 p.m. Half day's casual leave may be availed of in conjunction with full day's casual leave. When half day's casual leave has been granted for the after noon and the person concerned cannot attend office the next morning due to illness or other compelling grounds, he may be permitted to combine the half day's casual leave with regular leave, as a special case, if he has exhausted all his casual leave. Those who have only half-a-day's casual leave at their credit and who will not attend office on the next working day, should not be allowed the last half day's casual leave in the afternoon.

2.32 At the commencement of a year i.e. on 1st January, each section will open a casual leave register in form No. S-189. All casual leave actually availed of should be entered in this register, the entries being attested by the Assistant Administrative Officer/Section Officer in-charge. In the case of person joining the section during the course of the year, the casual leave availed of by him till the date of his posting to the section should be ascertained and entered in the casual leave register over the attestation of the Assistant Administrative Officer/ Section Officer in-charge.

2.33 After sanction and attestation in the casual leave register, the applications for casual leave should be filed in the section for record and reference.

Special Casual Leave

2.34 Special Casual Leave is granted to the Government servants for certain recognised purposes. The purpose, conditions and the duration of such leave are governed by the orders of the GOI/ CAG issued from time to time.

Quarantine Leave

2.35 All members of the office establishment who have infectious diseases in their household should report the matter at once in order that measures may be taken to prevent their bringing the infection to the office. The report should be accompanied by a certificate from the Medical or Public Health Officer or other registered medical practitioner stating how long the infectious is likely to last and another certificate should be submitted when all danger of infection has passed.

2.36 Final orders in all cases for the grant of quarantine leave are passed by the Dy. Director (P)/ Director (P) subject to the terms and conditions prescribed by the GOI/ CAG from time to time.

Regular Leave

2.37 A member of the office establishment desirous of proceeding on leave, other than casual leave, special casual leave and compensatory leave, should apply under CCS (Leave) Rules, 1972 in the prescribed form well in advance. The application, if it is from staff other than Assistant Administrative Officers will be submitted to the Branch Officer with the report of the Assistant Administrative Officer/ Section Officer in-charge as to (1) whether the applicant's work

is up to date or not, (2) whether the applicant can be spared without inconvenience, and (3) whether sectional arrangements can be made for his work or not. If the application is from one of the Assistant Administrative Officers/Section Officer in-charge the same may be submitted to the Branch Officer direct who may submit it to the Supervisory Officer, whenever necessary. The application will then be forwarded to OE & Bills Section with the recommendation of the Group Officer. Final orders on application for leave (other than special disability leave) of Group 'C' staff are passed by Sr. Administrative Officer/ Administrative Officer (OE & Bills). Leave cases of Group 'B' Officers are submitted to Director (P)/ Dy. Director (P) for sanction/ orders.

Note: Whenever a member of the office establishment applies for leave, his address while on leave should be mentioned in the application forms and any change in that address during the leave period must immediately be reported to the office.

2.38 Willful absence from duty after the expiry of leave will be treated as misbehavior. If for any exceptional reason, which must be explained by the applicant in his application, it is necessary for him to apply for an extension of the leave already granted to him in his application, supported by a medical certificate duly counter-signed by the proper medical authority, if the extension for which he applies is on grounds of ill health and must reach this office one clear week before the date of expiry of his original leave so that there may be time to inform the applicant of the orders passed thereon.

2.39 On return from regular leave all absentees must report themselves to the Sr. Administrative Officer (OE & Bills/Estt) or Director (P)/Dy. Director (P) as the case may be for orders regarding their posting.

2.40 Applications for leave on medical grounds should be supported by appropriate medical certificates in the manner specified in CCS (Leave) Rules, 1972.

Absence without Leave

2.41 When any person is compelled to absent himself from office on account of unforeseen circumstances and cannot apply for leave in advance he should immediately report to the office his inability to attend, the period for which he is likely to be absent and the nature of leave desired. Failure to observe this rule renders him liable to be treated as absent without leave. The absence of Group 'B' 'C' & 'D' employees without leave should be reported to OE & Bills section for necessary action.

Permission to Leave Head-Quarters

2.42 A Government servant who intends to leave his Headquarters during casual leave and / or holidays should take prior permission of the authority competent to sanction the casual leave and also intimate his temporary address during the period of such absence from Headquarters. A Government servant residing away from his Headquarters and coming to Headquarters station from his residence located at an outstation should like-wise obtain prior permission of the appropriate authority before leaving his station of residence and intimate his temporary address during casual leave and/or on holidays.

2.43 During regular leave, the Government servant should leave his address with office. The address should be mentioned in the application forms for leave and any change in that address during the leave must immediately be reported to the office. No formal permission to leave his station or residence is, however, necessary.

Charge during absence

2.44 In respect of work in all seats in all sections, DAI/ ADAI/ PD/ Dir./ DD in control will nominate every year, and whenever necessary, another person who will look after the work as a standing arrangement, if the seat is unattended, because its incumbent is absent (even for a day). Such arrangements could be reciprocal wherever possible and both are not habitual absentees. Persons who are under the orders of transfer or planning to be absent on leave for long period should draw up list of all important points requiring attention and give them to such nominated other person with a list of confidential documents, valuable papers, files and keys of his office drawer/ almira and also make them over before going.

Holidays

2.45 Closed holidays are observed in this office on occasions and to the extent indicated in the list of Government of India closed holidays circulated annually. Government servants may also be permitted to avail themselves of two of the Restricted Holidays to be chosen by them out of the list of Restricted Holidays circulated by the Government of India every year.

Confidential Report

2.46 A character roll which is in nature of a confidential report, is maintained for each member of the Group 'B' and 'C' and written up in accordance with the requirements of the Comptroller and Auditor General's Manual of Standing Orders (Administration) Vol.I. The reports of Assistant Administrative Officers/ Section Officers are written up by the Branch Officer personally. In the case of members of the clerical establishment, the details of the report are filled in by the Assistant Administrative Officer concerned and submitted to the Branch Officer, who signs them after adding such remarks as he may consider necessary. The reports of Group B staff are written up by the Group Officers.

2.47 All Confidential reports of members of Group 'B' & 'C' staff should be sent to the Dy. Director (P)/ Director (P). All these reports are kept in the personal custody of the Dy. Director (P)/ Director (P) in his confidential almira. In the case of persons on deputation from field offices, the confidential reports are passed on by Dy. Director (P)/ Director (P) to the heads of the respective field offices for record.

Communication of Adverse Remarks

2.48 Rules regarding communication of adverse remarks in the confidential reports and adverse entries relating to specific incidents are contained in the CAG's M.S.O. (Admn.) Vol.I.

Official Secrecy

2.49 No members of this office shall communicate directly or indirectly, any official document or information to any Government servant or any other person to whom he is not authorised to communicate such documents or information except in accordance with any general or special order of the competent authority or in the performance in good faith of the duties assigned to him.

2.50 Retaining or quoting in representations Government orders or notes, or other information contained in official files which the Government servant is not ordinarily

expected to have seen, or retained, contravenes the provisions of Section 5 of the Official Secrets Act, 1923.

2.51 Members of this office are prohibited from approaching members of Parliament with the object of having their individual grievances made the subject of interpellations as such practice usually entails the disclosure of information to non-officials, which has been obtained from official sources, or has come into the possession of the member of the establishment concerned in the course of his official duties.

2.52 Official files and other records should not ordinarily be taken from the office by non-gazetted members of this office to their homes. In case it is essential to take some records home for doing urgent and immediate work, specific written permission of the Branch Officer concerned should be obtained. While taking out the record, the permit slip should be surrendered to the Receptionist who will keep them for reference and record.

2.53 Outsiders should not under any circumstances, be admitted into the rooms of P.As and stenographers. Even members of the office should not be allowed to enter these rooms without the permission of the officer concerned.

Insolvency and Habitual Indebtedness

2.54 All members of this office shall so manage their private affairs as to avoid habitual indebtedness or insolvency. A Government servant, against whom any legal proceeding is instituted, for the recovery of any debt due from him or for adjudging him as an insolvent shall forthwith report the full facts of the legal proceeding to his appointing authority through the normal channels. On receipt of the report from the Government servant or of the information regarding the institution of legal proceedings against a Government servant, an enquiry should be made with a view to ascertaining whether the financial position of the Government servant concerned has reached a stage at which confidence in him, must be diminished and if so the question of taking appropriate disciplinary action against him should be considered. The burden of proving that the insolvency or indebtedness was the result of circumstances which, with the exercise of ordinary diligence, the Government servant could not have foreseen or over which he had no control and had not proceeded from extravagant or dissipated habits, shall be upon the Government servant.

Arrest of a Government servant on his conviction on a criminal charge in a Court of Law

2.55 It shall be the duty of a Government servant who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly even though he might have subsequently been released on bail. It shall similarly be the duty of a Government servant who may be convicted in a criminal court to inform his official superiors of the fact of his conviction and the circumstances connected therewith, as soon as possible for him to do so. On receipt of the information from the person concerned or from any other source the departmental authorities would decide whether the facts and circumstances leading to the arrest/ conviction of the person call for his suspension having regard to the provisions contained in the Central Civil Services (Classification, Control and Appeal) Rules, 1965. Failure on the part of any Government servant to so inform his official superior will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone, apart from the action that may be called for on the outcome of the police case against him or on the basis of the offence on which his conviction was based.

2.56 Rule 19 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965 and Article 311 of the Constitution of India provide that the procedure thereunder need not be followed in cases where a departmental penalty is to be imposed on a Government servant on the basis of facts which have led to his conviction in a criminal court. Dismissal, etc. in such cases is not to be automatic, each case should be examined on its merits; orders imposing the appropriate penalty passed on only where the charges against the Government servant on which his conviction is based show that he was guilty of moral turpitude or of grave misconduct which is likely to render his further retention in service undesirable or contrary to public interest.

2.57 The question of dismissal, etc. of the Government servant should be considered as soon as orders of his conviction are passed by the first trial court. With a view to enable the administrative authorities to do so, prosecuting officers have been required to ensure that prompt intimation of the orders of conviction of a Government servant of a criminal offence is sent to the administrative authorities concerned.

Bigamous Marriage

2.58 No members of this office shall enter into, or contract, a marriage with a person having a spouse living without obtaining permission of the Comptroller and Auditor General.

Attendance of Government servants in courts to give evidence/ to serve as assessors or jurors

2.59 (i) Where a Government servant is summoned by courts of law, whether criminal or civil, or by a court martial or by a properly constituted authority holding a departmental enquiry in India or by a court in foreign territory, to give evidence regarding facts which came to his knowledge in the discharge of his public duties, the period of absence will be treated as duty.

(ii) Where the Government servant is summoned as a witness by the courts or authorities referred to in (i) above to depose about facts which came to his knowledge in his private capacity, the period of absence should be treated as casual or regular leave as may be due to him under the rules. No special leave will be granted for this purpose.

(iii) The period spent by Government servants in attending courts of law as jurors or assessors with the permission of the head of the office should be treated as special casual leave, which should not be debited to the casual leave account.

(iv) The Government servants attending courts of law in the circumstances mentioned at (i) to (iii) above during periods of leave will not be given any extra leave for such attendance, nor will their leave be considered to have been interrupted by such attendance.

Note: The period of absence of a Government servant who is summoned to give evidence or to produce official documents in a Civil suit will be treated as duty under the above subparagraph, irrespective of whether the Central Government is a party to the suit or not, provided that-

- (a) in case where he is summoned to give evidence the facts in regard to which he is to give evidence came to his knowledge in the discharge of his public duties and he is authorised by the head of the office to give evidence; and
- (b) in a case where he is summoned to produce official documents, he is authorised by the Head of his office to produce the documents.

The civil suit referred to above may even be one in which a local body/ private person is a party.

Private Trade and Employment

2.60 No member of this office should engage himself / herself directly or indirectly in any trade or business, or undertake any other employment, or canvass in support of the business of insurance agency, commission agency etc. owned or managed by his wife, or any member of his family or except in the discharge of his official duties take part in the registration, promotion or management of any bank or other company which is required to be registered under the Companies Act, 1956 or any other law for the time being in force, or any Co-operative Society for commercial purposes, without the previous sanction of-

- (i) CAG – in the case of Group 'A' officers
- (ii) DAI – in case of all others except Group 'D'
- (iii) Pr. Director (S) – in the case of Group 'D'

2.61 If any member of the family of the Government servant is engaged in trade or business or owns or manages an insurance agency etc. or commission agency the fact should be reported to the aforesaid authorities.

2.62 There is, however, no objection to the Government servants taking part in the registration, promotion or management of a Co-operative Society substantially for the benefit of Government Servants, registered under the Co-operative Societies Act, 1912 or any other law for the time being in force, or of a literary, scientific or charitable society registered under the Societies Registration Act, 1860 or any corresponding law in force, or undertaking honorary work of a social or charitable nature or occasional work of a literary, artistic or scientific character, subject to the condition that his official duties do not thereby suffer; but he shall not undertake or shall discontinue, such work if so directed by the authorities.

2.63 No member of this office should accept any fee for any work done by him for any public body or any private person without the sanction of the Comptroller and Auditor General.

2.64 A member of the staff of this office shall not, except with the prior permission of the Comptroller and Auditor General, participate in a radio broadcast, publish a book himself or through a publisher, contribute article to any book or write any letter to a newspaper or periodical either in his own name, or anonymously or pseudonymously or in the name of another person. The incumbent must report the subject on which he proposes to talk or to write, whether the same is in connection with his official work or not, to the Comptroller and Auditor General, who will examine the text where necessary in accordance with the instructions issued from time to time by the Central Government in this behalf. The sanction to broadcast the talk or to publish the book or to contribute articles or to write a letter to a Newspaper or periodical, if accorded, should be taken to carry with it, also the sanction to receive the honorarium.

No such permission will, however, be necessary if such publication is through a publisher and is of a purely literary, artistic or scientific character or if such contribution, broadcast or writing is of a purely literary, artistic or scientific character.

Points of conduct and etiquette for the guidance of witnesses appearing before Parliamentary Committees or their sub-committees

2.65 The witnesses should note the following points while appearing before a Parliamentary Committee:

- (1) Due respect to the Chairman 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 questions put to him either by the Chairman or by a Member of the Committee or by any other person authorised 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 thinks, are essential to be placed before the Committee.
- (5) All submission to the Chair and the Committee 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 Chair.
- (7) The witness should not smoke or chew when he is seated before the Committee.
- (8) Subject to the provision 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) Prevarication 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 a material document relating to the enquiry.

Scrutiny of draft rules affecting large Sections of Government Servants

2.66 (a) When considering draft rules which are designed to affect all or large sections of Government servants it must be borne in mind that they will or may affect those falling within the following categories:

- (I) The All India Services and the Central Services, Group A.
- (II) Officers appointed under statute such as Governors, Supreme or High Court Judges.
- (III) Other Government servants mentioned in Section-VI of Chapter-X of the Fundamental Rules of the Central Government.
- (IV) Central Services Groups B, C and D.
- (V) Military officers in civil employ.
- (VI) State Services.

(b) The application of the rules to probationers, to officers in temporary posts and to officers holding two posts at the same time, must also be considered.

(c) It must also be borne in mind that an officer may be-

- (1) On duty,
- (2) On leave,
- (3) On joining time,
- (4) Under training,
- (5) On foreign service, or
- (6) Under suspension.

Inspection of Sections

2.67 An inspection of each section of the Office every year will be arranged for by Dy. Comptroller and Auditor General of India through the concerned group in Audit Section and an inspection report sent to Comptroller and Auditor General of India after obtaining comments of concerned Deputy Comptroller and Auditor General of India and Additional Deputy Comptroller and Auditor General.

Calendar of Returns

2.68 A list of returns to be received by and issued from a section showing also the due dates of receipt or despatch of these returns is maintained by the section in the sectional order Book and Sectional Note Book. In April, each year the Section will open in form S.Y.264 a calendar of returns mentioned in this list arranged in chronological order of the due dates commencing from 1st April. The Calendar will be divided into two sections the first section for inward and the second for outward returns. It will be submitted to the Supervisory Officer through the Section Officer/ AAO in-charge on tenth of every month.

Questions to be replied to in Parliament

2.69 Questions to be replied to in Parliament received in any Section should be brought to the notice of Deputy Comptroller and Auditor General and Additional Deputy Comptroller and Auditor General in dak stage and draft reply put up for approval well in time.

ANNEXURE-I
(Paragraph 2.3)
STAFF STRENGTH AS ON 1st June 2003
(CADRE-WISE)

Cadre	Sanctioned Strength
Group 'A'	62
Sr. Administrative Officer	83
Administrative Officer	23
Assistant Administrative Officer	99
Section Officer	24
Supervisor	04
Sr. Auditors	153
Auditors	35
Caretaker (ITC) (in Auditor's grade)	01
Clerks	68
Confidential Asstt.	01
Librarian	02
Staff Car Driver	17
Despatch Rider	02
S.G. Record Keeper	06
Record Keeper	13
Data Entry Operator	58
Console Operator	03
Cook (Noida)	01
Group 'D'	151
P.S.	18
P.A.	19
Stenographer	16
Canteen Staff	19
Total	878

**ANNXURE-II
(Paragraph 2.3)**

**DISTRIBUTION OF STAFF STRENGTH AS ON 1st June 2003
(SECTION-WISE)**

Sections	Sr.AOs/ AOs	AAOs/ SOs/ Supervisors	Sr.Ars/ Ars	DEOs/ Clerks	Total
Accounts	06	06	13	09	34
Audit	05	06	04	07	22
Inspection	05	01	01	02	09
Panchayati Raj Audit	02	01	01	--	04
BR&S	04	09	07	05	25
Complaints	02	02	06	03	13
CA-I	01	01	07	02	11
CA-II	05	06	05	03	19
CA-III	07	06	07	05	25
CA-IV	01	01	--	01	03
CA-V	02	05	05	03	15
EDP	02	03	01	02	08
Exam.	01	02	06	03	12
GE-I	02	07	06	07	22
GE-II	--	02	01	01	04
Library	--	--	01	02	03
NGE	05	11	13	06	35
OE & Bills	04	04	26	10	44
R&I	--	01	03	07	11
IR	02	--	01	03	06
Report (AB)	02	01	02	01	06
Report (States)	04	05	03	02	14
Report (SCS)	01	03	01	01	06
Report (Central)	04	02	03	02	11
Report (Defence)	01	---	01	---	02
Receipt Audit INDT (CX)	04	04	02	04	14
Receipt Audit - INDT (Customs)	03	02	03	02	10
Receipt Audit - DT	09	04	07	03	23
State Receipt Audit	05	02	04	02	13
Rly. Audit	07	09	10	06	32
Rajbhasha	03	07	08	07	25
Training	02	01	01	02	06
ICISA, Noida	01	02	07	02	12

IT Audit	01	01	--	--	02
Welfare	01	02	09	05	17
Protocol and Old Record	01	01	06	01	09
G.S. Section	01	02	05	01	09
Estates	--	01	01	01	03
Works and Projects	--	01	01	01	03
CAG's Sectt.	--	--	--	01	01
GASAB	--	01	01	01	03
DAI	--	--	--	--	--
Trg. Reserve	--	02	--	--	02
Sanctioned strength	106	127	189	126	548
Others*	--	--	--	--	268

*

Stenos	16
P.S.	18
PA	19
Group 'D'	151
Canteen Staff	19
Misc. Posts	45
Total	268

Chapter-3

CORRESPONDENCE & RECORDS

Sectional Receipts

3.1 The letters and other receipts pertaining to each section are diarised in the computerised list received from the R&I section, but details of letters received from Superior officers directly are added to that diary. The diarist in each section will paste or file in his diary the computerised list and add details of the letters received directly. He will mark and make over the letters to dealing hands i.e., AAO, SO, Sr.Ar. or Ar. as per orders of AAO or SO in-charge of the section. All original work in Headquarters office will be done by dealing hands, who could also be Senior Administrative Officer/ Administrative or other higher Officer. The disposal of all letters etc., is marked in the diary in the section and status report on disposals is sent to Comptroller and Auditor General of India in the monthly activity report from each section.

Files

3.2 The register of files in each section should be reviewed monthly by the Senior Administrative Officer/ Administrative Officer in charge of the Sections and by Principal Director, Director or Deputy Director in control every quarter. The number of active files in the section and number of closed files (not sent to Old Records) in the section must be indicated in the monthly activity report.

3.3 When action has to be taken on a receipt which pertains to an existing file, which has been sent out of the office, or for any other reason, is not immediately available, a temporary file should be opened with the same number as the original file but preceded by the letters, KW-I or II or III. When the main file is received the papers in the KW file should be merged into it. KW files opened should be noted in file register and cancelled in the file register when KW file is merged into main file.

3.4 Promiscuous filing of letters into files going by tenuous relation between the subjects dealt with in them should be avoided. At the same time opening of too many files by making too many subtle distinctions in the subjects should be avoided.

3.5 Importance should be attached to the selection of proper subject headings for the files. The heading should be as definite as possible and help to recall the subject dealt with. The number of files should be such as it would help in classification of papers and tracing of files. The file number must include in that order, name of Section/ name of group in section/ number of file/ year of opening of file with slashes as indicated. The linkage between subject and number of file must be continued from year to year as far as possible and atleast for key files.

3.6 The AAO or Section Officer should ensure that the file covers are replaced, if torn, and new volumes of the file are opened before the number of pages in it goes into three digits. The opening of new volumes should be noted in file register. All old files and volumes of files should be stitched as soon as a new volume is opened or file for new calendar year is opened.

3.7 The letter or paper under consideration on which action is being taken should be referred to in the notes as 'PUC' and should be so flagged. Later receipts on same subject could be termed and flagged as 'Fresh Receipts'. The last receipt should be in its proper place in the correspondence side and not kept loose. When a receipt deals with more than one subject, copies should be made for dealing in other separate files. Every receipt in the file

should have a serial number. Copies of relevant notes and pages from files received unofficially (UO) from Government and other offices should be taken and kept on the correspondence side of Headquarters file.

3.8 The arrangement of papers in a file should be in the following order from the top:

- (i) Notes ending with the last note for consideration.
- (ii) Draft, or Drafts for approval.
- (iii) 'PUC' and Fresh Receipts tagged in their proper places, i.e., at the top of the correspondence, which go down in descending serial order.
- (iv) Other connected files, if any.

3.9 Drafts for approval should be kept loose between the notes and the correspondence and should invariably be flagged. Correspondence should be tagged together in chronological order with pages being numbered ascending serially upward to the top. Papers of the notes should be tagged together to form a separate unit and numbered serially, the notes being numbered in a separate serial and the correspondence in a separate serial. When the file is received back in the Section, the dealing hand should ensure that the notes portion, if outside, is immediately placed back inside the file cover and secured.

3.10 When the file is received back, if the draft has to be issued, the dealing hand will assign to the draft a serial sectional issue number, which is also recorded in sectional diary as indicative of disposal. Neat office copy will be taken out if draft is overwritten and placed alongwith the approved draft secured in the correspondence side of the file.

3.11 The typed fair copies are compared by dealing hand assisted by typist and put up for signature of fair copy along with all enclosures so that risk of letter going out without enclosures is avoided.

Note: Approved drafts marked 'Confidential' or 'Secret' (including 'Confidential' and 'Secret' files) emanating from sections, should be handed over to the P.A.s and stenographers of the Officers concerned, personally, by the dealing hand and acknowledgement taken in transit register of section. After issue of the fair copies, office copies and original draft and file should be returned to the section, personally, by P.A.s through their Confidential Transit Register and acknowledgement obtained therein.

The Transit Registers should remain in safe custody with dealing hand or diarist or record keeper and P.A.s concerned.

3.12 In every case in which a stencil of circular letter to be issued is taken, the section concerned should keep two copies of the roneoed circular with office copy after issue. If more copies are taken for later use, they should be placed at the end of the file for future use. The spare copies should be stitched alongwith the file when it is recorded.

3.13 When file is due for sending to old record, the particulars given in the note below should be recorded on the cover and an order recorded on it by the AAO or Section Officer indicating the year of destruction in future. The order should also be recorded in the file register. Unstitched files should be stitched by the daftly and files that are to go to Old Record Group should be sent to Old Record section through transit register.

Note:

- (i) Year of destruction or permanent retention, as the case may be, should be clearly noted in red ink on the cover of the file, over the dated full signature of the AAO or Section Officer concerned.
- (ii) For Attendance Registers, diary, file registers etc., the period of preservation should count from the last year to which entries in it relate.
- (iii) On files which remain current for more than a year, the order should be given only when all action in the file is over and the year of file should be taken as the year in which the action was finally over.
- (iv) When the preservation order is given as 'permanently' or 'for more than 7 years', the AAO/Section Officer should also record that 'I have looked into the record and perused the papers therein and all of them require preservation for the period ordered'.

3.14 It is important that all files should be ordered to be sent to the old record as soon as finality is reached in respect of their original subject. If same matter crops up, in future, extracts may be taken from old files and fresh files started for consideration. Files once recorded should rarely be reopened. If for exceptional reasons it becomes necessary to reopen a recorded file, orders should again be recorded on its cover and in file register for recording it.

3.15 Recorded files should not be kept in the section and if Old Records Group does not accept them, matter should be brought to notice of Deputy Director (P)/ Director (P) and, if necessary, Deputy Comptroller and Auditor General.

3.16 The preservation periods after which various kinds of files may be destroyed are given in Appendix-I.

3.17 The section making over a file to the Old Records group should wherever possible, obtain the acknowledgement of the Clerk of the Old Records Group in the file register itself and otherwise in the transit register. The Section should also obtain from old records a computerised list of its files kept in the old records, which should be agreed with the orders in the file register in the Section. The lists of old records may be displayed on LAN for use by all. If more than 100 files of a section get marked every year for permanent preservation or for preservation for more than 7 years in the Old Records, Deputy Director (P)/Director (P) will on their receipt in Old Records, arrange for such recorded files to be reviewed and revise the preservation period orders, wherever necessary.

3.18 If any file is found to be missing in a section, during periodic review, the fact should immediately be reported to the Principal Director, Director or Deputy Director for recovery or reconstruction of the file.

3.19 The AAO or Section Officer-in-charge should ensure, with the assistance of diarist or record keeper, that all files in the section are methodically arranged on the racks and in almirahs, for easy access by the dealing hands and missing files are detected to be missing in periodic checks.

3.20 The diarist or record keeper will be in charge of the recorded files lying in the section and will report their number to the Comptroller and Auditor General of India every month through the monthly activity report till they are sent to old records.

3.21 Records like registers (other than files) that are required to be maintained in a section should, after seven years after closure, be made over to the Old Records Group through a

separate Transit Register after they are properly bound or otherwise secured. The Old Records Group will be responsible for destruction of records after the prescribed period, after noting the fact of destruction in their register and in computerised old records displayed on LAN.

3.22 The Senior Administrative Officer/ Administrative Officers and Assistant Administrative Officers/ Section Officers in-charge of a section will together be responsible for verifying that registers and files in sections (and groups in sections) are not lost. This will be assisted by diarist and record keepers in such verification. Such checks must be conducted at least once a year and result mentioned in Monthly Activity Report.

Receipt of Government files and its return

3.23 Every AAO or Section Officer in-charge in a Section would be responsible for all Government of India files received in his section and for ensuring that they are duly returned.

Sending out files of the office

3.24 Files of Headquarters office should not be sent to other offices without orders of the Deputy Comptroller and Auditor General or Additional Deputy Comptroller and Additional General concerned.

Live and Urgent Cases

3.25 Responsibility for ensuring that action is taken on live files and papers and urgent cases without delay rests upon the dealing hands and AAO or Section Officer in-charge of the section. They should bring cases to notice of Group 'A' officers before delay occurs.

Office Orders

3.26 Office orders should issue with approval of Deputy Comptroller and Auditor General or Additional Comptroller and Auditor General (or in Sectional matters Principal Director/ Director). As far as possible general orders should be displayed on LAN and hard copies kept in concerned section and sent for manualisation to Audit Section, if manualisation is considered necessary by Deputy Comptroller and Auditor General of India.

3.27 The contents of the office orders having a bearing on the duties, responsibilities or service conditions etc., of Group 'D' staff and peripatetic staff should be communicated to them by Senior Administrative Officer/ Administrative Officer etc. in the sections concerned or in OE&Bills or Welfare and Protocol Sections in the manner indicated below:

Category of Group 'D' etc., Staff	Orders to be communicated by
Sentries, Safaiwala and Security Staff	Caretaker
Peons and Daftries attached to Gazetted Officers	P.A.s to Gazetted Officers
Peons and Daftries attached to Sections	AAO/ Section Officer-in-charge of section/ group
Junior Library Attendant	Librarian
Junior Gestetner Operator	AAO/Section officer of group
Other peripatetic staff	AAO/Section Officer in-charge

Sectional duty list and Orders files

3.28 Each section is required to maintain a Sectional Duty list and at least one Office Orders file (also called Office Order file, guard file or Note Book where subdivided) in which all duties assigned and orders and instructions for future access, reference and recall are kept. AAO/ Section Officers in-charge of group/ section should keep such lists and Orders files with them.

Register of Pending Cases

3.29 The cases in which replies are awaited for their final disposal, and cases which are kept pending for any other reason, should be noted by each dealing hand i.e. Assistant Administrative Officer/ Section Officer or Senior Auditor/ Auditor in a Register of Pending Cases in the prescribed formats which should be put up to Principal Director/ Director/ Deputy Director every month for review, if register is not nil.

Reminders

3.30 Dealing hands and AAO or Section Officer in-charge of section/ group should ensure that reminders are sent on all cases periodically. If there is delay, matters should be reported to Principal Director/ Director/ Deputy Director in time, instead of continuing to send reminders routinely.

3.31 Acknowledgement should not be asked for from field offices on each and every letter issued by Headquarters. For very important letters acknowledgement should be asked for from the addressee in the letter itself and receipt of acknowledgement watched.

Notes

3.32 Notes should be written legibly on both sides of the paper with a quarter margin, typewriting being resorted to where legibility of the handwriting is doubtful. All persons recording notes, from dealing hand upwards should write their names below their signatures unless name can be clearly read from signature. Except for very Senior Officers, who may record initials, only full signatures should be recorded on note sheets by all note writers or note endorsers.

3.33 All notes shall be temperately written and free from personal remarks. It should always be assumed that the paper under consideration will be read and notes should not repeat contents of the PUC or fresh receipt. Notes should refer to other connected papers and past files in the section.

3.34 In referring to previous notes or letters, the file number and the page of note or correspondence and the number and date of the letter should be written in the margin of fresh note and draft.

3.35 In most cases no noting is required but only suggestion for action and draft reply. As what goes out is the approved draft or draft prepared later, and not the approved notes, the draft should be approved by Senior Officers, invariably, instead of only the note. Drafts should be so approved in all sensitive cases and drafting for issue not left to lower levels with risk of distortion in drafting.

3.36 Normally, no PUC or fresh receipt should be sent out of the office in original, but only copies sent out. If letter is sent in original, copy should be kept. No circular letter should be sent out without approval of Deputy or Additional Deputy Comptroller and Auditor General concerned.

Communications from headquarters

3.37 Communications from Headquarters office must be signed by a Gazetted Officer i.e., AAO or upwards. But, important communications from Headquarters should be signed by Senior Administrative Officer/ Administrative Officer or higher officer.

3.38 Copies of all financial sanctions issued by Headquarters are to be sent by an Officer nominated by the Comptroller and Auditor General.

Directions of a Financial Character issued by the President to States

3.39 As a standing arrangement, copies of all directions issued by the President to a State, which are of a financial or quasi financial character are supplied to this office by the Ministry of Finance (Economic Affairs Department) of the Government of India in order to enable the Comptroller and Auditor General to bring to the notice of the Government of India any cases in which he considers that these directions have been infringed or not complied with. The section concerned will examine the nature and scope of the direction with a view to see whether any special instructions for the guidance of the State Accountant General concerned should be issued. A copy of the direction should be sent to the Accountant General concerned, if it has not already been sent by the Government of India.

Scrutiny of Draft Rules, Orders or Instructions referred to Comptroller & Auditor General under Article 148(5) of the Constitution

3.40 Draft Rules, orders or instructions received in terms of Article 148(5) of the Constitution are dealt with centrally in Audit Section. That section will refer cases to GE and NGE sections, wherever necessary and orders of the Deputy Comptroller and Auditor General or Comptroller and Auditor General of India obtained. Where necessary Audit Section will maintain a register of all such references in the following form (on computer in due course) for reference by Comptroller and Auditor General of India and others:

Sl.No.	Government of India reference No. & date	Brief subject	Remarks

Procedure to be followed in making references to/ by the Ministry of Finance

3.41 The Government of India have agreed to a convention that in any case where the Ministry of Finance are unable to accept the proposals from the Comptroller and Auditor General, the matter should be reported by them to the Finance Minister so that it may be discussed by him personally with the Comptroller and Auditor General before orders are issued. It is also open to the Comptroller and Auditor General to ask for a discussion with the Finance Minister on any matter considered important by him. The procedure to be followed in the Ministry of Finance in this regard has been indicated in Appendix-II.

Important Orders passed by CAG/ Dy. CAG

3.42 When an important order is passed in a file by the Comptroller and Auditor General or the Deputy or the Additional Deputy Comptroller and Auditor General the Section which dealt with the file should communicate copies to other concerned officers and sections.

Classified documents

3.43 For custody and despatch of classified i.e., 'Top Secret' to 'Confidential' or Restricted category documents, orders in relevant security instructions of Government must be followed. Copies should not be made of 'Top Secret' documents and they must be handled only personally by those handling them and given only to those entitled to see them. 'Secret', 'Confidential' and other classified papers should be handled with appropriate care and can be declassified only with approval of originating authority.

3.44 Each draft, whether official or unofficial should contain clear and complete name, designation and full address (i.e., Room No. in office or name and number of house, street, name of station and pin code) and also particulars of enclosures. If there is no enclosure to be sent 'Nil' should be recorded in the space for enclosure. The AAO/Section Officer concerned or the P.A. attached to the officer concerned, should ensure that all such information is given in the draft for type.

Note 1: In reference addressed to the Ministry of Finance, the particular branch of the Ministry to which they should go, should also be indicated in the address.

Note 2: Whenever, under the Comptroller and Auditor General's orders, a file has to be returned to the Ministry of Finance with a suggestion that inadequate action has been taken on it before it was referred unofficially to the Comptroller and Auditor General, the returning memorandum and the cover in which it is despatched should be addressed to the Secretary, Ministry of Finance, by name.

3.45 Care should be taken to ensure the correct use of idiom, style, punctuation and grammar. Attention should also be paid to following.

In formal orders emanating from Headquarters office, it is necessary to express them as orders of the Comptroller and Auditor General even though they might be issued under orders or authority of the Deputy/ Additional Deputy Comptroller and Auditor General or the Principal Director. It is necessary also to avoid giving the impression that the view or opinion expressed is the personal view or opinion of the Comptroller and Auditor General or any other Senior Officer. The form of words such as 'we think', 'we consider' and 'it is considered' etc., should be used in communications.

3.46 In order to have uniformity in the use of capital or small letters for the various terms and expressions used in official correspondence the following broad principles have been laid down and circulated among the field offices.

- (i) As a general rule, capital letters at the beginning of words occurring in the middle of sentences, should be avoided and the general preference should be given to use small letters.
- (ii) Capital letters should be used wherever a term is used to refer to a specific subject e.g., a particular fund, department, document, scheme etc.
- (iii) The terms 'grants', 'appropriations', etc. should begin with small letters. However, when any specific grant or appropriation is mentioned, capital letters should be used e.g., Grant No.42, Roads and Buildings.
- (iv) The usage of capital and small letters as in the Constitution of India, Budget documents, Demands for grants etc., of the Central and State Governments, should be adopted.

- (v) Capital letter should be used for government only when referring to the full legal title i.e., used as a proper noun or as a political decision making unit e.g., Government of India, Government of Bihar.
- (vi) The names of Acts passed by Parliament and Legislatures should be used exactly as notified in the gazette, with capital letters at appropriate places.

3.47 When a communication has to be issued under the signature of the Comptroller and Auditor General and the view that the Comptroller and Auditor General is likely to take on the case is known almost with certainty, the case should invariably be submitted to the Comptroller and Auditor General along with a draft.

3.48 Where a draft prepared undergoes substantial corrections at any stage, a clean copy of revised draft should also be kept on the file for approval in addition to the original edited copy.

3.49 Whenever the Comptroller and Auditor General or the Deputy Comptroller and Auditor General or Additional Deputy Comptroller and Auditor General finds that he is unable to accept a view which has been expressed over the signature of an Accountant General or Principal Director of Audit, the reason should be stated in the reply to the Accountant General/ Principal Director of Audit.

3.50 Replies to questions asked by Members of Parliament on matters concerning Audit offices, should be drafted in definite and informative phraseology and submitted through the Deputy/ Additional Deputy Comptroller and Auditor General to the Comptroller and Auditor General for approval before issue.

3.51 In order to assist the field offices in deciding whether any general orders or decisions of the Comptroller and Auditor General should be incorporated in their local office manuals, the same should be indicated, as far as possible, in the letters communicating the orders or decisions.

3.52 Exceptionally, in the absence of a superior officer who approved a draft and who had asked his subordinate to sign the fair copy, the fair copy of the draft approved by senior may be so issued adding 'for' before the designation of senior.

3.53 When the enclosure to a letter is a statement or other document, which is in the nature of an authority (such as, a list showing the names of officers who are entitled to receive certain allowances), the enclosures should go out over the signature of the Gazetted Officer signing the letter. All other enclosures to letters, unofficial references, etc. issued from this office should be attested by the dealing Section Officer as 'True Copies'. Drafts of all statements, lists, etc., falling under the latter category, which are prepared in the office, must be attested by the initials of the AAO/ Section Officer of the section to which the drafts relate.

Dissemination of Information

3.54 Prompt Dissemination of circulars or general orders of Headquarters office to all concerned within IA&AD is the responsibility of concerned section in Headquarters office. Copies of all circular letters and general orders originating in Government should also be sent to heads of concerned Accounts and Audit Offices. The circulars requiring manualisation should be sent also to sections responsible for updating various codes and manuals.

Telegram Received

3.55 Director/ Deputy Director (Personnel) will ensure that all telegrams received in Headquarters office are sent to addressee or dealing hand in concerned section immediately. Telegrams received after office hours or on holidays, will be received by the Chowkidar on duty and handed over to the Director/ Deputy Director (Personnel) or officer nominated by him on the next working day. Abbreviated telephonic address (GRAM) of the officers of IA&AD are given in the Telephone Directory of Group 'A' officers in offices of IA&AD, brought out by AC (P) every six months and displayed also on LAN.

Foreign Telegram 'en clair'

3.56 Telegram on behalf of officers on leave out of India or other foreign parties are normally telegraphed 'en clair' and the DLT service of Indian Posts and Telecommunication Department utilised. The word 'Chargeable' should invariably be included at the beginning of the body of such telegrams if it is desired that the cost should be recovered from the recipients.

Distribution of copies of orders, etc.

3.57 As a standing arrangement extra copies of the following classes of orders of the Government of India are received in this office from the Ministry of Finance. The extra copies will be distributed as follows:

Particulars of orders etc.		Number of copies received	Disposal	
(1)		(2)	(3)	
(i)	Notifications relating to amendment of Pay and Cadre Schedule of Central Cadre	15	For file in Audit Section	1
			For distribution by Audit Section	12
			DAI	1
			Secretary to CAG	1
				15
(ii)	Notifications relating to the amendment of Central Civil Service (Classification, Control and Appeal) Rules, 1965	30	For file in Audit Section	3
			For Distribution by Audit Section	25
			DAI	1
			Secretary to CAG	1
				30
(iii)	Other Notifications/Resolutions	20	For file in concerned Section	1
			For distribution by concerned Section	17
			DAI	1
			Secretary to CAG	1
				20

(iv)	Orders for circulation among offices subordinate to the Ministry of Finance which are not issued	5	For files in Audit Section	3
			DAI	1
			Secretary to CAG	1
				5
(v)	Orders of administrative character	160	To Audit Section for distribution to field offices	105
			For distribution in Hdqrs office	53
			DAI	1
			Secretary to CAG	1
				160

Reports of Public Accounts Committee etc.

3.58 Copies of papers relating to the meetings of the Public Accounts Committee and Committee on Public Undertakings should be put up to Comptroller and Auditor General of India for information by concerned officers before the meeting, if copies have not been endorsed to him directly by the Secretariat of the Committee. Recommendations of the Committee should also be put up to him similarly without delay by all concerned sections.

Communications addressed to the Gazetted Officers by name

3.59 All letters, etc., addressed to the officers by name, if not included in computerised diary of a section will be diarised through computer and sent with print out by the Receipt and Issue Section to their respective PAs who should receive them. After perusal by the concerned officers, the P.A. should send the dak to other senior officers or section as marked by the Officer (failing which as marked by PA) with printout. The diarist in section will paste or file or incorporate print out in sectional diary.

Chapter-4

OFFICE ESTABLISHMENT AND BILLS

General

4.1 This Section deals with certain matters relating to Group 'A' officers and all matters relating to Group 'B', 'C' and 'D' staff of this office. It has four groups, namely – Bills, Cash, Establishment and Entitlement under the charge of Sr. AO/ AO dealing with subjects allotted to it independently. The general supervision and administration of the Section is that of Director/Deputy Director (P) who functions under the control of Pr. Director (Staff) and DAI.

4.2 There is also a separate Cash Group under the charge of a cashier assisted by an Asstt. Cashier. The cashier is not allowed to take part in preparation of bills. Similarly, no assistant who is responsible for preparation of bills is allowed to participate in the drawal and disbursement of cash.

4.3 The duties of the various Groups are as follows:

4.3.1 Establishment Group

- (a) Distribution, maintenance and correction of Office Procedure Manual (OPM)
- (b) Promotion, confirmation of the staff
- (c) Appointment of Group 'D' and supervisor, invigilators for examinations conducted by Union Public Service Commission/ Staff Selection Commission (UPSC/ SSC) etc.
- (d) Reservation of SC/ ST and maintenance of roster for promotion and preparation of returns in respect of SC/ ST/ OBC, etc.
- (e) Mutual transfer of staff
- (f) Departmental Examination held in Headquarters office
- (g) Court cases/ disciplinary cases/ vigilance cases and connected returns
- (h) Property returns under CCS (Conduct) Rules; No Objection Certificate for passport and to enroll for higher qualifications
- (i) Confidential Reports of staff
- (j) Deputation of staff to and from headquarters office and extension, if any thereof, posting and transfer of Group 'B' and 'C' other than staff car drivers including PPS, PS, PA and Stenos.
- (k) Preparation of Gradation list, confirmation cases and FR-56 cases and review thereof, panel of investigators for UPSC examinations, office orders on deaths, retirements including voluntary retirement.
- (l) Parliament Questions, Staff Association matters, Monthly Activity Report/Material
- (m) Finalisation of pension cases of staff and Gratuity and Report on use of Hindi, maintenance of subject-wise guard files of office orders and circulars received in OE & Bills
- (n) Finalisation of Recruitment Rules/Amendments, if any, therein
- (o) Representations received from staff and other general matters relating to that

- (p) Sponsoring candidates for training programmes in Regional Training Institute (RTIs), Regional Training Centres (RTCs), Institute of Secretariat Training and Management (ISTM), Computer etc. (except under Hindi Teaching Scheme)
- (q) Matters regarding general election/other elections
- (r) Maintenance of various registers and submission of quarterly/half-yearly returns relating to:
 - (i) Sanctioned staff to BRS section
 - (ii) Deputation of non-gazetted officials to various International Organisations and Foreign Government
 - (iii) Return of vacancy position in form ER-I etc. to be sent to Employment market information office.

4.3.2 Cash Group

- (a) Maintenance of cash books relating to the transactions of International Relations Section (IR), subsidiary cash book, cash book of Research & Training Division and main cash book relating to the transactions other than the above.
- (b) Presentation of Bills to PAO (Audit) and getting cheques
- (c) Receipt of cash, its disbursal, tallying cash, etc.
- (d) Remittance of cash to Cooperative Societies, Reserve Bank of India (licence fees), Punjab National Bank (for insurance), in settlement of dues
- (e) Maintenance of imprest money and making advances and passing adjustment bills
- (f) Checking of bills going to PAO (Audit) and entry of bills in Transit Registers
- (g) Submission of Reports and Returns relating to cash
- (h) Remittance of cheques for water, telephone charges, etc.
- (i) Maintenance of vouchers and bills
- (j) Maintenance of IRLA cash book (imprest of IA&AS officers)
- (k) Maintenance of abstract contingent bill register
- (l) Scrutinizing and verification of bill register, cheque register etc. for such further action as needed and rectification of deficiencies noticed therein
- (m) Maintenance of register of un-disbursed payments, salary/ arrear DA/bonus etc.
- (n) To withdraw the duplicate set of keys from the SBI, I.P. Estate, New Delhi for verification and lodge the other set of keys every year in April/Register of physical verification of duplicate keys with the Dy. Director / Director (P).

4.3.3 Bills Group

- (a) Maintenance of Pay Bill Registers (PBRs) and preparation of Pay Bills on Computer in respect of Group 'B', 'C' and 'D' staff
- (b) Drawal of arrear Pay and Allowances, Tuition Fees, Honorarium, Advances, GPF Fund drawals, CGEIS, leave encashment and final GPF withdrawal to retiring 'B', 'C' and 'D' staffs

- (c) Pay fixation, drawal of increment, calculation of interest on advances for purchase of motor cars, motors cycles, HBA, etc. of Group 'B', 'C' & 'D' staff
- (d) Maintenance of service books and leave accounts of Group 'B', 'C', and 'D' staff
- (e) Calculation of income tax of Group 'B', 'C' and 'D' staff and preparation of Form-16 and Form-24 for income tax purpose
- (f) Compilation of budget and revised estimates of Group 'A', 'B', 'C' and 'D' staff of headquarters office in respect of pay and allowances, loans and advances, works expenditure and Directorate of Audio Visual Publicity (DAVP) expenditure, review of expenditure, quarterly returns on expenditure to BRS Section, reconciliation of expenditure with PAO, etc.
- (g) Review of monthly expenditure on pay and other allowances of Group 'A' and Group 'B' officers and non-gazetted establishment (NG Estt.) and office expenses to be sent to BRS Section
- (h) Review of monthly expenditure or loans and advances to Government to be sent to BRS Section
- (i) Reconciliation of monthly expenditure with PAO office
- (j) To make computer data entry of daily expenditure
- (k) Maintenance of sanctioned strength of Group 'B' and NG Estt.
- (l) Collection of information regarding actual expenditure on various types of allowance, quarterly return to be sent to Ministry of Finance, Department of Expenditure (Pay Research Unit), New Delhi
- (m) Reconciliation of GPF of Group 'D' staff with PAO

4.3.4 Entitlement Group

- (a) GPF Advance, TA Advance, TA Bills, LTC Bills, Medical claims, Computer Advance, processing of bills relating to Air ticket and allotment of Government Accommodation in respect of Group 'A' officers
- (b) House Building Advance, Motor Car Advance, Cycle Advance, Fan Advance, Computer, Festival Advance, Honorarium, Medical claims, forwarding of application of allotment of Government accommodation in respect of Group B, C and D staff to Director of Estates, Delhi / New Delhi etc.
- (c) TA, LTC claims of Group B, C and D staff, submission of monthly registers/returns etc.

4.4 Preparation of Bills

Pay Bills

4.4.1 The work of preparation of monthly establishment pay bills in respect of Group 'B', 'C' and 'D' staff should be taken up at least 15 clear working days before the close of the month. The previous month's entries in the Pay Bill Registers will be the basis and all the periodical increment certificates, entries made in the Events Register (See Para-4.11) and the recoveries due from the individual Group 'B', 'C' & 'D' members of the staff as per the Recoveries Register of Rent, Water Supply, Electricity bills etc. should be taken into account at the time of preparation of new bills. The usual deductions towards General Provident Fund, CGEGIS, Postal Life Insurance premia and Income Tax, etc., are required to be made from the pay bills. Care should also be taken to deduct subscriptions from the new entrants to GPF, CGEGIS, PLI and to any other Fund recoverable through the pay bills.

4.4.2 Entries made in Pay Bill Registers by bill assistants should be carefully checked by the AAO/SO concerned before fair copies of the bills are prepared. As a check of correctness of entries in fair copies, their totals should be independently struck by the AAO/Section Officer and compared with entries in the relevant Pay Bill Register. After this has been done, the fair copies, alongwith the relevant Pay Bill Registers are submitted to the Sr. AO (OE & Bills) for scrutiny and signature. Simultaneously, the data is entered in the sectional computer.

4.4.3 The Sr. AO (OE & Bills) checks the totals in the fair copies of the pay bills with reference to the entries in the relevant Pay Bill Register and signs both these documents in token of his check. He also verifies that the pay order, both in figures and words tallies. He also sees that a diagonal line is drawn across the blank space in the absentee statement, and if the statement is blank, then a diagonal line is drawn across it with the word "Blank" in brackets in the middle of the line.

4.5 Travelling Allowance Bills

4.5.1 The Travelling Allowance Bills of Group 'A' Officers are prepared by the respective PAs/ Stenos and are sent to OE & Bills/ Entitlement Section in duplicate, duly signed by the officer concerned. OE & Bills/ Entitlement Section scrutinises all these bills, gets them countersigned by the Controlling Officer, wherever necessary, and sends them to the PAO (IRLA) for payment.

4.5.2 The Travelling Allowance Bills of Group 'B', 'C' and 'D' staff are normally prepared by the claimants and sent to OE & Bills/ Entitlement Section. However, in a few cases where some of the Group 'D' staff furnish only the particulars required for the preparation of travelling allowance bills, they are prepared in OE & Bills Section. These bills are checked by the Auditors/ Senior Auditors and the AAO/ Section Officer concerned who ensures that the rates and allowances are in accordance with the rules in force. The bills are then signed by Sr. AO (Entt) and countersigned by Director (P). in respect of Bills of Group 'B' Gazetted Officers and by Sr.A.O.(Entt) in case of Non-Gazetted staff. The original bill is sent to the Pay & Accounts Office (Audit) for payment and the second copy is utilised as office copy-cum-acquittance roll for disbursement to the individual concerned.

4.5.3 The Comptroller and Auditor General, Deputy Comptroller and Auditors General, Additional Deputy Comptroller and Auditors General, Pr. Directors and Directors are Controlling Officers for the purpose of signing their own Travelling Allowance Bills. The Deputy Comptroller and Auditor General and Dy. Director (P) are the Controlling Officers in respect of the Travelling Allowance Bills of all Group 'A' Officers and Group 'B' Gazetted Officers including non-gazetted staff, respectively.

4.5.4 Separate columns have been provided in the Pay Bill Register for watching recoveries of all advances (other than TA and LTC advances) granted to and adjustment of other sums recoverable from the staff of this office. Separate Registers are maintained for watching recovery of all TA advances. These registers should invariably be referred to at the time of preparation of bills. All amounts noted for recovery in the various registers are to be attested by the AAO/ Section Officer concerned and when recoveries are made the amounts should be entered by the dealing Auditor/ Sr. Auditor against the items concerned in the column showing the month of recovery and these entries should be checked by the AAO/ Section Officer concerned

4.6 Cash and Cash Book

4.6.1 After the bill for pay, travelling allowance or other claims have been signed by AO(OE&Bills)/ Director(P), they are made over to the Cashier through the Bill Register

4.6.2 The Cashier/ Asstt. Cashier present them at the PAO (Audit) and obtains tokens in lieu thereof. The cheques obtained on surrendering these tokens are endorsed by Sr. AO (Cash) and presented at the Bank for payment.

4.6.3 When the amount to be brought from the Bank (or else-where) exceeds Rs.500, the cashier should be accompanied by another assistant and on the monthly pay day when the amount to be brought is large, he should be escorted by armed police guards (generally two constables) also. For this purpose, a requisition for providing the police escort is sent to the Superintendent of Police in the last week of every month. The policemen are picked up from the police station before the cashier goes to the Bank for collecting the cash. They escort the cashier from the Bank's counter to the cash chest of this office. The cash should be brought in the office staff car, if available, otherwise by engaging a taxi.

4.6.4 When the amount to be brought from the Bank does not exceed Rs.500, the services of a permanent Group 'D' of proved trustworthiness may be utilised for the purpose. This will in no way relieve the Cashier of his responsibility for the correct receipt and handling of the cash, for its custody while in transit and afterwards for its proper disbursement and disposal. The employment as regular arrangement of peons to bring money from the Bank is prohibited.

4.7 Cash Book

4.7.1 A Cash Book in Form No.GAR-3 is maintained by the Cashier in which all receipts and disbursements are recorded. It is written up as and when the transactions actually take place and is closed daily. The correctness of the amounts entered as receipts and disbursements is checked by Sr. AO (Cash) daily with direct reference to the original documents pertaining to the receipts or payments and the entries are attested under his dated initials. The entries are also cross-linked with corresponding entries in other relevant records. On the receipt side of the Cash Book, entries relating to encashment of establishment and contingent bills are attested with reference to the relevant cheques and corresponding entry is made in the Bill Register. Similarly, a miscellaneous receipt in cash is attested with reference to the original receipt in TR 5 and the corresponding entry in the Register showing details of such receipts is also attested. On the payment side, entries are made and attested with direct reference to the acquittance/paid vouchers and corresponding attestation is made in the Bill Register, Register of Undisbursed Pay and Allowances or the Contingent Register, as the case may be. The moneys recovered in respect of water/electricity bills on behalf of the New Delhi Municipal Council, Co-operative Societies, IA&AD Benevolent Fund, Cumulative Time Deposit Scheme, etc. should be accounted for in a separate Cash Book and the entries made therein attested by Sr. AO (Cash). It must be ensured that the amounts so recovered are remitted as promptly as possible and no money is detained by the Cashier unnecessarily.

4.7.2 The balance in hand with the Cashier should be verified weekly and also on the last working day of the month by Sr. AO (Cash) who will make a note to this effect in the body of the Cash Book. The cash should be kept in the double lock safe in the strong room. One key of the safe should remain with the Cashier and the other with Sr. AO (Cash).

4.7.3 A surprise check of the cash balance will also be conducted once a month by a Gazetted Officer nominated by the Deputy Comptroller and Auditor General. The checking officer will record a certificate of verification in the body of the Cash Book.

4.7.4 An independent detailed checking of the Cash Book for one month in each half-year should be done by an AAO/ Section Officer nominated by the Dy. Director (P) for the purpose.

4.8 Disbursement of Pay etc.

4.8.1 The pay and allowances of the members of establishment including Group 'D' attached to the sections drawn through the monthly Establishment Pay Bills are disbursed through the concerned AAO/Section Officer-in-charge. The amounts drawn in bills other than monthly Estt. Pay bills will be disbursed by the cashier direct to the persons concerned and their acquittance obtained on the office copies of the bills.

4.8.2 For disbursement of monthly pay and allowances, section-wise acquittance rolls in Form GAR-24 indicating the name of persons working in different sections are prepared by OE&Bills (Bills section). The Acquittance Rolls should show in respect of each member the net amount admissible as per the pay bill, the deductions on account of water and electricity charges, co-operative societies and IA&AD Benevolent Fund, if any, and the final net amount payable.

4.8.3 The AAO/ Section Officer-in-charge of the Section will record in the acquittance roll the name of the person (preferably a permanent Government Servant through whom the amount of the Acquittance Roll should be sent to him by the Cashier for distribution) sign it, attest the signature of such nominee and pass it on to OE & Bills Section at least two working days before the close of the month.

Note: The pay sheets of the members of the establishment whose names are not included in any of the Sectional Acquittance Rolls are prepared in OE & Bills Section and disbursements are made by the Cashier direct, under orders of Administrative Officer (Cash).

4.8.4 The total amount required for disbursement, as per the Acquittance Rolls, will also be reconciled by A.O./Sr. A.O. (Bills) with the figures shown in the Pay Bill Registers.

4.8.5 Soon after the completion of the work of reconciliation, the pay order on the Acquittance Rolls should be written up by the Cashier with the help of the reconciliation assistants. The Acquittance Rolls should then be submitted to Sr. AO (Cash) for signing the Pay Orders as Drawing & Disbursing Officer.

4.8.6 On the pay day, the AAO/ Section Officer in-charge will arrange to obtain cash from the Cashier through the sectional nominee on a simple receipt. Once the Cashier has obtained the receipt of the sectional nominee, he will cease to be responsible for any shortage or any defective notes or coins.

4.8.7 The AAO/ Section Officer in-charge of each section will be personally responsible for the cash received through their nominees till the amount is either fully paid to the persons entitled to receive payment or is refunded to the Cashier before the close of the day. After disbursement of the amount, the AAO/ Section Officer in-charge will note the word 'Unpaid' against unpaid items, if any, in the Acquittance Roll, attest them, note the total amount unpaid, in figures as well as in words, and return the Acquittance Rolls, with the undisbursed amount, if any, to the Cashier on the same day. The Cashier will sign the Acquittance Roll below the entry regarding the total undisbursed pay refunded to him in token of having received the money.

4.8.8 When a member of the office establishment is unable to receive payment of his dues in person and desires payment through an agent, he should send the following documents to the Sr. AO (Cash):-

- (a) a receipt for the money due to him duly signed and stamped, when necessary;
- (b) for the drawal of leave salary, a life certificate signed by a Gazetted Government servant or a registered Medical Practitioner, and
- (c) a letter authorising the person through whom payment is desired.

The person thus authorised should also furnish a receipt as a token of discharge.

Register of Bills Drawn

4.9 A bill register in Form GAR-9 is maintained for the record of bills drawn other than contingent ones which are wholly dealt with through the Contingent Register. This register is reviewed monthly by the Administrative Officer (Cash) and the result of review is submitted for the information of the Director (P)/ Dy. Director (P). At the end of each month, the bills encashed are entered in the Register of Expenditure.

Register of Expenditure

4.10 A register is maintained to record the expenditure incurred every month against the appropriation for the office. This register is posted from the Register of Bills drawn and the Contingent Register and only those items are taken which have been encashed within the month, to facilitate reconciliation with the amount booked in the office of PAO (Audit). The total expenditure thus booked during the month and the progressive expenditure up to the end of the month under each minor and sub-head of account are worked out and reviewed with reference to the appropriation. This includes the review of expenditure under contingencies. An Auditor/ Sr. Auditor is deputed monthly for reconciliation of expenditure booked in this office with the amounts booked in the office of the PAO (Audit).

Events Register

4.11 All events relating to appointments, promotions, leave, retirements, discharge etc. affecting members of the Group 'B', 'C', & 'D' staff of this office are recorded in the Events Registers as and when they occur and attested by the AAO/ Section Officer concerned. At the end of each quarter viz. March, June, September and December of each year, all these Events Registers are scrutinised and submitted to the Sr. AO for review. OE & Bills Section is responsible for seeing that orders relating to promotions, retirements, discharge etc., affecting individuals are made known to them at the earliest opportunity whether they are on duty or on leave.

4.12 Service Books and Leave Accounts

4.12.1 The Service Books of Group 'B', 'C' and 'D' staff are kept in locked steel almirah in the custody of the AAO/Section Officer in-charge, OE & Bills Section. No one in the office, except the assistants of the Office Establishment and Bills Section responsible for their up-keep will have access to them. Each Service Book has a number assigned to it and a register of all the Service Books is maintained to show, in alphabetical order, the name of the Government servant and the number assigned to his Service Book. In the same register, separate pages are set apart to watch the issue and receipt back of the Service Book taken away from the almirah, this record being maintained in the following Form:

- (1) Date of issue,
- (2) Number of the book issued,
- (3) Initials of the receiver,
- (4) Dated initials of AAO/Section Officer in-charge on return of the book,
- (5) Remarks.

4.12.2 The service books are restored to the almirah as soon as possible and their return is watched in Column 5 of the register. Sr. AO (OE & Bills) should review the register half-yearly and verify the whereabouts of all the Service Books.

4.12.3 The AAO/ Section Officer concerned is responsible to see that all events relating to appointments, promotions, leave, increments etc., are suitably and promptly recorded in the

Service Book of the person concerned. OE & Bills Section should show the Service Books to the persons concerned every year after completion of the entries regarding verification of services and obtain their signature therein in token of their having inspected the Service Books. The persons concerned should ensure before affixing their signature that their Service Books are properly maintained and that the services are duly verified and certified as such.

4.12.4 Sr. AO (OE & Bills) will furnish a certificate after necessary test check to the effect that the signature of all the concerned persons have been obtained in respect of the entries in the Service Books relating to the preceding financial year to the Director (P) by 30th September each year.

4.12.5 The entries made on the first page of the Service Book and those for annual verification of service, should be attested by Sr. AO (OE & Bills) while the AAOs/ Section Officer in the OE & Bills Section have been delegated powers to attest other entries in the Service Book and Leave Account on the basis of increment certificates, pay fixation statements, and other documents duly approved by the Sr. AO (OE & Bills). The AAOs/ Section Officers of OE & Bills Section should not attest entries in their own Service Books, which should be attested by Sr. AO (OE & Bills).

4.12.6 Sr. Administrative Officer (OE & Bills) should inspect 10 per cent of the Service Books yearly and initial them in token of his having done so.

4.12.7 The AAO/ Section Officer concerned is responsible for the proper maintenance of the leave accounts of members of the office staff and for recording correct certificate of the title to the leave applied for and get the same verified by the Sr. AO (OE & Bills) before sanction to leave is accorded.

4.13 Application for Leave

Applications for leave received from different sections should be sanctioned/ refused in the manner detailed in CCS (Leave) Rules, 1972 and orders governing casual leave etc. After sanction is accorded, necessary entries should be made in the Leave Register maintained for this purpose in the Bills Group. Orders for the posting of an absentee should normally be obtained three days before he is due to return from leave.

4.14 Applications for Personal Matters

Applications from staff on personal matters should normally be received for necessary action in the OE & Bills Section through the Branch Officer concerned.

4.15 Accommodation for Officers and Staff

4.15.1 As and when called for by the Director of Estates, New Delhi, OE & Bills Section will arrange to get the prescribed application forms for allotment/retention of general pool accommodation in Delhi/New Delhi completed by the office personnel on duty, or on leave, and also by such of the personnel for the time being in foreign service as are entitled to the said accommodation.

4.15.2 A statement showing particulars of retirement, resignation, death, dismissal, transfer, etc. and leave exceeding two months during the preceding month in respect of Government servants who are allottees of General Pool accommodation is sent to the Director of Estates, New Delhi by 10th of each month in the following form:

Sl. No.	Name and designation of Govt. Servant	Particulars of Residence	The specific events, whether transferred, dismissed, resigned, retired, gone on deputation or died, etc.	Date of occurrence of the events showing details about the period of leave, nature of leave and, in case of transfer, the Department of posting
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1	2	3	4	5

4.15.3 In respect of rent-free accommodation provided within the precincts of the office building to certain categories of staff, whose stay in office premises is considered obligatory for the proper discharge of their duties, OE & Bills Section should keep watch whether the allottees are granted leave exceeding one month and will be responsible for the recovery of rent in such cases through the pay bills of the allottees.

4.16 A report regarding holding of proficiency test of Staff Selection Commission for granting one advance increment to Stenos in 100/ 120 speed in stenography is to be sent to Staff Selection Commission on or before 1st March and 1st September for the said test to be conducted in June and December respectively each year.

Chapter-5

WELFARE AND PROTOCOL

5.1 The work of Welfare and Protocol section is supervised by Dy. Director/ Director (P) and functions under the overall control of Principal Director (Staff) and DAI. The financial power of Dy. Director (P) and Pr. Director (S) in respect of this section is given in Annexure-A to this Chapter.

5.2 The work in the Section is divided into the following groups:

(A) Welfare Group

The Group deals with:

- (i) Running the departmental canteen of Headquarters office and also deals with matter relating to field office Canteens as also recruitment and conditions of service of Canteen Staff;
- (ii) Up-keeping of office buildings, furnishing, purchase of cleansing material and housekeeping material; maintenance of Electric/Water Supply, Disposal of obsolete items;
- (iii) Cleaning of Main and Annexe Buildings, outer surroundings, courtyard, toilets, corridors, staircase and distribution of towels and soaps in both buildings;
- (iv) Deployment and maintenance of staff cars and conforming to staff car rules e.g., maintaining of records, log book, petrol account etc.;
- (v) Purchase or lease of and maintenance of phones (from P&T etc.), EPABX, Telex, Fax and procurement of stores and liason with Telephone Deptt., all complaints regarding telephones and repair of defective phones. Purchase of Electronic Typewriters, Fax Machines, Photocopiers, Cycles, Shredding, weighing and franking and other machines;
- (vi) Benevolent Fund of Regional Committee III;
- (vii) Processing of bills of Government of India Printing Press;
- (viii) Distribution of telex messages to concerned officers and sections and telex operation;
- (ix) Purchase and condemnation of air conditioners;
- (x) Issue of liveries to Group D staff and staff car drivers and canteen staff, recruitment of Casual labour, release of grants to recreation clubs, sports and recreational events, IA&AD Benevolent Fund and Scholarships;

(B) Protocol Group

The Group deals with:

- (i) Securities of the office, opening of rooms, cleaning and dusting of rooms, windows, glass panes, corridors and closing of rooms and windows after office hours, arrangement of flowers and potted plants in senior officer's room;
- (ii) Deployment of sentries at the Main gate and Annexe Building gate for checking the unauthorised entry into buildings, checking the passes at the entrances and ensuring security of the buildings;

- (iii) Issue of passes, identity cards, issue of validation slip;
- (iv) Protocol functions, visit of foreign delegations, seminars, Airport Passes and Airport duty.
- (v) Minor works in respect of Headquarters office debitable to charged budget of the Department.

(C) Estates Group

The Group deals with:

- (i) Allotment rules of staff colonies in IA&AD and allied matters,
- (ii) Purchase/ replacement of staff cars in IA&AD and framing of Staff Car Rules,
- (iii) Hiring of accommodation and revision of rent of hired offices and residential buildings,
- (iv) Payment of property tax,
- (v) Allotment of residential quarters in 'Vaishali' housing complex and at International Centre for Information System and Audit (ICISA), Noida,
- (vi) Setting up of guest houses in IA&AD and framing of rules for allotment of guest house accommodation.

(D) General Group

The Group deals with:

- (i) Purchase and issue of stationery items, printing at private printers, procuring of forms from Government Stores, Purchase of Computer consumables, photocopy paper, etc.;
- (ii) Purchase and maintenance of computer, LAN etc. at Headquarters office;
- (iii) Purchase/ repair of furniture, misc. store items, upkeep of furniture, purchase and maintenance of Computer Software, etc.

5.3 Office Contingencies

This work is entrusted to the Welfare Group.

5.3.1 A permanent advance of Rs.2200 is held by Sr. Administrative Officer (Cash) who is personally responsible for it. All proposals for contingent expenditure have to be sanctioned by competent authority before any commitments are made.

5.3.2 A contingent register in form TR 29 is maintained for recording all contingent expenditure under the direct supervision of Sr. AO (Welfare). Before any payment is actually made by him, the cashier is responsible to see that proper sanction and a pay order exists for all supplies or arrangements ordered.

5.3.3 When the permanent advance begins to run short and in any case at the end of each month or when a change of incumbency takes place in the office of the Sr. AO (Welfare), a contingent bill in Form TR 30 is prepared and put up with all sub-vouchers and the Contingent Register, through the AAO/Section Officer to the Sr. Administrative Officer (Welfare), who scrutinises the entries in the register with sub-vouchers, initials them, if this has not already been done, and signs the bills for encashment. The Sr. AO (welfare) is required to ensure that the sub-vouchers other than those attached to the bill are so defaced or mutilated that they cannot be used again.

5.3.4 After the bill for pay, travelling allowance or other claims payable to outsiders have been signed by Sr. AO (Welfare)/Director (P), they are made over to the Cashier through the Contingent Register.

Custody and Physical verification of stores etc.

5.4 A physical verification is made of all stores including furniture, stationery and forms, telephones, liveries, cycles and other consumable and non-consumable stores (dealt with in various groups of the section) with reference to the stock and distribution registers/lists in July/August every year by an Administrative Officer other than the Administrative Officer in charge of respective groups. Report on the verification is submitted to the Deputy Director (P).

5.5 The AAO/ Section Officers in-charge, PAs/ Stenos of the concerned Gazetted Officers are responsible for the safe custody and proper upkeep of furniture and other moveable articles issued to them or to their Sections (including fitments in room). They should report all losses of items of furniture etc. to Deputy Director (P) as soon as discovered. Whenever there is a change in the incumbency of the post of the AAO/ Section Officer in-charge, a list of furniture, certified by the relieving AAO/ Section Officer in-charge is to be sent to Housekeeping sections etc. concerned.

Furniture

5.6 Articles of furniture and other moveable items procured are entered in a Stock Register in the prescribed format which is maintained for the office as a whole, and the entries are attested by Sr. Administrative Officer. A distribution list of furniture supplied to the Gazetted Officers (for Office rooms and residences), Sections etc., is maintained in a separate register. The articles issued to Gazetted Officers, Sections etc., are acknowledged by the PAs/ Stenos and Sections, in the connected issue register maintained by the dealing Auditor. Necessary changes, as they happen, are attested by Administrative Officer. Certificates of verification of office furniture in their possession as on 30th April, 31st August and 31st December are obtained on the furniture lists from the concerned PAs, Stenos, Sections etc. by the dealing Auditor of Welfare Group. The distribution list is tallied thrice a year with certificates of verification. No transfer of furniture from one room to another is to be made without written approval of Administrative Officer.

5.7 Certified lists of all articles of furniture, other moveable items including locks and keys issued to Gazetted officers (both in office and at their residences), sections, PAs/Stenos are maintained for each Gazetted Officer, section, etc. The lists for Gazetted Officers is maintained by their PAs/Stenos. Separate lists are maintained for the furniture supplied at the office room and residence of the Comptroller and Auditor General by his Personal Assistants. The lists are kept upto date and necessary entries are made therein as and when items are received from, or returned to HK Group. These lists are kept at a suitable place in the room so as to facilitate verification at any time.

Uniform of Group 'C' and Group 'D' Employees

5.8 The supply of uniforms and payment of washing allowance to the Group 'C' (Staff Car Drivers and Despatch Rider) and Group 'D' employees of this office is regulated as per provisions contained in the Hand Book on Uniforms of Group 'C' and Group 'D' Employees issued by the Ministry of Home Affairs. A register is maintained in Welfare Group wherein the receipt and disposal of uniforms is recorded.

Stationery

5.9 An annual indent for stationery stores is prepared in Stationery Group and sent to the Regional Stationery Depot, New Delhi, on the 1st of July each year. On receipt, the cases containing the articles are opened by the Stationery Assistant in the presence of the AO/Sr.AO. The articles are checked with the indent, entered in the stock register and attested by the AO/Sr.AO.

Similarly, the stationery stores purchased locally, are checked by the Auditor/ Sr. Auditors dealing with stationery with reference to stock in hand etc. and submitted to the AO/Sr.AO for approval.

5.10 Stationery is ordinarily issued once a month to each section on a consolidated requisition form (SY 305), which should reach the Stationery Group not later than the 10th of the month to which it relates. Strictest possible economy should be exercised in indenting stationery articles. The AAO/Section Officer in-charge of the concerned section should check the requisitions to see that nothing is indented far in excess of actual requirement and certify that the indent is not in excess of the authorised scale laid down in the Stationery Manual. The indent should be checked by the AAO/Section Officer and submitted to the Administrative Officer for approval. The indent should be checked by the Auditor/Sr. Auditor dealing with stationery with reference to stock in hand, etc. and submitted to the AO for approval.

5.11 Indents for stationery articles required for the Comptroller and Auditor General of India and other Group 'A' Officers are prepared by their Personal Assistants and the Stenographers and sent to the Stationery Group for action.

5.12 Supplementary indents are compiled only in cases of emergency, when the requirement could not be foreseen at the time of preparing the monthly indent. Such indents should be sent to the Stationery Auditor at the latest by 10'Clock, on the day on which the articles are required.

5.13 The names of articles will be entered in the stock register exactly in the order in which they are printed on the indent or requisition form (SY 305); sufficient number of blank columns being provided in the register for entry of names which do not appear in the requisition form. In complying with a requisition, the Stationery Auditor will first enter in the register the articles authorised for issue and then issue the articles from stock, obtaining the acknowledgement of the person receiving the articles on the requisition. Accounts should be closed monthly and balanced by the second week of the next month and after check by the concerned AAO/Section Officer of Stationery Group submitted to the Sr. Administrative Officer.

5.14 In the event of a change of Auditor dealing with stores of any kind, it would be incumbent on him to prepare list of stores after physical verification and hand it over to his successor. His successor would take over the seat after satisfying himself about the actual count. It would be the personal responsibility of the AAO/Section Officer in-charge to ensure that this procedure is followed before a person is actually relieved from the seat and if discrepancy is found, the report should be put up to the Administrative Officer who will bring it to the notice of the Dy. Director /Director (P), if unreconciled.

Printed Forms

5.15 The General Group keeps a stock of forms in use in this office. A list is given in Appendix-III. A consolidated indent for the forms required during the next year, is prepared in

Form No.S-96 on the basis of actual consumption in the past years after making an allowance for the stock in hand. The indent is checked by the Branch Officer and after getting it countersigned by Deputy Director (Personnel), it is sent to the Manager, Government of India Forms Store, Calcutta, on or before 1st December of each year.

5.16 All the forms, when received in Stationery Room from the Forms Store, or the Press, are entered in a Stock Register of Forms and attested by the AAO/Section Officer concerned. They are supplied to different sections of the office on indents duly approved by the Branch Officer and the items are posted in the Stock Register. The Stock Register is reviewed monthly and submitted to the AO for inspection, quarterly.

Telephones

5.17 The telephones installed in the office are intended to be used for official business only. It is the responsibility of the Section Officers/A.A.Os in-charge concerned to see that the telephones in their respective sections are not used for other than official business. The use of trunk telephone calls in preference to telegrams or Express letters should be resorted to only rarely and when absolutely necessary. When in urgent cases a trunk call has to be made through the P.A.B.X. the form prescribed for the purpose (Annexure-B to this Chapter) should be filled up, got signed by the Branch Officer and should be sent to the telephone operator who will obtain the orders of A.O. (W). All such calls made from the direct line telephones should be noted in the register of telephone trunk call (Annexure-C to this Chapter) which should be maintained by the respective P.As. The Trunk call bills received from the Postal authorities should be verified from the said Forms/Registers before they are admitted for payment.

5.18 To avoid any telephone being disconnected, the telephone bills should be paid by Welfare Group promptly. Telephone bills are paid by drawing money from the PAO on contingent bills. Where, however, the time allowed by the telephone authorities does not leave sufficient time for drawal of money from the PAO, the bills may be paid from out of the permanent advance.

5.19 The Telephone Directory and corrections thereto, are distributed by OE & Bills Section.

5.20 The Comptroller and Auditor General's Secretariat ensures that supplies of fresh issues of the Telephone Directory are obtained and placed in the room and at the residence of the Comptroller and Auditor General, and also that the corrections are pasted up-to-date. In the case of other officers this should be ensured by their respective P.As. In the case of other telephones, the Section Officers/A.A.Os are responsible for the proper maintenance of the Telephone Directories.

5.21 Corrections to be made in the Directory due to the changes in the incumbency or residential addresses of the officers, etc. will be communicated to the District Manager, Telephones, Directory Section, New Delhi by OE & Bills Section as and when required.

Office Buildings

5.22 Rules laid down by the Public Works Department are observed to prevent the defacement of the walls, corridors, etc., of the office buildings. Disciplinary action is to be taken if damage is caused through disobedience of any of these rules. The staff/officers are required to help in keeping the office premises, rooms, corridors, etc. neat and clean.

Fire Drill

5.23 The staff and, in particular the Section Officers/AAOs are to familiarise themselves through fire drills with the instructions issued by the Government of India from time to time relating to the procedure to be followed if fire breaks out and should act accordingly when necessity arises. The buckets/ containers placed in office as precaution against fire must always be kept filled with water or sand. The farashes are to be held personally responsible for vigilance against fire and theft under the direct supervision of the caretaker.

Insurance of Cash or Property

5.24 Except in cases mentioned in Rule 15 of Delegation of Financial Powers Rules, 1978, no Cash or Property (moveable or immovable) shall be insured without the permission or sanction of Ministry of Finance.

Consumption of Electric Energy

5.25 With a view to reducing the consumption of electric energy to the minimum, the following instructions are laid down for the information and guidance of the members of the office. The Section Officer/AAO-in-charge should see that these instructions are scrupulously observed by all concerned, the Group 'D' staff being specially warned that non-observance of these orders may entail disciplinary action.

- (i) Office rooms should be swept in the early hours of the morning and such work be finished by 7.30 a.m.
- (ii) Staff working late hours must not keep more lights on than are really necessary and the last person leaving a room should switch off the lights, etc.
- (iii) Electric heaters should be used on power circuits and it should be seen that they are not used unnecessarily and are switched off as soon as necessity for their use ceases.

The responsibility for watching compliance of the above instructions will rest as under:

- ◆ Sectional Room-Section Officer/ AAO-in-charge of the Section
- ◆ Officer's Room-Personal Asstt./ Stenographer of the Officer
- ◆ PAs/ Stenographer's Rooms- Senior most PA/ Stenographer in the room.

Custody of Office Bicycles

5.26 (i) Group 'D' staff provided with an office bicycle shall be entirely responsible for its proper custody and he shall be answerable for any damage to the bicycle or for its loss.

(ii) Full particulars of the all office bicycles, and names of the persons in whose custody they are, should be entered in the 'Register of Bicycles' maintained by Protocol Group. The Register should be kept in the personal custody of the AO.

(iii) Whenever a bicycle passes from the custody of one Group 'D' employee to another, the relevant columns of the 'Register of Bicycles' should be completed and the person taking over charge should acknowledge its receipt in the appropriate column in the Register. Unless and until the person taking over charge of the bicycle acknowledges its receipt in writing in this register, the person transferring the bicycle will remain responsible for its proper custody, and will be answerable for any damage to the bicycle or its loss.

(iv) No bicycle should be transferred from one Group 'D' employee to another, without the approval of AO.

(v) Whenever a Group 'D' employee is transferred from his existing assignment or proceeds on leave (regular or casual) or on tour, he should hand over his bicycle to the AO who will re-allot it to some other Group 'D' employees for the duration of the leave.

Physical verification of bicycles is carried out quarterly by the AO and the result of the verification is reported to Deputy Director (P). Repairs to bicycles should be got done by the Group 'D' Government servants only after obtaining the approval of the AO. Petty and urgent repairs like punctures, supply of valve tubes etc., may be got done, if repairs cannot await his prior approval.

Issue of Identity Cards and Passes

5.27 Identity Cards (or temporary passes till the issue of regular identity cards) with printed numbers and having name, designation and a photograph of the individual concerned are issued to all members of the staff. The photograph charges are met from the office contingencies. A duplicate of pass is retained by the receptionist in a register, which shows the name, designation, address and signature of the pass holders. The identity cards are renewed after three years from the date of issue. If any card is found mutilated or damaged, before the expiry of this period, the individual concerned would be required to pay the photograph charges for the renewal of the card.

5.28 Loss of identity card should be reported immediately to the nearest Police Station and also to the office Receptionist. A duplicate card will be issued on payment of a penalty of Rs.5 plus cost of duplicate pass.

5.29 Identity cards will be issued by the office to the employees of the office canteen also. The canteen management will be responsible for the return of the identity card if the holder no longer remains a canteen employee.

Issue of temporary passes to casual visitors and persons entering the Office Building under standing arrangements

5.30 Casual visitors wishing to see any officer, or visit a section on official business are to contact the Receptionist who will issue to them a temporary pass for the date of visit, after obtaining the concurrence of the concerned officer on phone and getting the following particulars noted in the Register maintained by him-

(1) Serial No., (2) Time of visit, (3) Visitors Pass No., (4) Name of the visitor, (5) full address, (6) Officer to be visited, (7) Purpose of visit, (8) Signature of the visitor, and (9) Initials of the Receptionist.

5.31 Temporary Passes indicating the date, name of the visitor, purpose of the visit and name of the officer/section to be visited should be issued by the Receptionist to all the visitors allowed to enter the office building. Temporary passes should be issued to the Central Public Works Department staff attending to the air conditioning, electrical etc. work in the building for the day or days of their work subject to a maximum of 30 days at a time, provided that they have in their possession identity cards issued by their own department.

5.32 Posts and Telegraphs Deptt. Staff who are required to enter the office premises on official business, should also be provided with temporary passes.

5.33 Other persons, viz., carpenters, chair-recaners etc., who may be called up on to do odd jobs in the office premises, may also be issued temporary passes before they are allowed access to the rooms in the building.

5.34 Peons or messengers of other offices who come to deliver the dak may be allowed to enter the building on production of the identity cards issued by their respective offices.

5.35 IA&AS officers should not be detained in the Reception Hall and may enter the office building after noting the requisite particulars in the register. On ascertaining their identity it is not necessary for Receptionist to enquire from them the purpose of visit.

5.36 If a visitor other than IA&AS officer desires to see Comptroller and Auditor General/Deputy or Additional Deputy Comptroller and Auditor General/Secretary to Comptroller and Auditor General, the Receptionist, after making necessary enquiries, should see that he is straightaway escorted to the room of the Secretary to Comptroller and Auditor General/Deputy Comptroller and Auditor General/ Additional Deputy Comptroller and Auditor General as the case may be.

5.37 In respect of a visitor wishing to go to a section on official business the Receptionist shall have the visitor escorted to the section concerned.

5.38 Officers who visit the office as part of their official duties (e.g., the officers of the C.P.W.D) will not be required to fill up the prescribed register.

5.39 The identity cards/ temporary passes should be shown, at the time of entry, to the Chowkidar/ Sentry posted at the gate. If anybody fails to bring the identity card/ temporary pass on any day, the Chowkidar/ Sentry will direct him to the receptionist who will get his name entered in the register.

5.40 Visitors who come to see the members of the non-gazetted staff on private business will wait in the Reception Hall. The receptionist will arrange to call for the required persons and the business will be finalised in the Reception Hall. Similarly, all transactions with suppliers/ contractors coming to the office will be conducted in the Reception Hall. Special permission of Senior Administrative Officer will be necessary for allowing these visitors into the office building.

5.41 The identity Card/ Temporary pass should be surrendered to office by the person concerned for cancellation and destruction, on the occurrence of any of the following events:

- (a) Retirement
- (b) Transfer from this Office
- (c) Suspension from service, and
- (d) Discharge from service

Arrangements outside the Office Hours

5.42 In the morning the rooms should be opened by the Farash/Security Staff in the presence of the peon of the respective section/Gazetted officer. If the peon does not turn up in time, the Farash should open the room of the Section only in the presence of one of the Section

Officers/Asstt. Administrative Officers of the section, and the room of the Gazetted Officer in the presence of the peon. In the evening the Farash should lock the sectional rooms in the presence of one of the Section Officers/AAOs of the section and the rooms of the Gazetted officers in the presence of the respective Personal Assistant or Stenographer. Each AAO/Section officer in-charge, Personal Assistant or Stenographer, as the case may be, should see that all the windows are closed and secured, lights and fans are put off and that electric plugs have been pulled out of their sockets.

Office rooms should normally be closed by 6.30 p.m. on working days and in case the staff is required to sit late beyond 6.30 p.m. written permission from the concerned Group 'A' or 'B'. Officer should be furnished to the Caretaker for keeping the room open. This approval should indicate the names of the members of the Staff and the time upto which the room will be required to be kept open and may be sent to the caretaker before 4.30 p.m. of the day when the room is required to be kept open beyond 6.30 p.m.

Whenever any member of non-gazetted staff is to attend office on Saturdays/Sundays/Holidays, a note showing the names of the persons attending office and the name of the official who would be responsible for getting the room opened and closed, in his presence, by the Chowkidar should be sent to the caretaker on the previous working day over the signature of the Gazetted Officer.

5.43 The office building is guarded through out day and night on shift system by chowkidars, who should watch that no damage is done to the office property and nothing is removed from the office premises without proper permission. Chowkidars on duty at night must keep proper vigil and go round the office building at frequent intervals.

In case of any emergency, the Chowkidars should contact the caretaker residing in the Staff quarters, who should ring up the Pr. Director (S)/ Deputy Director (P) and obtain his orders, if necessary. In case the caretaker is not available, the Chowkidars should ring up the Pr. Directors (S)/Deputy Director (P) and obtain his orders.

5.44 A surprise check of proper discharge of duties by the Chowkidars at night is conducted, once a month, by a Gazetted Officer nominated by the Pr. Director (S) for the purpose. A register is also maintained by caretaker to obtain the signature of the relieved and relieving Chowkidars in token of making/ taking over of the office building and property. The register should be put to Director (P)/ Deputy Director (P) for information, every Monday

Staff Car

5.45 The Caretaker is responsible for the proper use, care and maintenance of the staff cars and for regulating their journeys in accordance with the staff car rules. He maintains:

- (a) A log book
- (b) A record of repairs and replacements with cost and dates on which expenditure was incurred.
- (c) A register showing cost of petrol and oil consumed with dates of expenditure incurred.
- (d) Stock list of spares, tools etc.

5.46 The following returns are received in Welfare and Protocol section from the field offices:

Sl. No.	Subject	Periodicity	From whom due	Authority
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1.	Consumption of petrol/diesel in government vehicles	Annual	All field offices	507-P (Buildings)/27-93 dt. 12.9.1994
2.	Use of staff car for journey outside headquarters	-do-	-do-	2240-NI/101-90 dt. 15.11.90
3.	Hiring of Private/ State Govt. buildings for office accommodation, rest house, guest house, etc.	-do-	-do-	939-NI/70-86 dt. 23.5.1998
4.	Residential accommodation in IA&AD	Half yearly	-do-	922-NI/101-90 dt. 16.7.1993
5.	Accounts of IA&AD Benevolent Fund	Annual	-do-	175-5-NV/BF/89 dt.11.12.91
6.	Recruitment of meritorious sports persons against sports quota	-do-	-do-	1704/NIII/27-89III dt.9.7.90
7.	Adhoc Grants in aid to the Recreation Clubs of Field offices	-do-	-do-	505NV/18-92 dt. 21.5.92

ANNEXURE-A
(Vide para 5.1)

Sl.No. as per MSO (Admn) Vol.II-Third Edition	Nature of powers	Power delegated to Dy. Director (P) / Pr. Director (Staff)	Conditions and limitations, if any
1	2	3	4
Section A			
1.	Staff paid from contingencies	Full powers	Subject to the condition that casual employment should be restricted to work of a truly casual nature and that same rates of wages would be fixed for casual labour in un-scheduled employment as are fixed for comparable scheduled employment under Central Government under Minimum Wages Act or if it is considered that the rate should bear some relationship to the local rates they may be fixed w.r. to the minimum wages prescribed by the respective State Government for comparable Scheduled employment. All casual labour including those to whom the minimum wages law is not applicable should have the benefits and safeguards, provided by Rule 23-25 of Minimum Wages (Central) Rules, relating to night shifts and payment of OT (G.I. MOF DE. Memo No. F.8(2) Estt (Supl) 60 dated 24.1.1961)
2.	Supply of water for drinking etc. and dusting of office	Full power	
3.	Hire of office furniture electric fans, heaters, coolers, clocks and call bells etc.	Rs.10000 p.a.	Power to hire such articles may be exercised only in cases where CPWD says in writing that it is unable to supply them.
4.	Purchase, hiring, maintenance and repairs of office machines	Full powers Note: hiring of office machines can be sanctioned by DD(P)/PD (S) for six months only	Subject to the condition that the Accounting book-keeping and calculating machines which involve the release of foreign exchange and the issue of import licence, will be obtained through the CAG.
5.	Purchase of scale item of furniture	Full powers	Subject to the availability of funds and scales of furniture prescribed from time to time for various grades of officers.
6.	Purchase of non-scale items of furniture	Rs.50,000 p.a.	Subject to the availability of funds and conditions laid down in CAG letter No. 1534-NGEI/122-67 dt. 21.7.1967 which inter-alia prescribes that the proposal for furniture should be scrutinised by DD (P)/PD (S) personally and purchase of only such items are sanctioned as are

			considered essential and un-avoidable. The purchase of costly articles (like steel cupboards, steel racks, etc.) should be restricted to the minimum and utmost economy observed in effecting their purchase. Actual purchase of scale as well as non-scale furniture should be effected through purchase committee comprising of 3 officers. This is further subject to the economy instructions issued from time to time by Government of India/CAG.
7.	Sanctioning telephone connections for office	Full powers	
8.	Shifting of telephone	Full powers	In case of residential telephones (a) the powers can be exercised if a shifting is occasioned due to (i) Change in the residence of the officer concerned. (iii) change in the incumbancy of the post and if the successor happens to occupy a residence other than the one occupied by his predecessor. (b) the connection is shifted to the residence of an officer who is other-wise entitled to a residential telephone connection under orders of appropriate authority.
9.	Legal charges	Full powers	Subject to the conditions mentioned against Sl. No.11 of Annexure to schedule V of Delegation of Financial Powers Rules, 1958 which inter-alia envisages that expenditure shall ordinarily be incurred with the previous consent of Ministry of Law except when fees are paid at the approved rate, scales etc.
10.	Other legal charges	Up to Rs.2500/- in each case	
11.	Electricity, Gas & Water charges	Full powers	
12.	Expenditure on entertainments and light refreshment at formal inter-departmental or other meetings / conferences.	Rs.500/- P.A.	The expenditure shall be restricted as per Govt. of India instructions issued from time to time
13	Contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by Govt.	Full powers	Upto Rs.2000 p.a. (Recurring) and Rs.10,000 in each case (Non-recurring)
14	Local purchase of petty stationery and printing stores	Full powers	The delegation are subject to the observance of rules and order on total purchase of stationery
15	Local purchase of rubber stamps and office seals	Full powers	Purchase should be made with caution and only from reputed firms to avoid the possibility of counterfeiting of stamps and seals

16	Incurring expenditure on: -		
(i)	Freight and demurrage/wharfage charges	(i) Freight charges- full powers (ii) Demurrage/wharfage charges Rs.250 in each case	Office Order No.136 dated 7.8.79
(ii)	Maintenance, upkeep and repairs of motor vehicle	Full powers	Office Order No.136 dated 7.8.79
(iii)	Petty works and repairs	Full powers	(i) Execution of petty works & special repairs to Govt owned buildings including sanitary, water supply and electric installation in such buildings-Rs.10000 in each case. (ii) Ordinary repairs to Govt buildings-full powers (iii) Repairs and alteration to hired and requisitioned buildings - Rs.5000 per annum (Non-recurring) and Rs.1000 p.a. (Recurring)
(iv)	Other stores required for the working of an office Estt.	Full powers	-----
(v)	Winding and regulation of office clocks, maintenance of call bells etc	Full powers	Upto Rs.2000 p.a. head of office
(vi)	Liveries clothing & other articles	Full powers	Heads of offices in Senior Scale/Junior Admn. Grade Rs.1000 p.a.
(vii)	Postal and telegraphs charges	Full powers	Heads of office
(viii)	Printing and binding through Chief Controller, Printing & Stationery	Full powers	Subject to budget provision
(ix)	Local printing & binding in emergent cases (where the work is not executed through CCP & S)	Rs.10000 p.a.	(i) The cost of printing paper and binding material etc. (ii) No prior approval of CCP&S as to rates etc is necessary (iii) Local printing can be done only with the approval of Chief Controller, Printing & Stationery
(x)	Purchase of publication (Official and Non-official)	Full powers Group Officers – Rs.200 on each occasion subject to a ceiling of Rs.2400 p.a.	(i) Priced Government publications are purchased in accordance with the provision of Appendix XIII to the Rules for printing binding. (ii) The Discretion in the matter of purchase of books and publication should be exercised by Heads of Department keeping in view whether these are likely to be useful for and have relevance to the work done in the offices of IA&AD. Group officers must submit a quarterly list of books purchased by them to the Accountant General/ Pr. Director of Audit/Head of

			the Department.
17	Power to treat enforced halt occurring enroute on tour journeys necessitated by break down of communication, due to blockade of roads on account of floods, heavy rain, snowfall, landslides on duty under FR 9(6) (b).	Full powers in the case of Grade 'C' officers and below	Subject to the condition that daily allowance for such halts is regulated under the relevant rules of the Government of India.
18	Refund of cancellation charges on unused air tickets to persons serving in IA&AD who are authorised to travel by air.	Rs.50 each in case	Power to be exercised in cases where cancellation of air journey on tour is made due to circumstances, which are unavoidable and beyond the Central Govt. servants' control. In all such cases certificate that the cancellation of the journeys was due to unavoidable circumstances should be recorded.

ANNEXURE-B

Vide Para 5.17

Office of the Comptroller & Auditor General of India, New Delhi-110002

Particulars of Trunk Call through P.A.B.X. on (date)

- | | | | |
|----|--|---------|--------------------|
| 1. | No. of Extension | or | |
| | Telephone) from which T.C. was booked | (Direct | |
| 2. | Name of Station to which the T.C. booked | | |
| 3. | Telephone No. contacted | | |
| 4. | Name of the person contacted | | |
| 5. | Nature of Call | | PP/Ordinary/Urgent |
| 6. | Duration of Call | | |
| 7. | Whether the call was matured/not matured | | |
| 8. | Ticket No. | | |
| 9. | Booking Time | | |

Signature operator

Certified that the call was Official/Private

Signature of the official

Note: In case the call is a private one the person who is to bear the charges may be indicated clearly.

ANNEXURE-C

Vide Para 5.17

Form of the Register of Telephone Trunk Calls made by (designation of the officer)

Date of call	No. calling	No. called	Nature of call	(i.e. whether PP/Urgent etc.)
Whether official or private	Amount of bill	Date on which certified for payment in case of official calls		Dates of payment in case of private calls

Chapter-6

RAJBHASHA ANUBHAG

6.1 Rajbhasha Anubhag functions under the Deputy Comptroller and Auditor General who is assisted by Director/ Deputy Directors.

6.2 Rajbhasha Anubhag deals with the implementation of the provisions of the Official Languages Act, 1963 and the Official Languages (Use for Official Purposes of the Union) Rules, 1976 and orders issued by the Government of India, Ministry of Home Affairs, Rajbhasha Vibhag thereunder, as well as of the Annual Programme for the progressive use of Hindi for the Official purposes of the Union as framed and circulated by Raj Bhasha Vibhag. It is also responsible for translation of the Reports of the Comptroller and Auditor General of India from English to Hindi.

6.3 The items of work done in the Section are mentioned below:

1. Implementation of provisions of Official Languages Act and Rules and Orders issued thereunder.
2. Parliamentary Questions on Hindi.
3. Half-yearly returns of Hindi Teaching Scheme received from field offices.
4. Arrangements for imparting training of Hindi in the Department.
5. Translation into Hindi of Audit Reports.
6. Translation of Notifications, OMs, Circulars, General orders, amendments/correction slips to Comptroller and Auditor General's Office Manual, Codes etc. and Parts IV/V of the Audit Bulletin into Hindi.
7. Translation of forms used to the IA&AD into Hindi.
8. Comparison of camera copy of Audit Reports and Accounts at various stages till their final printing and presentation to the Parliament.
9. Work connected with translation of Departmental Codes and Manuals.
10. Preparation of manuscript for Printing of Forms in diglot.
11. Scrutiny of staff proposals for Hindi work in the field offices.
12. Work connected with the meetings of the Official Languages Implementation Committee of the Head Quarters and Kendriya Hindi Salahakar Samiti etc.
13. Report of the Committee of Parliament on Official Language for their visits to the States.
14. Award of Shields – Departmental Rajbhasha Shield & Patrika Shield.
15. Implementation of progress of Hindi work in field offices by periodical inspection.

6.4 With a view to ascertain the compliance of provisions of the Official Languages Act, 1963 and Rules and orders issued thereunder, the following reports/ returns are obtained from the field offices:

Sl.No.	Particulars of Reports	Periodicity	Due date
--------	------------------------	-------------	----------

1.	Report regarding use of Hindi for official purposes	Quarterly (March, June September & December)	Last date of the following month
2.	Report of the meetings of Official Languages Implementation Committee	Quarterly (March, June September & December)	Last date of the following month
3.	Annual Assessment Report on progressive use of Hindi	Annual	15 th November

These reports are reviewed and deficiencies, if any, are brought to the notice of the Heads of Offices for necessary action. Based on the annual assessment Reports mentioned above, material for the Annual Assessment Report prepared by the Government of India, Ministry of Home Affairs, Department of Official Language is furnished to that Ministry. This Report is laid on the table of both the Houses of Parliament.

6.5 The Section also deals with the work connected with the meeting of the Kendriya Hindi Salahakar Samiti and Hindi Salahakar Samiti of Ministry of Finance (of which the Deputy Comptroller and Auditor General of India is a member) and the implementation of recommendations of these Samitis. The visits of the Parliamentary Committees to IA&AD field offices in different States and follow up action on the deficiencies and suggestions made by the Committee is also coordinated by this Section.

Imparting Training in Hindi in the Department

6.6 The employees of this department are also imparted such training at Hindi teaching centres being run by the Central Government at several places in the country. The progress made in this regard is watched through half yearly reports obtained from field offices indicating position as on 30th June and 31st December. These reports are due to reach Headquarters office by 20th July and 20th January respectively.

Imparting training in Hindi at the Headquarters

6.7 Workshops are organised with the object of providing practical knowledge in the use of functional Hindi and to remove hesitation on the part of officers and staff having a working knowledge of Hindi to work in Hindi.

6.8 Materials required for answering Parliamentary questions relating to official languages are collected, compiled and furnished by this section to the concerned Ministry so far as IA&AD is concerned.

Chapter-7

RECEIPT AND ISSUE

7.1 The charge of the R&I Section is held by a supervisor under the overall control of Sr. Administrative Officer (OE & Bills)/ Deputy Director (P).

7.2.1 The duties of the Section are:

- (i) to receive all the inward dak, including telegrams etc. and circulate it (except letters, cases, etc. addressed to the officers by name) among the officers and make over the letters, cases, etc. to the concerned dealing sections.
- (ii) to despatch all the communications, letters, cases, etc. and maintain the account of the service postage stamps, obtained and used for the purpose.

7.2.2 The R&I Section also renders Reneeing and Photocopying service to officers and staff in various other sections

7.3 The work in R&I Section is organised in seven groups as indicated below:

(i) Computer Group:

- (a) Entering data from inward dak in computer for generating diary.
- (b) Printing out section-wise diarised daily receipt sheets for sending to the sections alongwith dak.

(ii) Despatch Group:

- (a) Delivery of local letters, special messenger letters, railway parcels and late duty work
- (b) Despatch of outside or overseas letters, registered and insured letters and parcels etc.
- (c) Despatch of speed post, circular letters, heavy parcels and bags.
- (d) Franking, weighing, affixing stamps etc. of the letters / parcels.

(iii) Diary Group:

Sending out sectional diarised sheets to various Sections with dak.

(iv) Marking Group:

Section-wise marking of all letters coming in dak.

(v) Photocopy Group:

Operating photocopiers

(vi) Roneo Group:

Operating gestetner machines.

(vii) Stamp Group:

- (a) Enfacing office stamp on all letters etc. received.
- (b) Handling cheques and drafts received

Opening and Marking of the Inward Dak

7.4 The inward dak is received by the dak assistant who should open all covers under the supervision of the supervisor. The dak assistant should first check the "contents" as noted on the

covers and the enclosures as entered in the letter, etc. or in the "contents" slips accompanying the un-official files. When checking the "contents slips" of the un-official file the dak assistant should write the word "checked" on the slip over his dated initials. He should note down the number of enclosures in respect of the files which are received without the "contents" slips.

7.5 The registered and insured articles which are not marked secret, confidential or personal (letters, parcels, etc.) and which are sent to this office by designation should also be received and opened by the dak-assistant under the supervision of the Section in-charge. Details of the contents should be noted by the dak assistant at the time of opening the dak in the "Special Receipt Register" maintained in R&I Section. The Section in-charge is responsible for seeing that all such articles are duly entered in the register and are sent to the officers/sections concerned without delay. Secret, confidential or personal letters (including those registered or insured) that are sent to this office by designation should also be received by the dak assistant and sent to Sr. Administrative Officer (OE & Bills) through a Transit Register without opening the covers.

7.6 The Dak Clerk should put the date stamp on every communication and pass it on to the Auditor/Sr. Auditor responsible for marking the letters who in turn should then mark on each paper the name of the section to which it pertains. Letters, unofficial files and references received from the Ministries should be entered in a Central Diary Register (Form SY 318 A) maintained in the R&I Section. The name of the section to which a letter is marked should be given against each entry in this register.

7.7 Computerised diary lists of R&I Section show the letter number, date, name of the addressee and subject concerned and the lists (in duplicate) go to sections along with the dak. The section clerk gives acknowledgment in the second copy of the list and the original list is retained by the section for its record. Mis-marked letters will not be returned by the sections to R&I Section but will be marked by the A.O./Sr. A.O. in charge of the sections to which the letter has been mis-marked and to be sent to the correct section. A weekly list of all mis-marked letters indicating the diary numbers and date enclosed by R&I Section and name of the correct section to whom letter has been sent (alongwith date of sending) shall be submitted every Monday to the Computer Group of R&I Section by the sections sending the mis-marked letter(s) for making necessary corrections in the computerised diary.

The Clerk or Record Keeper of the receiving section will be responsible for showing dak to the Sr.AO/AO and higher officers before distribution to dealing hands in the section. There will be no need to diarise the dak again in the section. There might be occasions when R&I may not record the subject of the letter in the list. If so, the Section Clerk will complete it in diary sheet in such case. He will also add to Computer printed diary sheets, the details in manuscript or typed or printed out details of dak coming in through officers who receive letters directly and not from R&I Section.

7.8 Reference to the dak-transit Register No. under which the registered and insured articles are sent to the concerned sections, should be entered against each entry in the Special Receipt Register of the R&I Section.

7.9 The responsibility for the proper maintenance of the Transit Registers (TR) rests with the Section in-charge of the R&I Section who should conduct occasional inspections and test checks to see that the TRs are properly maintained.

7.10 When the office is closed for two or more consecutive days, R&I Section should make special efforts to ensure, as far as possible, that all the dak received on the day preceding the holiday, should be delivered to the sections concerned after perusal by officers, on that very day. The Section Officers/Assistant Administrative Officers in-charge of various sections should make

suitable arrangements for receiving the dak after office hours and for the disposal of papers, if any, requiring urgent action during holidays.

7.11 In case of any doubt, the Section Officer/AAO in-charge should consult his Branch Officer before marking such letters etc. The Supervisor-in-charge of R&I Section will put up such dak to Sr. Administrative Officer (OE & Bills) who will check the markings and initial the same, if found correct. Otherwise, he will indicate the name of the correct section to which it pertains. The section thus marked by Sr. Administrative Officer (OE & Bills) must accept the letter, even if it is to be initially dealt with by another section. It will devolve on the section marked by Sr. Administrative Officer (OE & Bills) to get the letter, etc. accepted by the other section, if necessary.

Tracing of old references

7.12 When the receipt of an old reference has to be traced by Receipt and Issue Section, the Supervisor in-charge should depute the dak assistant to scrutinise all the entries in the Dak Registers and Central Diary Register of the R&I Section, covering a period of three months from the date of issue of the reference in question. The certificate of receipt, or non-receipt of the papers should in each case be initialled by the Supervisor in-charge after verifying its correctness. In cases in which the R&I Section certifies the non-receipt of papers in the office the section concerned should, when the subject matter is known or when a reference is made to an earlier communication, consult other sections before calling for copy of the papers.

7.13 (i) The outgoing Secret/Confidential/Demi-official letters etc. duly sealed, should be handed over to the despatcher in the R&I Section through Transit Register maintained by the Section/PAs etc. The approved drafts of these letters should not be sent to R&I section. The despatcher will put his signatures and date in the Transit Register in token of the receipt of these secret letters. The Secret/Confidential letters etc. to be delivered within the office need not be sent to R&I section and the same are to be sent by the Section/PPS/PS/Sr.PA/PA etc. in an enclosed envelope to the concerned Sections/Officers.

(ii) The fair copies of the communications, letters etc. after they have been signed by the concerned Officers and meant for despatch should be made over, alongwith the approved drafts by the sections to the R&I section through Transit Registers by 11.30 am positively, on each day. Important Demi-official letters and those addressed by name, which are desired to be despatched on the same day, must reach R&I section before 3.00 pm every day. Circulars and other less important communications addressed to field offices by designation must also reach R&I section before 3.30 pm each day so as to ensure their despatch on the following day.

No draft should be received by the R&I Section unless clear instructions are given thereon as to the enclosures and addresser or addressees. Any fair copy marked 'out today' or 'by Special Messenger' and all dak received in R&I section after 4.00 p.m. should be routed through Sr. Administrative Officer (OE & Bills).

In the case of local letters meant for delivery on the same day by Special Messenger, all such dak received in R&I section after 4.00 pm should bear the residential address of the addressee concerned so that the communication may be delivered at the residence of the addressee in case he is not available in the office.

(iii) The fair copies should be received and issued by the despatcher on the same day, according to the directions given by the sections on the drafts. The despatcher is responsible for seeing that, before a letter is despatched, the enclosure, if any, are correctly attached, and in the case of unofficial files, that the Government of India papers and proceedings

are intact and also that no papers of this office are inadvertently returned with the files. In the case of U.O. files, the despatcher should record the certificate 'all papers returned' on this office file from which the reply is sent.

(iv) The ordinary letter and copies of letters sent by Fax should not be marked for despatch by speed post. In the office copy of the letter to be sent by speed post, a certificate from the Branch Officer may be recorded stating that the same has not been despatched by Fax. The private courier companies are not engaged where speed post service by postal department is available. However, letters/parcels to the North-Eastern States where delivery of speed post dak get delayed may be sent by private courier companies.

The letters to be sent by speed post are sent to R&I Section before 4.30 p.m. so that such letters can be despatched on the same day. Letters received in R&I section after 4.30 p.m. will be despatched on the next working day.

7.14 All the outward-dak should then be put in the covers properly, which should also be sealed carefully wherever necessary and correct addresses should be written thereon neatly. The cover addressed to local offices should be sent to them through the messenger after their complete details have been noted in the Transit Register, in which they are to be acknowledged by the recipient office etc.

7.15 The covers meant for despatch by post should be weighed and stamped correctly. They should be entered in a register called the "Despatch Register" in which the sectional issue number, the number of enclosures, name and address of the person/office to whom the covers are to be sent and the value of the stamps affixed, are noted. A separate account should be maintained for all letters, etc. sent after affixing service postage stamps.

7.16 The insured/registered letters, parcels, etc. should be noted in a separate despatch register. The registration number, date and the value acknowledged by post office should be noted in that despatch register against each entry in addition to the sectional issue number, the number of enclosures, etc. as in the case of ordinary letters. The post office receipts for these articles should be preserved carefully until the "Acknowledgement Due" cards, wherever required, are received back. All the sections will invariably supply an extra copy of every telegram to be issued to the R&I Section who will record them in a separate file and on receipt, check the correctness of the telegram bills with reference to these extra copies of the telegrams. The correctness is also to be checked in inspection of Headquarters office

Note: Ordinary postage stamps, instead of "service" stamps are affixed to the letters etc. posted to addressees in foreign countries, except when such letters are sent through Diplomatic Bag.

Despatch of Telegrams

7.17 All telegrams issued from this office should be noted in the "Register of Telegrams". As this office is in Credit Account with the Central Telegraph Office, New Delhi, the outward telegrams are issued without affixing any stamps on them. The receipts, obtained from the Central Telegraph Office, should, however, be preserved carefully and the contents noted in the "Telegrams Register". Before payment of the bills received monthly from the Posts and Telegraphs is made, those will be verified with these receipts and the entries in the register.

7.18 Where headquarters office has a Credit Account with Post/Telecommunication Offices, Outward Parcels/Telegrams are issued without affixing any stamps on them. The receipts obtained from the Post/Telegram Office are preserved carefully. Before payment of the bills they are verified with such receipt.

7.19 In urgent cases or if facility of Credit Account is not availed of, appropriate stamps are affixed and the receipts are checked and kept until the stamp account is checked.

Returning the drafts, files, etc. to the Section

7.20 After despatch, the despatcher should mark the drafts with the word 'issued' over his dated initials. Similarly, when letters, reminders, etc. are despatched in original, the despatcher should record the date of despatch at the appropriate place in the 'Notes' section of the connected file. The drafts, U.O. files etc. should then be returned to the sections from whom they were received, through the sectional Transit Register. All the sections will ensure that the transit registers, approved drafts, spare copies of the circulars, etc. are collected back from the R&I Section through sectional peons by the next day morning.

7.21 Hours of work of staff in R&I Section is fixed by officer in charge to suit timing and nature of work. The despatcher is generally required to stay late in the evening to ensure complete despatch of all the outward dak. He is, therefore, permitted to attend office next morning late by one and a half hours.

7.22 The Computer database will be put on LAN for reference by sections to browse through it to check receipt or non-receipt of any letter stated to have been sent to headquarters office.

7.23 DD (P) and Sr. Administrative Officer in-charge of R&I will ensure that no arrears develop against the target of sending out all letters, telegrams etc. received in R&I as receipt or for issue, on the very same day they are received. An IA&AS officer or Sr. Administrative Officer nominated by DAI will conduct surprise inspection of R&I Section every month and send a report to DAI in the same manner as monthly reports on surprise verification of cash is done. This will be arranged for by PPS to DAI.

Register of Stamp Account

7.24 "Service" postage stamps should be used on all inland communications issued from this office for purposes of bonafide service of Government. Ordinary postage stamps are, however, to be used for communications to foreign countries. No postage stamps are required to be affixed on letters to be sent through Diplomatic Bag.

All the covers issued from this office should be signed by the despatcher at the lower left-hand corner with his official designation.

7.25 Franking postage stamps and or the "Service" and ordinary postage stamps should be indented and obtained by the in-charge of the R&I Section through the Cashier as and when necessary. Separate Registers of Stamps Account should be maintained for "Service" and "Ordinary" postage stamps by the R&I Section. Every supply of stamps received from the Cashier would be entered on the receipt side of this Register with the date of supply, and each such entry should be attested by the in-charge. Similarly, the denominations and value of all the stamps used should also be entered by the despatcher in the relevant columns of the said Register. All these entries should be checked with the Despatch Register by the in-charge every Monday. The Supervisor should check by actual count the physical balances also on the 1st and 15th of each month.

7.26 At the commencement of each month, a stamp account for the previous month should be prepared, balanced and submitted to the Branch Officer for inspection. Verification of the balance should be carried out by the Branch Officer by surprise visits, at least once a quarter. An adequate stock of "service" postage stamps of large denominations should be kept for use on postal articles on which heavy postage is to be prepaid.

7.27.1 All the valuable received in this office through R&I Section should be handed over by the in-charge R&I Section to the Sr. Administrative Officer (OE & Bills) personally, after opening of the dak every day. The valuable received with ordinary dak will be taken by the R&I in-charge to Sr. Administrative Officer (OE & Bills) after the second batch of the ordinary dak has been opened. Sr. Administrative Officer (OE & Bills) will record the word 'Received' over his dated initials on the letters with which or the covers in which the valuables are received, if their particulars have been clearly given therein. Otherwise, he himself will record the full particulars of the valuables received on their covering letters, etc. The particulars should then be entered by the dak clerk in the relevant columns of the Register of Valuables (Form GAR-5) and the entries should be attested by Sr. Administrative Officer (OE & Bills). The valuables must be kept under lock and key with Sr. Administrative Officer (OE & Bills) until they are required for disposal or for submission for safe custody to Dy. Director (P) / Director (P). The covering communications should be passed on to the section concerned for disposal.

7.27.2 The sections concerned should take suitable action promptly for the disposal of the valuables. The valuables meant for deposit in Government accounts will be obtained from Sr. Administrative Officer (OE & Bills) by the Cashier for necessary action as advised by the concerned section. If any valuable is to be returned to the tendering party or, is to be transmitted to another party, it will be obtained by the section concerned after giving necessary acknowledgment to Sr. Administrative Officer (OE & Bills) and attached to the covering letter after the letter has been numbered, typed and signed by the respective Gazetted Officers. The letter together with the valuable, should then be placed in a cover, duly addressed and got sealed in the presence of the Branch Officer. The sealed cover will then be sent to the despatcher through the sectional Transit Register.

7.27.3 To ensure the final disposal and physical verification of the balance of the valuables received in this office, Receipt and Issue Section should close the Register of Valuables monthly after obtaining the particulars of disposal of the valuables e.g. the number and date of the letter with which the valuable has been despatched etc., from the dealing sections of the cashier.

7.27.4 A report in the following form should be submitted by R&I Section to the Sr. Administrative Officer (OE & Bills) on the 15th of every month indicating the Serial Nos of the valuables against the item concerned:

Previous Balance
Valuables received during the preceding month
Total
Disposal during the preceding month
Balance

Before signing this report the Sr. Administrative Officer (OE & Bills) should review the register to satisfy himself that all the valuables have been properly disposed of and initial at the foot of the abstract in token of the fact that all the previous entries have been examined and that the valuables have been satisfactorily disposed off. Sr. Administrative Officer (OE & Bills) will then conduct physical verification of the balances in hand and record a certificate of verification over his signature.

Chapter-8

LIBRARY

8.1 The Library is in-charge of a qualified Librarian and is under the supervision of the Director (P). The general procedure for maintenance of the library and the responsibilities of the staff are contained in the CAG's Manual of Standing Orders (Admn.) Vol.I.

8.2 The Librarian is guided by a Library Committee headed by ADAI (RC) for management of the Library and for selection of new books. The Librarian is responsible for purchase of books and weeding out of books. The periods of preservation of different classes of publication held in the Library are prescribed in Annexure to this Chapter.

Purchase of Books

8.3 The books are purchased on the basis of demand placed by officers/ staff and the Librarian, while passing the bills of the suppliers, should attest the entry of the books in the accession/ stock register.

Custody of the Books

8.4 The Librarian is responsible for proper custody of the books. The new books and publications are received either direct by the library through purchase or by different sections who indent for them. When new books are received in the library, whether direct or through other sections, the Librarian should enter them in the Accession Register, which will be maintained in the following format:

(a) Accession Register

Date	Accession number	Author's name	Title of the book	Edition	Place & publisher	Year	Pages	Vol.
1	2	3	4	5	6	7	8	9

Source	Cost	Class No.	Book No.	Bill No. & date	Remarks
10	11	12	13	14	15

(b) Stock Register

The Stock Register, which is maintained for purchase and issue of books to staff/section of the office is maintained in the following format:

Date	Stock No.	Name of the book & No. of copies	Author	Edition	Supplier
1	2	3	4	5	6

Bill No. & date	Amount	Section	Remarks
-----------------	--------	---------	---------

8.5 Whenever there is a change in the incumbency in the post of the Librarian, the relieving Librarian must verify the stock of books with the Accession Register and report the discrepancies noticed, if any, immediately to Pr. Director (S)/Deputy Director (P).

Issue and return of books

8.6 From March 1991, a card system for issue of books has been introduced and books are issued to the borrowers (officers/staff) on production of the borrower's card. Each book will have a card and a slip. The card will be removed and kept with the Librarian after making entries in the slip and borrower's card. Simultaneously, the accession number of the book will be entered in the computer to ensure return of library books timely. A monthly reminder will be issued through the computer and a list of outstanding returns will be prepared and monitored at a periodical interval.

8.7 The books maintained in the library are meant for official use only and will not be taken out for any other purpose. As an exception to this rule, books constituting general literature may be freely issued for study. Their issue to officials will, however, be regulated by the following conditions:

- (a) Not more than five books will be issued at a time to an officer of the rank of Pr. Director and above and not more than three to others for a fortnight.
- (b) The books will be produced when needed for official reference not later than the morning of the next day of the demand.
- (c) In the event of loss or defacement of any book the person concerned will be liable to replace it at his own cost. The person using the books is responsible for keeping them neat, no marking of any kind being allowed.
- (d) If a borrower's card is lost, a duplicate borrower's card will be issued after deposit of Rupees five with the cashier and the receipt enclosed with the application for issue of duplicate card.
- (e) A no demand certificate will be issued whenever necessary only after the card is returned to the Library and all claims with regard to the books are settled.
- (f) In June each year, a verification of the books in stock in the Library is carried out by a AAO/Section Officer selected for the purpose and a report on the result of the verification is submitted to the Pr. Director (S)/Dy. Director (P) for information and orders.

8.8 Deputy Director (P) will visit the Library at regular intervals and see that the books are properly arranged and cared for.

Circulation of Periodicals and Magazines

8.9 Periodicals, Magazines etc. received in the office are purchased and circulated by the library among officers under suitable arrangements as per orders of DAI to ensure maximum circulation. The Librarian sees that their circulation is completed.

Supply of Books published by

Government of India at concessional rates

8.10 Requisitions from staff who are allowed under Para-2.12 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol.I, the supply of books and corrections slips, etc. on concessional rates, are received by the Librarian who enters them in a Register to be maintained for this purpose and then endorses them to Government of India, Publications Branch, Delhi, for sale at a discount of 25 per cent to the applicant. The remaining concession of 25 per cent is allowed to them on production of the cash memo for their purchase by actual refund of cash from office contingency by the Cashier, after retaining the cash memo and orders thereon as voucher. The supply of books at concessional rates should be made to a person only once.

Distribution of Codes

8.11 The Codes and other publications received for distribution in this office should be distributed by the Librarian in accordance with the distribution list maintained for the purpose.

Distribution of Correction Slips

8.12 The correction slips, as and when they are received, should be entered in a register maintained by the Librarian in the prescribed format. The register should be kept posted up to date and submitted monthly to the Branch Officer for inspection.

ANNEXURE

Rules for the weeding of surplus publications of the Comptroller and Auditor General of India in stock in the Government of India, Central Publication Branch, Delhi.

For the purposes of these rules the publications of the Comptroller and Auditor General have been classified into the following classes and weeding will be affected by the Central Publication Branch at any time after the period or event specified against each class:

Classes of Publications	Name of Publication	Rules framed by the Government of India
1	2	3
CLASS 'A' Annual or Biennial Publication	1. Combined Finance and Revenue Account 2. Budget Estimates and Actuals of the Union, Union Territory and State Governments	Weeding will be effected on receipt of the second subsequent publication. Thus a report for 1979-80 would be weeded when the report for 1981-82 has been received in the Branch.
CLASS 'D' Quinquennial and other publications published at intervals of more than two years.	Epitome of the reports of the Central Public Accounts Committee	Weeding will be effected on receipt of the subsequent edition
CLASS 'F' Non-periodical publications	1. Book of Accounts Forms 2. Introduction to Indian Government Accounts and Audit 3. Manual of Audit Instructions	Weeding will be effected (a) when there has been no demand for two consecutive years, or (b) when the aggregate demand in three consecutive years has amounted to less than five per cent of the stock in hand, or (c) on the issue of a revised edition. Where action is taken under condition (b) a stock designed to cover 5 years demand of a publication will be retained; this stock may also be disposed of at any time if condition (a) is satisfied. Where action is proposed to be taken under clause (c) a prior reference will be made by the Central Publication Branch if there is any doubt regarding the new edition rendering the old one entirely obsolete.

Chapter-9

GAZETTED ESTABLISHMENT

9.1 Matters relating to Gazetted Establishment in the IAAD, in Group 'A' are dealt with in the GE-I Section under the supervision of Assistant Comptroller and Auditor General (Personnel) and under the overall control of the Deputy Comptroller and Auditor General of India. Matters relating to Group 'B' officers are dealt with in the GE-II Section. In GE-I Section, in addition to matters relating to the cadre of IAAS, matters relating to posts of Welfare Officers in Group 'A' and other Group 'A' Officers on deputation to the IAAD, are also dealt with. Assistant Comptroller and Auditor General (Personnel) is responsible for dealing with appointment, posting and transfers of Group 'A' officers, their terms of deputation, empanelment for posts in the Secretariat of Government of India, selection for posts abroad or training abroad, deputation abroad, confirmation, promotion and connected DPC proceedings, maintenance of their Confidential Report dossiers etc.

9.2 Work in the GE-I Section is divided into six groups as detailed in Annexure to this Chapter.

9.3 Important items of work dealt with in GE-II Section are given below:

1. All matters, including constitution of DPC relating to promotion to Group 'B' posts in the field offices.
2. Complaints in respect of all Group 'B' Gazetted Officers.
3. Representations of all Group 'B' Gazetted Officers against adverse remarks, etc.
4. Deputation and foreign service of all Group 'B' Gazetted Officers to the officers' posts.
5. Permanent absorption of all Group 'B' Gazetted Officers.
6. Matters relating to pay and allowances of All Group 'B' Officers.
7. Matters relating to service conditions of all Group 'B' Officers.
8. Matters relating to provident fund, pension etc. cases of all Group 'B' Gazetted Officers.
9. Sanction and review of Special Pay to Group 'B' Gazetted Officers.
10. References from legal cell regarding court cases filed by all Group 'B' Gazetted Officers in various service matters and by all Group 'B' Officers (gazetted/ non-gazetted) for promotion to higher Group 'B' posts.
11. Vigilance cases, including maintenance of liaison with the Central Vigilance Commission etc. relating to Group 'B' gazetted officers.
12. Matters relating to reservation of vacancies for SC/ST in all the Group 'B' gazetted posts including de-reservation of the reserved vacancies.
13. Matters relating to Group 'B' Gazetted Officers Association.
14. Recruitment Rules for Group 'B' gazetted posts.
16. Miscellaneous references in respect of all Group 'B' gazetted posts.

Confidential work dealt with by Assistant Comptroller and Auditor General (Personnel)

9.4 The Assistant Comptroller and Auditor General (P) must himself deal with the Annual Confidential Reports (ACRs) on IA&AS officers.

9.5 ACRs of IA&AS officers is written financial year-wise (i.e. from 1st April to 31st March every year). The instructions issued by the Department of Personnel and Training on writing of ACRs are observed in this respect. Every year, in the month of March, blank CR forms are supplied to field offices, officers on deputation/ foreign assignment and the officers posted in Headquarters' office. Submission of the self-appraisals by the Officers reported upon to their Reporting Officers is 15th April and the due date for the receipt of the ACRs from the Reporting Officers is 7th May every year. Reminders are issued, if delay occurs in the receipt of the confidential reports.

9.6 The review of the ACRs is done as per the instructions contained in this office letter No. DAI/CRs/93-2 dated 24.9.1993. Instructions issued by the Department of Personnel and Training on confidential reports are observed while dealing with adverse remarks in the CRs and other related matters.

9.7 The AAr.G (P) maintains Confidential files on various other confidential matters which are required to be handled by him personally.

9.8 The Confidential Report of the Assistant Comptroller and Auditor General (P) remains in the custody of the Deputy Comptroller and Auditor General of India and is submitted to the Comptroller and Auditor General of India for review.

9.9 Assistant Comptroller and Auditor General (P) also deals with the following:

- (a) Placement, promotion and transfer of IA&AS officers.
- (b) Deputation of IA&AS officers
- (c) Confirmation of IA&AS officers
- (d) Vigilance matters relating to IA&AS officers
- (e) All matters within the jurisdiction of Central Vigilance Organisation

Classes of work with which the Assistant Comptroller and Auditor General (P) deals finally

9.10 The Assistant Comptroller and Auditor General (P) may deal finally with the following work without reference to the Deputy Comptroller and Auditor General of India, provided the recommendations of the Heads of offices are not over ruled and that the cases do not relate to affairs of the Heads of offices.

- (a) Routine references from field offices;
- (b) Routine references to and from Government;
- (c) Communication of leave (already sanctioned) of Gazetted Officers;
- (d) Miscellaneous references relating to pay and allowances, leave and pensions, etc. which can be answered on the basis of orders already passed by the Comptroller and Auditor General or the Deputy Comptroller and Auditor General of India.

9.11 The AC (P) is assisted by the officials posted in the Secretariat, GE-I Section and EDP section for maintaining database, telephone directory and classified list of IA&AS officers and other routine matters.

The Indian Audit and Accounts Service

9.12 The system of recruitment is described in IA&AS (Recruitment) Rules, 1983.

9.13 The likely vacancies as on 1st January of the following year are worked out and after making necessary reservations for promoted officers, the balance of the vacancies are spread over a period of 3 to 4 years and the number of officers to be recruited on the basis of ensuing All India Civil Services Examination is worked out and submitted for approval of the Comptroller and Auditor General. The number to be recruited is intimated thereafter to the UPSC and Ministry of Finance. On receipt of the list of candidates allotted to IA&AS from Ministry of Home Affairs joining instructions are sent to each of them indicating the date for reporting for duty. In case any candidate does not join as directed, his name is scrapped from the list after giving due notice thereto under intimation to the Ministry of Home Affairs.

9.14 The rules regarding the Departmental Examination of the IA&AS officers are contained in the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.I.

This work of conducting the Examination is centralised at present in the Examination Wing of the Headquarters office and is supervised by Deputy Director/ Director (Exam). After compilation of the marks in the tabulation sheets, these will be forwarded to Assistant Comptroller and Auditor General (P) for finalisation and communication of result.

The results of the examination are scrutinised by the Assistant Comptroller and Auditor General (P) and submitted to the Comptroller and Auditor General through the Deputy Comptroller and Auditor General for orders. The results after approval by the Comptroller and Auditor General are communicated to the candidates concerned and the Heads of the offices in which they are working.

Preparation of Panels for Promotions

9.15 Preparation of panels for promotions of IA&AS officers to different grades (except promotion to the grade of DAI which is equivalent to the Secretary to the Government of India in the fixed scale of pay of Rs.26000) is done by the DPCs constituted by the CAG. Except in the promotions to the Senior Time Scale, all DPCs are chaired by the CAG. The DPC to consider promotion to the Senior Time Scale is chaired by the Deputy CAG of India. The DPCs constituted by the CAG consider the following promotion cases:

- ◆ Promotion from JTS to STS.
- ◆ Promotion from STS to JAG.
- ◆ Promotion from JAG to SG of JAG.
- ◆ Promotion from SG of JAG to SAG.
- ◆ Promotion from SAG to PAG.
- ◆ Promotion from PAG to ADAI.

9.16 In all cases of appointment to the post of Deputy Comptroller and Auditor General (Secretary level post) substantive or officiating, the confidential report of the officer concerned must accompany the recommendations to the Ministry of Finance.

9.17 When an officer of the Indian Audit and Accounts Service on other duty, deputation or foreign service becomes due for promotion to selection posts in the ordinary line of his service, a decision should be taken at a time sufficiently in advance of the date on which the officer is due for promotion, either to declare the post which he is holding as a post outside the ordinary line of promotion in IA&AS for the purpose of Fundamental Rules or to let the officer know that it is not being so considered so as to give him the option of reverting to the ordinary line if he thinks fit. The declaration should be made in respect of a post and not an officer but if necessary, it may be made to hold good for so long as the post is held by a particular officer.

Proposals for additions to the strength of the IA&AS officers

9.18 All requests for additional IA&AS posts must be justified by detailed supporting data including the extent of work load, staff statistics, etc as also the need for posting the additional group officer by evaluating the qualitative content of the work load. In this regard, it may be borne in mind that the cadre should be so constituted as to provide that sections of each office in which really important and highly technical work is carried out should be ordinarily under the control of an IA&AS officer or other group supervisory officers holding the charge.

9.19 Instructions regarding procedure of leave is contained in the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.I.

9.20 The telephone directory of officers in IA&AD is brought out half-yearly as on 1st January and 1st July by AC(P). The classified lists of officers of the Indian Audit and Accounts Service is brought out by him once a year, as on 1st July.

Cadre Register

9.21 A cadre register is maintained in GE I Section, showing the designation of the post created or abolished from time to time in the Indian Audit & Accounts Service, the number and date of the sanction, and the date of effect of sanction. This register is to be submitted to the Assistant Comptroller and Auditor General (P) every month and to DAI/CAG in April and October every year.

9.22 Issue of necessary Gazette notifications in English and Hindi on appointment of IA&AS officers, etc. is the responsibility of AC (P).

Budget estimates of the pay and allowances of Group 'A' Officers

9.23 Early in August each year, GE-I Section calls for proposals from offices of the IA&AD about the IA&AS posts including the additional IA&AS posts, if any, with technical justification, to be provided for in the budget estimates of the ensuing financial year. The field officers are requested to send the monetary requirement on account of pay and allowances and travelling expenses in respect of existing Group 'A' posts except the Junior Time scale posts which may be lying vacant and are not likely to be filled during the ensuing financial year direct to the AC (N) in this office. The budget estimates in respect of Gr. A posts in the headquarters officer are prepared by OE & Bills Section and sent to AC (N) under intimation to GE I section.

The monetary provision for the additional Group 'A' posts is made only after the additional Group 'A' posts are approved by the headquarters office. No monetary provision is made for the IA&AS posts which are held on abeyance and which are not likely to be operated in the financial year to which the budget estimates relate.

Miscellaneous

9.24 The orders relating to the report of casualties are contained in the Comptroller and Auditor General's Manual of Standing Orders (Admn), Vol.I.

9.24.1 The declarations of immovable property required to be made under Rules 18(1) of the Central Civil Services (Conduct) Rules, 1964 by the officers of the Indian Audit & Accounts Service will be received in GE-I Section in the month of January each year. A register should be kept in that Section to watch the receipt of the declarations from all officers. The declarations will be filed in secret files kept in the custody of the Assistant Comptroller and Auditor General (Personnel).

Group 'B' Officers

9.25 The Heads of the field offices of the rank of Accountants General/Pr. Directors of Audit were declared as appointing authorities for Group 'B' Gazetted officers in 1962. The Recruitment Rules for the cadres of Accounts/Audit Officers in the various offices of the IA&AD were framed and approved by the Government of India, Ministry of Finance, in 1963. The system of recruitment is described in the CAG's Manual of Standing Orders (Admn) Vol.I. Subsequent to the decentralisation of the control of the cadre of Accounts/Audit Officers to Accountants General/Pr. Directors of Audit, certain directives relating to promotion from Group 'C' to Group 'B' in the field offices, confirmation in the grade, deputation to other departments including foreign service to Public Sector Undertakings, Government controlled statutory and autonomous bodies etc. have been issued from time to time.

9.26 The following returns have been prescribed for submission by the field offices to headquarters office:

Sl. No.	Subject	Periodicity	From whom due	Authority
GE-I SECTION				
1.	Property returns of IA&AS officers	As due	All field offices	Rule 18 of CCS (Conduct) Rules, 1964
2.	Vigilance cases	Annually	-do- (also CAI Section)	No.10753-GE.I/334-72 dt. 18.12.72
3.	Progress report on the training of IA&AS probationers	Quarterly	-do-	No.4212-GE.I/ 7283 dt.9.9.88
4.	List of officers due to retire during the next 24-30 months	January July	-do-	Rules 56 of CCS (Pension) Rules, 1972 215-GE-I/73
5.	Prompt recovery of HBA from IA&AS officers	January July	-do-	1898-GE-I/Misc/HBA dt. 5.6.1996
6.	Issue of certificate after completion of 25 years of service under Rule 32 of CCS (Pension) Rules, 1972	Annual January	-do-	517-GE-TA-2/204-83 dated 8.5.1984
7.	Telephone directory of retired IA&AS officers	Quarterly January/ April/ July/	-do-	324-GE-I/12-94 dt. 24.1.2000/ 4647-GE-I/65-98 dt. 26.9.1986

		October		
	GE-II SECTION			
1.	Pending Vigilance Cases	Quarterly	-do-	No.1588-GEII/182/79 dt.25.7.80
2.	Pending disciplinary cases	Quarterly	-do-	No.86-GEII/23-85 dt.6.4.83
3.	Statement of deputation	Half Yearly	-do-	No.1997-GEII/89-86 dt.23.7.86
4.	SC/ ST Officers in position	Half Yearly	-do-	No.338-NGIII/2-92/1 dt.20.9.92

ANNEXURE
(vide para 9.2)

Group-I

1. Preparation of classified list
2. Confirmation of all officers
3. Verification of Pre-IA&AD Service towards pension
4. Representation of SC/ST and submission of returns relating to SC/ST etc.
5. Pay fixation and all connected matters
6. Recruitment of IA&AS officers through UPSC
7. Commercial employment after retirement
8. Gazette notification of retirement/death etc.
9. Opening of Personal Files of IA&AS Probationers and newly promoted officers
10. Posting and transfer orders and maintenance of posting order register
11. Appointment of Adhoc DAG in field offices
12. Distribution of charges among supervisory level officers
13. Dealing of charge reports in case of promotions, transfer and postings
14. Request for transfer and maintenance of request register
15. CAG's (DPC) Act, 1971
16. Pension & Family pension
17. Request for voluntary retirements
18. Vigilance cases of IA&AS officers
19. Complaint cases against the IA&AS officers
20. Nomination of officers for the Padma Bhushan etc. awards

21. Telephone Directory of retired IA&AS officers
22. Advance increments to IA&AS Probationers

Group-II

1. Creation/continuation/conversion of IA&AS posts
2. Budget work relating to IA&AS posts
3. Handing over memo of AsG on matters relating IA&AS posts/officers
4. Telephone Directory
5. Register of permanent and temporary posts
6. Preparation of monthly vacancy statement
7. Recruitment Rules
8. Special Recruitment Examination of IA&AD
9. Issue of list of Heads of Audit & Accounts offices
10. Grant of special pay to IA&AS officers attached with the IA&AS posts
11. Review of special pay posts
12. Operation of AO's post in lieu of AAG (received through BR&S Section)
13. All matters relating to deputation/foreign service of IA&AS officers
14. Permanent absorption of IA&AS officers
15. Maintenance of register of deputation/foreign service and all records
16. Appointment of DD (Legal), DD (Hindi) and PPS
17. Proposals for Gr. 'A' post (received from field offices)
18. Revival/upgradation/down gradation of IA&AS posts
19. Re-organisation/change/designation of offices
20. Register of Men-in-position (total No. of officers)
21. Distribution of JTS posts (centrally operated)

Group-III

1. Training within India
2. Training Reports
3. Declaration of result for IA&AS probationers
4. Central Training Advisory Committee Meeting
5. Matters relating to National Institute of Financial Management, Faridabad
6. Preparation of Budget for CAG's tours and other training programmes and deputation abroad
7. Correspondence relating to matters of Institute of Public Auditors of India
8. Dispersal of IA&AS probationers from NAAA, Shimla to A&E offices and from A&E offices to Audit offices
9. Foreign Training
10. Nomination for UNDP panel as also forwarding of applications for Asian, African and Latin American countries
11. Forwarding of application of IA&AS officers outside jobs (foreign/inland) including cadre clearance in respect of IA&AS officers for long/short term training courses and outside jobs in India and abroad
12. Monthly training reports of IA&AS Probationers
13. Updating data bank

Group-IV

1. CAG's tours abroad
2. Embassy Audit
3. UN Audit
4. All matters relating to Audit Offices at London/Washington
5. Appointment of Consultants
6. Intimation/permission under Rule 18(2) – Immovable property and Rule 18(3) – Movable property under CCS (Conduct) Rules, 1964
7. Employment of wife/dependents in foreign concerns in India
8. Material for annual activity report to be sent to Director General (Audit)
9. All work relating to Immovable property returns
10. Permission for installation of residential telephones to non-entitled officers in field offices.
11. Work relating to use of Hindi
12. Hindi quarterly report to be sent to Rajbhasha Anubhag
13. Independence Day/ Republic Day celebrations – issue of invitation card to IA&AS officers
14. Tour programme of Heads of department
15. Permission to leave headquarters and grant of 'CL' to Accountants General and maintenance of CL account register
16. Official directory published by MHA's and Delhi official directory
17. Warrant of precedence for ceremonial functions

Group-V

1. All advances and loans including GPF and House Building Advance and maintenance of HRA, MCA Budget
2. Reimbursement of professional courses – sanction thereof
3. Allotment of GPF Nos
4. Appointment of Welfare Officers in the IA&AD
5. Quarterly Statistical return of the cases of Gazetted Officers Group 'A' and 'B' to be sent to the Central Vigilance Commission
6. Correspondence relating to the non-gazetted vigilance returns received from the field offices
7. Miscellaneous vigilance matters
8. Court cases of the IA&AS officers
9. Monthly Activity Report

Group-VI

1. Preparation of combined eligibility list for promotion to the IA&AS and related correspondence with the UPSC
2. Cadre Review
3. Permission for higher studies and joining of professional courses
4. Request for no objection for Passport etc.
5. Installation of computers at the residences of the officers above the rank of Accountants General and maintenance of its budget
6. Leave cases of IA&AS officers
7. Encashment of unutilised leave
8. Group insurance scheme
9. TA claims and permission to travel by Air
10. All matters relating to LTC
11. Reimbursement of medical claim
12. Dealing of charge report relating to leave
13. All matters relating to use of staff car

Chapter-10

NON-GAZETTED ESTABLISHMENT

10.1 All matters relating to Non-Gazetted Establishment are dealt with in NGE Section under the supervision of Assistant Comptroller and Auditor General of India (N). The overall control rests with Principal Director (Staff) and DAI. Matters relating to Group 'C' staff and Group 'D' staff are dealt with in five groups in the NGE Section as given below:

(i) Appointment Group

The Group deals with the policy and references in the following matters:

1. Recruitment of Group 'C' and Section Officers through Staff Selection Commission.
2. Local recruitment of Group 'D' by Heads of Department.
3. Appointment on compassionate grounds.
4. Reservation in Government services for SC/ ST/ OBCs/ Ex-Servicemen/ Physically handicapped.
5. Redressal of grievances of SC/ ST/ OBCs/ Ex-servicemen/ Physically handicapped employees.
6. Verification of caste status of SC/ ST/ OBCs employees.
7. Periodical returns on SC/ ST/ OBCs/ Ex-Servicemen/ Minority Communities/ Physically handicapped.
8. Confirmation and lien.
9. Casual labour.
10. Verification of Character and Antecedents.
11. Change in date of birth.
12. Age Relaxation.
13. Extension of joining time to new recruits.
14. Exemption from passing type test on medical ground.
15. Proficiency test by Staff Selection Commission.
16. Seniority.
17. Promotions including through departmental examinations.
18. Selection Grades.
19. Appointment/ promotion to the posts of Supervisor/ Welfare Assistants.
20. Staff Car Drivers.

21. Non-Gazetted EDP posts.
22. Gradation lists.
23. Recruitment Rules.

24. Re-structuring of cadres in IA&AD.
25. Separation of cadres in bifurcated/ trifurcated offices.
26. Conditions of service of Stenographers in IA&AD.
27. Cadre management of Divisional Accounts Officers/ Divisional Accountants.
28. Transfers on unilateral/ mutual basis.
29. Deputations within/ outside in IA&AD.
30. Foreign service.
31. J&K migrant employees.
32. Withdrawal of resignations and re-instatement in service.
33. Forwarding of applications for appointment to other departments/ organisations.
34. Delegation of Financial Powers.
35. Write-off of losses of stores etc.
36. Police guards and security arrangements.
37. Local purchase of stationery and publication of forms etc. by the offices of IA&AD.
38. Provision for Publicity Expenditure in Budget Estimates.
39. Matters relating to Non-Indians employed in Audit Offices abroad.

(ii) Disciplinary Group

Matters dealt with in the Group are as follows:

1. CCS (CCA) Rules, 1965 – Revision, Petitions and Appeals, advice and directions relating to Group 'B', 'C' and 'D' employees.
2. CCS (CONDUCT) Rules, 1964:
 - (a) Advice and directions including complaints regarding conduct of officials.
 - (b) Issue of No Objection Certificate for getting passport, etc.
 - (c) Issue of permission for publication of books, contracting second marriage, raising of funds or collections, etc.
 - (d) Complaints regarding sexual harassment of working women in field offices.
3. CCS (Temporary Service) Rules, 1965 – Appeals cases, advice and directions.
4. Suspension and subsistence allowance cases.
5. Delegation of Powers under CCS (CCA) Rules, 1965.
6. National Security Instructions, MISA/ DIR/ NSA cases.
7. Confidential Reports:
 - (a) Duties and instructions on confidential reports.
 - (b) Writing, assessment and appeals on CRs.

- (c) Representation against adverse remarks in CRs.
- 8. Employment of family of Government servant in foreign mission/ organisation in India/ Abroad.
- 9. Complaints against IA&AD personnel not relating to any other section or group.
- 10. Grievances of IA&AD personnel not relating to any other section or group.
- 11. SPE, CBI and Vigilance cases against the IA&AD employees.
- 12. Advice and directions on disciplinary matters including representations.

(iii) Entitlement Group

Policy and complaints in respect of matters dealt with in the Group are:

- 1. Pay, Special Pay, stepping up of pay, fixation of pay.
- 2. Advance increments on passing examination, tests and professional examinations.
- 3. Anomalies in pay fixations, arrears on revision of pay scale.
- 4. Incentive under Hindi Scheme, incentive on passing Departmental Examination.
- 5. Central Government Employees Group Insurance Scheme.
- 6. All allowances.
- 7. Central Government Health Scheme & medical reimbursement.
- 8. Rent, rent free accommodation.
- 9. Disbursement of pay.
- 10. Permanent Advance.
- 11. Joining time & joining time pay.
- 12. Leave and leave salary.
- 13. Pension, family pension, DCRG.
- 14. Compassionate allowances
- 15. Compassionate fund.
- 16. House Building Advance, loans & advances.
- 17. Qualifying service, condonation of break in service.
- 18. Retirement, extension, re-employment & voluntary retirement.
- 19. Honorarium and fees.
- 20. Loss of cash
- 21. Sanction to journeys by air by non-entitled persons.
- 22. Liveries to Group 'C' and Group 'D' staff.
- 23. Pro-rata retirement benefits.
- 24. G.P. Fund/ CP Fund and claims of non-gazetted staff.

25. Representation against premature retirements under FR 56-J, and
26. Entitlement of telephones, furnitures, calculating machines etc.
27. Holidays and working hours
28. Material for Activity Report.

(iv) JCM Group

- (a) General questions on formation of Staff Association, their constitution and recognition as per CCS (RSA) Rules, 1993.
- (b) Matters relating to indiscipline, attributable to association activity in field offices.
- (c) Matters raised by recognised and unrecognised associations in field offices.
- (d) References received from Members of Parliament and Government of India on staff association matters.
- (e) Instructions to field offices on dealing with staff associations in the event of non-cooperation, demonstration, agitation, dharnas, strike etc. as well as dealing with demonstration, dharna, hunger strikes undertaken by Associations in support of their demands, in front of Headquarters office.
- (f) Material on staff association, matters to be given prior to CAGs visit to field offices and consolidation of administration and technical brief for CAG's visit to field offices furnished by various sections in Headquarter's office.
- (g) Review of Journals brought out by recognised staff associations.
- (h) Matters connected with National Council (JCM) meetings and Committee meetings of National Council in IAAD.
- (i) Departmental Council (JCM) meetings in IAAD & Committee meetings of the Departmental Council in IAAD.
- (j) Matters relating to field office councils (JCM) in IAAD.
- (k) Matters connected with bilateral or informal meetings sought by the All India Group 'B', 'C' and 'D' level associations.
- (l) Matters connected with holding of Lok Sabha elections, MCD elections, etc.

10.2 Routine references are dealt with finally by Sr. AO/AO under overall guidance of AC (N) and PD (Staff). Efforts are continuously made to delegate powers to head of departments in field offices and reduce references from field offices to Headquarters office, for avoidable approvals.

10.3 As the Appointment and Establishment Groups in NGE Section deal with policies and complaints from employees of IAAD, increase in number of such references will be indicative of efforts needed towards further delegation of powers to heads of departments in the field and not for additional staff in headquarters office. The need exists also for monitoring that delegated powers are exercised by delegates and that further delegation to lower levels is not made. The deputation of Group 'B' and Group 'C' staff of IA&AD as a whole to State Governments and other offices in respective States, have been decentralised to the Accountants General in those States. The following data base relating to field offices have been computerised in NGE Section and are kept updated:

- (i) Gradation Lists.
- (ii) Disciplinary cases.
- (iii) Disposal of requests for unilateral transfers registered with Accountants General and Principal Directors of Audit.

10.4 The following returns are received in NGE Section from the field offices.

Sl. No.	Subject	Periodicity	From whom due	Authority
1.	Gradation list as on 1 st March	Annual	All	Para 312 of CAG MSO (Admn) Vol.I
2.	Vigilance cases in respect of NG Staff	-do-	All	No.10753-GEI/334-72 Dated 19.12.72 and subsequent letters from C.V.O. of IA&AD i.e.AC(P).
3.	Remunerative employment of wives/husbands/dependents of staff serving Indian Missions/Post	-do-	Overseas Offices	No.1650-N2/17-80 Dt:5.12.80
4.	Certificate regarding writing up of CRs of NG employees	Annual	All	No.1957-N2/13-81 Dt:23.4.82
5.	Pending disciplinary cases in field offices in respect of non-gazetted employee of IA&AD	Half Yearly	All	No.471-N2/9-87 Dt:15.5.87 and No.6687-NG/11-82 Dt:28.12.82
6.	Appeals, memorials, representations etc., of Govt. servants to CAG but withheld by AsG/PDA in respect of non-gazetted employees of IA&AD	Quarterly	All	No.1588-NGEI/164-64 Dt:17.9.64&No.2484-NGEIII/32-71 Dt:30.11.76
7.	Employment of family members of Govt. Servants in foreign organisations in India/Abroad	Quarterly	All	MHA No.1121024/1-76VSDII Dt:29.5.80/30.9.80 No.697-N2/74-88 dt:26.8.88
8.	Non-Indian employees in IAAD offices	Annual	Overseas	DPAR OM NO.14030/2/79 -Estt(B) Dt:11.10.79
9.	Sexual harassment of working women	-do-	All	Circular No. 12-NGE/2000 letter No. 15-NGE/DISC/34-99 dated 24.1.2000
10.	Voluntary retirement of Central Govt. employees after rendering 20 years of qualifying service	Quarterly	All	DPAR OM No.25013/77 Estt(A) dated 26.8.1977
11.	Prompt settlement of terminal claims and other complaints of retiring staff	Monthly	All	No. 339-NI.100-91 dated 15.2.1991
12.	Acknowledgement of permanent advance sanctioned to field offices	Annual	All	Rule 90(g) of GFRs
13.	Maintenance of rosters for providing reservation for SC/ ST: Appendix 7 of Brochure	-do-	All	Para 4.5 of Brochure on reservations for SC/ ST in services
14.	No. of SC/ ST among the total number of employees in Appendix-8 of Brochure	-do-	All	Para 14.1 of Brochure on Reservation for SC and ST in services
15.	Representation of SC/ ST in each service as per Appendix 8-A	-do-	All	-do-
16.	No. of reserved vacancies filled by members of SC and ST during the year as per Appendix 9 of Brochure	-do-	All	-do-
17.	Statement showing reserved vacancies included in the roster for purely temporary	-do-	All	Para 10.5 of Brochure on Reservation for SC and ST in

	appointments – Appendix 12 of Brochure			services
18.	No. of posts filled by deputation and number of SC & ST candidates appointed against such posts – Appendix 19 of Brochure	-do-	All	Para 3.7 of Brochure on Reservation for SC and ST in service
19.	Statement regarding recruitment of OBCs	-do-	All	Department of Personnel and Training D.O. letter No. 36027/64/95-Estt.(Res.) Part-III dated 3.1.1996 and Headquarters circular No. 4/NGE/96 issued vide letter No. 117-NGE(App)/5-96 of 25.1.1996
20.	Representation of Ex-servicemen in Group 'C' and 'D' cadres	Half yearly	All	No. 1507-N.III/57-86/I dated 22.5.1986
21.	Reservation of posts for physically handicapped – Group 'C' and 'D'	-do-	All	No. 2158-N.III/21-85 dated 8.7.1985
22.	No. of disabled persons employed in the IA&AD	Annual	All	Headquarters circular No. 27/95 issued under letter No. 1340-NGE(App)/98-95 dated 29.8.1995 and circular No. 09/NGE/2000 issued under letter No. 87-NGE(App)/50-99 dated 20.1.2000
23.	No. of minority candidates recruited in the department	Half yearly	All	Ministry of Social Justice & Empowerment (Minority Cell) O.M. No. 6/7/96-MC dated 6.2.1997 and Headquarters circular No. NGE/34/99 issued under letter No. 709-NGE(App)/43-99 dated 18.6.1999
24.	Departmental Examination passed staff awaiting promotion as Accountant/ Auditor	-do-	All	925-NGE(JCM)/50-94/III dated 30.11.1994
25.	SOG Examination passed staff awaiting promotion	-do-	All	-do-

\Chapter-11

BUDGET, RESEARCH AND STATISTICS

11.1 Budget, Research and Statistics (BR&S) Section is under the overall control of AC (N)/ Pr. Director (Staff)/ DAI.

11.2 The Section deals with the following items of work:

- (i)
 - (a) Budget Estimates of all the offices subordinate to the Comptroller and Auditor General (including Estimates of Loans and Advances to Government servants and to Departmental Canteens).
 - (b) Control over expenditure and re-appropriation of funds within the Audit Grant/Appropriation.
 - (c) Proposals for Supplementary Grant/Appropriation.
 - (d) Scrutiny of Appropriation Accounts relating to Audit Grant.
- (ii)
 - (a) Scrutiny of the staff proposals of the various offices of the IA&AD relating to non-gazetted posts and Group 'B' posts for inclusion in the Revised Estimates for the current year and the Budget Estimates of the ensuing year.
 - (b) Creation of permanent and temporary Group 'B' posts and non-gazetted posts in the various offices of the Department.
- (iii) Preparation of various statistical statements/ returns/ charts/ graphs and maps.
- (iv) Scrutiny of Demands for House Building Advance, distribution of funds to field offices and submission of connected returns to the Ministry of Works & Housing.

Web based Budget/ Expenditure Information System

11.3 A web-based Budget/Expenditure Information System for budget monitoring for the offices in IA&AD has been developed by NIC. The system will capture the data on a daily basis. As per the System the field offices have been divided into three categories namely (a) field offices not having branch offices, (b) field offices having branch offices, and (c) branch offices. A separate user guide for all the three categories have been prepared separately for all the Heads of Departments of IA&AD.

11.4 The AC (N) deals with the following classes of work without reference to DAI:

- (a) Routine references from field offices and from the Government;
- (b) Re-appropriations within the Audit Grant; and
- (c) Continuance of casual temporary posts.

However, all work relating to staff proposals of the field offices and budget estimates of the Department is submitted to Pr. Director (Staff)/DAI.

Budget and re-appropriation

11.5 Detailed instructions regarding the preparation of the budget estimates and re-appropriations are given in the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.I.

11.6 The budget estimates, before they are forwarded to the Government of India (Ministry of Finance) for approval should be scrutinised very carefully and critically, the figures being compared with past actuals and the revised estimates of the current year, due regard being paid to additional establishment sanctioned and fresh expenditure on contingencies and allowances anticipated during the year.

11.7 When re-appropriation of funds from one audit circle to another is sanctioned by the Comptroller and Auditor General, a copy of such sanction should be forwarded to the Principal Pay & Accounts Officer of the office of the Accountant General (Audit), Delhi, New Delhi for information as well as to the field offices directly concerned.

11.8 The Comptroller and Auditor General administers the Audit Grant and is ultimately responsible for keeping the expenditure within the Grant. The AC (N) is responsible, on behalf of the Comptroller and Auditor General for the control of expenditure under this Grant.

Note: The Budget Estimates, Revised Estimates and Final Requirements for the year in respect of Loans and Advances to Government servants and to Departmental canteens of the IA&AD are forwarded to the Ministry of Finance by the prescribed dates. The control over the grant containing the provisions for the above purposes rests with the Finance Ministry.

11.9 Progress of expenditure is watched through the monthly statements of expenditure which the Head of every Audit and Accounts Office has to submit to the Comptroller and Auditor General under the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.I. The receipt of the monthly statements should be watched carefully and reminder should be sent by E-mail/ Fax/ Speed Post, wherever necessary.

11.10 The progressive figures against the sanctioned allotment of each office under each primary unit of appropriation are compiled in a register, "voted" and "charged" expenditure being shown separately. These figures are maintained separately for Gazetted Officers and Office establishment. The progressive expenditure consolidated thus, monthly, exhibits the Summary of the Budget Allotment, Actual Expenditure and the probable requirements under the various units of Appropriations for "Voted" and "Charged" portions separately.

11.11 While watching the monthly progress of expenditure, it should be ensured that there is no misclassification of expenditure between "Voted" and "Charged".

11.12 The AC (N) will draw the attention of the Head of the concerned field office to any marked discrepancy noticed in the proportionate and actual expenditure in relation to the local allotment.

11.13 During the first 6 months of the financial year, sanction of the Comptroller and Auditor General will not be accorded to any additional expenditure proposed by EDP/ Works and Project Group/ GE/ NGE/ OE & Bills Sections unless the Head of the office originating the proposal certifies that the additional expenditure could be met out of the saving in the budget allotment of his office. The BR&S Section should be kept informed of all sanctions accorded on such certificates as the additional expenditure will have a direct effect on the rate of progress of the expenditure in the office concerned but that section need not be consulted before the sanction is accorded.

11.14 Any proposal involving additional expenditure during the second half of the financial year which has not been provided for in the original Budget shall be sent by the Branch Officers of

EDP/ Works and Project Group/ GE/ NGE/ OE & Bills Section to BR&S Section for consideration of the question of cost and appropriation before the case is submitted by them to the DAI. This procedure should be followed even if the Head of the office certifies that funds are available from savings, as such anticipated savings may, by that time, have been earmarked for utilisation elsewhere.

11.15 In both classes of cases, a note of all sanctions accorded should be recorded on separate pages of the register maintained in BR&S Section for watching the progress of expenditure. These notes should be consulted when checking the memoranda which the Heads of offices are required to submit to this office with the statement of expenditure under "2016–Audit", commencing from the month of September. All important variations between the records in this office and the memoranda must be specially brought to notice.

Proposals for Supplementary Grant/ Appropriation

11.16 When it is found that the Grant or Appropriation as authorised by the Parliament is likely to be exceeded or when a need arises for supplementary or additional expenditure during the year upon some New Service not contemplated in the Budget proposals for supplementary Grant/ Appropriation are submitted to the Ministry of Finance. The proposals are sent in triplicate in the following form of Supplementary Demands for Grant.

Supplementary Demands for Grant

(Year) Demand No.
 Indian Audit and Accounts
 Department.

(See page of the Original Demands for Grants of the Ministry of Finance for (year)..... Original Grant:

Voted = (Amount in words)

Charged = (Amount in words)

Supplementary Grant/Appropriation:

Voted = (Amount in words)

Charged = (Amount in words)

I. Supplementary Estimates of the Amount required in the year ending to defray the charges in respect of Audit.

Voted = (Amount in words)

Charged = (Amount in words)

II. Sub-Head under which this Supplementary Grant/Appropriation will be accounted for on behalf of the Ministry of Finance.

Total-Original and Supplementary Estimates (year) Original Estimates:

Voted = (Amount in figures)

Charged = (Amount in figures)

Add = sum now required:

Voted = (Amount in figures)

Charged = (Amount in figures)

Total = (Amount in figures)

Charged = (Amount in figures)

Voted = (Amount in figures)

Explanations for Supplementary Demand/ Appropriation

In preparing the statements of Supplementary Demands, the following instructions should be carefully observed:

(a) The explanatory notes furnished for information of the Parliament should be carefully checked. The explanations for the Supplementary Grants should be as exhaustive and intelligible as possible. In particular, it should be explained why the need for additional expenditure was not foreseen earlier. The explanations should also indicate, clearly, additional expenditure on new items and on items that merely represent excesses in normal expenditure.

(b) Where expenditure for which additional funds are required has already been approved by the Departmental Committee of the Ministry of Finance, this should invariably be mentioned in the explanatory notes.

(c) While expenditure for which a Supplementary Grant is applied for has already been incurred or, is in the process of being incurred, the reason for incurring the expenditure in anticipation of provision of funds should be briefly explained.

(d) If an advance has been obtained from the Contingency Fund of India to meet the expenditure in anticipation of the vote of the Parliament, a note to the following effect should be appended to the estimates:

“A sum of Rs. has been advanced from Contingency Fund in and an equivalent amount is required to enable repayment to be made to that Fund.”

All proposals for the Supplementary Grants are required to be justified through a Memorandum in the form prescribed by the Government of India from time to time. The Memorandum is prepared by BR & S Section in consultation with GE and OE & Bills Section, if necessary. Six copies of the Memorandum are to be sent to the Budget Division of the Ministry of Finance.

Appropriation Accounts

11.17 The Pr. PAO, office of the Accountant General (Audit), Delhi, New Delhi sends every year an advance copy of the Appropriation Accounts relating to the Audit Grant for the comments of the Comptroller and Auditor General. The explanations of variations between Grant or Appropriation and Expenditure, as shown in foot-notes in the Appropriation Account, should be precise.

Creation of temporary & permanent posts of Group 'B' officers and Non-gazetted establishment

11.18 The Comptroller and Auditor General's powers in regard to the creation of permanent and temporary posts or revision of establishments are laid down in Section 'A' of the Comptroller and Auditor General's Manual of

Standing Orders (Admn.) Vol.II. Proposals for the revision of the establishment of the field offices or for any temporary or permanent addition thereto which is not within the powers of the Heads of

those offices to sanction vide Section 'A' of C&AG's MSO (Admn.) Vol.II are submitted to the Comptroller and Auditor General for sanction or for the sanction of the Union Government (vide the CAG's Manual of Standing Orders (Admn) Vol.I).

11.19 Definite rates or standards of work are worked out by Audit/Accounts Sections for important sections of the field offices and are communicated to this section. The strength of the Senior Auditors/ Auditors/ Accountants/ Clerks in a section is usually calculated by the number of the man-hours required for the completion of various items of work dealt with in a section by applying the prescribed rates or standards of work. In arriving at the number of man-hours work by applying the standard rates, the month is taken to consist of 158^{1/3} effective working hours.

Note 1: Proposals for the acceptance of new rates of work or for the modification of existing rates of work are scrutinised in the Audit Section, Accounts Section, Commercial Audit Section, EDP Section, Receipt Audit Section and Railway Audit Wing as the case may be. When the rates are finally decided, they are communicated to BR&S Section. The BR&S Section should then apply the accepted rates of work to the facts as set out in applications for establishment received from the Field Offices.

Note 2: The rates or standards of work as approved from time to time, should be incorporated in the Sectional Order Book.

Proposals for additional establishment should be supported by full statistics, where possible or other information relating to the work for which an addition to the strength is asked for as prescribed in the CAG's Manual of Standing Order (Admn) Vol.I. If the proposal is based on an increase in the volume of work, it should be scrutinised with reference to the rates or standards adopted in the last general revision of the strength of the office concerned and those fixed since then. In applying these rates or standards, allowance should be made for any increase or reduction of work due to change in procedure or methods of audit since the last revision and generally a comparison should be made with the strength sanctioned for similar work in other offices.

Note 3: Proposals for additional establishment for items of work for which definite rates or standards of the work have not been laid down should be scrutinised in the light of the experience gained and conclusion derived from the reports specifically drawn up from time to time.

11.20 Proposals for the posts of Audit/Accounts Officers are also scrutinised by BR & S Section with reference to corresponding justification for the posts of Asstt. Audit Officers/Section Officers and non-gazetted staff accepted and on the basis of quantum of gazetted supervision prescribed by Audit/ Accounts/ CA&RA sections. These sections are also consulted, if necessary. Sanctions of AAG or equivalent posts are also kept in view while scrutinising the proposals of Audit/Accounts Officers. Sanctions for creation of Audit/ Accounts Officer's post in lieu of IA&AS posts are also issued by BR&S Section in consultation with GE-I section.

11.21 In all proposals for a general revision of strength it will be convenient, instead of writing lengthy office notes, to summarise the proposals, under the different sections affected in a tabular form, showing separately for the Assistant Audit Officers/Section Officers and Clerical establishment the present and proposed scale and the increase suggested by this office for consideration and orders of DAI. Reference should also be given under each section or the branch of the office affected to the letter from the Comptroller and Auditor General in which the present scale of the section was fixed. The sanctioned strength of a normal office is made up of the working strength plus the leave reserve. In Audit Offices, a leave reserve at 10% of the regular sanctioned strength of Auditors, SOs/AAOs and AOs is permitted in the Auditors and a

leave reserve at 10% of the regular sanctioned strength of clerks (including typist, machinist and comptometer operators) in the clerks. In Civil (Accounts and Entitlement) offices, a leave reserve at 10% of the regular sanctioned strength of clerks, accountants, SOs and AOs is permitted in clerks.

It should be remembered that no addition can be made to the working strength of an office by absorbing any portion of the leave reserve, without the express sanction of the Comptroller and Auditor General.

11.22 The above instructions only indicate the general lines on which application for an increase of establishment should be examined. No hard and fast rules can be laid down in a matter like this and each case should be decided on its merits.

11.23 Proposals involving new expenditure are not normally sanctioned until funds have been provided for in the Budget and voted by the Parliament. After the Comptroller and Auditor General has passed orders on the proposals for increase or revision of establishment the same will first be discussed at a high level meeting between the officers of the Comptroller and Auditor General and the Finance Ministry. The estimates framed in accordance with the decisions mutually agreed upon will then be scrutinised by the Finance Ministry in the light of the decisions arrived at before incorporating them in the Demands for Grants.

11.24 In order to provide an adequate check on the provision for temporary establishment in the Budget Estimates, the Heads of Offices are required to submit to headquarters office, staff proposals for inclusion in the Revised Estimates for the current year and in the Budget Estimates of the next year by 30th June as provided in the CAG's Manual of Standing Orders (Admn.) Vol.I or as directed by Headquarters. These staff proposals are scrutinised in BR&S Section and the additional posts approved for creation in consultation with technical sections are intimated to the Heads of Offices for inclusion of provision in the Revised Estimates for the current year and the Budget Estimates for the ensuing year.

Statistical Returns, Charts and Maps

11.25 All the Heads of offices are required to furnish a few statistical returns by certain prescribed dates. These returns are consolidated by the different sections of this office.

11.26 List of Reports/ Returns received from the field offices in the BR&S Section:

Sl. No.	Name of the return	Periodicity/due date	From whom to be received	Authority
(i)	Staff proposals for inclusion in REs and BEs	<u>YEARLY</u> 27 th July	All field offices except DGA, P&T, Delhi	Para 11.5 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)
(ii)	Staff proposals for inclusion in REs and BEs in respect of P&T offices	1 st week of September	DGA, P&T	Para 11.5 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)
(iii)	Monetary estimates for inclusion in REs and BEs	30 th September	All field offices	Para 11.3.2 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)
(iv)	Final review of expenditure for the year	15 th August	-do-	Para 11.14.1 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)

(v)	Watching/submission of Appropriation Accounts	1 st September	Pr. PAO, O/o the AG (Audit), Delhi, New Delhi	Para 11.16 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)
(vi)	Collection of information regarding number of posts, their designation and scales of pay etc. (as on 1 st March)	As and when called for by the Government of India, Ministry of Finance, New Delhi	All field offices	As and when asked by the Govt. of India, Ministry of Finance New Delhi (Circular is issued every year)
(vii)	Collection of statistics to serve as fair index on the volume of work done during the year	30 th September	All field offices	Letter No.3885-BRS/294-77 dated 15.9.83
(viii)	Consolidated statement showing the loss of National property due to fire accident in the IA&AD for the year	March every year	-do-	Letter No.44-BRS/17-59 dated 2.11.59
(ix)	REs and BEs Demand No. 30 Major Head-7610 Loans & Advances to Government servants	1 st Week of October	-do-	Para 11.2.3 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)
(x)	Requirement of Funds for the year in respect of HBA	15 th April	-do-	Para 11.2.3 of CAG's MSO (Admn) Vol.I, IIIrd Edition (Circular is issued every year)
		QUARTERLY		
(i)	Monitoring of Expenditure other than Salaries and TA	By the 10 th of the month following the last month of quarter to which the return relates to	All field offices	Letter No.1565-BRS/319-92-I dated 13.7.93
(ii)	Statement of actual expenditure incurred on pay and various types of allowances of Central Government Employees	31 st March 30 th June 30 th September 31 st December	-do-	As and when asked by the Govt. of India, Ministry of Finance, New Delhi (Circular is issued every year)
		MONTHLY		
(i)	Statement of Expenditure in respect of Loans of Government Servants etc. from October to March every year	5 th of the following month	All field offices	Circular is issued every year. Latest reference No.2074-BRS/ Loans & Advances/177-2003 dated 23.4.2003
(ii)	Statement of Sanctioned Strength and Person-in-Position (as on 1 st September)	10 th of the following month	-do-	Letter No.695-BRS/273-96 dated 25.2.97
(iii)	Review of expenditure statements from April onwards (as on 1 st September)	-do-	-do-	Para 11.13 of CAG's MSO (Admn) Vol.I, IIIrd Edition

Note: Information in respect of the returns pertaining to the Director of Audit (External Audit) furnished by the headquarters office.

Chapter-12

AUDIT

12.1 The Audit Wing functions under the supervision of a Director General (Audit) under the overall control of DAI (Local Bodies/ AEC). The work is handled in five Sections in the Wing as indicated below:

12.2 Audit (Rules) Section

The Section deals with the following items of work:

- (i) Interpretation of provisions of Constitution of India and other statutory Acts and cases regarding matters relating to Ex-Part B States, Foreign Service, Interpretation of Fundamental Rules, Supplementary Rules, Civil Service Regulations, General Financial Rules and Central Treasury Rules and Pension Rules.
- (ii) Questions relating to Constitutional and Statutory Authorities, including service rules pertaining to such authorities.
- (iii) Questions relating to Central Civil Service (Classification, Control and Appeal) Rules, including suspension and other cases relating thereto, Travelling Allowances Rules, Medical Attendance Rules including Central Government Health Schemes.
- (iv) Cases relating to Central Civil Service (Temporary Service), Rules.
- (v) Cases relating to interpretation of the Provident Fund and Government Servants Conduct Rules.
- (vi) Miscellaneous references relating to interpretation of various Rules.
- (vii) Cases relating to pension and gratuity, counting of emoluments for pension and cases relating to application of different pension rules.
- (viii) Cases relating to sanctions of recurring grants from Ministry of Education.
- (ix) Cases relating to travelling allowance, pay fixation, increment, cadre lien and deputation.
- (x) Cases relating to employment of war service personnel and re-employed personnel.
- (xi) Cases relating to IAS, IPS, CSS (Established Central Service) etc.
- (xii) Scrutiny of rules issued by Government of India from time to time in regard to conditions of service.
- (xiii) Cases relating to leave, joining time, licence fee, fees, honoraria and Central Government Employees Group Insurance Scheme, LTC.
- (xiv) Cases involving ad-hoc dispensations, which are either in relaxation of provisions of rules or not covered by rules.
- (xv) Cases relating to Dearness, House Rent and Compensatory Allowances.
- (xvi) Cases relating to Foreign Service and IFS Rules.
- (xvii) Amendments to Civil Service Regulations.
- (xviii) Cases relating to discretionary grants placed at the disposal of various authorities.

- (xix) Cases relating to House Building Advance Rules.
- (xx) Fundamental Rules and Supplementary Rules Procedures.
- (xxi) CAG's (DPC) Act and Audit Mandate.
- (xxii) Issue of Audit Bulletin.
- (xxiii) Parliamentary Questions.
- (xxiv) CGHS, Group Insurance Rules.
- (xxv) Cases on Hindi Examination, incentive for Hindi Examination.
- (xxvi) Cases relating to Supreme and High Court Judges, President, Vice-President, Prime Minister, Governor, Member of Parliament, MLAs and Speakers, etc. Members of State Public Service Commission and Union Public Service Commission.
- (xxvii) Court Cases on service matters of non-IA&AD persons.

12.3 The functions of this Section consist mainly in seeing that the provision relating to financial powers and conditions of service in the Constitution of India and the laws, rules and orders made thereunder are correctly interpreted and applied in practice. In the fulfillment of these functions the Audit (Rules) Section is constantly dealing with the following classes of work:

- ◆ review of audit decisions given by Audit Officers;
- ◆ cases involving the applications of rules governing the financial powers of the Government of India and other authorities;
- ◆ question regarding the interpretation of service rules and issue of Audit Instructions;
- ◆ suggestions for amendment of service rules; and
- ◆ scrutiny of draft rules and code corrections proposed by Government of India.

12.4 Review of cases received from other wings of Hqrs office

All advice cases will be referred to Audit Section (Rules) only through DG/ PD (Audit). Cases received from lower level will be returned by Sr.AO, Audit (Rules) Section to the sender for reference at the level of PDA or above.

Review of Audit Decisions given by Audit Officers

12.5 The Comptroller and Auditor General may review on his own motion or on a reference made to him by the Union Government or by a State Government, any Audit decision of any Audit Officer, and, if he thinks fit, may overrule it. The disposal of these cases constitutes very important part of the Comptroller and Auditor General's duties and Officers should accordingly take utmost care in dealing with them. The original orders of the President and of other competent authorities which have to be interpreted and applied, and also any previous discussions bearing on the case, should be put up, the indices of files being examined for the purpose. The Manual of Audit Instructions should also be consulted in order to trace precedents. It may be necessary at times to obtain from the Government of India copies of correspondence on particular subjects.

12.6 These papers should be carefully perused so that the person noting on the case may be cognisant of all the previous arguments. Except where the case is adequately stated in the paper under consideration the facts of the cases and the points on which the Comptroller and Auditor General's decision is wanted should be stated briefly and clearly before the rules on the subjects are discussed and conclusion arrived at. The Comptroller and Auditor General does not require the office opinions so much, as the arguments on which opinions may be based on decisions given. The Branch Officer, however, should review the arguments and formulate his opinion.

12.7 The decision of the Comptroller and Auditor General in such cases should be communicated to the Audit Officer. Ordinarily it will be sufficient, as soon as it has been given, to send a copy of the Comptroller and Auditor General's reply to the Government of India quoting a reference to any correspondence with the Audit Officer which may be in the papers sent by the Government of India.

Questions relating to the application of rules regarding the Financial Powers of the Government of India, etc.

12.8 The cases relating to the interpretation and application of the provisions regarding financial powers contained in the Constitution of India and the laws and rules made there-under should be disposed of generally on the lines of the instructions contained in paragraphs 12.5 to 12.7.

Questions regarding the Interpretation and Amendment of Service Rules

12.9 Questions regarding the interpretation and amendment of Service Rules (rules relating to conditions of service), Codes, Regulations, etc. are referred by Audit Officers to the Government of India in the Ministry of Finance or to the Finance Department of the State Government, as the case may be. In cases of doubt, difficulty and difference of opinion, such questions are referred by the Audit Officers to the Comptroller and Auditor General as prescribed in the Comptroller and Auditor General's Manual of Standing Orders (Audit) Vol.I. The Ministry of Finance also generally consults the Comptroller and Auditor General before issuing orders on such references and any similar references addressed to them by other authorities.

12.10 The President is the final authority for interpreting the Fundamental Rules of the Union Government. Questions relating to the interpretation of these rules are, therefore, referred to the Ministry of Finance by the other Ministries of the Government of India, Audit Officer etc. But similar questions may also be referred by Audit Officers in certain circumstances to the Comptroller and Auditor General. In order to avoid different decisions being given on the same point by two authorities it has been arranged with the Ministry of Finance that the two authorities should consult each other before issuing orders on such questions. If the answer to the question raised is clear, the answer may be sent first and copies of the correspondence communicated to the other authority.

12.11 The same procedure should be adopted in dealing with questions as to the interpretation of rules issued by the President.

12.12 When the amendment of a rule issued by the Government of India is found necessary on a reference from an Audit Officer, the matter should be referred to the Government of India, Ministry of Finance, with an expression of the opinion of the Comptroller and Auditor General

and, where possible with a definite suggestion as to how the amendment of the rule should be carried out.

12.13 In all cases in which an important decision of a general nature has been reached regarding the interpretation of a service rule, an Audit Instruction should be issued and incorporated in the Manual of Audit Instructions. Where the decision is not so important or general as to warrant the issue of an Audit Instruction, it should be considered whether the decision should be communicated to the Audit Officer concerned.

12.14 Audit Instructions conveying interpretation by a competent authority, other than the Comptroller and Auditor General, should quote the number and date of the letter or other communication in which the interpretation is given. As each Audit Instruction is approved, it should be copied in the register kept for the purpose, a reference being given to the file in which the instruction was approved. Each entry in the register should be attested by the Branch Officer.

Scrutiny of drafts rules and orders sent by the Government of India for examination

12.15 The drafts of the rules and orders relating to matters that are dealt with in the Audit (Rules) Section, which are sent by the Government of India for examination are scrutinised to see that-

- (a) the draft rule or order is so worded as to express the intention clearly and correctly.
- (b) it is not inconsistent with the Constitution or with any other already existing rules. After the technical scrutiny is over, the rules etc. concerning the condition of service are scrutinised from the administrative point of view to see whether they can be accepted for application to the members of the Indian Audit and Accounts Department.

12.16 Audit Bulletin

A quarterly Audit Bulletin containing information on matters of common interest is issued by Audit (Rules) Section for the quarters ending March, June, September and December every year. The Bulletin contains 3 parts dealing with the following subjects:

Part-I	Orders issued by the CAG on technical matters e.g. statutes and rules and Accounting and Audit procedure
Part-II	Administrative orders issued by the Government of India, State Governments and the CAG
Part-III	Important Supreme Court decisions relating to Administrative Rules and Civil Services and cases on tax statutes

The Section ensures that the material for inclusion in the Audit Bulletin is received from the field offices in time as per the following programme:

Issue	Period covered	Date by which the material should reach this office
March	1 st January to 31 st March	10 th April
June	1 st April to 30 th June	10 th July

September	1 st July to 30 th September	10 th October
December	1 st October to 31 st December	10 th January

12.17 EAP&AB (Externally Aided Projects and Autonomous Bodies) Section

The duties of this Section are:

- (i) Issuing technical direction to field offices on audit certification of externally aided projects i.e. projects assisted by World Bank, US AID etc.
- (ii) Monitoring the issue of audit certificates in respect of item (1) above.
- (iii) Issue of technical directions on the audit of non-commercial autonomous bodies under Section 14, 15, 19, 20 of the CAG's (DPC) Act, 1971.
- (iv) Processing/ entrustment proposals received from the Government of India, Ministry of Finance in respect of Central Autonomous Bodies under Section 19 and 20 of CAG's (DPC) Act, 1971.
- (v) Scrutiny of Forms of Accounts in respect of non-Commercial autonomous bodies (institutions coming under sole audit under Section 19 and 20 of C&AG's (DPC) Act, 1971).

12.18 Audits under Sections 19 and 20 of the CAG's (DPC) Act, 1971

A list of Audits under Section 19 and 20 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 performed by the Indian Audit and Accounts Department in terms of MSO (Audit) is maintained in a register in the following form:

Serial No.	Name of Audit	Periodicity of Audit	Whether Audit fee is waived or recoverable	Authority of undertaking the Audit	Remarks
1	2	3	4	5	6

The pages of the register are numbered consecutively and sufficient number of pages are assigned for each office to admit of all the entries relating to each office being brought together. Every addition or deletion is attested by the AAO/ Section Officer and the register submitted quarterly to the Branch Officer for review (15th of January, April, July and October). This item of work is watched through the Calendar of Returns.

12.19 Statutory Audits

A list of statutory audits which will include all audits entrusted to the Comptroller and Auditor General by an Act of Parliament is maintained in a register in the following form:

Serial No.	Name of Audit	Periodicity of Audit	Authority for undertaking the Audit	Remarks

1	2	3	4	5

The pages of the register are numbered consecutively and sufficient number of pages are assigned for each office to admit of all the entries relating to each office being brought together. Every addition or deletion is attested by the AAO/ Section Officer and the register submitted quarterly to the Branch Officer for review (15th of January, April, July and October). The item of work is watched through the Sectional Calendar of Returns.

12.20 Audit Procedure Section

The main duties of this Section are:

- (i) Audit procedure for central/local audit of civil wing, grants-in-aid, foreign loans etc.
- (ii) Cases relating to objections contained in Local Audit Reports, Inspection Reports including that of Public Debt offices.
- (iii) Cases relating to frauds, embezzlement and failure of audit reported by field offices.
- (iv) Disposal of complaints relating to audit.
- (v) Follow up action on complaints/representations received from employees of auditee organisations/general public about misappropriation or irregularities.
- (vi) Matters relating to Report of Finance Commission.
- (vii) Work relating to meeting of CAG's Audit Advisory Board.
- (viii) Cases of non-production of records for Audit.
- (ix) Production of documents to investigating agencies like CBI etc.
- (x) Accountants General's Conference.
- (xi) Position of Issue of Audit Certificates in respect of Centrally Sponsored, Central Plan and State Plan Schemes.
- (xii) Position of units/ vouchers audited in a quarter.
- (xiii) State of work report from Audit Offices for putting up in LAN by EDP Wing.
- (xiv) Press clippings including those received from field offices.

12.21 Manual and Coordination Section

The duties of this Section are:

- (i) Monitoring of local Manuals, their revision/updating.
- (ii) Monitoring of revision of Manuals of Headquarters office as well as field offices.
- (iii) Watching of progress of studies of O&M units in the field offices
- (iv) Reorganisation of field offices/reallocation of work and opening of branch offices
- (v) Staff proposals cases referred by BRS Section for sanction of casual/ ad-hoc posts.

- (vi) Audit procedure in respect of Pension and Provident Funds, audit of Public Sector Banks, system based manpower audit.
- (vii) Custodian of MSO (Admn.), MSO (Audit), CAG's (DPC) Act, 1971, Manuals of Autonomous Bodies, Central Audit, supply of copies and correction slips thereof.
- (viii) Maintaining list of codes, manuals and publications brought out by field offices.
- (ix) Coordination work of the group.
- (x) Quarterly DOs received from field offices.
- (xi) Handing over Notes of AGs/ Pr. DAs.

12.22 Journal of Management and Training and Activity Report Section

The duties of the Section are:

- (i) Preparation, editing and printing of Journal of Management and Training Quarterly.
- (ii) Preparation and printing of Activity Reports of IA&AD annually.
- (iii) Circulation of Parliamentary questions and answers to senior officers.
- (iv) Custody and circulation of Annual Administrative Reports of field offices to senior officers.
- (v) Annual Audit Plan for audit of missions etc. received from DGACR, New Delhi, Pr. Directors of Audit, London and Washington.
- (vi) Approval of quarterly Audit programme of overseas Audit offices.
- (vii) Monitoring of follow up action on CAG's tour notes and submission of consolidated position.
- (viii) Monitoring of follow up action on actionable points of Sr. Officer's/ Group Officer's meetings and submission of consolidated action taken report.

12.23 The following returns are received in Audit group from the field offices:

S.No.	Subject	Periodicity	Due from	Authority
1.	Revision/ updating of Local Manuals	Quarterly	All field offices	No.1300-O&M/153-84 dt:1.1.85 & No.2049-O&M/16-90-I dt:28.11.80
2.	O&M Studies by field offices	Quarterly	Offices having O&M units	No.926-O&M/41-88
3.	Administrative Reports	Annually	All offices except Defence Audit offices	No.17-O&M/3-89 dt:11.1.89 & No.793-O&M/55-93 dt:21.12.93
4.	Material for Activity Report	Annually	All field offices	As per circulars issued every year
5.	Audit of Autonomous Bodies under Section 14 & 15 of CAG's Act 1971	Annually (by 20 th April)	All Civil Audit Offices including Defence & P&T	No.1748-Audit II/18-85 dt:21.11.85

6.	Status on Audit of autonomous bodies u/s 19 & 20 of CAG's (DPC) Act, 1971	Annually (by 20 th January)	All Audit offices concerned	No.1075-A u-II/18-TA-I/ 85 Vol.II dt:22.7.85 and No.1748-Au-II/18-85 dt: 27.12.87
7.	Review of period of entrustment of audit u/s 19 & 20 of CAG's (DPC) Act, 1971	Annually (by 15 th September)	All Civil Audit offices	No.657-Audit-II/9-84 dt:22.05.85
8.	Issue of Audit Certificate in respect of bilaterally aided Project	Monthly	All Audit offices concerned	D.O. No. 816-Audit/2-96 dt.21.9.1998
9.	Issue of Audit Certificate in respect of Centrally Sponsored Central Plan and State Plan Schemes	Monthly	All Civil Audit offices	1038-TA I/21-83 dt.19.9.1983 and 52-Audit Planning/186-94 dt.1.2.1996
10.	Units/ Voucher audited in a quarter	Quarterly	All Civil Audit Offices	467-Audit (Audit Plg)/48-95 dt.8.6.1995
11.	State of work report in floppy	Quarterly	All Civil Audit offices, Defence, P&T and Overseas offices	430-Audit II/105-90 dt.19.5.1993
12.	Report on the supervision of local audit parties by Group Officers	Quarterly	All Civil Audit offices	353-Audit (MOM)/236-95 dt.17.7.1995
13.	Progress report on the supply of vouchers for Central Audit in AG (A&E) offices	Quarterly	All Civil Audit offices having Central Audit Wing	317-Audit (MOM)/102-94(ii) dt.22.6.1995

Chapter-13

REPORTS WING

13.1 The Audit Reports of Central and State Governments other than Commercial, Receipt and Railway Audit Reports are processed in the "Report – Central" and "Report – States" Sections, respectively. The separate Audit Reports on the accounts of Central and State autonomous bodies are processed in 'Report-Autonomous Bodies' Section.

13.2 The work of Report (Central) Section is supervised by a Principal Director under the control of Additional Deputy Comptroller and Auditor General (Report – Central). The work relating to Central Audit Report (Autonomous Bodies) is supervised by Principal Director (Autonomous Bodies). The work relating to Defence Report is directly supervised by the Additional Dy. Comptroller and Auditor General (Report-C).

13.3 In the "Report – States" Section work is divided into two groups viz. Major Category States (MCS) and Special Category States (SCS), with 15 States* and Union Territory of Pondicherry in the first and 13 States** in the second group; the groups are supervised by Principal Director/Directors and is under control of the Additional Deputy Comptroller and Auditor General (Report – States) and Additional Deputy Comptroller and Auditor General (Commercial & SCS) respectively.

13.4 The "Report – Autonomous Bodies" Section is supervised by a Principal Director. It processes and monitors the separate audit reports on the annual accounts of non-commercial statutory autonomous bodies that are to be placed before Parliament/ State Legislature for which the Comptroller and Auditor General of India is the sole auditor under sections 19 and 20 of the CAG's (DPC) Act, 1971, whether such bodies are under the Central or the State Government. The work in the Section is under the control of Additional Deputy Comptroller and Auditor General (Report-Central).

13.5 Report (Central)

13.5.1 The following are the details of items of work of the Section:

- (a) Processing, finalisation and disposal of:
 - (i) Union Government Audit Report (Civil) on:
 - (1) Accounts of the Union Government
 - (2) Transaction Audit Observations
 - (3) Performance Appraisals
 - (4) Scientific Departments
 - (5) Autonomous Bodies
 - (ii) Audit Report on Government of National Capital Territory of Delhi.
 - (iii) Audit Report (Posts & Telecommunications)
 - (iv) Audit Report on Union Government (Defence Services):

* Andhra Pradesh, Bihar, Goa, Gujarat, Haryana, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Orissa, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, West Bengal.

** Special category States are Arunachal Pradesh, Assam, Chhattisgarh, Himachal Pradesh, Jammu & Kashmir (J&K), Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura & Uttaranchal.

- (1) Army and Ordnance Factories
- (2) Air Force and Navy
- (v) Finance Accounts of Union Government.
- (vi) Appropriation Accounts of Union Government.
- (b) Selection of topics for all-India reviews and issue of guidelines to Accounts General (Audit) in respect thereof.
- (c) Finalisation and approval of Memoranda of Important Points on selected paras of Audit Reports and Appropriation Accounts for use of the Central Public Accounts Committee;
- (d) Compilation of the Epitome of the Reports of the Central Public Accounts Committee;
- (e) Preparation of Brochure on CAG's Report;
- (f) Any other matter relating to the Audit Reports, Appropriation and Finance Accounts of the Union Government.

13.5.2 The Appropriation Accounts of the Union Government – Civil, Posts and Telecommunication, Railways and Defence Services are prepared by the Controller General of Accounts, Director General, Posts and Telecommunication, Pr. Director, Railways and the Controller General of Defence Accounts, respectively. The Finance Accounts of Union Government are also prepared by the Controller General of Accounts and approved by the Secretary (Expenditure) as a whole.

13.5.3 In regard to the material for the Audit Report of the Union Government, three copies of draft Paragraphs/ Reviews are sent to this office in convenient batches after they are finalised by the concerned field offices. These are noted in the Register of draft paras to keep a proper watch for their inclusion in the Audit Report and dealt with expeditiously and comments intimated to the field offices concerned. After complying with headquarters comments/ observations the field offices will draw up the draft Audit Reports duly incorporating the replies of the Government.

13.6 Report (States)

13.6.1 The duties of the Report (States) Section are as follows:

- (a) Administration of the instructions contained in the Comptroller and Auditor General's MSO (Audit) regarding the preparation of Audit Reports (Civil) in respect of State/Union Territory Governments having Legislative Assemblies (except Delhi).
- (b) Processing, finalisation and disposal of:
 - (i) Civil Audit Reports of the State/Union Territory Governments (excluding the material for inclusion in the Chapters on 'Revenue Receipts' and 'Commercial Activities' when included in the Civil Audit Reports);
 - (ii) Audit Reports on the accounts of District Councils in Assam, Meghalaya, Mizoram and Tripura;
- (c) Examination, approval and monitoring of biennial and Annual Audit Plans.
- (d) Watching the progress of discussions of Audit Reports (Civil) by the State/ Union Territory Public Accounts Committees by way of receipt of a Half Yearly Report

(ending September and March) indicating the Paras discussed, number of meetings held, recommendations made by the state PACs, on discussed paras etc. where the pendency of paras for discussion falls in arrears, the matter is taken up with the Principal Accountants General / Accountants General / Principal Director of Audit.

- (e) Checking of Epitomes of important reviews / paras / points included in the Audit Reports of State and Union Territory Governments for the use of members of the Legislature and the Press at the time of laying the last Audit Report of the year.
- (f) Preparation of Annual Action Plans for finalisation of Civil Audit Reports, according approval for State level reviews / topics, vetting of guidelines, issuance of instructions to field offices relating to Audit Reports etc.
- (g) Miscellaneous references / questions relating to reports including the references received from BR&S section regarding the requirement of staff for report / ECPA branches in the various field offices.
- (h) Issue of D.O. letters from CAG of India to the state Chief Ministers bringing to their notice important points as contained in the Audit Report (Civil, Commercial and Revenue Receipts) for immediate action.
- (i) Examination of appreciation note on State budget as received from field offices.

13.6.2 The Finance and Appropriation Accounts of the States prepared by the respective Accountants General (A&E) are submitted to respective Accountants General (Audit) for check. After receipt of clearance from the

respective Accountants General (Audit) same are sent to press for printing. The printed Accounts are sent to Headquarters for signature of Comptroller and Auditor General of India.

In respect of Union Territory of Pondicherry and Goa, the Finance and Appropriation Accounts are prepared by respective Governments and after a check by Accountant General (Audit) they are got printed by the respective Governments. The printed copies duly signed by the respective Governments are received in Headquarters office for Comptroller and Auditor General's Audit certificate.

13.6.3 The material for the Audit Reports of State and Union Territories are processed and finalised by the Report (States)/ Report (SCS) groups in the same manner as is done in the Report (Central) Section vide paragraph 13.5.3 supra.

13.6.4 In order to watch the progress in the preparation/ finalisation of the Reports, etc. relating to States/Union Territories, a register in the form given in Annexure 'A' of this Chapter should be prepared each year. Weekly/ monthly reports on progress of finalisation of Audit Reports are submitted to Principal Directors (RS)/ (R-SCS)/ Additional Deputy Comptroller and Auditor General (RS)/ (Commercial & R-SCS).

13.6.5 The presentation of the Audit Report of the State and Union Territory Governments to the legislature is watched by the Pr. Accountant General/ Accountant General (Audit) concerned and on presentation, a Report is sent to headquarters office.

13.7 Approval, printing and presentation of Central/ State Audit Reports

13.7.1 After the Audit Reports have been finally approved and returned to the Director General of Audit/ Principal Accountants General/ Accountants General (Audit)/ Pr. Directors of Audit for printing, the concerned Report Section monitors the receipt of printed copies (both in English and Hindi/ Regional languages) within a reasonable time for counter signature of the

Comptroller and Auditor General of India in the proforma prescribed in circular letter No. 1769 Rep/ 62-81 dated 29th November/ 4th December 1981 so that a proper watch over printing could be kept.

13.7.2 Immediately on receipt of final printed copies of the Audit Reports, these are gone through for correction, if any. It is also ensured that the deficiencies, discrepancies etc. pointed out at the draft stage have been attended. Before the final copies are submitted to Comptroller and Auditor General of India, it is seen that the errors noticed by the Director General of Audit / Principal Accountants General / Accountants General (Audit)/ Principal Directors of Audit concerned and intimated to the Headquarters office have been corrected in manuscript in the copies sent to this office. Further, errors noticed in Headquarters are also corrected in manuscript in the copies meant for countersignature after the Audit Reports are signed, these errors are intimated to the Director General of Audit/Principal Accountants General/Accountant General/ Principal Directors of Audit who will get the corrigenda printed, where necessary. On receipt of the corrigenda, it should be seen that all the errors have been included therein. The copies of the corrigenda will be pasted in the copies of the Audit Reports.

13.7.3 (a) Two signed copies (three copies in the case of Union Government and Government of Maharashtra) of the Accounts and Audit Reports are forwarded to the Finance Ministry/ Finance Department of the Government concerned for submission to the President/ Governor/ Administrator as the case may be. One unsigned copy each of the Central/ State Audit Reports, Finance Accounts and Appropriation Accounts with the words superscribed "Sd/-" over the signature space of the Comptroller and Auditor General of India and affixing the date on which Comptroller and Auditor General of India has actually signed the Audit Reports and Accounts is sent to the Secretary to the President/ Governor demi-officially for the use of the President/ Governor. One signed copy of each of the Accounts and Audit Reports is returned to the Director General of Audit/ Principal Directors of Audit/ Principal Accountant Generals and Accountant General (Audit), of the Union/ State Government concerned, for record .

(b) The letters forwarding the signed copies of the Audit Reports and Accounts to the Ministry of Finance and unsigned copy to the Secretary to the President in so far as the Union Government Audit Reports (including Receipt Audit Reports), other than Commercial Audit Reports are concerned, are signed by the Additional Deputy Comptroller and Auditor General (Reports-Central).

(c) The letters forwarding the State Civil Audit Reports, Receipt Audit Reports and Accounts to the Finance Department of the State, as well as the unsigned copy of the Report and Accounts to the Secretary to the Governor, are similarly signed by the concerned Additional Deputy Comptroller and Auditor General.

When a State is under President's Rule, the procedure to be followed for submission of Audit Report is the same as that applicable in respect of the Union Government Audit Report. However, wherever President's Rule in a State is extended beyond one year, the Audit Reports relating to the State to be placed in Parliament.

13.7.4 (a) Signed copies of the Union Government Audit Reports and Accounts, along-with forwarding letter are sent through a special messenger and delivered to the Joint Secretary in-charge of the Budget Division in the Department of Economic Affairs.

In the case of State/ Union Territories, the Audit Reports and Accounts are forwarded, marked secret, with a Registered Acknowledgment Due letter, to the Secretary in the Finance Department, requesting him to acknowledge receipt of the Audit Reports and Accounts. In practice, they are sent to the Principal Accountants General/ Accountants General or Principal Directors of Audit with request to arrange for delivery to the Finance Secretary. The Report Section watches the receipt of the acknowledgements.

(b) Overview of the Audit Reports in distinct coloured pages are supplied by the field offices alongwith the copies of the Union Government Audit Reports to the press for publicity after the Report is laid on the table of the House. In respect of State Audit Reports a "Press Brief" based on the overview is issued by the field offices after the Reports are placed in the State Legislature.

13.7.5 A copy of the Union Government Accounts and Audit Reports should be sent to the Auditors General of other Commonwealth countries with whom reciprocal arrangements exist. This is done through the Ministry of External Affairs after the documents have been laid on the Table of the House.

13.7.6 As soon as the Audit Reports are laid in the respective State Legislatures, a copy of the Audit Report in floppy, as well as, hard copy is sent to the Director (EDP) for putting it in the web-site of CAG of India.

13.8.1 Consideration of the Report etc. by the Central/ State Public Accounts Committee

(i) The programme of meetings of the Central Public Accounts Committee is intimated to the Comptroller and Auditor General by the Lok Sabha Secretariat. On receipt of the programme, Memoranda of Important Points arising out of the Appropriation Accounts and the paras included in the Audit Reports are submitted for the approval of the Additional Deputy Comptroller and Auditor General (Reports-Central). For this purpose necessary briefs are forwarded by the Director General of Audit/ Principal Directors of Audit concerned to the Comptroller and Auditor General of India's office well in time. Forty copies of the approved memoranda are sent to the Lok Sabha Secretariat for use of the members of the Public Accounts Committee and five copies of the Memoranda are also sent to the Director General of Audit/ Principal Directors of Audit concerned.

(ii) Normally not more than 2 persons from the Report (Central) Section go with relevant papers for use of the Comptroller and Auditor General of India/ Additional Deputy Comptroller and Auditor General of India when they attend the meeting of the Central Public Accounts Committee. Care must be taken in selection of relevant files/ papers as may be required for use in the meetings.

(iii) The draft Reports of the Public Accounts Committee are sent to the Headquarters office for verification. These draft reports should be examined critically and all facts and figures verified with utmost expedition and returned to the Lok Sabha secretariat indicating therein modifications, if any, suggested and approved by the Additional Deputy Comptroller and Auditor General for consideration by the Public Accounts Committee. The remarks of the Director General of Audit/ Principal Directors of Audit concerned should invariably be obtained before finally returning the draft Report to the Lok Sabha Secretariat.

(iv) A watch over receipt of intimations regarding the meeting of State Public Accounts Committee, is kept by the Report (States) Section. Where discussions fall into arrears, matter is taken up with the Principal Accountants General/ Accountants General (Audit) concerned.

13.8.2 Action taken on the Reports of the Central Public Accounts Committee

(i) The printed copies of the Reports made by the Central Public Accounts Committee on the Appropriation Accounts and Audit Reports are forwarded to the Comptroller

and Auditor General of India by the Lok Sabha Secretariat. The detailed procedure for dealing with these Reports in this office is given below.

(ii) The Director General of Audit/ Principal Accountants General (Audit)/ Pr. Directors of Audit who are furnished with copies of the Reports of the Public Accounts Committee by the Headquarters are required to examine the Reports of the Public Accounts Committee and take necessary action on such of the recommendations of the Committee with which they are directly concerned or which have a bearing upon the accounts of the Ministries/ Departments under their audit control. They will also report to the Comptroller and Auditor General of India any matter on which his orders are required. The Director General/ Principal Directors of Audit, Central Revenues/ Economic & Service Ministries/Post and Telecommunication and Defence Services, have also to see that assurances made by the Comptroller and Auditor General of India or by them to the Committee are fulfilled in time. A special watch should be kept about the cases where the Public Accounts Committee makes a specific comment that they would watch further development/ progress through future Audit Reports. The Section should also examine whether there are any points which require immediate action on the part of the Comptroller and Auditor General of India's office. If any such points relate to any other Section of the office, the attention of those sections should be drawn to them for necessary action at their end.

(iii) The Lok Sabha Secretariat supplies to the Comptroller and Auditor General 110 copies of the Reports of the Public Accounts Committee for the use of this office and of the offices subordinate to him. Copies of the Report are then distributed by the Section internally and to subordinate offices.

13.8.3 Action Taken Note (ATN) submitted by the Ministry to the Central Public Accounts Committee

(i) ATN prepared by the Ministries or Departments of the Government of India for submission to the Public Accounts Committee are shown to the Principal Audit Officer concerned at the draft stage for vetting of facts therein. The Lok Sabha Secretariat prepares periodically a statement showing status of action taken by the Ministries etc. on its Reports for presentations to the members of the Public Accounts Committee, which are also vetted similarly.

(ii) The manner in which the 'Notes' should be dealt with has been indicated in the Comptroller and Auditor General's Manual of Standing Orders (Audit).

(iii) The Lok Sabha Secretariat prepares periodically a statement showing the action taken by the Ministries etc. up to date on each point dealt with in the Report for presentation to the members of the Public Accounts Committee.

13.8.4 Epitome of the Reports of the Central Public Accounts Committee

(i) The duty of preparing the Epitome of the Reports of the Central Public Accounts Committee devolves on the Headquarters office. Under the existing orders, the reprint of the Epitome is not to be undertaken less frequently than once in 5 years nor any formal correction slips be issued during the interval, except where considered necessary.

To facilitate the preparation and printing of new edition, an index is required to be kept up to date by incorporating therein references to paragraphs of the Report and Proceedings of the Committee as well as to relevant orders of the Government of India which are required to be included in the Epitome.

(ii) As and when a Public Accounts Committee Report is received it should be examined with a view to mark in pencil the paragraphs in the Report which are considered to be important and of general interest. These should be put up to the Additional Deputy Comptroller and Auditor General (Report-Central) for approving the paragraphs which should go into the Epitome. Office should also examine the Report and Proceedings to see that no recommendation

of the Committee, which has a reference to an earlier discussion already included in the Epitome has escaped marking by them and if any such omission is found, should take orders for its incorporation in the Epitome. After this is done, this office should proceed to incorporate references to the paragraphs indicated above and to the orders of the Government of India, if any.

The work of preparation of a volume of the Epitome will be taken up by the Section soon after a Lok Sabha is dissolved, having completed its term of 5 years or earlier. This volume will cover the recommendations made by the Public Accounts Committee in their Reports made during that period and the Government of India orders thereon.

13.8.5 Three copies of the Report of Public Accounts Committee should be kept in reserve by the Section for the purpose of the next volume of the Epitome, the work on which should be taken up by the Section when due.

13.8.6 The Epitome of the Reports of the Central Public Accounts Committee is a priced publication. The price is fixed by the Manager of Publications, Government of India, Different procedure in State Report and Report Central. Before the order for the number of copies to be printed is given, an estimate will be prepared by the Section, after ascertaining the requirements of the Pr. Directors of Audit/Accountants General (Audit), Ministries/Departments etc. of the Government of India and offices subordinate to them.

13.8.7 Reports of Estimates Committee and Annual Reports of various Ministries

The Reports of Estimates Committee and the Annual/ Administrative Reports of the various other Ministries should be received in Report (Central) Section. Report (Central) Section will review them to see if they contain any useful material, which may be helpful in processing the cases in the Audit Report and intimate them to Railway Audit, Revenue Audit and Commercial Audit Sections, whenever they are concerned.

After review, the Reports will be passed on to Library for record.

13.8.8 Reports of the State Public Accounts Committee

The State Accountant General is held responsible for deciding about the adequacy of the Reports of the Public Accounts Committee of the state/ Union Territory and of the Action Taken by Government on the Report. Important points in the Reports are reported by the Accountants General (Audit) to this office (see also the Comptroller and Auditor General's Manual of Standing Orders (Audit)).

Headquarters office receives 4 copies of the Reports of the Public Accounts Committee from the State Accountants General, a copy each of the Report is supplied to Revenue Audit and Commercial Audit Sections for their use, one copy is supplied to Library for record.

13.8.9 Epitome of the Reports of the State Public Accounts Committee

The Epitome of the Reports of the State Public Accounts Committee is prepared by the Finance Department/Secretariat of the State/Union Territory Legislature concerned. But if the State/Union Territory Governments so desire, the work will be undertaken by the State Accountant General concerned. However, the documents will be printed at the State/Union Territory Government press at their cost. The Report (States)/ Report (SCS) group should keep a watch through the State Accountants General that the work is taken up without undue delay and that three copies of the Epitome are received as and when printed. One copy of the Epitome will be passed on to the Library for record.

13.9 Report (Autonomous Bodies) Section

13.9.1 The duties of the Section are to process the draft separate Audit Reports on the accounts of non-commercial Statutory/ Autonomous Bodies, both Central and State; whose audited annual accounts with audit certificates thereon are placed before the Parliament/State Legislatures.

13.9.2 The draft Audit Reports, along with the certified annual accounts of the non-commercial autonomous bodies, the accounts of which are laid before the Parliament/Legislature, are received in this Section from the respective Director General of Audit/ Principal Directors of Audit/ Principal Accountants General (Audit) and Accountants General (Audit) for approvals. After approval, these are returned to the Audit Officers concerned who arrange to send them to the Ministry/Department for presentation to the Parliament/Legislature.

13.9.3 A copy of the final Audit Report as sent to Government/ Autonomous Bodies is also received in this Wing. On its receipt, it should be examined to see whether the modifications/remarks communicated on the draft Audit Report have been carried out by the Director General of Audit/ Principal Director of Audit/ Principal Accountants General (Audit) and Accountants General (Audit) in the final Audit Report.

The prompt receipt of the draft Audit Report, its finalisation and presentation to Parliament/ Legislature are watched through registers maintained in the Section in the forms given in Annexures 'B' and 'C' of this Chapter.

13.10 General

13.10.1 The draft paragraphs as well as the draft Audit Report are confidential documents. The final printed copies of the Reports are treated 'Secret' till they are presented to Parliament or Legislature concerned. As there is time lag between the date of despatch of printed copies of the Audit Report to Government and their presentation to the Legislature, secrecy should be maintained during this period.

13.10.2 Accounts and Audit Reports of the Foreign Governments received reciprocally are studied by Report (Central) Section to see if any improvement in the method of maintaining accounts and procedure of audit in India can be suggested by comparing principles and practices obtaining in foreign countries. Suggestions, if any, are routed through DD (ROM) to ADAl/ DA/ CAG. Copies of the publications after they have been studied are placed in the office library. A register is maintained in the Report (Central) Section of the titles of such publications received with date of receipt for monitoring their transfer for the library.

13.11 The following returns are received in the Report Wing from the field offices:

Sl. No.	Subject	Frequency	From whom received	Authority
1.	Status of SARs/Certification of Accounts of Autonomous Bodies.	Quarterly	PD(AU)/ AG(AU)	3-Rep (AB)/360-2000 dt. 8.1.2001
2	.Status on Receipt and scrutiny of Appropriation Accounts (Central) from August till presenting	Fortnightly	DGACR	
3.	Remedial/corrective Action Taken Notes on paras not selected by PAC (Central)	Monthly	DGADS, PDA	2332-Rep(C)/41-90 dt:13.9.91
4.	Translation of State Civil Audit Report in Hindi/regional language and printing thereof (State)	Fortnightly	AG (A) Civil	251-Rep(s)/5-92 dt:3.3.92
5.	Progress on discussion of Audit Reports by PAC (State)	Half yearly	AG(AU)	239-Rep(S)/32-91 dt:28.2.92

ANNEXURE-A

(Referred to in para 13.6.4)

Register for watching the timely receipt and disposal of Audit Reports

Sl.No.	Name of State/UT	Date of submission of typed bound copy of draft report to CAG	Date of approval	Date of counter-signature by CAG on printed copies	Date of presentation of Legislature
1	2	3	4	5	6

ANNEXURE-B

(Referred to in para 13.9.3)

Register to watch the receipt of the Draft Audit Report on the Accounts of Autonomous Bodies, its finalisation and presentation to Parliament/Legislature

Name of the autonomous body	Year of Report	File No.	Date of receipt of Accounts by the AG from the Organisation	Duration of audit conducted by AG/DA	Date of receipt of draft Audit Report in this office	Date on which Audit Report sent after approval	Date on which Audit Report sent to Govt.	Date on which Audit Report presented to Lok Sabha-Rajya Sabha/ Legislature	Remarks
1	2	3	4	5	6	7	8	9	10

ANNEXURE-C
(Referred to in para 13.9.3)

Register to watch Disposal of separate Audit Reports of Autonomous Bodies received in Report (AB) Section

Sl. No.	Name of the autonomous body	Date of receipt in Report Section	Date of submission by the section	Date of return to AG/DA for finalisation and issue or revision	Date of issue of English version of Audit Report by AG/DA to Govt.	Date of issue of Hindi version of Audit Report by AG/DA to Govt. (where it is to be issued)	Remarks
1	2	3	4	5	6	7	8

Chapter-14

RECEIPT AUDIT WING

14.1 Reports on Receipt Audit are processed in three groups of this Wing viz. Receipt Audit (Indirect Taxes), Receipt Audit (Direct Taxes) and States Receipt Audit (SRA). Receipt Audit (Indirect Taxes) group is supervised by a Principal Director (INDT) and State Receipt Audit group by a Deputy Director under control of Addl. Deputy Comptroller and Auditor General of India. Receipt Audit (Direct Taxes) group is supervised by Principal Director (Direct Taxes) under control of ADAI.

14.2 The work dealt with in the Receipt Audit (Indirect Taxes) and Receipt Audit (Direct Taxes) and State Receipt Audit Groups include the following in relation to the subjects dealt within the group.

- (a) Processing of draft paragraphs and reviews for approval of Director/ Pr. Director and Deputy/ Additional Comptroller and Auditor General/ Comptroller and Auditor General.
- (b) Total under assessment detected in audit.
- (c) Scrutiny of notifications issued by Ministry of Finance.
- (d) Monitoring the Action Taken Notes from the Ministry on paragraphs included in Audit Report.
- (e) Issue of guidelines for review type audit paragraphs.
- (f) Discussion of legal interpretation in Tripartite meetings with Ministry of Law to arrive at consensus with Ministry of Finance.
- (g) Memorandum of Important Points for use by PAC.
- (h) Epitome of PAC Reports.
- (i) Monthly Activity Report of the section to go to Comptroller and Auditor General of India.
- (j) Training of staff in Headquarters and field offices.
- (k) Computerisation of work.
- (l) Audit of drawback and refunds.
- (m) Post audit of draw back rates fixed by Ministry of Finance through Director General of Audit, Central Revenue, New Delhi.
- (n) Post audit of DEPB rates fixed by the DGFT through DGACR, New Delhi
- (o) Finalisation of Audit Reports.
- (p) Examination of CBDT, CBEC orders, Circulars/Instructions.
- (q) Issue of Receipt Audit Bulletin (quarterly) and preparation of brochure based on Audit Report.
- (r) Updating of Receipt Audit Manual.
- (s) Advice cases referred to by field offices.
- (t) Instructions on extent of audit/scope of audit.

- (u) Finalisation of syllabus for Revenue Audit Examination and prescription of books.
- (v) Co-ordination of Revenue Audit Training Programme.
- (w) Examination of Finance Acts and other amendment Acts.
- (x) Examination of biennial audit plan and targets of draft paras received from field offices.

14.3 Results of Audit

The results of Central and State Receipts audit are received in the Headquarters office in the form of draft paragraphs, which are sent by the Accountants General/ Pr. Directors of Audit.

14.3.1 State Receipt Audit Reports – The draft paragraphs relating to the State Audit Reports are vetted and returned to the Accountants General for preparation of draft reports after taking into account the comments on vetting at headquarters. The draft reports are discussed with the concerned Accountant General, suitably edited and returned to the Accountant General for final submission of the Audit Report for approval of the C&AG through SRA group. The report as approved is returned to the Accountant General for getting it printed. Suitable time schedule for sending draft paragraphs/ reviews and draft Audit Report is intimated well in advance (by February every year) to the Accountant General by the Section.

14.3.2 Central Audit Report – The draft Paragraphs received from Accountants General (Audit)/ Pr. Directors of Audit for inclusion in the Central Receipt Audit Report are processed finally in the Headquarters Office. The draft paragraphs are forwarded in batches to the Secretary, Department of Revenue in the Ministry of Finance for confirmation of facts and figures and allowing six weeks for reply. The last batch is to be sent not later than 15th of September. The replies from the Ministry received upto end of October are taken into account in finalising the draft audit report, which is compiled soon after 1st of November and submitted to the CAG for approval. Both the volumes of the draft report are required to be sent to the printing press by 1st February together with the Hindi version.

14.3.3 (a) Printed Receipt Audit Reports – The printed copy of Audit Report (including Hindi version) is submitted for countersignature of the CAG. Four specially bound copies (6 in case of Central Report) are received for countersignature of the CAG and the facsimile signature is printed on the other copies. A printed copy (3 in case of Central Report) of the Audit Report (including Hindi version) countersigned by the CAG is forwarded to the Finance Secretary of the respective Government for submission to the President/ Governor.

(b) One unsigned copy of the Report with the word superscribed "Sd/-" over the space for the signature of the Comptroller and Auditor General of India and affixing the date on which the Report has been signed by the Comptroller and Auditor General is sent to the Secretary to the President demi-officially for use of the President.

(c) The letter forwarding copies of the Reports to the Ministry of Finance as well as to the Secretary to the President is signed by the DAI/Additional Deputy Comptroller and Auditor General in charge of Report (Central).

(d) Sufficient number of copies of the overview printed along with the Report, are also supplied as handouts to the press after presentation of the Report to the Parliament.

(e) In respect of other general procedures common with Central and State Audit Reports, the procedures in those Chapter will apply mutatis-mutandis to Receipt Audit Reports also.

14.3.4 Distribution lists – After presentation of the Central Audit Report, copies thereof are made available to Accountants General (Audit)/ Pr. Directors of Audit and others concerned. The State Audit Reports are similarly distributed by the Accountants General (Audit) concerned.

14.3.5 Time Schedule – In fixing the dates for receipt of draft paragraphs from the Accountants General (Audit)/ Pr. Directors of Audit, every year, the direction of the CAG that the printed and countersigned Receipt Audit Reports must be sent to the respective Finance Secretary for submission to President/ Governor for being placed before the Parliament/ State Legislature during the budget session is taken into account.

14.3.6 Total under assessment and statistics – Guidelines are issued from headquarters office to the Accountants General (Audit)/ Principal Directors of Audit (Central), from time to time on the special areas for audit and quality and tax value of objections which will be considered for inclusion in the next Audit Report. Audit objections which do not find specific mention in the Audit Report get included in the number and value of objections taken during the year, which is given in the Audit Report, with a break up, category wise, wherever possible. The Report also indicates the number of audit objections outstanding for settlement, with a year-wise break-up. In respect of the Central Report, annual statements of underassessment noticed in audit are obtained, from the Accountants General (Audit)/ Principal Directors of Audit (Central) for this purposes. Suitable statistical data relevant to the material in the Audit Report is also obtained from the respective departments and incorporated in the audit report.

14.4 Monitoring objections

The progress in raising objections and their settlement is watched in the Headquarters office through quarterly progress reports received from Accountants General (Audit)/ Pr. Directors of Audit (Central). Half-yearly statements of objections in which even first reply of the department has not been received are also obtained for sending to the Finance Secretaries.

14.5 Digest

The Accountants General (Audit)/ Pr. Directors of Audit (Central) send important and interesting cases noticed in audit by them which did not get included in the Audit Report but which have future potential for detection of similar mistakes in audit are included in Receipt Audit Bulletin issued quarterly by RA (DT) Group.

14.6 Training

Training by the Accountant General (Audit)/ Principal Directors of Audit (Central) for their staff is coordinated by the Principal Directors of Receipt Audit.

14.7 Circulars and Law Reports

All important circulars and instructions issued by the Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBEC) are circulated to the Pr. Directors of Audit (Central)/ Accountants General (Audit) by the headquarters office. To get to know all the important judicial pronouncements relating to tax laws the Accountants General (Audit)/ Pr. Director of Audit (Central) are required to subscribe to relevant law reports and publications.

14.8 Drawback Cell

From 1980, the Customs Receipt Audit Wing of the Headquarters Office had been giving assistance to the Drawback Directorate in Ministry of Finance in pre-checking the All Industry rates of drawback fixed by the Directorate (This work is now being done on specific requests from

Chairman, CBEC by deputing special audit team on temporary basis). The pre-check is limited to checking calculations with reference to material made available by the Drawback Directorate. This does not in any way prevent objections being raised in audit on any matter relating to the drawback rates or payments as per such rates. The purpose of the pre-check is only to remove as far as possible mistakes in calculation, which if noticed later in audit could result in overpayments of drawback becoming irrecoverable. In respect of sanctions accorded by the Ministry of Finance fixing brand rates of drawback in respect of individual exporters on the basis of their applications, ten per cent of the Ministry's files containing data, leading to the issue of such sanctions, are requisitioned in DGA,CR office for post audit.

14.9 Tariff Conferences

Important questions on classification and related matters under Customs and Excise Tariff are discussed in regional conference of Commissioners of Customs and Excise, which is chaired by a Member of the Board of Excise and Customs. The Principal Director (INDT) is invariably invited for such meetings, where audit objections relating to such points which could be resolved to the extent possible in discussions with Chief Chemist, Director General, Technical Development etc.

14.10 Tripartite Meetings

Differences of opinion on interpretation of legal points arising between Principal Directors of Receipt Audit and Ministry of Finance, on points of law involved in an audit objection are resolved in Tripartite meetings held in Ministry of Law. The advice of Ministry of Law is generally accepted though in some cases opinion of the Attorney General is obtained.

14.11 PAC Reports and Epitomes

The Reports of the Public Accounts Committee (PAC) are sent for information of the Accountants General (Audit)/ Pr. Directors of Audit (Central) by the Headquarters office, which also prepares an Epitome of the Reports of the Central Committee of Public Accounts.

14.12 The following returns are received in the Receipt Audit Groups from the field offices:

Sl. No.	Subject	Frequency	From whom due	Authority
1.	Supervision of CERA field parties by Group Officers	Annual	AG (AU)/ Pr. DA (C)	1434-Rec.A I/784-90/CE/Misc Dt.21.9.90
2.	Details of DP proposed for Audit Report (Central Excise)	-do-	-do-	1434-Rec.A I/784-90/CE/Misc Dt.21.9.90
3.	Central Excise objection where even first reply is not received within 6 months of issue of LAR	-do-	-do-	1434-Rec.A I/784-90/CE/Misc Dt.21.9.90
4.	Outstanding objections in CERA	-do-	-do-	1434-Rec.A I/784-90/CE/Misc Dt.21.9.90
5.	Digest of important & interesting cases of Central Excise	Half-yearly	-do-	1434-Rec.A I/784-90/CE/Misc Dt.21.9.90
6.	Performance report of Central Excise group	Quarterly	-do-	1434-Rec.A I/784-90/CE/Misc Dt.21.9.90
7.	Customs Receipt figure for Audit Report	Annual	DGA CR, New Delhi	67/RA/Cus/188-90 dt: .3.91
8.	Supervision of CRA parties by Group Officer	-do-	AG (AU)/ Pr.	735-Ral/50-91/CE/Misc.

			DA (C)	dt:14.3.91
9.	Material for customs chapter of Audit Report	-do-	-do-	16-RAI/Cus/128-90 dt:6.2.91
10.	Particulars of amounts of under/over assessment below Rs.50000/-	-do-	-do-	Cir.No. 28/90 dt:20.9.90
11.	Objections taken in CRA where even first replies have not been received within six months	-do-	-do-	Cir. No.9/84 dt:23.3.84
12.	Objections issued upto 31 st March and outstanding as on 30 th September (Customs)	-do-	-do-	Cir.No. 9.84 dt:23.3.84
13.	Wanting documents still to be received in audit on 31 st December (Customs)	-do-	-do-	114-RAI/Cus II/238-81 dt:12.3.89
14.	Digest of important and interesting cases of Customs Receipt	Half-yearly	-do-	1814-Admn/III dt:26.10.61
15.	Progress report of audit of custbms	Quarterly	-do-	Cir. No. 21/84 dt:13.8.94
16.	Performance of CRA group	Monthly	-do-	Cir. No. 20-90 dt:27.6.90
17.	catgorywise abstracts of cases of under-assessment of tax(Direct Taxes)	-do-	AG (AU)/ PD (C)	723-Rec. AII/TC/128-90 dt:11.2.93
18.	Statement of outstanding objections (Direct Taxes)	Half-yearly	-do-	42-R AII/4-1/80-81 dt:8.1.91
19.	Performance Report: ITRA Wing	Monthly	-do-	1342-RAII/80-81 II (Pt.III) GR.II dt:25.4.86
20.	Performance report on audit of units, LARs, potential draft paras on State Receipts	-do-	AG (AU) (SRA)	928-Rec.AIV/52-80 dt:19.8.84
21.	Supervision of SRA parties by Group Officer	Annual	-do-	808-Rec.AIV/12(I)Gr.I dt:25.7.84
22.	Report on Staff position and Training (SRA)	-do-	-do-	104-Rec.AIV/3-75 dt:10.3.75
23.	Audit achievements and changes in statutes/rates at the instance of Audit (State Receipt)	-do-	-do-	451-Rec.AIV/13(1)90 dt:31.5.91
24.	PAC discussion on State Receipts	Half-yearly	-do-	239-Rep(S)322-91 dt:28.2.92
25.	Settlement of audit objections and Audit Committee meetings on State Receipts	Quarterly	-do-	928-RecAIV/52-80 dt:19.8.84
26.	Biannual audit plan and target of draft paragraphs	Annual	AG (AU)/ PD (AU)/ DGACR, New Delhi	1062 Rec. A(DT) Gr IV/ 33-98 dt. 10.7.98

Chapter-15

COMMERCIAL AUDIT WING

15.1 There are five Sections in the Commercial Audit Wing viz. CA-I to CA-V Sections out of which four i.e. CA-I & III to V are under the control of Dy. CAG (Commercial) -cum-Chairman, Audit Board and are supervised by Principal Director (Commercial) and Secretary, Audit Board, and Director (Commercial). The CAII section is under the control of ADAI (Commercial and SCS) and is supervised by two Dy. Directors (Commercial-States).

15.2 The details of work done in the various Commercial Audit Sections are indicated below:

CA-I Section

- (a) Administration of the Cadre of Senior Administrative Officer/Administrative Officer (Commercial) and Assistant Administrative Officer / Section Officer (Commercial), promotions, seniority Ist, DPC, posting, transfer, disciplinary cases, deputations, confirmations etc.
- (b) Direct recruitment of Section Officers (Commercial) on probation and administration of their cadre.
- (c) Eligibility list of Sr.AO/AO for promotion to IAAS.
- (d) Immovable property returns of Group 'B' officers of Commercial Audit Wing.

CA-II Section

- (a) Processing and finalisation of State Audit Reports (Commercial) and Commercial Chapters in State Audit Reports (Civil)/ Union (Civil). This includes selection of topics for reviews, approval of guidelines, for preparation of reviews, mid-term appraisal for review work, vetting of draft paragraphs/ reviews, spot discussions with Pr. Accountants General/ Accountants General/ their officers for finalisation of material for inclusion in the Audit Reports (Commercial)/ Commercial Chapters of Civil Audit Reports.
- (b) Processing of comments of the CAG of India under Section 619(4) of Companies Act, 1956 on the annual accounts of State Government Companies and 619-B Companies as received from Accountants General and their approval by ADAI(C).
- (c) Updating Manuals of Commercial Audit of States.
- (d) Finalisation of Separate Audit Reports on the accounts of Statutory Corporations Bodies like State Electricity Board, State Road Transport Corporations, State Electricity Regulatory Commission State Industrial Development Corporation where CAG is the sole auditor and State Financial Corporations and State Warehousing Corporations where CAG conducts supplementary audit as per provisions of the respective Acts.
- (e) Approval of Annual Audit Plans, Targets and Action Plan for submission of Audit Report materials to Headquarters, spot discussion and submission of Audit Report (Commercial) to Comptroller and Auditor General for his approval.
- (f) Monitoring the progress of printing of Audit Reports (Comm.) by Accountants General, submission of printed reports for countersignature of CAG and their transmission to State Governments for presentation in respective State Legislatures.

- (g) Monitoring the progress of discussion of Audit Reports (Commercial)/ Commercial Chapters by COPU/ PAC and submission of half-yearly reports to CAG.
- (h) Monitoring of position of finalisation of accounts of State PSU which are in arrears through quarterly reports.

CA-III Section

- (a) Issue of guidelines for reviews and performance appraisals.
- (b) Monitoring of approved Audit Plans in offices of Member, Audit Board.
- (c) Processing of draft paragraphs, reviews and appraisals for approval and inclusion in Audit Reports (Commercial).
- (d) Finalisation of Performance Appraisal Reports, Reviews and draft Conventional Audit Reports.
- (e) Secretarial assistance to Audit Board.
- (f) Approval of supplementary audit comments on the accounts of Central Government Companies under Section 619(4) of the Companies Act, 1956 and processing reports of Chartered Accountants received under Section 619(3) of Companies Act, 1956.
- (g) Finalisation of separate Audit Reports on the accounts of Statutory Corporations where CAG is the sole auditor.
- (i) Printing and presentation of Audit Reports (Commercial) of CAG in Parliament.
- (i) Vetting of Action Taken Notes (ATN) received from Ministries/ Departments on audit paragraphs of the Audit Reports of CAG and recommendations of COPU in their reports.
- (j) Assistance to COPU through Memorandum of Important Points arising out of material included in the Audit Reports (Commercial).
- (k) Matters relating to appointment of Part time members of Audit Boards by the Ministries and Departments of Government with concurrence of CAG.
- (l) Monitoring of work in field offices through Monthly Activity Reports.

CA-IV Section

- (a) Technical examination of cases referred to by field offices or other sections or CA wing and also issues referred by Government Companies, etc.
- (b) Audit plans of MAB and plans for performance appraisals for Audit Board.
- (c) Examination of agenda papers and minutes of meetings of Central Council of the Institute of Chartered Accountants of India (ICAI), Accounting Standard Board and Auditing Practices, Committee of the ICAI, on which Chairman, Audit Board is Member.
- (d) Examination of Preliminary/ Exposure draft of Accounting Standards, Standard Accounting Practices, Guidance Notes, etc. of ICAI.
- (e) Examination of agenda/ minutes of National Advisory Committee on Accounting Standards on which Pr. Director (C) is Member.
- (f) Allotment of Auditee Organisations/ Units amongst MABs/AGs.

- (g) Arranging special training programmes of officers and staff working in field offices of Commercial Audit.
- (h) Monitoring of I.T. Audit of units of PSUs being conducted by MAB offices.
- (i) Collection of information about Foreign Branches of PSU's for audit by Embassy audit parties.
- (j) Updating of Manual of Commercial Audit.
- (k) Consolidation and finalisation of Audit Report No.1 (Commercial) which includes review of accounts and Summarised Financial Results (data is processed by MAB, Chennai on receipt of the same from all the MsAB).
- (l) Issue of circulars regarding accounts, audit, transaction audit, draft paras, appraisal reports, etc.
- (m) Arranging joint seminars with ICAI to discuss the issues pertaining to audit of accounts of PSUs.

CA-V Section

There are two groups in the Section. The details of work done group-wise is as follows:

Company Group

- (a) Correspondence with the Member Audit Board/ Accountants General and Companies regarding appointment of auditors of Government Companies under Section 619(2) of the Companies Act, 1956, Statutory Corporations under respective Acts.
- (b) Computer database/ programming for selection of CA firms for audit of Companies.
- (c) Monitoring progress of audit of accounts, year-wise, for each Central and State Government Company.

Firms Group

- (a) Maintains data of CA firms for empanelment of firms for audit of Government Companies under Section 619(2) of the Companies Act, 1956 and updating the data.
- (b) Maintains data of CA firms for appointment of Auditors by RBI
- (c) Correspondence with firms of Auditors.
- (d) Action on Assessment Reports on performance of CA firms and cases of disciplinary action against CA firms.
- (e) Maintain records/ correspondence relating to the meetings of Advisory Committee of RBI.
- (f) Renders advice on panels of CA firms to various autonomous bodies and other organisations on request.

Appraisal of Central Government Companies/ Corporations

15.3 The selection of the Companies/ Corporations to be appraised by the Audit Board is made with the approval of the Deputy Comptroller and Auditor General of India and requests, if

any, made in this regard by the Government of India and the Committee on Public Undertakings. As soon as the selection is made, MsAB proposes a panel of names for selection of part-time Members of Audit Board for appraisal of an Undertaking. The part-time members are selected keeping in view the technical knowledge and expertise in management in relation to the Undertaking to be appraised. Thereafter names of selected part time members are sent to the concerned Ministry of the Government of India for gazette notification.

The initial draft appraisal is prepared by MAB responsible for the audit of the selected Undertaking. It is considered by DAI(C)/Audit Board. Taking into account the suggestions made, the MAB finalises draft appraisal for discussion with Management of the Undertaking by the Audit Board at the office of the Undertaking. The draft appraisal of MAB forms the basis for discussion by the Audit Board with the Management. In the light of the deliberations in the meeting of the Audit Board, additional data is furnished by the Management and the Report is revised by MAB and approved by the Chairman, Audit Board. It is then sent to the Ministry for acceptance of the facts and their comments thereon. After discussions between the Audit Board and Secretary of the Ministry the appraisal report is finalised by the Chairman, Audit Board and put up to the Comptroller and Auditor General, for approval. On his approval it issues as part of Audit Report (Commercial).

15.4 The draft audit material in respect of the Central Government Undertakings not selected for appraisal are sent by the Members, Audit Board as draft paragraphs after obtaining the comments of the Management of the Undertakings and the Ministries concerned. The approved material forms part of Report No.3 containing audit observations based on transactions audit.

Report No.2 contains material arising from audit by Statutory Auditors in pursuance of directives of CAG and supplementary audit by MsAB. The material for draft Report No.1 is collected by MAB, Chennai under directions of DAI(C) and is edited by CA-IV section. It gives a review of the accounts of all the Central Government Undertakings and arrears in accounts of Central Undertakings. In respect of general procedures common with Central and State Audit Reports, the procedures in the chapter on those reports will apply mutatis-mutandis to Commercial Audit Reports also.

Printed Audit Reports

15.5 Four printed copies of the Audit Reports are put up for the signature of the Deputy Comptroller and Auditor General (Commercial)-cum-Chairman, Audit Board and countersignature of Comptroller and Auditor General of India. Three signed copies of the Audit Reports are forwarded to the Ministry by the DAI (C) for presentation in Parliament.

Audit Report on Damodar Valley Corporation

15.6 The separate Audit Report on Damodar Valley Corporation prepared by MAB, Kolkata requires countersignature by Comptroller and Auditor General under the relevant Act. Four printed copies of the Audit Report and the Annual Accounts after countersignature by the Comptroller and Auditor General of India are forwarded to the Government of India, Ministry of Irrigation and Power and one signed copy is returned to the Member, Audit Board, Calcutta for his record. The Audit Report is printed along with the Annual Report and Accounts by DVC.

State Audit Reports (Commercial) and Chapter on 'Government Commercial and Trading Activities' for inclusion in the State Government Audit Reports

15.7 In respect of States where Committee on Public Undertaking has been constituted separate State Audit Reports (Commercial) are prepared on Government Companies and

Corporations. In other States a Commercial Chapter is included in the Civil Report. Draft paras, appraisals and other material for inclusion in State Audit Reports (Commercial) and Commercial Chapters of the Audit Report (Civil) are received from AsG in batches and sent back to them with observations of Headquarters office for modification.

Discussion is held by ADAI (C)/ Group Officer with concerned AsG for finalisation of the material for Audit Report (Commercial). The bond copy of the Report is finalised keeping in view the observations of Headquarters office during discussion and finally submitted to CAG for approval.

In case of Commercial Chapter, the concerned AG sends the replies to Headquarter's office observations alongwith bond copy. The bond copy is approved by ADAI (C) and sent back to concerned AG for inclusion in the respective State Audit Report (Civil).

15.8 Printing of State Audit Reports (Commercial)

(a) After the bond copy of the State Audit Report (Commercial) is approved by the CAG, a copy thereof is sent to AG for getting the report printed in English as well as in Hindi/ Regional language. Printed copies of the Audit Reports in English version received from AsG are compared with approved copies of the Report. Four copies of the Audit Reports, each of English as well as Hindi/ Regional language versions, are countersigned by CAG of India. Two countersigned copies, each of English and Hindi/ regional language versions, are sent to State Government for being laid in the State Legislatures. One copy of the Report each in English and Hindi/ Regional language versions, is sent to AG for record and one copy is retained in Headquarters office.

(b) On receipt of the printed copies of the State Government Audit Reports (Civil), the Reports (States) Section will supply a copy thereof to CA-II Section, if it contains a Chapter on 'Government Commercial and Trading Activities'. These Chapters are checked with reference to approved bond copy of the Chapter and corrections, if any, intimated to Report (States) Section.

15.9 In respect of State Electricity Boards, State Road Transport Corporations, State Electricity Regulatory Authorities/ Commissions State Industrial Development Corporations and other Statutory Corporations, where CAG is the sole Auditor, a separate Audit Report is finalised by the concerned State Accountant General (Audit) and after approval by Headquarters office same are issued to the State Government alongwith the certified accounts for being placed before the Legislature. The supplementary audit of the accounts of the State Financial Corporations and State Warehousing Corporations are conducted by Accountants General and separate Audit Report thereon are prepared/ finalised and issued to the State Government for placing before the concerned State Legislatures, after approval of the Headquarters office. A copy of the separate Audit Report together with the copy of the certified accounts is forwarded to the Headquarters office by the Principal Accountant General (Audit)/ Accountant General (Audit).

Committee on Public Undertakings

15.10 For meetings of the Committee on Public Undertakings, action is taken as in respect of meetings of Public Accounts Committees. The Comptroller and Auditor General and/or Deputy Comptroller and Auditor General (Commercial) cum Chairman, Audit Board attend the meetings in the COPU and the concerned Accountant General in the States. Other procedures for State Commercial Audit Reports are same as per State Civil Audit Reports.

15.11 On recommendations in Reports of the Committee on Public Undertakings, Action Taken Notes are received from Ministries and Departments. They are vetted in respect of facts contained therein and approval of DAI(C)/AG are taken and vetted comments, if any, issued.

Comments under Section 619(4) of the Companies Act, 1956 and review on the accounts of the Central/ State Government Companies

15.12.1 The draft audit comments under Section 619(4) of the Companies Act, 1956 on the accounts of the Government Companies are received from the Members, Audit Board and State Accountants General (Audit) for approval of DAI(C) or ADAI(C) respectively.

15.12.2 Following categories of companies are selected annually for audit under Section 619(4) of the Act, *ibid*:

- (a) All Central Government Companies having paid-up capital or turnover of Rs.50 crores or more.
- (b) All State Government Companies having a paid-up capital or turnover of Rs.5 crore or more.
- (c) Any company selected for appraisal
- (d) All Section 619(B) Companies, and the remaining companies (both Central and State) are to be selected for supplementary audit in such a manner that all companies are subjected to audit under Section 619(4) of the Act, *ibid* once in 3 years.

15.12.3 The accounts of all Statutory Corporations where CAG is the sole Auditor will be audited annually.

15.13 The approved supplementary audit comments are communicated to the Members, Audit Board and State Accountants General (Audit) for transmission to the companies. Where 'nil comments' are to issue, prior approval of headquarters office is not necessary.

Appointment of Auditors for Government Companies/ Corporations

15.14 Auditors of Central and States Government Companies/ Corporations, are appointed by the Comptroller and Auditor General. All action therefor is taken in CA-V section which is fully responsible for timely action and obtaining all information on status of past audits from Auditors already appointed and from Companies/ Corporations and Government Departments and AG/ MAB concerned.

15.15 Status on arrears in audit as well as in appointment of Auditors is reported to CAG in monthly activity report of CA-V and CA-II sections.

15.16 The following returns are received in CA sections from the field offices:

Sl. No.	Subject	Periodicity	From whom due	Authority
	CA-I SECTION			
1.	Pay particulars of AOs / AAOs / SOs (Comm)	Annual	From all MAB/AG-(A)	427-N2/1-89 dt. 28.4.89
2.	Particulars of Candidates appeared in SOGE (Com) Pt.II	-do-	-do-	Para 9.2.3 (j) of CAG MSO(Admn) Vol.I
3.	History sheets of AOs (Com)/AAOs(Com)	-do-	-do-	1134/CA-I/142-98 dated 23.12.1998
4.	Verification of Claims of SC/ST (Change of	-do-	-do-	2163-NGIII/13-85/I dt. 2.7.86

5.	religion after obtaining SC/ST certificate) Cadre control statement	Monthly	-do-	551/CA-I/91-2001 dated 6.11.2001
CA-II SECTION				
6.	Status of discussion on Audit Reports by COPU of States	Half yearly	All AG (A)	562-Rep(S)/32-91 dt. 3.5.91 & 239-Rep(S)/32-91 dt. 28.2.92
7.	Finalisation of accounts of State Govt. Cos	Quarterly	-do-	26-CA-II/64-90 dt. 7.1.91
8.	Audit of high value contracts	-do-	-do-	518-CAII/43-97/KWI
9.	Progress report of printing of Audit Report (Com) (States)	-do-	-do-	906/CA-II/64-90 dt. 6.6.91
10.	Audit of high value contracts	-do-	-do-	518/CA-II/43-97/KWI dt. 15.6.99
CA-III SECTION				
11.	Draft Paras:Comml(Central)	Half yearly	All MAB	1271/47-69 dt. 17.7.90 33048/450-83 dt. 13.12.89 2084/373-91 dt. 9.9.92
12.	Important items of work in MAB offices	Monthly	-do-	268-JD(C)/3-82 dt. 8.6.82
13.	Position of Audit of Accounts of Central Govt. Undertaking	Fortnightly	-do-	46-CAIII/21-96 dt. 10.2.98
14.	Progress of audit of contracts of PSUs	Quarterly	-do-	35-CAIV/23-96 dated 3.2.99
CA-IV SECTION				
15.	Supervision of Local Audit Party by group officers	Quarterly	-do-	236-CAIV/10-92 dt. 9.8.95
16.	Expedition settlement of outstanding audit objections and Insp. Reports and formation of Audit Committees	-do-	-do-	122/CAIV/92-85-(Vol.IV) dt 23.4.91
17.	Training of Comml. AOs/AOs/SOs in the audit of specialised industries	-do-	-do-	194-204/CA-O&M(RC)/90-93 dt. 24.6.85 224-CA O&M(RC)/5-28 dt. 2.7.90
18.	Implementation report regarding intensive coaching schemes for SOG(Com) Pt.II candidates	Annual	-do-	107/Ar.G(C) dt. 31.7.78 & 115/22/A/Ar.G(C)/78 dt. 5.8.78
19.	Audit of foreign branches of Companies/Corpn.	Yearly	-do-	634-CAIV/17-93-II dt. 15.12.93
CA-V SECTION				
20.	Report on the performance of Statutory Auditors whose performance has been considered satisfactory (individually in respect of each PSU after finalisation of their accounts)	yearly	-do-	CA-V/30-2003/37 dated 21.7.2003

Chapter-16

RAILWAY AUDIT WING

16.1 The Railway Audit Wing is under the supervision of a Pr. Director (Rlys) and is under the control of Deputy Comptroller and Auditor General.

The functions of the wing can be sub-divided into three parts:

(i) **Functions as Report Wing of the Railway Audit Branch** – Processing of the draft paragraphs/ provisional paragraphs/ reviews for issue to the Ministry of Railways (Railway Board), finalisation of paragraphs for the Railway Audit Report (from the year 2000-2001, the Railway Audit Report is being brought out in two volumes – the first containing audit paras relating financial management, earnings, works and control management and stores and assets management and the second containing the central reviews on selected topics); printing and distribution of Railway Audit Report; preparation of synopses, questionnaires and Memorandum of Important Points arising from the paras appearing in the Railway Audit Report for consideration of PAC; Vetting of draft notes/ memoranda submitted by the Ministry of Railways to the PAC, checking Budget orders and certification of Appropriation Accounts of Railways.

(ii) **Functions as Technical Administration, O&M and Training Wing of the Railway Audit Branch** – Issue of instructions/ clarifications relating to audit procedure, programme of audit, extent and scope of audit, issue of directives regarding special investigations, methods of check and training schemes/ programmes, etc.

(iii) **Functions as Audit Officer** – Review of tenders invited and contracts entered into by the Ministry of Railways (Railway Board) for the purchase of stores and equipment including Rolling stock for the Railways and audit of (a) sanctions having financial effect accorded by the Government of India, other than those pertaining solely to an individual Railway, (b) sanction regarding financial rules and general orders issued by the President which are applicable exclusively to the Railways, (c) sanctions and orders issued by the President or Government of India relating to “through traffic”, (d) rules and modifications by the Indian Railways Conference Association (IRCA) and all corrections to tariff and publications issued by the Association (e) accounts maintained in the office of the Railway Board (Accounts Branch) etc.

(iv) Other important items of work entrusted to this wing are:

1. Reports on audit of Railway Board's sanctions and the major audit objections received from the Principal Directors of Audit, Railways.
2. Review of performance of Railway Production Units and Operation statistics.
3. Certification of net proceeds of pilgrim taxes collected by the Railways but assigned to States.
4. Scrutiny of Codes and Manuals (with corrections thereto) issued by the Ministry of Railways.
5. Fixation of man-hour standards for determining the strength of staff in Railway Audit Offices. (The staff proposals of different offices are, however, examined by BR&S Section in consultation with this section.)
6. Review of the investments in the shares of private companies/corporations etc.
7. Scrutiny of the Railway portion of the Finance Accounts of the Union Government including the annual review of balances as compiled by the Railway Board.

8. Scrutiny of Railway portion (sector C-Economic services (b) Railways) of the Combined Finance and Revenue Accounts of Central/ State Governments in India.

16.2 The Railway Audit Wing is divided into three groups viz., Railway Audit-I, Railway Audit-II and Railway Audit-III. The distribution of work between them is given in Annexure to this Chapter.

16.3 Detailed instructions regarding functions of the Railway Audit Department, audit procedure etc. are contained in Railway Audit Manual and Secret Memo. of Instructions. The administration of these publications is vested in the Railway Audit Wing.

16.4 The important items of work in this Wing are dealt with in the following manner.

Finalisation of Draft Paras, Audit Report and Memoranda of Important Points

16.5 The draft paragraphs for the Audit Report (Railways) are issued by the Principal Directors of Audit of Zonal Railways to the General Managers of Zonal Railways in respect of transactions occurring in the respective Railways duly endorsing a copy to DAI/ Principal Director (Railways). The Railway Audit Section at Headquarters examines these draft paragraphs with references to related key documents. Thereafter, with the approval of DAI provisional paragraphs are issued to the Ministry of Railways (Railway Board). Besides, there exists a Railway Audit Section in Railway Board, Rail Bhawan for scrutinising the Tenders and Contracts entered into by the Railway Board. During audit of these Tenders and Contracts, whenever any objections worth commenting come to the notice, an Audit Note is issued to the concerned Directorate of the Railway Board with the approval of the Principal Director (Railways).

Taking into account the replies furnished by the Railway Board to the provisional paragraphs/ Audit Notes, they are edited. The discussion on the selected paragraphs are also held by the Principal Director (Railways)/ DAI with the executives of Railways Board. Wherever necessary, addition, alternation or modification agreed upon is carried out before the approval by C&AG. In respect of other general procedures common with Central/ State Audit Report, the procedure adopted in respect of these reports will also apply to Railway Audit Reports, mutatis-mutandis.

16.6 The Directorate of Printing has sanctioned the printing of Audit Report (Railways) in the Government of India Press, Delhi. The duplicate copy of the requisition should, however, be sent to the Controller, Department of Publications, Delhi quoting reference to the Chief Controller of Printing and Stationery's letter No. 6/3/62-P/6182p dated 18.4.1964.

The number of copies to be printed is ascertained by preparing a distribution list on the basis of requirements of the Pr. Directors of Audit, Railways, Accountants General, Ministries, Lok Sabha, Rajya Sabha, Controller of Publications, Press Information Bureau and the headquarters office. The Audit Report is a secret document until it is laid on the Table of the Parliament and as such utmost secrecy should be maintained in handling all the materials relating to it, prior to its presentation to the Parliament.

16.7 (a) Three signed copies each, of Appropriation Accounts, Block Accounts, Balance Sheet and Profit and Loss Accounts of Indian Railways alongwith a signed copy of Audit Report in English and Hindi are forwarded to the Secretary, Ministry of Finance, Department of Economic Affairs, Government of India. 15 spare copies of English version of the Report and 7 spare copies of Hindi version of the Report are also sent to the Ministry of Finance for their use.

(b) One unsigned copy each, of Appropriation Accounts and Audit Report with the words "Sd/-" superscribed over the space for signature of Comptroller and Auditor General of India and duly indicating date on which the Comptroller and Auditor General of India actually signed the Report and the Accounts is sent to the Secretary to the President.

One signed copy of the Audit Report is forwarded to the Chairman, Railway Board alongwith signed copies of Appropriation Accounts.

(c) The letters forwarding the signed copies of the Report and Accounts to the Ministry of Finance and Chairman, Railway Board and unsigned copy to the Secretary to the President, are signed by Deputy Comptroller and Auditor General of India in the capacity of DAI (Rlys).

(d) Normally 550/250 copies of English version and 200/50 copies of Hindi version of Audit Reports (unsigned) are sent to Lok Sabha/Rajya Sabha Secretariat direct, on receipt of intimation from the Ministry of Finance, Department of Economic Affairs (Budget Division). Sufficient number of copies of the Report with a brief on contents of the Report are sent to the Press after the Report is laid on the table of both Houses of Parliament.

16.8 On receipt of the programme of the Public Accounts Committee, Memorandum of Important Points arising out of the paras selected and included in the Audit Report are prepared and approval of DAI obtained. Any other information that might be required in the course of discussion of the paras in the Public Accounts Committee is also incorporated in the Memo. of Important Points.

16.9 When the recommendations of the Public Accounts Committee are complied by the Railway Administration, they prepare Notes/Memorandum for each recommendation. These Memoranda/Notes are shown in this office at the draft stage. The manner in which these "Notes" should be dealt with has been detailed in the MSO (Audit).

Appropriation Accounts

16.10 Government of India, Ministry of Railways (Railway Board) draws, early in May each year, a programme of finalisation of Appropriation Accounts for the previous year, in consultation with this office and forwards it to the General Managers and other Administrative Officers of different Railways. The programme is forwarded to Railway Audit also with sufficient spare copies. Copies of the programmes are then sent by the headquarters office to the Pr. Directors of Audit, Railways and watches that the dates fixed in the programme are strictly observed by them.

16.11 Advance copies of the Appropriation Accounts are sent by the General Managers to the Pr. Directors of Audit, Railways and the Railway Board according to the time schedule. The audited copies of the same are forwarded by the Railway Administration to the Railway Board also. The Railway Board consolidates the accounts of all Railways on the basis of audited copies received by them and sends the consolidated accounts to this office. Meanwhile, the audited copies of Appropriation Accounts are also received by this office from the Pr. Director of Audit, Railways direct and this office checks the Consolidated Appropriation Accounts with reference to these audited copies.

16.12 Part-I of the Appropriation Accounts contains a review, which is compiled by the Railway Board. Part-II of the Accounts containing detailed Appropriation Accounts with annexures. After check the following Audit Certificates to be signed by the Comptroller and

Auditor General is recorded below the Grand Summary of the Appropriation Accounts by Grants and Appropriations:

These Accounts have been examined under my direction. On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of the test audit of the accounts, I certify, in pursuance of the provisions of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, that these accounts are correct subject to the observations in my Report on the Railways for the year

New Delhi

Dated:.....

Comptroller & Auditor General of India

16.13 The Block Accounts (including Capital Statements comprising the Loan Accounts), Balance Sheets and Profit and Loss Account of Indian Government Railways are printed separately as Part-II – Detailed Appropriation Accounts (Annexures-G). The following Audit Certificate is recorded thereon by the Dy. C&AG of India in his capacity of Ex-Officio Pr. Director of Railway Audit:

I have examined the foregoing Accounts and the Balance Sheet of the Indian Government Railways. I have obtained all the information and explanations that I have required and subject to the observations in the separate Report of the Comptroller and Auditor General of India for the year, I certify, as a result of my audit, that in my opinion, these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the State of affairs of the Indian Government Railways, according to the best of my information and explanations given to me and as shown by the books of the Indian Government Railways.

New Delhi

Dated:.....

Deputy Comptroller & Auditor General of India

Checking of Budget Orders

16.14 At the commencement of each financial year, and as soon as the Budget is voted by Parliament, as well as whenever changes in the Grants/ Appropriations are found necessary during the course of the year, the Ministry of Railways issues Budget Orders allotting funds to individual Railways. Copies of these orders are forwarded to headquarters office as well as to the Pr. Directors of Audit, Railways concerned. The Budget Orders are examined by the Pr. Directors of Audit with particular reference to the amount voted by Parliament/ sanctioned by President under each Grant/ Appropriation; the discrepancies, if any, being taken up with the Railway concerned/ Ministry of Railways (Railway Board)

Check of receipts and outgoing accounts

16.15 At the end of the financial year and as soon as the accounts are closed, the Ministry of Railways (Railway Board) prepares the Statement of Central Transactions–statement of receipts and outgoings of the Ministry of Railways (Railway Board) (Capital and Revenue) from the Account Current of March (Supplementary) of Zonal Railway Administrations and sends it to the Controller General of Accounts (CGA) as well as headquarters office by 15th September every year. After check audited copy thereof is sent to the CGA. One copy of this statement is returned to the Ministry of Railways (Railway Board).

Headquarters office is also required to send the audited copies of the material i.e. the statement of receipts and outgoings referred to above to the Director General of Audit, Central Revenues, for incorporation in Chapter-I of the Union Government Audit Report (Civil).

Material for Union Government Finance Account

16.16 On the basis of accounts rendered by the Zonal Railways the Ministry of Railways (Railway Board) prepares the following Accounts/ Statements for incorporation in Union Government Finance Accounts and sends it to the CGA and headquarters office (with 2 spare copies).

1. Progressive expenditure on capital account to end of the year.
2. Statement of receipts by minor heads.
3. Detailed account of expenditure by minor heads (Revenue and Capital)
4. Statement of guarantees given by the Union Government to Private Companies etc.
5. Reviews of balances of the Railway Department at the end of the year.
6. Statement of investment in Railwaymen's consumers Cooperative Societies.
7. Statement of loans and advances to Cooperative Societies.
8. Investment of Central Government in shares of Pvt. Companies.
9. Statement showing share capital, debentures and loans to branch line companies.
10. Statement showing payment into and withdrawals from treasuries by branch line companies.

All the statements/accounts referred to above (except statements No. 1 to 3) are checked with reference to the audited copies of the statement received from Pr. Directors of Audit. Statements/Accounts referred to at items 1 to 3 are checked with reference to Account Currents of March (Supplementary) of various Railways. The audited copies of the above mentioned statements are sent to the CGA and the Director General of Audit, Central Revenues. An Audit certificate in the following form is also sent to the latter office:

I certify that the Accounts compiled by the Railway Board, the General Managers and the Accounts prepared therefrom by the Railway Board for incorporation in the Finance Accounts of the Union Government for the year have been examined and audited under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. As a result of test audit carried out under my direction and on a consideration of explanations given to me, I certify, the Accounts and the review of balances have been correctly prepared.

New Delhi

Dated.....

Sd/-

Deputy Comptroller & Auditor General of India

Railway portion (Sector-C-Economic Services (f) Railways) of the Combined Finance & Revenue Accounts of Central and State Governments in India is compiled by the Ministry of Railways (Railway Board) on the data available in the Account Current of March (Supplementary) etc. and sent to headquarters office for check. After this is checked, the Railway Board prepares a press copy of this and sends it to for incorporation in the Combined Finance and Revenue Accounts.

Certification of Net Proceeds of Terminal Taxes Collected by the Railways

16.17 Government of India, Ministry of Railways (Railway Board) issues notifications declaring certain places to be "notified places" for the purposes of "Terminal Tax on Railway Passengers Act, 1956" and fixes the rates of Terminal Taxes with effect from a specified date. On receipt, copies of these notifications are endorsed to the concerned Pr. Directors of Audit, Railways for sending copies of Audit certificates of Terminal Taxes to this office. At the end of

each financial year, the Railway Board furnishes final certificates and the detailed statements showing the amount of the tax collected, commission retained and the net proceeds credited to the States concerned in connection with each of the particular terminal taxes, separately; duly countersigned by the Pr. Directors of Audit, Railways of the concerned Railway along with the Audit Certificates received by the concerned Railway from all other Railways. Railway Audit Section checks these statements of certificates with reference to the statements and certificates already received from different Pr. Directors of Audit Railways and sends the Certificate in the following form, signed by the Deputy Comptroller and Auditor General, to the Ministry of Railways:

With reference to Article 279(1) of the Constitution of India, I hereby certify, on the basis of the information supplied by the Railway Administrations and the test check exercised thereon under my direction, that the 'Net proceeds' of the Terminal Tax levied at under the Terminal Tax on Railway Passengers Act, 1956 are Rs. (Rupees only).

New Delhi

Dated.....

Sd/-

Deputy Comptroller & Auditor General of India

Reports on Audit of Railway Board's Sanctions and the Major Audit Objections

16.18 The Pr. Directors of Audit, Railways are required to submit each month a report in 3 parts, indicating therein:

- Part-I Objections raised on the sanctions issued by the Railway Board.
- Part-II Objections raised for want of sanction of the Railway Board.
- Part-III Other major objections

On receipt of reports from all the Pr. Directors of Audit, Railways, in Railway Audit Section, extracts of important objections are given to the Assistant Administrative Officers concerned of the various sections in the Railway Audit Wing, for further consideration and processing into draft paras. Besides the above monthly return, the following periodical returns furnished by the Pr. Directors of Audit, Railways are received in Railway Audit III Group and utilised in keeping a control on the state of work in the various Railway Audit Offices:

- (i) Report on the state of work in Railway Audit Offices (Quarterly).
- (ii) Outstanding audit objections (yearly).
- (iii) Statistics of volume of work done in Railway Audit offices (yearly)
- (iv) Results of important audit work done in Railway Audit Offices.

Review of the investments in the Shares of Statutory Corporations, Government Companies, Joint Stock Companies, Co-operative Banks and Societies etc.

16.19 Yearly statements in prescribed proforma, showing investments of the Railways in shares of Government companies, co-operative societies etc. and also in debentures or bonds of different concerns are sent by the Financial Adviser and Chief Accounts Officers to the respective Pr. Directors of Audit, Railways. The Pr. Directors of Audit, Railways return one copy of the statement to the concerned Railway, duly audited and send another audited copy to this office. The Ministry of Railways also sends two copies of the Consolidated Audited Statement to headquarters office. Railway Audit Section checks them with reference to the various copies of Audited Statements received from Pr. Directors of Audit, Railways direct. Discrepancies if any, should be settled with the Railway Board.

Statement of capital raised with the approval of the Government by the Railway Companies for expenditure in Railways owned by them in respect of which guarantees for

interest on share capital have been given is prepared by the Ministry of Railways (Railway Board) and sent to this office in duplicate for check and return of one copy. This is checked with reference to audited copies of the statement and is returned to the Ministry of Railways (Railway Board). A copy of the Audited Statement should be forwarded to the Controller General of Accounts for incorporation of the figures in the Finance Accounts.

Audit of sanctions issued by the Ministry of Railways

16.20 Copies of sanctions issued by the Ministry of Railways relating to "through traffic" and orders regarding Accounts, Rules and Procedures of the Railway Department as a whole, or which are applicable to more than one Railway, are received and audited by Railway Audit sections and the objections, if any, are communicated to the Railway Board for further necessary action. These sanctions are simultaneously audited by Pr. Directors of Audit, Railways who also receive the copies directly from the Railway Board; and results of audit, if any, are communicated by them to headquarters office for further action.

16.21 Sanctions and orders of the Railway Board pertaining to only one Railway are received and audited by the Pr. Directors of Audit, Railways concerned without the intervention of this office.

Free Passes and PTOs

16.22 In order to keep an account of Free Passes and PTOs of all the officers and members of the staff under Railway Wing issued in pursuance of Paras 15 and 16 of the Railway Audit Manual, a register is maintained in the Form of a Ledger. Whenever Free Passes or PTOs are issued to an individual, an entry is made in the folio of the Ledger containing the account of Free Passes and PTOs of that individual. Each such entry is attested by Sr. AO/ AO.

16.23 A statement is also prepared quarterly showing the Free Passes and PTOs issued to each individual during the quarter ending March, June, September and December. The statement is independently checked by an Asstt. Administrative Officer of the Railway Audit Wing and submitted to DAI. The particular of passes and PTOs issued in a month are shown in the monthly returns sent to the concerned Railway Accounts Office. A movement register for card passes is maintained by the Railways Audit Wing. All the blank Pass and PTO forms are kept in the custody of Sr. Administrative Officer/Administrative Officer. Metal passes are issued by the Railway Board to the Gazetted Officers of the Railway Audit Wing and remain in the custody of the officers concerned.

16.24 The following returns are received in the Railway Audit Section from the field offices:

S.No.	Subject	Frequency	From whom due	Authority
1	Location and strength of Division and Br. Offices	Annual	Rly Audit Offices	1578-RAI/17-11/71 dt. 15.5.1973
2	Annual programme of inspections	-do-	-do-	227-RAAI/17-13/87 dt. 24.4.1987
3	Number of AOs/ AAOs/ SOs trained in RTI	Half yearly	-do-	163-RAIV/17-5/90 dt. 18.6.1990
4	State of work and report on arrears	Quarterly	-do-	Para 101 of Railway Annual Manual
5	Receipt of Finance Accounts from Railway Admn. and despatch to Hqrs after Audit	-do-	-do-	Rly.Aud.III/23-1/93 dt. 10.5.1993

6	Receipt of Appropriation Accounts from Railway Admn. and despatch to Hqrs after Audit	-do-	-do-	Rly.Aud.III/1-40/93 dt.....
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ANNEXURE
(vide para 16.2)

RAILWAY AUDIT-I
(Headquarters)

1. All co-ordination work within Railway Audit-I Group and between different groups of the Railway Audit wing
2. Staff proposals relating to Railway Audit Offices.
3. Finalisation of draft paragraphs for inclusion in the Audit Report (Railways) including arrangements for its printing, publication and distribution.
4. Passes and PTOs account including preparation and submission of various returns in connection therewith.
5. Correspondence regarding recording and weeding of files, maintenance of casual leave accounts, furniture and fittings account of the Section.
6. Maintenance of sectional library and other related work.
7. Reports on the audit of Railway Board's sanctions and major audit objections received from the Pr. Director of Audit.
8. Processing of draft paragraphs relating to Metro Railway.
9. Preparation of Memoranda of Important Points, vetting of draft memoranda notes, draft action taken notes, etc. for submission of PAC with reference to the Audit Paras processed by this group and any other related PAC work.
10. Training scheme of officers and staff and other matters relating to establishment of Railway Audit Offices. Correspondence relating to fixation of manhour standards for determining staff strength in Railway Audit Offices.
11. Occasional work like conference of Pr. Directors of Audit, Railways and Accountants General etc., charge reports of Pr. Directors of Audit, Railways.
12. Disposal of general circulars issued by Government of India and Civil wing of this office not pertaining to other groups and complaints.
13. Processing of draft paras relating to open line works, construction of new lines, sidings, Land and Buildings, etc.
14. Accounts and Audit procedure (including computerised procedure and changes in Railway Audit Manual).
15. Preparation of Memoranda of Important Points, vetting draft memoranda notes, draft Action Taken Notes etc. for submission to PAC with reference to audit paras etc. processed by this group and any other related PAC work.
16. Review of annual works programme.

**RAILWAY AUDIT-II
(at Railway Board)
(vide para 16.2)**

1. Review of tenders and completed contracts relating to (a) track and track modernisation; (b) signaling and telecommunication equipment; (c) steel and (d) computer.
2. Review of performance of equipment and stores mentioned in item (1).
3. Processing of Audit notes/Draft Paras arising from review of items (1) and (2) above.
4. Processing of draft paras initiated by Pr. Director of Audit, Railways relating to items (1) and (2) above.
5. Review of tenders and contracts of Ministry of Railways (Railway Board) relating to Railway Electrification Projects and Open Lines (other than Railway Electrification).
6. Review of collaboration agreements/performance of Production Units and contracts relating to Railway Production Units.
7. Review of Railway Board's sanction/contracts relating to major line capacity project like doubling, new construction (Projects progressed in work for 4 years and more).
8. Review of completed Efficiency Bureau Studies.
9. Processing of draft paras initiated by Pr. Directors of Audit, Railways relating to items (5) to (8) above.
10. Processing of draft paras relating to stores including procurement of stores for works and stores procure by General Managers of Production Units either by themselves or through DGS&D, (Cases relating to procurement of stores i.e. Coal, fuel, oil etc. against collaboration agreements/ contracts finalised by Railway Board will be dealt with in this group).
11. Accounts and audit procedure in respect of item dealt with in this group (including computerised procedure and changes in Railway Audit Manual).
12. Review of tenders and completed contracts for (a) wagon building and purchase of components for wagons/coaches, (b) Locomotives and components and spares and accessories for them; and (c) Development items.
13. Review of performances of rolling stock procured under Railway Board's contracts.
14. Processing Audit Notes/draft paragraphs arising from review of items (12) and (13).
15. Processing of draft paragraphs initiated by Pr. Directors of Audit (Railways) relating to this group.
16. Processing and finalisation of Central Reviews allotted to this section.
17. Vetting of action taken notes received from Railway Board in respect of paras pertaining to Railway Board and Central Reviews finalise by this section.
18. Preparation of Memoranda of Important Points, vetting of draft memoranda notes, draft action taken notes etc. for submission to PAC with reference to audit paras processed by this group and any other related PAC work.

RAILWAY AUDIT-III
(Appropriation Group)
(vide para 16.2)

1. (a) Finalisation of Appropriation Accounts including check of Budget orders in respect of Railways:

- | | | |
|-----|--------------|--|
| 1. | Grant No.1- | Railway Board |
| 2. | Grant No.2- | Miscellaneous Expenditure (General) |
| 3. | Grant No.3- | General Superintendence and services on Railways |
| 4. | Grant No.4- | Repairs and Maintenance of Permanent Way and works |
| 5. | Grant No.5- | Repairs and Maintenance of Motive Power |
| 6. | Grant No.6- | Repairs and Maintenance of Carriages and Wagons |
| 7. | Grant No.7- | Repairs and Maintenance of Plant and Equipment |
| 8. | Grant No.8- | Operating Expenses – Rolling Stock and Equipment |
| 9. | Grant No.9- | Operating Expenses – Traffic |
| 10. | Grant No.10- | Operating Expenses – Fuel |
| 11. | Grant No.11- | Staff Welfare and Amenities |
| 12. | Grant No.12- | Miscellaneous Working Expenses |
| 13. | Grant No.13- | Provident Fund, Pension and other retirement benefits |
| 14. | Grant No.14- | Appropriation to Funds |
| 15. | Grant No.15- | Dividend to General Revenues, Repayment of loans taken from General Revenues and amortisation of over capitalisation |
| 16. | Grant No.16- | Assets – Acquisition, Construction and Replacement |
| | | (a) Other expenditure – Capital |
| | | (b) Other expenditure – Railways Funds (DRF, DF and CF) |
| | | (c) Other expenditure – Railway Safety Fund |
| | | (d) Other expenditure – Special Railway Safety Fund |
| | | (e) Open Line Works – Revenue |
| 17. | Grant No.17- | Appropriation Accounts of Civil Grants |
| | | (a) Loans and Advances to Railway Employees |
| | | (b) Interest on debt and other obligations, and |
| | | (c) Pre-partition payments |

(b) and Scrutiny of:

- (i) Grand summary of Appropriation Accounts
- (ii) Depreciation Reserve Fund Account
- (iii) Development Fund Account
- (iv) Pension Fund Account
- (v) Capital Fund Account
- (vi) Railway Safety Fund Account

- (vii) Stores Account, Stock Adjustment Account, Profit and Loss Account of Catering Department and statement of Outstanding Balances under Suspense
- (viii) Annexure 'A' - Statement of expenditure held under objection and not regularised by competent authority upto 1st July of next financial year.
- (ix) Annexure 'B' - Statement of undercharges detected by Accounts or Audit and recovered
- (x) Annexure 'C' - Statement showing remissions and abandonment of claims to revenue
- (xi) Annexure 'D' - Review of expenditure on important open line works revenue
- (xii) Annexure 'E' - Statement showing Revenue and Capital expenditure relating to strategic lines
- (xiii) Annexure 'F' - Statement of Estimated and Actual Credit or Recoveries
- (xiv) Annexure 'G' - Capital Statements, Block Accounts, Profit and Loss Accounts, Balance Sheets of commercial and strategic lines
- (xv) Annexure 'H' - Statement of losses and ex-gratia payments
- (xvi) Annexure 'I' - Statement showing irregular re-appropriations
- (xvii) Annexure 'J' - Statement of payment misclassifications and other mistakes detected and
- (xviii) Statement showing defective Budgeting

2. Finalisation of Union Government (Rlys) Finance Accounts

- (i) Finalisation of statement of Central Transactions of Ministry of Railways on the basis of audited copies of Capital and Revenue Accounts Current received from the Principal Directors of Audit, Zonal Railways, Units and Production Units to end of March of each financial year.
 - (ii) Statement of Transfers without financial adjustments.
 - (iii) Statement showing dividend paid and subsidy received from General Revenues.
 - (iv) Statement showing Loans and Advances to cooperative societies.
 - (v) Guarantees given by Central Government under Article 292 of the Constitution of India.
 - (vi) Investments of Central Government in shares of private companies.
 - (vii) Investments in Railwaymen's consumer co-operative societies.
 - (viii) Statement showing share capital debentures and loans to Branch Line companies.
 - (ix) Statement showing payments into and withdrawals from treasuries by Branch Line Companies.
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- (x) Statement showing balances under Contingency Fund of India.
 - (xi) Statement showing capital-at-charge.
 - (xii) Statement showing details of working expenses
 - (xiii) Statement showing income tax and surcharge recovered by Railways and credited to Major Head=0049.
 - (xiv) Review of balances of Ministry of Railways (on the basis of certified "Debt Head" Reports received from Principal Directors of Audit).

- (xv) Statement of new services not contemplated in the Budget.
- (xvi) Statement showing recoveries effected at the instance of Audit.
- 3. Finalisation of comments on Appropriation Accounts for inclusion in the Railway Audit Report.
- 4. Preparation of Memoranda of Important Points and synopsis in respect of paras relating to item 3 above.
- 5. Vetting of Draft Explanatory Memoranda prepared by Ministry of Railways for regularisation of Excess in Voted Grants and Charged Appropriations and savings in Grants exceeding Rs.100 crore on the basis of item 3 above.
- 6. Review of Railway Convention Committee Reports on the rate of Dividend and other ancillary matters.
- 7. Check of Railway Board's journal vouchers (Capital and Revenues) relating to March Accounts.
- 8. Combined Finance and Revenue Accounts (Railway portion) for inclusion in Central Finance Accounts.
- 9. Vetting of Accounting classifications proposals received from Ministry of Railways upto the level of sub-head and the proposals mooted by the Controller General of Accounts for introduction of New Major Heads, Sub-Major Heads and Minor Heads in the list of Major and Minor Heads.
- 10. Accounts and Audit procedure in respect of items dealt with in the group including changes in Railway Audit Manual.
- 11. Vetting of Draft Action Taken Notes on the paragraphs included in the Railway Audit Report on Chapter 1 and on the Report of Public Accounts Committee pertaining to Railway Accounts and other related Public Accounts Committee work.
- 12. Any other work allotted by Principal Director (Railways)/ Deputy Comptroller and Auditor General of India in connection with Railway Accounts.

Chapter-17

INFORMATION TECHNOLOGY AUDIT

17.1 The work of the Information Technology (IT) Audit Section is supervised by a Pr. Director (Research, Training & IT Audit) assisted by two Dy. Directors; the overall control being with DAI (Local Bodies and Accounts, Entitlement and Complaints).

17.2 The IT Audit Wing is entrusted with monitoring of activities connected with Information Technology Audit in the IA&AD. These include:

1. Development of Standards and Guidelines for:
 - (i) IT Audit Planning;
 - (ii) Conducting IT Audit;
 - (iii) Reporting IT Audit Findings;
 - (iv) Processing IT Audit Reports;
 - (v) Application of Computer Assisted Audit Techniques.
2. Formulation of policy matters relating to IT Audit.
3. Development of IT Audit Manuals.
4. Identifying training needs in IT Audit.
5. Keeping track of developments in Technology having impact on IT Audit.
6. Study of IT policies of Central and State Governments.
7. Planning and supervising audits of IT Systems and Applications in Auditee Organisations.
8. Rendering technical assistance in vetting Reports arising out of IT Audits referred by other functional Wings entrusted with processing of Audit Reports.

Chapter-18

INTERNATIONAL RELATIONS

18.1 The International Relation (IR) Section is supervised by a Principal Director, who is assisted by a Director.

18.2 The Division deals with the following matters:

- (i) INTOSAI related activities (including INTOSAI Standing Committee on EDP Audit);
- (ii) ASOSAI related activities;
- (iii) Commonwealth Auditors General Conferences;
- (iv) Other international relations activities including visits of foreign delegations;
- (v) Asian Journal of Government Audit;
- (vi) External audit of UN bodies like International Maritime Organisation, Food and Agricultural Organisation, World Tourism Organisation, ICGEB and OPCW and work relating thereto;
- (vii) Maintenance of CAG's web site www.cagindia.org; and
- (viii) Bilateral contacts under Memoranda of Understanding and other goodwill visits; including exchange of information with other SAIs.

Chapter-19

RESEARCH AND TRAINING

19.1 The Training Division in Headquarters office is supervised by Pr. Director (Research, Training & IT Audit).

19.2.1 The Training Division in Headquarters office is responsible for assessing, planning and executing the training needs of the Indian Audit and Accounts Department (IA&AD). The Division also organises international training programmes for participants of different Supreme Audit Institutions (SAIs) of countries mainly from Asia, Africa, Caribbean and Pacific Regions.

19.2.2 The Division presently organises training programmes for the participants of different SAIs and Headquarters office at International Training Centre (ITC) at Vaishali, Ghaziabad. A new complex for International Centre for Information Systems & Audit (ICISA), Noida has been inaugurated in March 2002. The Centre has training and other infrastructural facilities of international standards and conducts training programmes for Ministries/ Departments of Government of India in addition to the international and national training programmes being conducted at ITC. The Centre is headed by Pr. Director (Trg.).

The Division monitors preparation of annual calendar of training programmes of nine Regional Training Institutes at Chennai, Mumbai, Ranchi, Jaipur, Allahabad, Nagpur, Shillong, Jammu and Kolkata and three Training Centres (TCs) at New Delhi, Hyderabad and Bangalore. These three TCs are functioning under the administrative control of Director General of Audit, Central Revenues, New Delhi, Pr. Accountant General (Audit)-I, Andhra Pradesh, Hyderabad and Pr. Accountant General (Audit)-I, Karnataka, Bangalore respectively.

19.2.3 The Division monitors organisation of training programmes at the nine RTIs and three TCs in accordance with the annual calendar of training programmes as chalked out by the respective Regional Advisory Committees of the RTIs/ TCs and approved by Headquarters. Training in IA&AD was restructured in 1996. Accordingly, the field offices are to organise the training courses having direct relevance to their action plans in their in-house training set up leaving the RTIs/ TCs to organise fewer but value added general and specialised EDP courses. The Division also monitors the organisation of courses in the in-house training set up of the field offices. The Division also deals with all the training related matters of RTIs/ TCs/ Field Offices requiring sanction/ approval of Headquarters.

19.3 The following returns are received in the Division from the field offices:

Sl. No.	Subject	Periodicity	From whom due	Authority
1.	Activity report on work in RTIs/TCs	Monthly	RTIs/TCs	166-Trg.Div/38-99 dt. 1.9.1999
2.	Achievement against training targets	Quarterly	RTIs/user offices	133-Trg.Div/103-91 dt. 29.5.1992
3.	Progress report on training courses run in field offices	Half yearly	Field offices	556-Trg.Div/17-97 dt. 30.6.1997

Chapter-20

EXAMINATION

20.1 Examination Section which is supervised by Director (Examination) and under the control of DAI is entrusted with the work of holding the under mentioned examinations in IA&AD:

1. Section Officers Grade Examination
2. Revenue Audit Examination for Section Officers/Assistant Audit Officers in Audit Offices
3. Incentive Examination for SO/ AAO in Accounts and Entitlement offices
4. Departmental Examination for Section Officers on-Probation
5. Departmental Examination for IA&AS Probationers
6. Any other special examination as ordered by CAG.

20.2 The rules relating to the conditions of eligibility etc. to appear in the various Examinations are contained in the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol.I read with the relevant provisions of the Memorandum and Instruction of Restricting (MIR) and other circulars instructions issued from time to time.

20.3 The rules and syllabus for the various examinations listed above are prescribed by Examination Section in consultation with Technical Sections viz. NGE, Audit, Receipt Audit, Commercial Audit, Accounts, Railway Audit and GE Sections, etc. The rules and syllabus in respect of 'Computer System' papers in SOG examination and "Data Processing and Computer System Paper" in incentive examination for Section Officers/ Asstt. Audit Officers in A&E offices were prescribed in consultation with EDP Section of the Headquarters office.

20.4 The Examination Section deals with the following items of work:

- (1) Selection of Paper setters, Examiners, Moderators, Translators and Head examiners for conducting the various examination.
- (2) Arrangements for the printing of blank main answer books, additional answer books and despatch thereof to the Examination Centres.
- (3) Arrangements for the printing of question papers other than local papers and their despatch to the respective centres of examination.
- (4) Communicating necessary instructions to the Heads of Offices for setting up the examination centres regarding conduct of the examination and communication of Index Numbers of the candidates to them and to offices concerned after checking of the lists of candidates received from various offices.
- (5) Fixing the programme of examination and intimating the same to the respective offices.
- (6) Compilation of an account (subject-wise and centre-wise) of the answer scripts of various examinations received from different centres in headquarters office and despatch of answer books to the Examiners concerned for valuation.

- (7) Feeding of various data viz. history of candidates, absentee/withdrawal statement, marks in the computer, compilation of the result after comparing the various check lists and communication of the results to the Heads of offices.
- (8) Communication of marks of failed candidates.
- (9) Arranging payment of honoraria to the Examiners/ Head Examiners/ Moderators/ Papers setters, translators, etc.
- (10) Arranging printing of envelopes and forms of tabulation sheets, etc.
- (11) Destruction of answer books before the commencement of next examinations.

20.5 The Section Officers Grade (SOG) Examination is divided into two parts and is held for both the parts once a year in November/December in respect of the following branches:

- (1) Civil Audit Branch
- (2) Civil Accounts Branch
- (3) Commercial Audit Branch
- (4) Railway Audit Branch
- (5) Defence Audit Branch
- (6) Posts and Telecommunication Audit Branch
- (7) Local Audit Branch

The other examinations are generally held as under:

(a)	Revenue Audit Examination for Section Officers/Asstt Audit Officers in Audit Offices and Incentive Examination for SOs/AAOs in A&E offices alongwith SOG Examination	Once a year (November or December)
(b)	Departmental Examination for Section Officers (on-Probation)	Once a year in November or December alongwith SOG examination
(c)	Departmental Examinations for IA&AS Probationers (in two parts)	Twice a year (May and December)

20.6 The Director (Examination) is responsible for the entire work in connection with the various examinations.

Programme and Procedure

20.7 The nomination of paper setters and moderators (where considered necessary) in respect of the various examinations is proposed by the Director (Examination), well ahead of the schedule of each examination for the approval of the Deputy Comptroller and Auditor General. The Director (Examination) then informs each paper setter/translator that he has been selected by the Comptroller and Auditor General to set/translate a particular paper and that the question paper should be sent to Director (Examination) by name within the specified period.

20.8 The fact of their selection as moderators is also intimated to the concerned officers. The manuscript question papers are received by the Director (Examination) and are kept in his personal custody. He also arranges for their printing and distribution, in accordance with the provisions of the Comptroller and Auditor General's Manual of Standing Orders (Admn.), Vol.I.

20.9 The work relating to the examination in respect of the following local papers relating to Section Officers Grade Examination/Revenue Audit Examination is, however, arranged for by the following Heads of Departments as indicated against each who communicate to the Examination Section in headquarters office, after valuation of the papers, only the marks secured by the candidates in the different local papers:

Name of the Branch**Head of the Departments****Local Audit Branch****Part-I**

Acts of the Legislature and Statutory Rules (Theory and Practical) (Authority: MSO (Admn)-I, Para 9.2.20)	Principal Accountant General, Audit-I, West Bengal, Kolkata, Accountant General, Audit, Jharkhand, Ranchi
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Part-II

Local Rules, Rules and Regulations for Audit and Inspection of Accounts under the Audit and Inspection of Examiner of Local Fund Accounts (Practical) (Authority: MSO (Admn)-I, Para 9.2.20)	Principal Accountant General, Audit-I, West Bengal, Kolkata, Accountant General Audit, Jharkhand, Ranchi
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Posts and Telecommunications Audit Branch**Part-I**

Postal Accounts and Audit and Government Book keeping (Theory and Practical) (Authority: MSO (Admn)-I, Para 9.2.26)	Director General of Audit, Posts and Telecommunications, Delhi
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Part-II

(1)	Engineering & Telecommunication Accounts and Audit procedure (Theory and Practical) (Authority: MSO (Admn)-I, Para 9.2.26)	Director General of Audit, Posts and Telecommunications, Delhi
(2)	Postal Cash Certificates, Money Orders and Saving Bank Accounts and Audit Procedure (Practical) (Authority: MSO (Admn)-I, Para 9.2.26)	Director General of Audit, Posts and Telecommunications, Delhi

Defence Audit Branch**Part-I**

Codes & Manuals (Theory and Practical) (Authority: MSO (Admn)-I, Para 9.2.32)	Director General of Audit, Defence Services, New Delhi
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Part-II

(1)	Regulation (other than those relating to MES) (Theory and Practical)	Director General of Audit, Defence Services, New Delhi
(2)	Defence Works, Auditing and Accounting (Theory and Practical) (Authority: MSO (Admn)-I, Para 9.2.32)	Director General of Audit, Defence Services, New Delhi

Revenue Audit Examination for SOs/AAOs (other than Civil)

(1)	Local Audit Branch, AG, West Bengal, Kolkata	Accountant General (Audit)-I, West Bengal, Kolkata
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(2)	Local Audit Branch, AG, Jharkhand, Ranchi	Accountant General (Audit), Jharkhand, Ranchi
(3)	Local paper-II in the office of the Principal Director of Audit, Economic & Service Ministries including Principal Director of Audit, Scientific Department, New Delhi	Principal Director of Audit, Economic & Service Ministries, New Delhi
(4)	Posts and Telecommunications Audit Branch	Director General of Audit, Posts and Telecommunications, New Delhi
(5)	Defence Audit Branch	Director General of Audit, Defence Services, New Delhi

20.10 By 15th August each year, each Head of Office sends a consolidated list of candidates strictly in the manner laid down in CAG's MSO (Admn) Vol.-I and other instructions issued by Headquarters office from time to time which is scrutinised in Headquarters office to see that the candidates are eligible to appear in the Examination according to the rules in force from time to time. Separate list of candidates appearing in Revenue Audit Examination (Civil and other than Civil) for SOs/AAOs in Audit Offices and the Incentive Examination for SOs/AAOs in A&E Offices are furnished in the prescribed forms in addition to and alongwith the list of eligible candidates for Section Officers Grade Examination. Permanent Index Numbers are allotted by the Headquarters office to the eligible candidates recommended by field offices for each examination. Permanent Index Numbers once allotted by Headquarters office remain unchanged till the candidates pass the Exam. In the case of candidates who pass SOG Examination Part-I, Index Number is changed by field offices by replacing 1st digit of '1' as '2'. The column meant for indicating Index Number in the case of such candidates who are appearing for the first time as also those candidates who come on transfer from other offices is left blank in the consolidated list for allotment of new index number or fresh index number as the case may be by Headquarters office.

For the purpose of allotment of Index Numbers to the candidates, the respective heads of offices are required to send with the list of candidates a separate statement in duplicate showing names as well as index numbers of the old candidates and only the name in respect of the candidates who are appearing first time in the Examination (and in whose case index number is to be allotted by Headquarters office) for confirmation/issuing new index numbers by Headquarters office.

20.11 The programme of the examination is fixed in such a manner that no holiday falls on any of the examination days in any of the offices setting up the examination centres. For this purpose the lists of Government of India and State Governments holidays received in NGE Section are consulted before drawing up the final programme. The programme of the Section Officers Grade Examination and Revenue Audit Examination for Section Officers/Asstt Audit Officers in Audit Offices and incentive examination for SOs/AAOs in A&E offices and the index numbers of the candidates are generally forwarded to the Heads of Offices in the first week of October.

20.12 Immediately after the examination in each paper is over, the answer scripts relating to that paper are, as far as possible, required to be despatched to the Director (Examination) by name by insured Registered Post/Speed Post. If for any reason the answer books pertaining to a subject/paper, the examination in respect of which is held in the afternoon session, cannot be despatched on the same day, these may be properly packed and sealed on the conclusion of

the examination and transmitted by the next available mail. These are checked in the presence of Director (Examination). On receipt of the marks sheets and the valued answer books, the marks are tabulated and the result is compiled.

Account of Blank Answer Books

20.13 Blank answer books are supplied to each centre as per requisitions of the concerned officers-in-charge. When the examination is over, the blank answer books not used are retained by the Heads of Offices and an account thereof is rendered to this office in the prescribed form. If any blank answer book is found defective by the Head of Office, the defective answer book should either be destroyed by him after obtaining prior approval of this office or returned to this office.

20.14 Honoraria are granted to the Paper setters, Moderators, Translators, Examiners and Head examiners of Section Officers Grade Examination and Revenue Audit Examination for Section Officers/Assistant Audit Officers, Incentive Examination for SO's/AAO's according to the scale prescribed in the CAG's MSO (Admn) Vol.-I. After the result of each examination is declared, Examination Section prepares a list of paper setters, moderators, translator and examiners and head examiners and work out the amount due to each officer for obtaining necessary sanction of the Deputy Comptroller and Auditor General. The amount due to each Officer is intimated to the Accountant General (Audit) (IRLA Group) for arranging payment in respect of Officers covered by IRLA system of payment and to the Heads of Offices in respect of the remaining Officers.

20.15 The following returns are received in Examination Section from the field offices:

Sl.No.	Subject	Periodicity	From whom due	Authority
1	Candidates sponsored for the SOG/Revenue Audit/Incentive Examination etc.	Annual	All Field Offices	MSO (Admn) Vol.I (Para 9.2.3)
2	Specimen of private seals of presiding officers	-do-	-do-	Circular letter No. 1532 Exam/77-85 dated 18.10.1985
3	Candidates allowed to withdraw their candidature	-do-	-do-	MSO (Admn) Vol-I (Para 9.3.3)
4	Intimation of number of blank answer books in stock	-do-	-do-	MSO (Admn) Vol-I (Para 9.10.6)
5	Intimation of training completion certificates	-do-	-do-	No. 271-Exam/154-74 dated 1.10.1974
6	Seating Plan of the Examination Hall	-do-	-do-	MSO (Admn) Vol.I (Para 9.10.21)

Chapter-21

ELECTRONIC DATA PROCESSING

21.1 The Electronic Data Processing (EDP) Section in Headquarters office is supervised by Director (EDP) and is divided in four Groups, the work done by each Group is indicated below:

21.2 (i) Voucher Level Computerisation Group

This Group is entrusted the work of implementation of priority project on Voucher Level Computerisation in all A&E offices which includes:

Policy, Planning and issuing guidelines to field offices for all software development/ modification/ implementation relating to VLC and clarifications and mid term corrective actions, as may be necessary. This involves co-ordination of actions of the following major activities:

- ◆ Review of various stages of VLC project at apex level and follow up actions.
- ◆ Coordination of site preparation with Works and Project Wing.
- ◆ Change management in VLC software(s).
- ◆ Coordination of work with Accounts Wing relating forms, accounting, and administrative issues.
- ◆ System security and back up strategy.
- ◆ VLC – Levels of computer training courses.
- ◆ Release of funds for software development, VLC on site support, ORACLE DBA on site support, Annual Maintenance Contract.
- ◆ Periodical Monitoring the progress of VLC project and follow up action.
- ◆ Modification in Audit Module based on requirements of functional Wings.
- ◆ Addressing technical issues and comments on technical issues involved in procedure manual.
- ◆ Implementation of GPF module in VLC.
- ◆ Implementation of enumeration module.

(ii) Accounts & Entitlement Group

This Group is assigned the following work:

- ◆ Guidelines and clarifications on computerisation on GPF in all A&E offices.
- ◆ Guidelines and clarifications on computerisation of Pension in all A&E offices.
- ◆ Periodical monitoring of computerisation of GPF and Pension.
- ◆ Works relating to computerisation of Gazetted Entitlement in A&E offices.

(iii) Software and Technology Group

This Group is allotted the following work:

- ◆ Issuing guidelines for general software development and modification related issues.
- ◆ Use of NICNET database, by Audit for audit purpose.

- ◆ Communications through e-mail AGNET over NICNET.
- ◆ Other proposal for electronic communication.
- ◆ Internet, Intranet, Website and other proposals.
- ◆ Design, development, deployment and maintenance of website for IA&AD.
- ◆ Standardisation of Software in IA&AD.
- ◆ Asstt. Director (RIR) in the day to day maintenance of Global Working Group (INTOSAI's) website.
- ◆ Centralised procurement of hardware and monitoring of supply of software procured centrally.
- ◆ Review and evaluation of new technology for use in IA&AD.
- ◆ Allotment of funds for procurement of software.

(iv) Computer Budget and Hardware Group

This Group is allotted the following work:

- ◆ Projection for Budget Estimates/ Revised Estimates for "Computer Reserve".
- ◆ Empanelment of Vendors(s) for supply, installation and maintenance of computer hardware, networking, etc. and circulation of terms and conditions.
- ◆ Examination of proposals for computer hardware, deciding specifications, issuing technical sanctions to field offices and training institutes for purchasing of computer hardware and networking.
- ◆ Examination of proposals for upgradation of computer hardware.
- ◆ Recommendation of release of funds for computer hardware, upgradation, etc. for field offices to BRS Section.
- ◆ Periodical monitoring of hardware.
- ◆ Database of funds released from "Computer Reserve" and periodical reconciliation of "Computer Reserve" budget with BRS Section.
- ◆ References received from BRS Section regarding Annual Maintenance Contract (AMC) of hardware.
- ◆ Monitoring of computer hardware, if procured centrally.
- ◆ Keeping abreast of technological advancements in computer hardware to ensure that obsolete computer hardware is not procured in the department.

(v) Housekeeping functions and miscellaneous work

This Group is allotted the following work:

- ◆ Long term/ short term policy for computerisation work and issuing guidelines relating to computerisation work.
- ◆ Computerisation of house keeping functions in all A&E offices/ Audit offices like:
- ◆ Pay Roll, Stock Records, Service Records/ Gradation list, Monthly Expenditure, Monitoring of Receipt/ Disposal of Dak, MIS on Legal and Disciplinary cases, Various Returns to Headquarters, Various Returns/ Control Statement to AG/ PDA, Complaints monitoring and Library Information System.

- ◆ Computerisation of the following 8 Audit functions and housekeeping in all Audit offices viz.:
 - Audit Planning, Profile of Auditees, Autonomous Bodies Information System, IR-Monitoring, World Bank Aided Projects, Monitoring of Recoveries at the Instance of Audit, Database of Sanctions Audit, Database of Important Points noticed in Newspapers/ Other sources.
- ◆ Monitoring of Housekeeping/ Audit functions.
- ◆ Issuing guidelines/ instructions for integration of housekeeping functions.
- ◆ References received from Staff Wing for recruitment of EDP posts.
- ◆ Nomination of officers for conducting EDP tests for recruitment of EDP posts.
- ◆ Submission of consolidated monthly report on computerisation Action Plan to C&AG.
- ◆ References received from Examination Section for preparing SOG computer Examination syllabus/ incentive examination on computers.
- ◆ References received from BRS Section regarding concerning sanction of EDP posts.
- ◆ Coordination of work relating to actionable point as a result of Sr. Officers & Group Offices monthly meetings.
- ◆ Brief for CAG's visit and coordination of action taken report on actionable points concerning computerisation.
- ◆ Systems Development Methodology in IA&AD.
- ◆ IT Security Guidelines.
- ◆ Guidelines to field offices for imparting computer training through reputed outside agencies and RTIs/ RTCs.
- ◆ Examination of proposals and release of funds for imparting computer training through outside agencies.
- ◆ Monthly report on trained persons from RTIs/ RTCs.
- ◆ Comments on matters relating to Staff Associations/ Brief for AG's conference.
- ◆ Co-ordination of material for Chapter XV of Annual Activity Report.
- ◆ Topics on O&M study (References received from O&M Section).
- ◆ References received from Accounts Wing concerning Treasury Computerisation.
- ◆ Miscellaneous and routine correspondence and circular.
- ◆ Official Language.
- ◆ Sectional Old Record.
- ◆ Examination of proposals received from RTIs/ RTCs for procurement of books to be used as training material for EDP courses and release of funds.

21.3 EDP Section receives MIS returns monthly from Regional Training Institutions with computer training facilities on EDP trained persons in terms of Headquarters letter No. 606-09/8092(II) dated 12.8.1992.

Chapter –22

ACCOUNTS

22.1 The work in the Accounts Sections is divided into three groups supervised by Director under the control of Principal Director/ DG (Accounts Sections) and ADAI/ DAI.

22.2 The duties of Accounts Sections are mainly dealing with the accounting aspects of the following items. The accounting matters relating to P&T, Defence and Railways are being finalised in consultation with the accredited Audit Officers viz DGA- P&T, DGA- DS and PDA- Railways. In respect of cases concerning form of accounts under Article 150 of the Constitution, while opening of new heads of accounts, modification of existing heads of accounts, etc. are being processed by the Accounts Section, introduction and modification of accounting systems are vetted after ascertaining their acceptance in audit by the concerned audit wings. Accounting matters related to the Commercial Entities, Autonomous bodies, and Local Bodies are dealt by the respective wings.

22.3 The matters dealt with in the three groups are as follows:

Accounts I

1. To consider all questions of accounts and classification (including matters connected with foreign loans and credits, foreign aids, gifts and counterpart funds arising thereof, and reserve funds).
2. To certify the pre-partition pensionary liability of the Government of Burma to the Government of India, after their receipt from the concerned field offices.
3. Cases involving Constitutional points in accounting and accounts classification including New Service/ New Instruments of Service, etc.
4. All issues relating to and arising out of departmentalisation of accounts in the Central Ministries/ Departments of Government of India (transfer of balances to the departmentalised Pay and Accounts Offices, authorisation of rectification of misclassification between Centre and States in respect of pre-departmentalised periods, etc.)
5. Accounting principles relating to proforma accounts and proforma adjustments.
6. Accounting matters relating to States Re-organisation, allocation of balances, capital outlay, etc.
7. General rationalisation of heads of accounts to co-relate with plan heads of development, co-ordination with the Ministry of Finance/ Controller General of Accounts.
8. Monitoring the progress of clearance of items under "ADA/DA Suspense"/ sending of periodical progress reports thereof to Ministry of Finance (Department of Economic Affairs).
9. Cases relating to accounting procedure in respect of the Contingency Fund of India/ States.
10. Accounting procedure relating to public works departments.
11. Accounting matters relating to opening and modifications of heads of accounts at Minor Head and above in respect of Defence, P&T and Railways.

12. Inter-government adjustment-revision/ modification of the procedures, etc.
13. Accounting procedure in executive offices.
14. Cases relating to revised accounting arrangements for budgeting and financial control in Government of India.
15. Cases relating to accounting investigation of SBI.
16. Cases relating to Pay and Accounts Offices/ accounting procedure.
17. Cases relating to Civil Accounts Manual, administration and upkeep of the same including amendment thereto
18. Accounting matters involved in Departmentalisation of IA&AD.
19. Cases relating to accounting aspects concerning:
 - (a) Central assistance to States for Plan Schemes, etc.
 - (b) World Food Programme assisted Projects/ Schemes.
20. Cases and work relating to upkeep and maintenance of Forms of Accounts of Union and States (Basic) Rules, 1983.
21. Cases and work relating to upkeep and maintenance of Account Code for Accountants General
22. Cases relating to Compilation of Central Treasury Rules.
23. Cases relating to adjustment of missing credits of HBA/ MCA on collateral basis.
24. Cases and work relating to upkeep and maintenance of Central Government (Receipt and Payment) Rules, 1983.
25. Cases relating to maintenance including maintenance of broadsheets and transfer of maintenance of detailed account of long term and short term loans and advances to State Governments.
26. Technical vetting of staff proposals concerning Casual / Temporary or ad-hoc staff in Civil Accounts and Entitlement offices as well as honorarium proposals received from BRS Section and Accountants General (A&E) relating to public works accounts, forest accounts work and maintenance of broadsheets of loans and advances and other accounts related areas except entitlement functions being handled by AC-II Section.
27. Pursuance of recommendations of Accountant General's Committee on Accounts (Parmeswar Committee).
28. Cases and work relating to Accounting Rules for Treasuries 1992.
29. Annual Review reports on the working of PW divisions, treasuries and forest divisions.
30. Cases relating to public works procedure and projects run on public works lines including blacklisting of contractors.
31. Cases relating to forest departmental procedure.
32. Cases and work relating to administration of Account Code Vol.III.
33. Matters relating to implementation of instructions on treasury inspection.
34. Cases and work relating to Government Accounting Rules, 1990.
35. Matters relating to accounting aspects concerning Voucher Level Computerisation project in consultation with EDP Wing.

36. Accounting matters relating to "Nil Bill" (Nil Payment Vouchers) and diversion of funds.
37. Accounting matters relating to AC/ DC bills.
38. Accounting matters relating to treasury computerisation and circulation of IT Audit reports of Treasuries to all concerned and issue of instructions and monitoring of compliance thereof, in consultation with EDP Wing.
39. Monitoring the rendition of monthly reports on progressive expenditure by the State Civil Accounts offices to the State Governments.
40. Computerised enumeration of State Government employees other than EDP areas.
41. Accounting matters relating to GFS 1981 and 2000 of International Monetary Fund.
42. Matters concerning "Accounts at a Glance".
43. Sectional Note Books and Guard Files.

22.4 The duties and powers of the Comptroller and Auditor General of India in relation to the accounts of the Central and State Governments have been set forth in Chapter-III of Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971, as amended. Under Article 150 of the Constitution, the accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. It has been held that the power to prescribe the form includes the power to give any directions with regard to the methods or principles in accordance with which any accounts are to be kept. This provision is designed also to secure uniformity in accounting under the Union and State Governments and as to facilitate the constitutional responsibility of audit functions.

Classification of Transactions in Government Accounts

22.5 As a general rule, the classification of transactions in Government accounts, shall have closer reference to the function, programme, scheme and activity of the Government and the object of the revenue or expenditure. The classification shall also conform to the prescribed heads of accounts except in cases where the President may on the advice of the Comptroller and Auditor General of India, issue any general or special orders as to the head of account under which any specified transaction of any specified class is to be included.

22.6 Provision made in the estimates of receipts and expenditure framed by Government or in any order of appropriation should ordinarily conform to the prescribed rules of classification. Where there is a divergence, the corresponding receipt or expenditure shall be brought to account under the appropriate major head or minor head or other unit of classification as prescribed by the President on the advice of the Comptroller and Auditor General of India, after reserving the matter to the Headquarters and obtaining the orders therefor.

Note: If provision of receipt or expenditure in any budget document or in any order of appropriation does not conform to the prescribed accounting classification, the discrepancy should be rectified in consultation with the Ministry of Finance (Budget Division) at the earliest or at the stage of Revised Estimates and should this not be feasible for any reason, a note may be kept in the relevant accounts e.g. Appropriation Accounts and /or the Finance Accounts wherever necessary, explaining the discrepancy.

22.7 The opening of any new major/ minor head of accounts is sanctioned by the President on the advice of the Comptroller and Auditor General of India. In terms of powers delegated to the State

Governments/Union Territories with effect from 1.1.1982, the sub/detailed heads of accounts can be opened by the State Governments/ Union Territories on the advice of the State Accountants General. Similar is the position for P&T, Railways and Defence. Cases of doubt/dispute, if any, will be referred to the Headquarters office for advice.

Accounts-II

Statement of Burma's Pension Liability in India

22.8 As a part of the financial settlement between India and Burma, Burma has to pay to India 7.5 per cent of all central pensions in issue on the 31st March 1937. The Director General of Audit, Central Revenues, after collecting necessary information from the Accounts Officers in India and abroad prepares a consolidated statement of figures of divisible pensions and forwards it under his signature to the Comptroller and Auditor General of India for certification under Para 3 (1) of the Government of Burma (India-Burma Financial Settlement) Order, 1940. The statement is to be sent by Director General of Audit, Central Revenues in support of the claim against Burma and is returned to him with the following certificate recorded thereon and signed by the Comptroller and Auditor General of India.

“Certified with reference to Paragraph 3 (1) of the Government of Burma (India-Burma Financial Settlement) Order, 1940 that the total charges in the year in respect of divisible pensions amounts to Rs., 7.5 per cent of which works out to Rs.....”

22.9 The duties of the Section are:

1. Procedural matters pertaining to pension authorisation and disbursement.
2. Scrutiny of reports on outstanding pension cases
3. Staff proposal from Accountants General/ BRS Section for sanction of staff on adhoc/ casual temporary basis and honorarium proposals for the finalisation of entitlement cases including pension cases (but excluding those covered under Sl.No. 22.3.26 of Accounts – I Section).
4. Cases relating to watching recovery of leave salary and pension contributions.
5. Pursuance of gist of discussions relating to pension matters.
6. Cases relating to transfer of pension work to State Government.
7. Procedural matters pertaining to provident fund authorisation and disbursement.
8. Scrutiny of all periodical returns relating to provident fund received from the Accountants General (A&E) offices including various PAO offices of Indian Audit and Accounts Department.
9. Cases relating to transfer of provident fund functions to the State Government.
10. Pursuance of gist of discussions relating to provident fund matters.

11. Work relating to monitoring of the progress of accounts compilation by the Accountants General (A&E) and allied matters.
12. All work relating to 'State of work' reports in respect of Accountants General (A&E) offices.
13. Quarterly D.O. letters in respect of Accountants General (A&E) for portion relating to Accounts-II Section.
14. Disposal of Memoranda on the State of Work in Accounts offices drawn by relieved Accountants General (A&E).
15. Cases relating to foreign pension payment in India.
16. Frauds and embezzlement cases to be dealt with by the Accountants General (A&E).
17. Cases relating to transfer of Gazetted Establishment (GE) function to the State Government and other matters relating to Gazetted Entitlements.
18. All work relating to follow up of minutes of Accountants General Conference pertaining to accounts matters and wing.
19. All work relating to activity report of IA&AD (Accounts portion).
20. Computerisation of house keeping functions in Accounts and Entitlement offices, in co-ordination with EDP Wing.
21. Fixation of annual targets for the Accountants General (A&E) offices and scrutiny of yearly/ half yearly appreciation note on achievement of targets.
22. Monitoring of printing of Finance Accounts and Appropriation Accounts.
23. Review of State Finance Accounts and Appropriation Accounts.
24. Scrutiny of quarterly report of adverse balances received from Accountants General (A&E) offices.
25. Preparation of briefs for CAG's tour notes for accounts portion.
26. Disposal of the report of audit of payments in India on behalf of British Ministry of Social Security.
27. Distribution and weeding out of records in respect of Accountants General (A&E) offices.
28. Matters relating to co-ordination of follow up action in accounting aspects of the minutes of Senior Officers meetings.
29. Annual review of codes and manuals and office orders of Account and Entitlements offices.
30. Sectional Note Books and Guard Files.

22.10 Accounts III group deals with the following items of work:

1. Compilation of Combined Finance and Revenue Accounts of the Union and State Governments in India.
2. Consolidation and submission of the statement relating to Indo -Pakistan settlement account to the Government of India.
3. Computation and certification of the net proceeds of all taxes and duties included in Union List levied and collected by Union Government for the

purpose of sharing among the States and Union Governments, consequent upon 80th Amendment to the Constitution of India.

4. Scrutiny of suspense reports showing balances under suspense and remittance heads and difference between ledger and broadsheet balances under debt, deposit and remittance heads furnished periodically by the Accountants General (A&E) offices.
5. General revision of form and printing as well as distribution of the Combined Finance and Revenue Accounts.
6. Scrutiny and reconciliation of monthly report regarding differences under the heads of accounts "Reserve Bank Deposits-State" and "Reserve Bank Deposit-Central" received from the Accountants General (A&E). Consolidation and submission of monthly / quarterly review thereof.
7. Disposal of write-off cases received from the Accountants General (A&E) to the major head "8680-Miscellaneous Government Account" except
 - (i) Provident Funds
 - (ii) Balances other than under "Suspense and Remittance heads"
8. Receipt and distribution of budget literature.

Combined Finance and Revenue Accounts

22.11 Combined Finance and Revenue Accounts were being prepared in the past under the provisions of paragraph 12 of the Audit and Accounts Order, 1936 as adapted by the India (Provisional Constitution) Order. With the repeal of this Order by Section-26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, it is no longer a statutory responsibility of the Comptroller and Auditor General of India to prepare the Combined Finance and Revenue Accounts. However, as it is considered to be a very useful compilation, incorporating important information relating to the accounts of the Union, Union Territories and all the States for a year, together with their balances and outstanding liabilities and other information as to the financial position at one place, the preparation of the Combined Finance and Revenue Accounts has been continued under the direction of the Comptroller and Auditor General of India.

22.12 The Combined Finance and Revenue Accounts compilation is presented in three volumes. The first volume consists of accounts showing major head-wise summary of receipts and disbursements of all Governments from the Consolidated Fund, Contingency Fund and Public Account and also overview of Government Accounts. Volume-II exhibits the subsidiary accounts containing minor head-wise details of Economic Services grouped under the respective functional heads. Volume-III shows the subsidiary accounts with minor head-wise details falling under the other functional heads such as Social Services, General Services, etc.

22.13 The Subsidiary Accounts give the details generally by minor heads of the figures shown in the General Accounts. They also exhibit the balances at the commencement and at the close of the year under Debt, Deposit, etc. heads. The distribution of expenditure between 'Charged' and 'Voted' is also shown at the end of each relevant Subsidiary Account. The Subsidiary Accounts are preceded by notes containing brief descriptions of the nature of transactions relating to the accounts and in some cases the accounting procedure thereof.

The Combined Finance and Revenue Accounts are prepared mainly from the following accounts:

Name of Account		From whom received
1.	Finance Accounts of the Union, Union Territories and State Governments	Principal Accountant General, Accountants General, Report/Accounts Section and Controller General of Accounts.
2.	Railway Capital and Revenue Accounts	Ministry of Railways (Railway Board) through Railway Audit Section of headquarters office
3.	Accounts of Posts and Telecommunication Department	Director General, Posts and Telecommunication through Director General of Audit, Posts and Telecommunication.
4.	Accounts of Defence Services	Controller General of Defence Accounts through Director General of Audit, Defence Services
5.	Subsidiary Accounts	As per details given in Account Code for Accountants General

22.14 Earlier these accounts were being compiled in AC.III Section, showing details upto minor heads of accounts in accordance with the instructions contained in paragraphs from 17.9 to 17.15 of OPM (1986 Edition). The compilation of these accounts was delayed after 1986-87 accounts. In December 1997, a Committee headed by the D.A.I., recommended to compile the Combined Finance and Revenue Accounts, from 1987-88 to 1995-96 in an abridged version showing only major head-wise details. Another committee headed by the A.D.A.I. constituted in January 1998, recommended in their report furnished in January 1999, to compile the Combined Finance and Revenue Accounts from 1996-97 onwards showing details upto minor heads of accounts in three volumes as detailed out in paragraph 22.12 above. The detailed instructions for compilation of Combined Finance and Revenue Accounts from 1996-97 onwards are contained in the Committee's Report circulated to all the field offices in Hdqrs D.O. letter No.7-AC.III/CFR-ROB/412-98 dated 21.1.1999. For the present, it has been decided to entrust the compilation work to the Principal Accountant General (A&E) Punjab for compilation of Combined Finance and Revenue Accounts direct from the Accountants General (A&E). At Present AC-III Section is responsible for monitoring the work, checking of Combined Finance and Revenue Accounts and printing and distribution of publications and deals with the policy matters relating to compilation of Combined Finance and Revenue Accounts and general revision of formats. The paragraphs from 22.11 to 22.18 refer to the monitoring of the preparation of the CFR by the Accounts III section.

General Accounts

22.15 The preparation of these accounts is taken up soon after the printed copies of the Union, Union Territory and State Finance Accounts and subsidiary materials required for inclusion in the Combined Finance and Revenue Accounts have been received from the Controller General of Accounts, Report (States) Section and Principal Accountants General/Accountants General (A&E). Account No.1 "Summary of Receipts and Disbursements of the Union, Union Territory and State Governments" is posted from Accounts No. 2, 3, 4, 5 and 6 prepared major head-wise which are completed before Account No.1 is drawn up. In Account No.6 net debits and credits are required to be reflected in respect of the following heads:

- (i) L-Suspense and Miscellaneous
- (ii) M-Remittance

Subsidiary Accounts

22.16 The Subsidiary Accounts give details generally by minor heads of the figures shown in the General Accounts relating to each type of Government activity. Each Subsidiary Account contains separate statements for (i) Receipts (ii) Expenditure met from Revenue (iii) Capital Outlay and (iv) Loan transactions for functional heads. They are preceded by explanatory notes which explain the nature of the transactions and any

important entries included in them. The figures in these accounts are posted by the compilers from the Union and State Finance Accounts and other subsidiary materials received from the various sources. Accounts relating to Defence Services, Railways and Posts and Telecommunications, etc., however, are compiled from the accounts furnished by:

- (i) Controller General of Defence Accounts through Director General of Audit, Defence Services by 31st December.
- (ii) Ministry of Railways (Railway Board) through Railway Audit Section of the headquarters office by 31st December.
- (iii) Director General, Posts and Telecommunications by 31st December through Director General of Audit, Posts and Telecommunications.

Before commencing the data-entry of figures in the Subsidiary Accounts, the formats thereof are adjusted to show the Receipt and Expenditure portions on the same leaf. After the completion of posting, the totals in all the accounts are struck and cross-tallied (both vertically and horizontally) and are agreed to with totals in Accounts Nos.2, 3, 4, 5 and 6. It is verified that no obsolete head has been operated upon and no minor head or scheme has been opened without approval of the Comptroller and Auditor General. The list of Major and Minor heads of accounts and Sectional Orders file are consulted for the purpose. It is also verified that minus figures, if appearing under Receipt or Expenditure has been transferred from one head of account to another in the Finance Accounts by means of 'deduct' entries, or otherwise, the transfers in such cases are linked. The opening balances under the debt and deposit heads are agreed with the closing balances of the previous year. The progressive totals (totals to end of the year) under capital expenditure are checked with sums of progressive totals of the previous year and totals during the year. Necessary foot-notes explaining the transactions in Finance and other Accounts are inserted in the Subsidiary Accounts. The Explanatory Notes preceding each Subsidiary Accounts are updated on the basis of Finance Acts and information furnished by the Ministry, etc. It is also seen that the practice followed by the Principal Accountants General / Accountants General (A&E) etc. in the exhibition of various transactions in the Finance Accounts is uniform; that footnotes, where necessary, have been inserted and doubtful entries are referred to originators for elucidation and subsequent action. After this examination, the accounts are reviewed and approved by the Branch Officer / Group Officer before onward transmission to the press for printing with approval of ADAI/ DAI (Accounts) who will indicate number of copies to be printed and approve distribution list.

22.17 The preparation of Combined Finance and Revenue Accounts is normally taken up in November and preparatory work completed before the receipt of the Union, Union Territory and State Finance Accounts. As the State Government accounts are being finalised in the month of September in the recent years, preparatory work commence during July itself. Immediately on receipt of the Finance Accounts and Subsidiary Returns, the data entry posting of the Combined Finance and Revenue Accounts is taken up. The opening balances of debt heads shown in the accounts are checked with the corresponding closing balances in the accounts of the previous year and the closing balances checked with balances in the Finance Accounts of the Governments. Discrepancies are noted in "Register of Outstanding Points". This Register is put up to DG/ ADAI every month, if it is not nil.

22.18 As soon as the Combined Finance and Revenue Accounts for the year has been completed, the files relating to the Combined Finance and Revenue Accounts work are closed. After a similar file for the next year is opened, the file for earlier year is recorded for sending to old records. Receipts and examination of the following material relating to the Combined Finance and Revenue Accounts is also done in the Section.

- (i) Statements of Famine Relief Funds
- (ii) Coinage Accounts
- (iii) Public Works finance schedules relating to irrigation, navigation, embankment and drainage works, electricity schemes and multi-purpose river valley projects.
- (iv) Statement of Expenditure of IA&AD.
- (v) Railways, Defence and P&T portions of Combined Finance and Revenue Accounts
- (vi) Statement of Balances of Branch Line Companies.
- (vii) Statement of Contingency Fund.
- (viii) Statement of capital and other expenditure and the principal sources (other than revenue accounts) from which funds were provided for the expenditure.

Certification of net proceeds of taxes on income other than agricultural income and estate duty on property other than agricultural land

22.19 Before 80th amendment to the Constitution of India, only taxes on income other than corporation tax, and union excise duties collected by Union Government were sharable with the States. Certificates of net proceeds of these receipts were issued in accordance with the instructions contained in paragraphs 17.19 to 17.21 of the OPM (1986 Edition) upto the year 1995-96. They are covered below in paragraphs from 22.20 to 22.21.

22.20 Under Article 270 of the Constitution of India, a certain percentage of the net proceeds of taxes on income other than agricultural income, in a financial year, is assigned by the Government of India to States within which the taxes are levied and collected by the Government of India during that year. These percentages are determined in accordance with the Constitution (Distribution of Revenues) Order issued from time to time. The net proceeds have to be ascertained and certified to the Government of India by the Comptroller and Auditor General of India under Article 279 (i) of the Constitution. Under Article 279 (i) read with Article 279 (i) (b) of the Constitution and Section 3 (i) of the Estate Duty (Distribution) Act (as modified from time to time), the net proceeds of estate duty on property, other than agricultural land, is also ascertained and certified to the Government of India each year. The above certificates are signed by the Additional Deputy Comptroller and Auditor General / Deputy Comptroller and Auditor General (Accounts) on behalf of the Comptroller and Auditor General of India in the form shown in Annexure –I to this Chapter.

Computation of divisible pool

- 22.21 (i) From 1977-78 onwards, all the Principal Accounts Officers etc. furnish to this office the relevant extracts of the 'Statement of Central Transactions' relating to their Circles in respect of major heads 0021, 0031, 2020 (0031 and 2020 are primarily applicable to the Chief Controller of Accounts, Central Board of Direct Taxes and Chief Controller of Accounts, Ministry of Law, Justice and Company Affairs) indicating the break-up by relevant sub-heads.
- (ii) While furnishing these extracts to this office, the Principal Accounts Officers are required to ensure that the figures are duly agreed with the minor head-wise figures reported through the Statement of Central Transactions to the Controller General of Accounts incorporating all the belated corrections through

journal entries approved for incorporation by the Controller General of Accounts. A certificate to this effect is furnished in the extracts of Statement of Central Transactions furnished to this office.

- (iii) A copy of these extracts is simultaneously sent by the Principal Accounts Offices to their Audit Officers i.e. Director General of Audit, Central Revenue, Principal Director of Audit, Economic and Service Ministries, Principal Director of Audit, Scientific Departments, etc. as the case may be.
- (b) (iv) It is required to be ensured by all the Principal Accounts Officers concerned that figures of 'Surcharge (Union)' is not less than the rate of percentage as prescribed in the relevant schedule to the Finance Act of that year in respect of Income Tax-Ordinary Collections, Deductions from Salaries and Pensions' and Advance Payment of Tax and if it is less, the matter is required to be taken up with the concerned Commissioner of Income Tax and if necessary, suitable corrections caused to be made by belated journal entries or 'notes of error' kept under intimation to all concerned.

22.22 For the audited figures of tax heads, the following procedure is required to be followed:

- (a) (i) For the Principal Accounts Offices located in Delhi under the audit control of Director General of Audit, Central Revenues, the Director General of Audit, Central Revenues should furnish the audited figures sub-head-wise under the major heads 0021, 0031 and 2020 after the requisite test check of the extract of statements received at their end from the Principal Accounts Officers (PAOs) etc.
- (ii) For other Principal Accounts Officers in Delhi under the audit control of Principal Directors of Audit, Economic & Service Ministries, similar procedure is required to be followed by that Principal Director of Audit concerned.
- (iii) For the Principal Accounts Offices under the audit control of Principal Director of Audit, Scientific Departments New Delhi, Controller of Accounts, Atomic Energy / Department of Space, etc. a similar procedure is required to be adopted by the Principal Director of Audit, Scientific Departments.
- (iv) The audited figures relating to Goa, Daman and Diu, Pondicherry and Andaman and Nicobar Islands are furnished by the Principal Director of Audit, Central, Mumbai, Accountant General, Audit-I, Tamil Nadu and Principal Director of Audit, Central, Kolkata respectively.
- (v) Figures relating to Pay and Accounts Offices (Audit), Posts & Telecommunications along with Pay and Accounts Offices (Audit), Defence Services are required to be furnished to this office by the Director General of Audit, Posts & Telecommunications and Director General of Audit, Defence Services respectively with reference to the consolidated accounts of the Director General, Posts & Telecommunications and Controller General of Defence Accounts after necessary test check.
- (vi) The Principal Directors of Audit / Accountants General (Audit) are required to submit to this office the audited figures along with test check certificates in the form prescribed in Annexure II of this Chapter.
- (vii) On receipt of the audited figures, the compilation section will check them with the extracts of Statements of Central Transactions received from the authorities mentioned in earlier paragraphs. The figures of tax heads 021, 031, 2020 should thereafter be consolidated in a statement and reconciled with the

figures appearing in the Union Finance Accounts compiled by the Controller General of Accounts.

- (b) For the computation of the divisible pool of net proceeds of taxes on income other than agricultural income and estate duty on property, other than agricultural land the following receipts are excluded:-

Item of Receipts	Authority
021 – Taxes on Income other than Corporation Tax	
1. Taxes on Union Emoluments.	Article 270 (2) of the Constitution
2. Taxes on Agricultural Income.	Article 270 (1) of the Constitution
3. Surcharge	File No.3-Comp/61-111 and relevant Finance Acts.
4. Other Receipts	C.B.R's Circular letter No. RD 14(3) IT/64 dated 14.3.45 in F.No.77 A/c 44.
031 Estate Duty	
1. Estate Duty on Agricultural Land.	Article 269 (I) of the Constitution.
2. Other Receipts	C.B.R. U.O.No.377/61-Ad.VII dated 29.3.83 in F.No.3- Comp 61 III.

- (c) A composite rate of 12 per cent to cover the overhead expenditure viz (i) of the Central Board of Direct Taxes on the administration of direct taxes (ii) pensionary charges and (iii) audit and accounts charges, is added to the total expenditure initially booked under 2020-Collection of Taxes on Income and Expenditure for working out the total cost of collection.
- (d) All charges for collection of 0020-Corporation Tax, 0021-Taxes on Income other than Corporation Tax, 0031- Estate Duty' 0032- Taxes on Wealth, and 0033 Gift Tax' and 0023-Interest Tax are in the first instance accounted for under the minor heads 'Direction and Administration' and 'Collection Charges-Income Tax' below the major head 2020-Collection of Taxes on Income and Expenditure'. At the end of the year, the total cost of collection is apportioned among 'Income Tax', 'Estate Duty', Taxes on Wealth', Gift Tax' and 'Interest Tax' in the following manner:
- (e) From the total cost of collection, 0.01 per cent is apportioned to Interest Tax. The balance amount is apportioned among 'Income Tax', 'Estate Duty', 'Taxes on Wealth', and 'Gift Tax' in the percentage ratio of 90, 2, 7 and 1 respectively. The interse allocation of expenses between (Corporation Tax and Taxes on Income other than Corporation Tax) is to be made in ratio of 1:7 out of 90 per cent amount retained under Taxes on Income. The share of the cost of collection so worked out are transferred to the minor heads 'Estate Duty', 'Taxes on Wealth', and 'Gift Tax' under the major head 231-Collection of Estate Duty, Taxes on Wealth, 'Gift-Tax' and 'Collection charges-Corporation Tax' under the Major Head, 2020.

Computation and Certification of Net Proceeds of Union Excise Duties

- 22.23 (i) Under Article 272 of the Constitution, the whole or part of the net proceeds or certain Union Excise duties other than such duties of Excise on medicinal and

toilet preparations may be assigned to the States under the law made by the Parliament in this behalf. Necessary legislation was enacted under which, commencing from the year 1952-53, a part of the Union Excise duties on certain commodities is paid to the States out of the Consolidated Fund of India. Under Article 279 (i) of the Constitution, the net proceeds of such distributable Union Excise duties are to be ascertained and certified by the Comptroller and Auditor General of India. The net proceeds to be assigned to the State, in any financial year under Article 272 of the Constitution will be determined in accordance with the provisions of law enacted by the Parliament in this behalf and further distribution of these net proceeds among the States will be regulated in accordance with the terms of Distribution of Revenue Orders, issued from time to time.

- (ii) After the accounts of a year are finally closed, the amount of net proceeds is worked out from the statements of audited figures received from the Director General of Audit Central Revenues by 15th October each year, for this purpose, in accordance with the provisions of MSO(A&E) Vol.I. The figures so worked out are communicated to the Secretary to the Government of India, Ministry of Finance with a Certificate in the following form:-

“With reference to Article 279 (1) read with Article 272 of the Constitution of India and Section _____ of the Union Duties and Excise (Distribution) Act _____, I hereby certify on behalf of the Comptroller and Auditor General of India that the figures of divisible net proceeds of Union Duties of Excise for the year 19_____ is Rs._____”.

Sd/-

ADAI / DAI

- (iii) For computing the net proceeds of shareable Excise Duties (basic as well as additional), it is necessary to ascertain the collection and the cost of collection of these Excise Duties. These are ascertained as under:-
- (a) Collection – The net realisation (i.e. gross collection less refunds, etc.) in respect of the various Excise Duties (both basic and additional) is available in Union Finance Accounts as separate minor heads for each commodity, on which Excise Duty is levied.
- (b) Cost of collection – It consists of:-
- A- Collection Charges (Direct charges)
- B- Other Charges (Indirect charges)
- A- Collection Charges (Direct Charges)** -These include collectorate charges which are allocated between Customs and Union Excise Duties on the basis of the formula laid down in Government of India, Ministry of Finance, Department of Revenue letter No. 20 (49) 57-Ad.IV.A dated the 10th December 1958. The share pertaining to Union Excise duties is worked out by the Director General of Audit, Central Revenues on the basis of the said formula and furnished to this office. The total expenditure on collection of Union Excise duties so determined is further distributed among the shareable Excise Duties (basic as well as additional) in proportion to the revenue realised from them..
- B- Other Charges (Indirect Charges)** – This consists of the proportionate expenditure booked under the following minor heads in our accounts-
- (i) Direction – It comprises of expenditure on the following organisations:-

- (a) Directorate of Inspection – 80 per cent of the expenditure booked under this head is treated as pertaining to the Union Excise. Further distribution of the expenditure so allocated between the sharable Excise Duties (basic as well as additional) is made in proportion to the revenue realised from them.
- (b) Statistics and Intelligence Branch- From 1976-77 the expenditure under this head pertaining to Union Excise duties is distributed among the shareable Excise Duties (basic as well as additional) in proportion to the revenue realised from them.
- (c) Director of Revenue and Intelligence- 20 per cent of the expenditure is allocable to Union Excise duties and the expenditure among the shareable Excise duties (basic as well as additional) is distributed in proportion to the revenue realised from them.
- (ii) Cost of Central Board of Excise and Customs (Ministry of Finance, Department of Revenue and Insurance) (previously C.B.R.) 30 per cent of the expenditure on the Central Board of Excise and Customs establishment is treated as pertaining to Union Excise. Further distribution of this 30 per cent expenditure among the shareable Excise duties (basic as well as additional) is made in proportion to the revenue realised from them.
- (iii) Cost of printing banderols and Central Excise stamps and labels- The entire expenditure is treated as pertaining to shareable Excise duties (basic).
- (iv) Commission paid to the Posts and Telegraphs Department- 90 per cent of the expenditure booked under this head is treated as relating to shareable Excise duties. Out of this 90 per cent, 90 per cent is related as pertaining to basic duties and 10 per cent as pertaining to additional duties of excise for certification purposes.
- (v) Charges in England- The entire cost under this head is distributed between the shareable Excise duties (basic as well as additional) in such proportion, the collection charges of these duties bear to the total cost in India.

22.24 After the 80th Amendment to the Constitution of India enacted by the Parliament in June, 2000, all the taxes and duties included in the Union List levied and collected by the Union Government are to be shared with the States in accordance with the provisions of Article 270 of the Constitution of India. AC-III Section is responsible for compilation and issue of the certificate for net proceeds of taxes and duties collected by the Union Government. Instructions in this regard are indicated in Hdqrs letter No.280 AC-III/CFR-ROB/406-94 dated 6.9.99 (Annexure –III) of this Chapter.

22.25 A composite rate of 12 per cent to cover the overhead expenditure viz (i) on the CBDT / CBEC on the administration of direct / indirect Taxes (ii) pensionary charges (iii) Audit and Accounts charges, is added to the total expenditure initially booked under "2020 Collection of Taxes on Income and Expenditure, 2037-Customs, 2038-Union Excise duties and all other collection charges pertaining to taxes and duties which are shareable with States, for working out the cost of collection.

22.26 Consequent to the 80th amendment of the Constitution of India, the certificate of net proceeds of sharable taxes and duties collected by the Union to be signed by the ADAI/ DAI., is under revision.

Review of Balances

22.27 The balances under the various Suspense and Remittance heads and the differences between the ledger and broadsheet figures under debt, deposit and remittance heads are required to be reviewed by the Accountants General (A&E) periodically to see that:

- (i) the amounts under suspense and remittance heads do not remain outstanding for an unduly long period under transitory heads,
- (ii) the specific reasons for outstanding balances are investigated promptly for taking appropriate urgent action to adjust the outstandings under final heads of account, and
- (iii) the ledger balances agree with those of broadsheet and if not, find out the causes / reasons for such differences and liquidate such differences by taking appropriate action, etc.

22.28 For the purpose of effective control, several provisions and procedures have been provided in the manuals issued from Headquarters office such as MSO (A&E) Vol.I and several instructions issued from time to time on accounting procedures etc. dealing with the suspense/remittance balances, etc. Besides these, the local manuals of several Accountants General also provide the detailed procedures etc. for accounting of transactions initially booked under transitory heads for the ultimate transfer to final heads of accounts.

22.29 With a view to apprise the Headquarters office about the position of outstanding balances under the suspense and remittance heads etc., under the provisions of paragraph 11.2 of MSO(A&E) Vol.I, all Accountants General (A&E) are required to furnish to the Headquarters (in prescribed proforma) suspense reports, for State transactions showing therein the balances outstanding under suspense and remittance heads and the differences between ledger and broadsheet balances in respect of debt, deposit and remittance heads for review, thrice a year. However, as per decisions conveyed to all Accountants General vide this office circular No. 199-Comp/91-81 V dated 10.3.83, these reports are required to be sent to this office twice a year (with effect from 1982-83). These reports are now due on the 15th of December and 15th of July. The main reports due in December should indicate the position of outstanding balances/ differences and closing of broadsheets at the end of the previous financial year, as they stood at the closing of the accounts for the month of August of subsequent year. The follow up report due in July should indicate the progress in clearance at the close of the accounts for March. On receipt of the main report, the opening balances under each head of account are required to be verified with the closing balances of the Finance Accounts of the year to which the report relates. The opening balances under each head of account of the follow up report are to be verified with the closing balances of the earlier report. The clearances effected in both the reports are closely watched with a view to ensure satisfactory and prompt liquidation of such outstandings as shown in these reports.

22.30 These reports are also scrutinised with reference to observance of the codal provisions by the Accountants General (A&E) and where any deviation in the procedures is noticed, the same is pointed out to the Accountants General forthwith. Where there are heavy balances / differences etc, an annexure containing remarks/suggestions, in detail is sent to the Accountants General concerned for expeditious clearance of the outstandings under each part of the report.

Note: As a rule, outstanding balances/ discrepancies for the "Review of Balances" of one year should be settled before the review of the next year is submitted. If any discrepancies still remain unsettled, they should be distinctly shown and any delay in the adjustment of old items should be explained in full details in the half yearly reports.

22.31 The Accounts III Section should watch that instructions issued by this office to the Accountants General (A&E) as regards the clearance of outstanding balances under suspense and remittance heads and differences between ledger and broadsheet balances in respect of debt, deposit and remittance heads are strictly followed by them. These instructions are summarised as below:

- (i) the clearance of large outstanding balances under suspense heads should be tackled from two angles viz. minimising the number of additions and maximising the clearance during each month. With this end in view, the Accountants General (A&E) should lay down a rule that no item above a certain limit should be placed/ allowed to remain under the suspense head without the prior approval of Accounts Officer/ Deputy Accountant General, as the case may be. Every care should be taken to see that additions are avoided as far as possible.
- (ii) Outstanding items should be written off only after obtaining the prior concurrence of the Government concerned. A list of the items so written off is to be sent to this office by all the Accountants General (A&E) for information.

Outstanding differences under the head Reserve Bank Deposits (State)

22.32 Monthly return showing the position of outstanding difference under the head Reserve Bank Deposits (State) is received in Accounts III Section from all Principal Accountants General /Accountants General (A&E). The return has been prescribed to have a close watch over the huge outstandings persisting under this head. The return indicates the fresh additions and clearances made during the month along with the year-wise break up of the outstanding differences and the reasons for their remaining outstanding. These monthly returns are examined and suitable instructions issued to the Principal Accountants General/ Accountants General (A&E), wherever necessary. A consolidated review of these reports is also conducted every month and instructions for liquidating these differences are issued from time to time. The Reserve Bank of India is also addressed from time to time for implementing the prescribed procedure by the branches of Bank and Agency Banks for expeditious clearance of arrears. The Reserve Bank of India is addressed by DG/ADAI/DAI when necessary.

22.33 Accounts-III Section also deals with matters relating to Reserve Bank Deposits (Central).

Amount outstanding under Indo-Pakistan Settlement Account

22.34 A statement showing amounts outstanding under Indo-Pakistan Settlement Account under various categories are required to be sent to this office by Accountants General (A&E) (except West Bengal, Assam and Jammu and Kashmir) and Pay and Accounts offices on 31st August every year in prescribed proforma, showing amounts due from/ to Pakistan at the end of the last Financial year. The statements received from the field Offices should be kept and consolidated in the Accounts Section for onward transmission to the Ministry of Finance as and when required by them.

Printing and Distribution of Combined Finance and Revenue Accounts

22.35 The manuscript copy of the Combined Finance and Revenue Accounts, as approved by the ADAI (AE&C) should be sent to the Director of Printing. The requisition for publication (Form S-99-A) should be duly filled in duplicate. A certificate to the effect that the printing of the publication has been approved by the Head of Department should be recorded on the requisition. The number of copies required as proof and as finally printed should be specifically indicated in the requisition slip.

22.36 The following returns are received in Accounts I, II and III Sections from field offices:

Sl. No.	Name of the returns	Frequency	From whom due	Authority
Accounts I Section				
1.	Progress report on procedure for final adjustment of Central Assistance given to State Plan Scheme	Quarterly	All PAG (A&E) and all AG (A&E)	126-TAI/11-77 Vol.II dated 14.2.79
2.	Report on Expenditure	Monthly	-do-	463/ACI/SPII/6-2000 dated 5.9.2000
3.	Accounting checks on Abstract Contingent (AC) bills and maintenance of objection books	-do-	-do-	32-ACI/4-97 dated 10.1.97
4.	Nil payment bill register	-do-	-do-	2-ACI/SPII/80-96 dated 7.1.98
5.	Progress report on clearance of central balances	Bi-monthly	-do-	668-ACI/SP/140-76 IV dated 17.4.80
Accounts-II Section				
1.	State of work reports in respect of AsG (A&E) offices	Quarterly	AsG (A&E)	Para 21 of CAG's MSO(Admn) Vol.I
2.	D.O. letters in respect of AsG (A&E) for portion relating to Accounts-II	-do-	-do-	Para 1.22 of CAG's MSO (Admn) Vol.I
3.	Memoranda on the State work in Accounts offices drawn by the relieved AsG (A&E) office	As and when change of incumbency	All AsG (A&E)	Para 1.19 (i) of CAG's MSO (Admn) Vol.I
4.	Proposals for fixation of annual targets for the AsG offices.	Annual	-do-	523-GE-I/47-85 dated 11.2.87
5.	Reports/ appreciation notes on achievements of target in respect of AsG (A&E) offices	Yearly /half yearly	-do-	8-AC-MIS/357-98 dated 12.1.99.
6.	Progress report on rendition of monthly civil accounts to State Government and finalisation of the annual Finance Accounts and the Appropriation Accounts	Fortnightly	AsG (A&E)	727-ACII/10-90 dated 26.7.90
7.	Report on the clearance of outstanding adverse balances	Quarterly	All AsG (A&E) except where the work has been taken over by State Govt.	608-ACI/38-91 dated 7.8.91 and 273-ACI/38-91 dated 16.4.91
8.	Report on clearance of pension and family pension and revision of pension cases in respect of State Government employees.	Quarterly	-do-	Para 1.16.5 of CAG's MSO (Admn) Vol.I
9.	Report on clearance of revision of pension cases	Monthly	All Principal Accountants General / Accountants General (A&E) offices	296-TA.II/41-79 dated 1.3.1979
10.	Report on final payment and resided balance cases of GPF of State Government employees	Quarterly	All Accountants General (A&E) except where the work has been handed over to the State Govt.	Para 1.16.5 of CAG's MSO (Admn) Vol.I
11.	Report on number of cases of pension, family pension received in AsG office and their critical review in respect of State Government employees	Annual	-do-	47-AC.II/105-86 dated 21.7.87

				220-AC.II/243-99-I dated 24.4.99
12.	Report on adjustment of missing credits and debits of GPF of State Government employees	Half yearly	-do-	Para 1.16.5(iii) of CAG's MSO (Admn) Vol.I
13.	Reports on clearance of un-posted items of GPF of State Government employees	One half yearly /two quarterly	-do-	Para 1.16.5 (iv) of CAG's MSO (Admn) Vol.I
14.	Report on Provident Fund suspense in respect of State Government employees	Half yearly	-do-	Para 1.16.5 (v) of CAG's MSO (Admn) Vol.I
15.	Report on adjustment of missing credits being debits of AIS officers	Monthly	-do-	
16.	Report on despatch of annual accounts statements to DDOs/ subsidiaries in respect of State Government employees and IA &AD	Yearly	All IA&AD offices and all AsG (A&E) except where the work has been taken over by State Government	Para 1.16.5 (vi) of CAG's MSO (Admn) Vol.I
	Accounts III Section			
1.	Audited figures for certification of net proceeds of Union Excise duties	Annual	DGACR and Audit offices	Para 523 to 527 of MS(Tech.) Vol.I
2.	Audited figures for certification of Income Tax, Estate duty, etc.	Annual	DGACR and Audit Offices	Para 523 to 527 of MS(Tech.) Vol.I
3.	Outstanding balances under suspense and remittances head and review of Balances	Half yearly	AsG (A&E) offices	Para 1.17.1 (vii) of MSO(Admn.) Vol.I
4.	Difference under Reserve Bank Deposit (State & Central)	Monthly	AsG (A&E)	No.1398-Comp./55-76-III dated 2.1.79
5.	Control of suspense balances under Department Adjustment Account suspense.	Monthly	AsG (A&E)	No.528-AC.III/KW-19-89 (II) dated 1.7.91.

ANNEXURE-I
(vide para 22.20)

Certificate

With reference to Article 279 (1) read with Article 270 of the Constitution of India and the Constitution (Distribution of Revenues) Order, 1974 (or/ and as modified from time to time), it is certified that the divisible net proceeds of Taxes on Income other than Agricultural Income for the year amount to Rs. (Rupees).

With reference to Article 279 (1) read with Article 279 (i) (b) of the Constitution of India and Section 3 (1) of the Estate Duty (Distribution) Act, 1974 (or /and as modified from time to time), it is certified that the net proceeds of Estate Duty on property other than Agricultural Land for the year amount to Rs. (Rupees)

DAI/ ADAI

ANNEXURE-II

I certify that (1) the test check of classification of receipts under the major heads '0021- Taxes on Income other than Corporation Tax' and 0031 – Estate Duty' for the year has been conducted locally and consequential adjustments wherever necessary have been carried out in the accounts for the year.....and (2) the figures of collections under the heads '0021 –Taxes on Income other than Corporation Tax' and "0031 – Estate Duty' for the year booked in accounts of this office for the year agree with the Departmental figures.

Director General of Audit / Principal Accountant General/ Accountant General

ANNEXURE-III
(vide para 22.24)

No.280-AC-III/CFR-ROB/406-94

Dated 6th September 1999

To,

The All PAs.G (Audit),
The All Accountants General (Audit)

Subject:- **Certification of net proceeds of-**
i) Taxes on Income other than Corporation Tax and Estate Duty on
Property Other than Agricultural Land; and
ii) Union Excise Duties.

Sir / Madam,

Instructions on the submission of accounts figures as well as audited figures for the purpose of certification on net proceeds of (i) Taxes on Income other than Corporation Tax and Estate Duty on Property other than Agricultural Land and (ii) Union Excise duties were last issued in 1978. To complete the process of certification, Director General of Audit, Central Revenues obtains accounts figures from the Central Board of Direct Taxes and the Central Board of Excise and Customs which are forwarded to the concerned Principal Accountants General / Accountants General / Principal Directors Audit for test check with reference to the records of the concerned Zonal Accounts Offices. On receipt of the checked statements by Director General of Audit, Central Revenues, the final figures duly reconciled with the Union Finance Accounts are submitted to this office by Director General of Audit, Central Revenues.

In this process, due to delayed receipt of final figures from Director General of Audit, Central Revenues over the years, there has been considerable delay in the issue of certificates by this office. In order to expedite certification and issue of certificates under Article 279 (1) of the Constitution of India by Comptroller and Auditor General of India, it has been decided that the process of test check of accounts figures as appearing in the Statement of Central Transactions by Accountant General (Audit) should be simultaneous with the audit of the Statement of Central Transaction itself at the time of finalisation of the materials for Finance Accounts. After Accountant General (Audit), completes the test check, the audited figures would be furnished to the Controller General of Accounts and the Director General of Audit, Central Revenues. A copy of the certified statements will also be sent to this office.

The instructions may please be followed for the accounts for 1998-99.

Yours faithfully,
Sd/-
Sr.A.O.(AC-III)

Chapter-23

COMPLAINT

23.1 The Complaint Section deals with the complaints addressed to the CAG of India for settlement of personal entitlements (pay, pension, provident fund, etc.) of serving or retired State Government servants other than employees of IA&AD which are dealt with in GE/ NGE Section. The Section is under the overall charge of DAI who is assisted by Pr. Director (AE&C).

Complaints against Audit and Accounts Offices

23.2 On receipt, the complaints should be examined to see whether these pertain to the IA&AD and that a complaint is prima facie not without substance and categorised as 'X', 'Y' and Miscellaneous Category. The details of the complaints are entered in the computer database. An acknowledgement should then be sent to the complainant stating that the matter is receiving attention. Subject to instructions in individual cases, a report in the first instance may be called for from the field office concerned in the proforma prescribed for the purpose. The first computerised reminder should be sent after a month at the level of Principal Director/ Director (AE&C) and cases outstanding for more than six months must be brought to the notice of DAI.

23.3 All new complaints should be serially numbered. In special cases marked 'X' category by the CAG/ DAI/ Pr. Director/ Director (AE&C) the photostat copies of complaints should be sent to concerned field offices calling for status within appropriate period. For this purpose the standard cyclostyled form should not be used.

23.4 In case of complaints which are in the nature of grievances against decisions of the Audit and Accounts Offices, the complainants should be informed that this office is unable to interfere in the matter unless the case is referred to us either by the Government or the Audit Officer and that if the Complainant is dissatisfied with the Audit Officer's reply he may represent his case to the Government. These papers should also be shown to Audit Section for examination and such action, as that Section may consider necessary.

In case where interpretation of rules is involved or where procedural matter is to be examined the advice of technical sections like Audit and Accounts Section shall be taken depending upon the nature of the case.

Note-1: Beyond sending an acknowledgement to the effect that the matter is receiving attention, this office should not normally enter into any further correspondence with the complainant. The field office concerned should, however, be advised to keep the complainant informed of the progress in his case from time to time. Complaints smacking of legal action should not normally be acknowledged.

Note-2: Complaints which do not pertain to Indian Audit & Accounts Department should as far as possible be sent to the department concerned (if that could be made out clearly) for necessary action under intimation to the complainant and he may, also, be told that this department is not concerned in the matter.

23.5 The field office shall send a computerised quarterly report of outstanding complaint cases. These reports are to be received in this office on first of May, August, November and February listing the outstanding cases as on last date of March, June, September and December respectively. The reports from field offices should be scrutinised with a view to see that cases have been correctly accounted for. Any discrepancy noticed should be brought to the

notice of the field office. The report after scrutiny may be submitted to Pr. Director/Director (AE&C). A similar report of settled cases is also received.

23.6 The following procedure has been laid down to be followed by various groups of Complaint Section for timely disposal of complaint cases:

- (a) The diary of inward letters which are submitted to AO/ Sr. AO/ Director/ Pr. Director (AE&C) monthly will show the position of letters received upto the end of the month preceding the month immediately before the date of submission, but not disposed of e.g. if the submission of the diary is due on the 1st week of January, it will show the position of letters received upto 30th November but not disposed of till 31st December.
- (b) Regular submission of fortnightly report of such fresh complaints as are not forwarded within a fortnight of their receipt will be ensured by the AAO/ SO-in-charge of each group. This should be submitted by each group to the Sr. Administrative Officer on the 1st and the 16th of each month.
- (c) Each Group in-charge (AAO/ SO/ Supervisor as the case may be) shall see the daily dak and sort them out and mark them individually in the following categories according to their importance and priorities:
 - (i) Letters on which observations have been made by CAG/ DAI/ Pr. Director (AE&C)/ Director (AE&C) or any other senior officer at the Headquarters;
 - (ii) Replies received from Accountants General to the cases of the type mentioned at (i) above;
 - (iii) Complaints against delays etc. in authorisation of pension/ DCRG/ available balances of GP Fund or final withdrawal of GP Fund of retired employees;
 - (iv) Representations received from widows/ legal heirs, low-paid employees etc.;
 - (v) Fresh cases of complaints, if any, which do not come under any of the above category;
 - (vi) Other references e.g. complaints about missing credits etc.

The above having been done, the Section Group in-charge will ensure disposal of letters categorised under Sl.No. (i) within two days and the rest within two weeks.

23.7 Reports of the complaints outstanding are submitted to the CAG of India; where there are observations of the CAG of India on complaint cases, a monthly report on the same has to be submitted to the CAG of India and a performance report on complaints received and settled during the month shall be submitted monthly to the CAG of India.

Chapter-24

WORKS AND PROJECTS

24.1 The Works & Projects Section is supervised by Dy. Director (Works) under the over all supervision of Principal Director (Staff) and DAI.

24.2 The work dealt by the Section is as under:

- (i) Building construction work, both residential and office building.
- (ii) Monitoring of construction activity and availability of accommodation.
- (iii) Planning of new capital works programmes of IA&AD and preparation of Capital Budget.
- (iv) Acquisition of land and ready built office and residential accommodation.
- (v) Approval of minor works proposals received from the field offices in IA&AD.
- (vi) Preparation and review of bar and PERT chart for various project.

Building occupied by or required for field offices

24.3 The Comptroller and Auditor General has full powers to accord administrative approval for civil works required to meet the needs of the Indian Audit and Accounts Department. The Accountants General/ Principal Directors of Audit are required to submit to headquarters office by the 15th August each year, proposals and estimate of funds for on-going and new civil works expenditure for their offices, separately for expenditure booked under grant of IA&AD and grant of Ministry of Urban Development. All works for which administrative approval is accorded by the Comptroller and Auditor General are noted in a register maintained for the purpose. A list of the new major works for which provision has to be made in the next year's budget is forwarded to the Ministry of Urban Development by the due date fixed by that Ministry and progress of expenditure received from that Ministry and field offices reported to BRS Section.

24.4 The powers of the Comptroller and Auditor General to sanction buildings for the accommodation of Audit and Accounts Offices have been laid down in Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol.II and other orders from headquarters office.

24.5 The following returns are received in Works & Projects Section from the field offices:

Sl.No.	Subject	Frequency	From Whom due	Authority
1.	Capital works	Annual	All field offices	G.20017/7/91-Bt dt. 23.3.91
2.	Progress of ongoing construction works of residential and office accommodation	Quarterly	All field offices	982-NI/01-90 dt. 1.6.92

Chapter-25

INSPECTION

25.1 Inspection Wing supervised by DG/ Pr. Director of Inspection under the overall control of DAI.

25.2 The following items of work are assigned to the Wing:

- (i) Periodical inspection of the offices of the Indian Audit and Accounts Department.
- (ii) Preparation of annual programmes of inspection parties.
- (iii) Review of the Half-Yearly Appraisal Reports on the test check of the sections carried out by Internal Test Audit Wings of the Civil Accountants General (A&E) and Audit Offices.
- (iv) Selection of staff for inspection from other sections of Headquarters office and finalisation of draft inspection report and submission thereof for perusal of the CAG.
- (v) Pursuance of the Inspection Reports on the Inspections of field offices including Railway Audit Offices conducted by the DG/ Pr. Director of Inspection.
- (vi) Submission of monthly activity reports to CAG .
- (vii) Selection and drafting of Section Officers/ AAOs to man ITA Wings and grant of extension of terms of deputation.
- (viii) Pursuance of the outstanding audit objections under the head "2016-Audit".
- (ix) Review of Half-Yearly Synopsis of post audit of paid vouchers of Pay and Accounts offices (Audit) by the nominated Audit Offices.

Selection of Section Officers/ Asstt. Administrative Officers/ Administrative Officer / Sr. AO

25.3 The Section Officers/ AAOs/ AOs/ Sr.AOs are drafted from the Audit and Accounts Offices under the administrative control of the Comptroller and Auditor General for being posted in Inspection Wing ordinarily for a period not exceeding three years. For this purpose a panel of suitable men selected from among the men recommended by the Heads of the Audit and Accounts Offices is maintained. The men selected from the panel will, on appointment as Section Officers/ AAOs, draw pay in their parent office scales and in addition, a special pay of Rs.500 p.m. Besides they will draw dearness and other compensatory allowances sanctioned by Government from time to time for the staff of the headquarters office.

25.4 For purposes of administration and discipline, the staff attached to the Director of Inspection is under the control of this office, subject to the immediate supervision and control of the DG/ Pr. Director of Inspection.

25.5 No Sr. Administrative Officer/ Administrative Officer/ Section Officer is ordinarily entrusted with the inspection work of his parent office. In exceptional cases, where Section Officers/ AAOs are required to be sent to their parent offices, as members of staff of the Director of Inspection's Inspection party, it should be done only on the basis of the

recommendation of the DG/ Pr. Director of Inspection with the specific approval of the DAI and in such cases they should be entrusted with routine work.

25.6 The arrangements for despatching the tour boxes of the Inspection party or taking delivery from the Railway authorities will be made by the office inspected and the office to be inspected next, respectively. Other contingent charges will be arranged for, and paid by the Accountant General/ Pr. Director of Audit concerned on the request of the DG/ Pr. Director of Inspection and charged to his own office contingencies.

25.7 Four copies of orders issued by the Union Government or the Comptroller and Auditor General on Audit and Accounts subjects, with which the Directors of Inspection are likely to be concerned, are supplied to Inspection Wing by headquarters office. This requirement should be borne in mind at the time of dealing with all-important orders of the Comptroller and Auditor General or the Union Government.

Tour Programme

25.8 The tour programmes of the Inspection Parties are drawn up by the Inspection Wing and submitted to the DG/ Pr. Director of Inspection for approval. Similarly the tour programmes of the DG/ Pr. Director of Inspection are proposed by the DG/ Pr. Directors themselves and submitted to DAI/ CAG for approval.

Based on annual programme approved by DAI in the beginning of the year, a monthly tour programme is prepared and submitted by Sr. AO, Inspection (Hqr) to the DG/ Pr. Director of Inspection for his approval.

25.9 Proposals made by other Sections of the headquarters office to have some points scrutinised by the DG/Pr. Director of Inspection during his visit to an office should be sent to Inspection Wing. For this purpose a register is maintained in which points requiring to be specially looked into by the DG/Pr. Director of Inspection Party should be recorded for being intimated to the Inspection Party a few days before the latter takes up the inspection of the particular office.

Report on Inspection

25.10 Instructions relating to the conduct of inspections and the preparation and submission of the Inspection Reports by the DG/Pr. Director of Inspection are contained in the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol.I. The following further instructions are laid down for the guidance of the Pr. Director of Inspection.

- (i) The Inspection Report will include an overall picture of the state of affairs in the office inspected indicating the general impression which the DG/Pr. Director of Inspection has formed of the efficiency, accuracy, punctuality etc. which will give the Comptroller and Auditor General a correct appreciation of the state and efficiency of work in the different departments of that office.
- (ii) The paragraphs of the Inspection Report will be continuously numbered for the report as a whole and a table of contents will also be added.
- (iii) The DG/ Pr. Director of Inspection's party will maintain a record of the following points for the information of the succeeding Inspection Party:
 - (a) Points that have to be looked into at the time of next inspection;

- (b) Points that have to be scrutinised in other offices and intimated to other Inspection Officers; and
- (c) Important points referred to the Accounts and Audit sections at the Headquarters and the decisions reached thereon.

25.11 After issue of the Inspection Report to the head of the office, it should be submitted with brief facts indicating the important defects and irregularities in the various groups and a summary to the DAI who will bring to the notice of the Comptroller and Auditor General such matters as he may deem necessary.

25.12 Extracts of the relevant portions of the Inspection Report, if deemed necessary, are furnished to the different sections of headquarters office for information and pursuing such points as are considered important to be pursued from the Headquarters Office. Decision on points of general importance arising out of the Inspection Report will be communicated to Accountants General etc. by Audit /Account Section.

25.13 On the completion of the Inspection of an office, the inspecting party should prepare a list of files containing rough notes of audit notes, requisitions etc. relating to that office. The date of destruction of the files should be noted prominently and attested by the Section Officer/AAO of the Inspection Party on each file.

25.14 The inspection party will prepare in the first week of February each year a digest of all points of general interest noticed during its inspection of the various offices.

25.15 The following returns are received in Inspection wing from field offices:

S.No.	Subject	Periodicity	From	Authority
1.	Synopsis of irregularities noticed during inspection of paid vouchers of PAO (Audit)	Half yearly	Concerned Auditors of PAO	NO.935-TAI/214-80 dt. 6.8.83 & No.1253-TAI/214-80 dt. 21.9.93
2.	Prompt settlement of Audit objections under the head "2016-Audit"	Half Yearly	From nominated Auditors of PAO (Audit)	No.419-Ins/22-82 dt. 14.6.84 and subsequent instructions from headquarters on appointment of Auditors of CAG s and AGs sanctions.
3.	Appraisal reports on the working of A&E offices inspected by ITA wings	Half Yearly	All A&E offices	No.456-O&M/19-87 dt. 30.4.87
4.	Appraisal reports on the working of Civil Audit Office inspected by ITA wing	Half Yearly	All Audit offices	No.1041-Insprn/24-87 dt. 3.1.90
5.	Review of Calendar of Returns (Inspection Group)	Annually	All offices of IA&AD	No.309-Insprn/38-91 dt. 26.6.91
6.	Rectification of defects pointed out by DG/Pr. D. I.	Quarterly	Office where IRs are outstanding	
7.	Quarterly report on audit conducted in respect of sanctions issued by AsG/PDA	-do-	Concerned auditor	DO No. 281-DA/35-86 dated 5.8.1993 read with DO No. 361-Audit/O&M/248-2000 dated 30.8.2001

Chapter-26

OLD RECORDS

26.1 The charge of the Section is held by a supervisor, and is under the control of Sr.AO (P)/ or AO (OE & Bills) who functions under the control of the Dy. Director (P)/ Pr. Director (S).

26.2 The duties of the Section are:-

1. Receipt of the old records from the Sections.
2. Sorting them out and placing them properly in the racks.
3. Issue of records, when requisitioned by the sections and watching the return of those records.
4. Review of the old files and weeding them out, as and when necessary.
5. Preparation of the General Index to the proceedings of this office.

26.3 The recorded files, registers etc. for the third preceding year are sent by the various sections to the Record Section in January each year, duly recorded under major/ minor heads. Acknowledgements for the records so received should be given by the Receipt Clerk of the Old Records in the respective file lists in the case of regular files and in the separate Transit Registers in the case of other records.

26.4 The Old Records Section should refuse to accept any records in respect of which the procedure prescribed in para 26.3 supra and also records on the cover of which the year in which it is to be destroyed has not been noted clearly in red ink in a conspicuous place over the dated initials of the Section Officer/ AAO/ AO/ Sr.AO concerned, unless the record is to be preserved permanently.

26.5 On receipt, the records other than regular files are entered in the Old Records Register (Form S.Y. 257). In the case of regular files, the relevant file lists serve the purpose of Old Records Registers. The file lists are, therefore, examined to see that the year of destruction has been entered in the appropriate column and that it tallies with the year of destruction noted on the cover of the file. The records are then kept serially arranged on racks. The files are kept in bundles, convenient number of files being kept in each file bundle in a file board, properly labelled with the following particulars:

1. Section
2. Year

26.6 The Old Records Registers (Form S.Y. 257) should be printed on strong paper and bound into registers of sufficient thickness to last for about 3 years. These registers will be permanent records and should be carefully preserved. The pages of each register should be serially numbered and the volume brought into use from time to time should also be numbered in a consecutive series. When a new volume is brought into use, the old volume should be closed preparing on its flyleaf a simple index to show in what years the records named in it are due for destruction.

26.7 Recorded files required by sections for reference, etc. will be supplied by the Old Records Section only on requisitions drawn up in the prescribed form. All the columns of the requisition form should be properly filled in and the name of the indenter and the countersigning

Section Officer/Asstt. Administrative officer written legibly. Normally, the requisitions for files, etc. will be entertained from 10.00 a.m. to 12.00 Noon and 2.00 p.m. to 4.00 p.m. and they should be attended to promptly on the date of their receipt. 'Immediate' requisitions which are to be countersigned by Sr.AO (OR)/ Sr.AO (OE)/ Sr.AO (W) must be complied with forthwith.

26.8 On receipt of a requisition, the Daftry/ Record Keeper attached to Old Records Section should see whether the file required is available or has already been issued. If the file be available, the Daftry/ Record keeper should hand over the requisition to the dealing auditor of the Old Records Section so that he may enter the necessary particulars in the Record Issue Register. The file is then issued, the requisition being kept in place of the file removed. If the file be not available, the dealing auditor of the Old Records Section should return the requisition with the remarks "File already issued to Section", etc.

26.9 The Sectional diarists should also maintain a transit register in which all sectional requisitions for old records will be entered. The register should be sent along with the requisition slips to Old Records Section, through the Sectional peon. The dealing auditor of the Old Records Section will indicate in the register, which of the files, etc. have been supplied and which have not been. He will retain the requisition slips in respect of the files supplied and return the remaining ones, with necessary remarks recorded on each. The peon will be personally responsible for the safe delivery of the files supplied and requisition slips not complied with to the sectional diarist, who in turn, will distribute the files and return the slips to the persons concerned taking their initials in the register in token of their receipts. Discrepancy, if any, noticed should be settled by the diarist personally and promptly with the Old Records Section.

26.10 When the files are to be returned to Old Records, the sectional diarists will send them along with the transit register, indicating their date of return in the column to be specifically provided for the purpose against the original entries of the receipt of files. These transit registers should be submitted to the Branch Officer every month indicating the number of files outstanding against the section at the end of the previous month along with the reasons for their non-return to Old Records Section.

26.11 The Person-in-charge of the Old Records Section is held personally responsible for ensuring that files are not issued from Old Records Section without proper acknowledgement while Section Officers/AAOs in-charge of other sections are responsible for the prompt return of all papers obtained from Records Section on requisition. They should also see that no papers are obtained from Old Records Section without the proper requisition slips.

26.12 The Person-in-charge of the Old Records Section should personally scrutinise the "Register of files issued" in the first week of every month and have section-wise statements prepared showing the details of files supplied to the section more than 3 weeks ago, but not returned upto the date of review, and forward these statements to the respective sections under the signature of the Sr. Administrative Officer (W) or Sr.AO (OE&Bills) after giving an indication regarding the dates of the reminders against each file in the "Register of files issued". If the files are not received back even after two such reminders each such case should be dealt with separately and the delay brought to the notice of the Branch Officer for immediate action.

Physical Verification of records

26.13 The records should be verified continuously throughout the year in a phased manner, i.e. section-wise in such a way that all sections are covered in a spell of 2 years. The verification would be done to see that the Record Registers are properly written up that all records entered

in them or acknowledged in the file lists are available in their assigned place in the record racks or traceable in the register of files issued and that the entries in the latter are supported by proper acknowledgements. It should also be seen that the files not yet entered in the Records Registers or acknowledged in the file lists have been duly certified by the sections concerned as being in their custody and are either pending or current. It should further be definitely ascertained that no records of any description, whatsoever, are lying about in the old Records Rooms without their having been properly listed and regularly assigned space on the records in the above manner. The progress reports in this respect should be submitted to the Branch Officer monthly, with a certificate indicating that the records have been verified in the manner prescribed above. A consolidated report of work done during a calendar year should be submitted to the Dy. Director (P) annually in January.

Weeding out of old records

26.14 The Old Records Registers and Sectional File Lists should be scrutinised for weeding out those records, which have become due for destruction. This should be a continuous process and done section-wise and such records listed out in a strong bound register. The files should be collected in convenient bundles for each section. The list should be submitted to the Branch Officer monthly and the orders of the DD(P) obtained for destruction or otherwise of the files in question. A consolidated report of the work done in a year should be submitted to DD(P) in January. The files ordered for destruction should be destroyed under the personal supervision of the auditor entrusted with the work of weeding out of old files.

26.15 These registers should be carefully preserved as being the actual authority for the destruction of the records detailed in them. When the destruction is complete, the weeding assistant will, under his dated initials, write against the item in the Remarks Column of the register the word "destroyed" and also give a reference to the orders of the Dy. Director (P) sanctioning the destruction.

Review of Old Files

26.16 All the files marked for preservation "Permanently" or "Permanently subject to periodical review" should be reviewed after 10 years at the first instance and thereafter after an interval of 5 years with a view to see whether they should be destroyed or preserved further. For this purpose, the files will be sent by the Old Records Section to the sections concerned. Every section should review the files at the rate of at least 20 to 25 files per week. The Branch Officer concerned should ensure that the sections under their charge comply with these provisions strictly. After the review, action for weeding out the files to be destroyed, should be taken as per para 26.14 supra.

Preparation of General Index

26.17 In the first week of February every year the Old Records Section collects from other sections the file indices for the previous year. Every entry is carefully cut and arranged alphabetically with reference to the major and minor heads and catch-words. They are then pasted on sheets of paper and sent to the press for printing. Care should be taken to see that the slips are not mislaid. To ensure this, the entries in each Index should be numbered in red ink (just below the catchwords) serially and the entries in the pasted sheets counted and verified with the total of the several indices. When giving print orders the Person incharge of the Old Records Section should be careful to mention that the numbers under the catch-words should not be printed. The Old Records Section should not take more than one month to

prepare the Consolidated Index, which should be sent to the press by the first week of March. The index is computerised.

26.18 The style of binding that has been approved for the "Index of Proceedings" is "cloth back, paper sides, cut flushboard" and this style should invariably be noted on the requisitions sent to press for binding.

Note:- For the present, printing of General Index has been suspended vide Government of India Cabinet Secretariat Memo. No. 7/28/59 (O&M) dated 28.5.1959. Indices of Proceedings should, therefore, be cyclostyled in appropriate numbers so long as the suspension is not withdrawn.

26.19 Archives Cell

26.19.1 An Archives Cell was created in the Old Records Group in 1988 to undertake the work of identifying, classifying, arranging and keeping such documents relating to IAAD which are of historical and administrative importance and are required for all the times for reference and research. The Cell was also to display of rare records and documents either in original or in facsimile form.

26.19.2 The charge of the Cell is held by a supervisor, qualified in Archival study and placed under the administrative charge of Dy. Director (P)/ Pr. Director (Staff).

With a view to fulfil the objective, the Cell has to continuously review and identify the important old records which have archival value and to transfer the same from the Old Records to the Archive Cell for its safe custody and prepare a separate list for future reference of these files/records.

26.19.3 A monthly report of files reviewed/ appraised in Archives Cell and an Annual Consolidated Report at the end of January each year has to be submitted to the Dy. Director (P).

Chapter-27

LEGAL

27.1 The Legal Section is the nodal point of the Indian Audit and Accounts Department in all court matters and is supervised by a Director under the control of DAI.

27.2 The following items of works are dealt with in the Section:

- (i) Conduct of litigation cases of IA&AD in Central Administrative Tribunals, Consumer Fora, District Courts, High Courts and the Supreme Court of India,
- (ii) The work includes filing of writ petition, appeals special leave petitions, writ appeals against decisions of CAT, High Courts, District Courts, filing of original application before various Benches of Administrative Tribunals, Central/ State, filing of complaints/ appeals/ revision before District/ State/ National Consumer Disputes Redressal Commission.

27.3 Tendering of legal advice on various matters, both administrative and technical (having a legal angle), received from field offices of IA&AD including headquarters.

27.4 In pursuance of the above duties, the following works are performed by the Section:

- (a) Vetting and communication of approvals to written statement/ counter affidavit to original applications, review applications and writ petitions.
- (b) Scrutiny of judgements/ orders to advise filing review petition/ appeals/ special leave petitions etc. or implementation of judgements/ orders.
- (c) Liaison with the Government Advocates, Ministry of Law and Justice and other Ministries/ Departments of the Governments.
- (d) Briefing/ assisting the Law Officers, Advocates in the cases before Tribunals/High Courts and Supreme Court of India.
- (e) Co-ordination and evolution of strategy to ensure effective defence of the cases before various Courts.
- (f) Drafting of counter affidavit of written statement, misc. application, Review application, Review petition and writs in respect of some cases.
- (g) Detailed notes to Ministry of Law on the feasibility of filing appeals before higher courts.
- (h) Monitoring of the cases in the computer through Management Information System developed in consultation with NIC.

27.5 The copy of the Original Applications (OA) when received directly from the Courts are forwarded by the Legal Cell after diarising and opening a new file (maintained through a File Register) to the field offices and action is initiated for obtaining the copy of written statement/ counter affidavit, brief history and para-wise comments from the field offices who have been made the Respondents in the OA. Simultaneously, the data is also fed in the computer. On receipt of the written statement/counter affidavit from the field offices etc. the same is vetted with necessary modification, if any, by the Branch Officers and finally submitted for approval to the Group Officer. The approval is then conveyed to the field offices for filing the written statement/ counter affidavit before the Tribunals/ Courts. The same procedure is followed in respect of writ petitions before High Courts and complaints before the Consumer Fora.

27.6 In respect of cases before the Supreme Court of India, the entire work from initiation/ defence of the case till its disposal is done by the Legal Branch of Headquarters office.

27.7 The closure of the case is monitored by a register (closed case register) and the copy of judgements placed in the folder maintained year-wise.

27.8 Litigation work is important and time-bound in nature and often the written statement has to be conveyed immediately under constraint of time.

27.9 The following returns are received in the Section:

Sl.No.	Particulars of Return	Periodicity	Authority
1	2	3	4
1.	Position of civil suits/ writ petition/applications filed by serving/ retired employees of IAAD against and by the Department and pending in Court of law etc.	Quarterly	No. 240-NGE.LC/50-98 Dated 24.4.98
2.	Position of civil suits/writ petition filed by serving/ retired employees not belonging to IAAD against and by the Department.	Quarterly	No. 405 – LC/71-86 dated 18.7.1986

Chapter-28

LOCAL BODIES WING

28.1 The Local Bodies Wing in the Headquarters office has been constituted as a result of Eleventh Finance Commission's recommendation being accepted by the Ministry of Finance, Government of India to handle the work flowing out of the entrustment of audit, Technical Guidance and Supervision (TGS) of the Panchayati Raj Institutions/ Urban Local Bodies to the CAG of India.

28.2 The work of the Wing is supervised by Principal Director (Local Bodies) under the control of DAI (Local Bodies). The Principal Director is presently assisted by a Director and two Sr. AOs.

28.3 The work of this Wing includes securing entrustment of audit/ technical guidance and supervision (TGS) of local bodies in all States, prescribing accounting formats for local bodies, approval of audit plan, prescribing audit standards, certification, guidelines, coordinating and organising training for local bodies staff and providing technical guidance and supervision over the functioning of Local Fund Audit. The reports of the Accountants General under the TGS model would be processed separately by him and the follow up action would be done in the same manner as that of the Local Fund Auditor's reports as per the respective State Acts.

APPENDIX-I

(See Paragraph 3.16)

PERIODS AFTER THE EXPIRY OF WHICH CLOSED FILES AND RECORDS MAY BE DESTROYED

Item No.	Description of Files and Records	Number of Complete years for which to be preserved
(1)	(2) (3)	

ADMINISTRATIVE (Personnel, Establishment & House Keeping) & GENERAL (Some of these records are common to more than one Section)

1.	All files of type not specifically mentioned in this Annexure	As decided by DAI/ADAI incharge
2.	Attendance Register	3 years
3.	Applications for Casual Leave	3 years
4.	Casual and Compensation Leave Registers	3 years
5.	Calendar of Returns	5 years
6.	Questions in Parliament not related to IAAD	3 years
7.	Files Lists	Permanently
8.	Closed Orders Files of Sections	3 years
9.	Closed Issue or Despatch Register of Sections	5 years
10.	Closed papers relating to supply of copies of circulars of other offices	3 years
11.	Files dealing with policy in postings and correspondence leading to Rules, Codes, Manuals, Circular letters, office orders, general letters of lasting import issued under the authority of the Comptroller and Auditor General or DAI/ADAI/Government	Permanently
12.	Files dealing with the supply of Codes etc. issued under the authority of the Comptroller and Auditor General or Governments	3 years
13.	Furniture and other assets lists or registers	Permanently
14.	Papers relating to supply of stamps and stamps account	5 years
14.	Closed Registers of Cars, Motor Cycles and Bicycles	3 years
16.	Closed files relating to cleaning or repairs to typewriters and duplicate machines, Cycles	2 years
17.	Closed files and agreements for purchase/ maintenance	5 years
18.	Stationery Indent Registers	2 years
19.	Papers relating to transit or supply of files of Other Offices	2 years
20.	Papers relating to missing files	Permanently
21.	Papers relating to destruction of old records	Permanently
22.	Papers on take over, transfer or reconciliation of old files/recorded lists	Permanently
23.	Closed papers relating to binding of registers etc.	2 years
24.	Closed papers relating to change of addresses of Offices/Ministries of the Government of India or addresses of staff	2 years

25.	Closed Tour Notes of Comptroller and Auditor General	6 years
26.	Closed papers relating to tour programme of other offices	2 years
27.	Closed papers relating to printing	5 years
28.	Closed Peon Books (not transit registers)	5 years
29.	Closed Pending Registers	3 years
30.	Closed Receipt Register or diary	5 years
31.	Register of 'Registered ' packets received in the office	2 years
32.	Register of disposal of cases if separate from diary	2 years
33.	Closed papers on issuing of files from old Records (after return of files)	6 years
34.	Closed Transit Registers	10 years
35.	Status or Monthly Activity (Arrears) Reports	2 years
36.	Closed papers on control of expenditure and allotment of funds and BE/RE and briefs on them	5 years
37.	Closed files on staff proposals	5 years
38.	Closed Files on justified strength	20 years
39.	Closed papers on sanction of posts	Permanently
40.	Statistics on volume of work done in Offices of IA&AD	15 years
41.	Duty Lists and Telephone Directories	5 years
42.	Gradation Lists and Deputationist Lists	6 years but list of every 5 th year from 1950 to be preserved permanently
43.	Closed files on Approval of candidates for Examinations	3 years
44.	Closed files on Selection of Examiners	5 years
45.	Closed files on Results of the Examinations	Permanently
46.	Certificates furnished by Officers conducting the Examination	2 years
47.	Closed Petitions, appeals and memorials relating to various examinations	3 years
48.	Closed files on exemption of candidates from Section Officers Grade and other Examinations	15 years
49.	Closed Petitions for extra chances	5 years
50.	Closed Petitions for withdrawal of names without losing a chance	1 year
51.	Closed Petitions for antedating success in the examinations	5 years
52.	Files on Syllabus of various examinations	Permanently
53.	Closed files on Grant of honorarium to examiners, paper setters and moderators	3 years
54.	Closed Plans of the examination halls	2 years
55.	Closed Seals of Presiding Officers	2 years
56.	Closed files on Printing of Answer Books	5 years
57.	Closed files on Programme of various examinations	5 years
58.	Valued Answer Scripts	Till the Commencement of the next examination.
59.	Petitions for exemption from Departmental Examinations or age limits (i) if granted (ii) if rejected	10 years 1 year
60.	Files on security deposits	Permanently

61.	Pay bills and Acquittance Rolls	35 years
62.	Closed Files on grant of advances (Motor car, General Provident Fund, Pay and Traveling allowance etc.)	5 years
63.	Leave Accounts	3 years after retirement or death or resignation
64.	Nominations for Pension and Provident Fund	10 years after issue of final pension/gratuity payment orders
65.	Service Books	10 years after superannuation or death (or projected date of superannuation in case of resignation or premature retirement)
66.	Closed files on recruitment, promotions (DPC) and disciplinary cases under CCS(CCA) Rules	35 years
67.	Closed Non-confidential files on recruitment, postings, leave or transfer	5 years
68.	Closed Files on Promotion to the Indian Audit and Accounts Service (other than DPC files)	10 years
69.	Petitions , appeals, memorials, on:- (i) Grant of Special pay (ii) Fixation of Initial Pay (iii) Supersession by juniors	10 years 20 years 35 years
70.	File relating to annual verification of services	5 years
71.	Permanent Transfer of staff not liable to transfer to other offices	35 years
72.	Transfer to foreign service or absorption in other departments	35 years
73.	Closed personal files of officers and staff	15 years
74.	Closed cases on Grant of permission to take up private employment during leave.	10 years
75.	Closed files on Grant of permission to accept honorarium or fee, etc.	5 years
76.	Permission granted to Heads of Offices to leave Headquarters	3 years
77.	Request for transfer from officers and staff	5 years
78.	Nominations to serve on DPCs held by UPSC	2 years
79.	Policy Files on management of cadres	Permanently
80.	Files on recruitment rules, changes in recruitment rules	Permanently
81.	Files on recognition of different qualifications, degrees etc. under provisions of recruitment or other rules or standing orders	Permanently
82.	Closed Applications from probationers for exemption from passing the first Departmental Examination	5 years
83.	Rules and orders on basis for fixing seniority	Permanently
84.	Annual Confidential Reports (after retirement on superannuation of officers concerned or projected date of superannuation of officers resigning or retiring prematurely)	5 years
85.	Closed files on Review of confidential reports	10 years
86.	Training reports on Probationers	5 years
87.	Closed Files in which commutation or invalid pensions have been sanctioned	30 years or 3 years after the death of the pensioner
88.	Closed files on Other Pension cases	7 years after retirement or 3 years after death

89.	Death Reports	5 years
90.	Indian Army orders in Library	Permanently
91.	Army Instructions (Indian) in Library	Permanently
92.	Index to proceedings of the office of the Comptroller and Auditor General in Library	Permanently
93.	Government of India Act in Library	Permanently
94.	The Constitution of India in Library	Permanently
95.	Acts of the Indian Legislature/Parliament in Library	Till their inclusion in the publication titled "Unrepealed Central Acts"
96.	Unrepealed Central Acts in Library	Till the issue of the next edition
97.	State Codes (Acts) in Library	Till the issue of the next edition
98.	One copy of Comptroller and Auditor General's Publications in Library	Permanently
99.	One copy each of Railway and Posts and Telegraphs and other Audit and Accounts Codes and Manual in Library	Permanently
100.	One copy each of other Manuals/ Codes and regulations, rules which are recurring publications	Till the issue of next edition
101.	Library copies of Public Works Department Code, Civil Service Regulations, Forest Department Code, Indian Railway Codes, Shimla Allowances Code, Manual of the office Procedure of the Comptroller and Auditor General, Codes and Manual of the Currency Department, Proceedings of Conferences of State Financial Representatives and Reports of Special Commissions and Committees	Permanently
102.	Library copy of Treaties, Engagements and Sanads	Till the issue of the next edition
103.	Reference books in library and in Sections	As decided by library Committee and DAI/ADAs respectively
104.	One copy each of Audit Reports etc. from Auditors Generals of other countries other than those marked for permanent or longer retention by CAG/DAI/ADAI	6 years
105.	Selections from Despatches of the late Secretary of State for India (in library)	Permanently
106.	Government of India Gazette	30 years
107.	Census Reports, Statistical abstracts and other periodicals	Till the issue of the next edition
108.	Annual Reports on Currency and Finance (issued by the Reserve Bank of India)	3 years
109.	Civil or Classified List of officers in various services and History of Services (of officers of various Ministries of the Government of India) and Gradation Lists of Officers in IA&AND	10 years (list of every fifth year beginning from 1950 and earlier ones should be preserved permanently)
110.	Classified Lists of IAAS	Permanently
111.	Files on Policy for implementation of Official Language Act / Rules not manualised	15 years
112.	Files containing periodic Reports on use of Hindi	3 years
113.	Files on Diglot forms not gone into book of forms	Till inclusion in book of forms
114.	Files on Diglot Codes and Manuals not printed	Till printing
115.	Closed Files on Administrative approvals for work	10 years
116.	Files on construction or purchase by Government of IAAD offices and residential accommodation	Permanently
117.	Closed Files on leasing or renewal of leases	20 years

118.	Stock Registers	Permanently
119.	Files on rules and orders for management of Estates and quarters under offices of IA&AND	Permanently
120.	Shifting offices of the Indian Audit and Accounts Department from one place to another	Permanently
121.	Recognition of staff associations	Permanently
122.	Files on policy questions arising in JCM/Staff Association matters	Permanently
123.	Policy files on grant of advances, special or personal pay, fee or honorarium, advance increments	Permanently
124.	Government of India/CAG's orders under various Services, Pension, Pay, Leave Medical etc. Rules not coded or manualised	Permanently
125.	Files on Delegation of powers to Subordinate Officers	Permanently
126.	Files on appointment of Auditors to Audit Financial sanctions of Comptroller and Auditor General and HODs in IAAD	Permanently
127.	Closed Files on Cadre strength etc. and Pay and other schedules for all cadres in Indian Audit and Accounts Department	Permanently
128.	Closed files on Formulae for calculation of average cost	Permanently
129.	Closed Files on scales of Furniture, Liveries, Telephone connections, Typewriters and other machines	Permanently
130.	Policy files containing Sanctions to recurring expenditure	Permanently
131.	Files leading to issue of Office Orders on Policy matters	Permanently
132.	Files on Norms or Standard rates for per capita work in Offices of IAAD	Permanently
133.	Files on Organisation and Method studies	10 years
134.	Revision of the scales of pay and allowances	Permanently
135.	Files relating to Elections	5 years or after holding of next elections, if later
136.	Closed Quarterly D.O. letters from heads of Audit and A&E Offices and Handing Over Notes	5 years
137.	Files on re-organisation or restructuring of office	20 years
138.	Activity Report, Journals of Management and Training and INTOSAI and ASSOSAI Journal (Library and Section copy)	Permanently
139.	Closed Registers of publications, corrections thereto and their distribution	3 years
140.	Routine inter office memos	1 year
141.	Circulated and closed Press cuttings (after taking out actionable ones)	3 years
142.	Closed papers on Rajya Sabha and Lok Sabha Questions on matters relating to IAAD	10 years
143.	Copies of Budget Estimates and Grants of Govts	5 years
144.	Papers containing rulings of Government, CAG and courts of law on interpretation of Constitution, Acts Rules and Orders	Permanently
145.	Closed Files containing agenda and minutes of the Conference of MABs, AGs, PDAs etc. and AGs Conference	Permanent

AUDIT
(These orders may apply to several Sections)

146.	Budget estimates	3 years
147.	Budget Files	5 years
148.	Statement of Monthly Expenditure	3 years

149.	Files relating to allotment of funds for HBA/ other advances	3 years
150.	Monthly statement of sanctioned strength and men-in-position	3 years
151.	Closed Papers on Investigation into frauds, failure of audit, embezzlement, losses etc. Cases, on complaints against audit	5 years
152.	Closed files relating to Audit Appraisal/Reviews	3 years
153.	Closed files relating to draft paragraphs included in Audit Reports	3 years
154.	Closed files relating to draft paragraphs not included in Audit Reports	1 year
155.	Closed Registers on Draft Paras and Audit Reports	5 years
156.	Files dealing with printing of Audit Reports	6 years
157.	Closed Registers for monitoring Printing and presentation of Audit reports	Permanent
158.	Files dealing with distribution of printed Audit Reports	2 years
159.	Closed files dealing with Proforma Accounts of the Departmental Undertakings	6 years
160.	Closed Files dealing with Special Reports of Statutory Auditors of companies (for resume) and on guide lines issued to Statutory Auditors	2 years
161.	Annual reports of the Companies and Corporations (Library copy and sectional copy)	Permanent
162.	Closed files dealing with special audits at request of Governments	6 years
163.	Closed files dealing with Comments of CAG/MAB under section 619(4) of the 3 years companies Act	3 years
164.	Closed Files on material sent by the field offices for inclusion in the Digest of Important and interesting cases	2 years
165.	Closed Files on payment of honorarium and TA/DA to part time members of Audit Board	2 years
166.	Closed Files containing information about Share capital reserves/loans etc. In respect of Government companies and summarized financial results of the Companies for Audit Report	2 years
167.	Closed files containing minutes of the Audit Board meetings	5 years
168.	Files on Balance Sheets of Companies in which Government have invested funds but which are not under the audit control of CAG	3 years
169.	Files containing the Memorandum and Articles of Association of Government Companies referred for policy or audit comments and advice on matters concerning audit of public sector undertakings and policy on guidelines issued to CAS	Permanent
170.	Allotment of audits to the field offices	10 years
171.	Formats of accounts of statutory corporations, Government Commercial undertakings and other auditees approved under Acts and Rules	Permanent
172.	Closed files on appointments of statutory auditors	1 year
173.	Closed routine files on firms of Chartered Accountants empanelled or allotted audits	3 years
174.	Original documents from firms of Chartered Accountants for empanelment	3 years
175.	Files containing policy decisions regarding appointment of Auditors./and sending panels or names to RBI or to others who requisition	Permanent
176.	Closed Files on firms of Chartered Accountants which are not found eligible for empanelment	1 years

177.	Closed List of Central/State Government Companies/Corporations for which appointment of Statutory Auditors are made	3 years
178.	Closed files on action against firms of CAs	Permanent
179.	Files dealing with Central, Finance and Appropriation Accounts and the Report thereon, Accounts of Departmental Undertaking & Autonomous bodies and Report thereon, State Finance and Appropriation Accounts and Report thereon and Report of the Public Undertakings not gone into Epitome	5 years or after inclusion in epitome if later
180.	Audit Reports and Finance and Appropriation Accounts and Parliamentary or Legislature Committees Reports and Epitome (Library copy and Sectional copy)	Permanent
181.	Closed files relating to Ministry's Instructions, circulars, notifications etc. issued as a result of audit and register of achievements	Permanent
182.	Closed files on points raised by Accountants General including advice cases	6 years
183.	Closed Policy files with orders by CAG/ DAI/ ADAI/Pr. Dir.	Permanent
184.	Files dealing with vetting of Action Taken Notes on Audit Reports and PAC's recommendations	5 years or after inclusion in Epitome if later
185.	A.G. wise Registers of D.P.s Category-wise & CIT or Collector or Department wise register and Register of DPs sent to the Government	10 years
186.	Digest of Important cases	5 years
187.	Files on Interpretation of Judicial orders, Govt. orders and Exemption and other such Orders	Permanent
188.	Closed files on Audit Plans and changes in Quantum of Audit	10 years
189.	Files relating to Rewards to informers, V.D. Scheme and Personal Deposit Accounts	3 years
190.	Half yearly statement of cases/reports of under assessments	5 years
191.	Closed/Periodic reports on progress of audit and results of audit in field offices	3 years
192.	Closed Performances analysis files and files on achievement of targets in field offices	5 years

ACCOUNTS & ENTITLEMENT

193.	Closed Complaints on entitlement claims	1 year
194.	Papers relating to Forms of Accounts of Union and States and changes in list of Major and Minor Heads of Accounts of Union and States	Permanently
195.	Papers relating to Accounts and Payments procedures	Permanently
196.	Files relating to transfer of work of Provident Funds, Pension payment and entitlement payments to State Governments	Permanently
197.	Papers relating to payments on behalf of Foreign Governments	Permanently
198.	Library and Section copies of Account Codes Manuals, Rules and Books of Accounts Forms	Permanently
199.	Closed papers relating to delay in receipt of treasury accounts and submission of monthly accounts to the State Governments and to the CAG	5 years
200.	Closed papers relating to time schedule for closing of Annual Accounts and sending State of Work reports	3 years
201.	Closed papers relating to preparation of Combined Finance and	2 years

	Revenue Accounts	
202.	Closed Write off of loss cases in Accounts	30 years
203.	Closed Old Reports on suspense accounts	6 years
204.	Closed Old Reports on Differences under debt, deposit and remittance etc. heads	6 years

REPORT (CENTRAL)

205.	Files relating to Union Government Appropriation and Finance Accounts	5 years	
206.	Files relating to draft paragraphs/reviews:- (a) Those included in the Audit Report:- (1) Files relating to paras selected by PAC for detailed examination (2) Paras not selected by PAC for examination (3) Sensitive paragraphs included in Audit Reports (4) Those not included in the Audit Reports	5 years years 10 years 5 years	5
207.	Files dealing with PAC matters:- (a) Action taken notes on paras selected by PAC for examination (b) Action taken notes of Government on recommendations contained in PACs original Report (c) Remedial/corrective Action taken notes on paras included in Audit Report but not selected by PAC for examination	5 years years 5 years	3
208.	Correspondence relating to Complaint Cases	3 years	
209.	Files of Miscellaneous nature	3 years	
210.	Files dealing with policy matters	10 years	

EDP GROUPS

211	OPM related file	10 years
212	O&M topics	10 years
213	Computer Training Policy file	10 years
214	Files dealing with computerisation of GPF, Pension and Accounts etc.	10 years
215	Files dealing with computerisation of action plan items i.e. house keeping and Audit functions of all A&E and Audit offices etc.	10 years
216	Files relating to comments on matter relating to Staff Association	10 years
217	Files relating to release of funds for computer training	10 years
218	Brief for CAG's visit and coordination of action taken report on actionable points	10 years
219	Files relating to AsG conference and action taken report on actionable point	10 years
220	Files dealing with RE/ BE for computer reserve for computerisation in IA&AND	10 years
221	Files dealing with recommendations for release of funds for procurement of computer hardware, peripheral and networking to field offices	10 years
222	Files dealing with monitoring of computer hardware/ software procured centrally	10 years

223	Files dealing with software procurement for IA&AD	10 years
224	Files relating to VLC Project	10 years
225	Copies of documentation concerning VLC	10 years
226	Files relating to British Council Project, ASSOSAI Expert Group, NICNET database	10 years
227	Files dealing with creation of Website/ IT Plan/ IT Bill/ IT Security/ Support on software	10 years
228	Software policy file	10 years
229	Files dealing with software procurement for IA&AD	10 years
230	Correspondence relating to monitoring of GPF, Pension, Accounts and Housekeeping and Audit functions, etc.	4 years
231	Correspondence relating to nomination of officers for conducting EDP tests for recruitment of EDP posts	3 years
232	Submission of consolidated report on computerisation action plan to C&AG	5 years
233	Correspondence relating to Gazetted and non-Gazetted posts	5 years
234	Correspondence relating to SOGE/ Sos/AAO Incentive Exam-Computer System paper	10 years
235	Correspondence relating to training from RTIs/ RTC/ NAAA, etc.	3 years
236	Coordination/ General files relating to computerisation	5 years
237	Coordination of material for chapter XV of Annual Activity Report	5 years
238	Correspondence relating to computerisation of Treasuries	3 years
239	Rajbhasha correspondence file	3 years
240	Correspondence/ reports relating to actionable points as result of Sr. Officers meeting and Group Officers monthly meetings	6 years
241	Database of computer hardware installation for field offices	3 years
242	Empanelment of vendors for supply, installation, and maintenance of computer hardware	5 years
243	Monitoring of VLC Pproject	3 years
244	Correspondence relating to communication through AGNET over NICNET, Internet, Website and other proposal for electronic communications	3 years
245	Year 2000 (Y2K) problem	3 years
246	British Council Division Project	5 years
247	Database of MIS Account and Audit Offices	3 years
248	General files on software	5 years
249	Files dealing with Data interchange/ Data flow/ connectivity/ Virus threats/ Storage solution/ Hindi software	5 years

Note:

- I. The preservation of periods for records relating to Railway Audit is as prescribed (also amended from time to time) in the Railway Audit Manual.
- II. The preservation of periods for records relating to Receipt Audit has been prescribed by the Receipt Audit Wing vide No. 2932 Rec.A.II/118-97 Vol I (Coord) dated 16.11.1979 and amended vide orders of Pr. Director (DT) dated 14.2.2000.
- III. The preservation period of EDP Group has been approved by the DAI (LB & AEC) in June 2002.

APPENDIX-II

(Vide Para 3.41)

Procedure in Government for dealing with cases emanating from Comptroller and Auditor General or in which he is otherwise consulted (G.D. No. F19(50)-E.G.I/66, Dated 20.09.1966)

It is always open to the Comptroller and Auditor General to ask for a discussion with Finance Minister on any matter that may be considered important by him. In order, however, to fully observe the convention that, in a case where the Finance Ministry are unable to accept proposals emanating from the Comptroller and Auditor General, it should be reported to the Finance Minister so that, before orders are issued, the matter may be discussed by the Finance Minister personally with the Comptroller and Auditor General.

The following procedure should be followed:-

1. Communications containing proposals from the Comptroller and Auditor General's office will bear an indication if they are made with the specific approval of the Comptroller and Auditor General. Where the Finance Ministry are unable to accept such a proposal, even after discussion vide item 3 (c) below, the matter should be discussed by Secretary (E) with the Comptroller and Auditor General. If no agreement is reached, the matter would be placed before the Finance Minister suggesting also a personal discussion, if so desired, by the Comptroller and Auditor General.
2. The procedure at (1) above will also be observed where rules and orders affecting the conditions of service of persons serving in the Indian Audit and Accounts Department are to be issued after consultation with the Comptroller and Auditor General and the Ministry feel difficulty in accepting his views.

In respect of cases where the Comptroller and Auditor General's comments are asked for on questions such as application or modification of existing rules and regulations or matters relating to Audit Procedure and the Ministry feel difficulty in accepting the views expressed with the Comptroller and Auditor General's approval, these should be discussed between Secretary (E) and Comptroller and Auditor General before taking final decision.

3. For normal processing and for disposal of routine references the following procedure should be observed.
 - (a) Cases not seen by the Comptroller and Auditor General can be dealt with at the appropriate level in the normal manner.
 - (b) The procedure for periodical discussion between J.S. (Per) and the Additional Deputy Comptroller and Auditor General/ Deputy Comptroller and Auditor General in respect of pending cases should continue.
 - (c) The proposals made by, or with the approval of Comptroller and Auditor General or which have been made in pursuance of a policy approved by Comptroller and Auditor General, to which the Ministry have some reservation,

should, instead of being referred back through letters, be discussed first at these meetings.

- (d) Urgent cases can be discussed individually and, if necessary, between Additional Deputy Comptroller and Auditor General/ Deputy Comptroller and Auditor General and Joint Secretary (Per) or Comptroller and Auditor General and the Secretary (E).

APPENDIX-III

(See Paragraph 5.15)

LISTS OF FORMS GENERALLY STOCKED IN THE OFFICE IN STATIONERY GROUP

Name of Forms	No. of Form
1	2
List of files	ARG.I
General Register of Receipts	S-30
Register of Issues Forms	S-32
Peon Books	S-38
Indent for standard forms	S-96
Cash Book	CTR 4
Receipt Book	CTR 5
Traveling Allowance Bill (Gazetted Govt. servants)	CTR 20
Details Pay Bill of Establishment	CTR 22
Traveling Allowance Bill (Non-Gazetted Establishment)	CTR 25
Register of Contingent Charges	CTR 29
Fully Vouched Contingent Bill	CTR 30
Stock and distribution register of Printed forms, Articles of Stationery	SY240
Register showing particulars of old records weeded out for destruction in the year	SY256-A
Calendar of Returns	SY264
Register of increments	SY299
Receipt Register forms	SY318-A
Record Branch (Index slip of records made over to the old Record)	SY S322-C
Monthly Statement of expenditure relating to office budget	M.S.O.7
Foolscap, Cream wave (9" - 4")	S.E.4
Foolscap, Manilas (9" - 4")	S.E.5
Manila (1" - 4 ¾")	S.E.6
Cloth-lines Foolscap Service (11" - 4 ¾")	S.E.6-A
Cloth lined (16" - 6")	S.E.7-A
Manila, File size (12" - 16")	S.E.8
Cloth-lined, Manila, File size (12" - 16")	S.E.8-A

INDEX

CHAPTER-1: ORGANISATION

	Para
Administrative Head	1.1
Executive Head of the office	1.2
Distribution of work among DAI/ADAI	1.3

CHAPTER-2: GENERAL ADMINISTRATION

Introduction	2.1
Delegation of Powers	2.2
Staff strength	2.3
Reservation of SC/ ST/ OBC in-service	2.5
Office hours and attendance	2.6
Group 'D' establishment	2.9
Duties of Group 'D' staff	2.14
Overtime	2.22
Compensatory leave	2.23
Casual leave	2.26
Special casual leave	2.34
Quarantine leave	2.35
Regular leave	2.37
Absence without leave	2.41
Permission to leave headquarters	2.42
Charge during absence	2.44
Holidays	2.45
Confidential report	2.46
Communication of adverse remarks	2.48
Official secrecy	2.49
Insolvency and habitual indebtedness	2.54
Arrest of a Government Servant on his conviction on a criminal charge in a court of law	2.55
Bigamous marriage	2.58
Attendance of Government Servants in courts to give evidence/ to serve as assessors or jurors	2.59
Private trade and employment	2.60
Points of conduct and etiquette for guidance of witnesses appearing before Parliamentary Committees	2.65
Scrutiny of draft rules affecting large sections of Government Servants	2.66
Inspection of sections	2.67
Calendar of returns	2.68
Question to be replied to in Parliament	2.69

CHAPTER-3: CORRESPONDENCE AND RECORDS

Sectional Receipts	3.1
Files	3.2
Requisition of Government files	3.23
Sending out of files of the office	3.24
Live and urgent cases	3.25
Office orders	3.26
Sectional duty list and orders files	3.28
Register of pending cases	3.29
Reminders	3.30
Notes	3.32
Communication from headquarters	3.37
Directions of a Financial Character issued by the President to States	3.39
Scrutiny of draft rules, orders or instructions referred to the Comptroller and Auditor General under Article 148(J) of the Constitution	3.40
Procedure to be followed in making references to/by the Ministry of Finance	3.41
Important orders passed by CAG/Dy. CAG	3.42
Classified documents	3.43
Dissemination of information	3.54
Telegrams received	3.55
Foreign telegrams	3.56
Distribution of copies of orders etc.	3.57
Reports of Public Accounts Committee etc.	3.58
Communications addressed to the Gazetted Officers	3.59

CHAPTER-4: OFFICE ESTABLISHMENT AND BILLS

General	4.1
Duties of various groups	4.3
Preparation of bills	4.4
Travelling allowance bills	4.5
Cash and cash book	4.6
Disbursement of pay, etc.	4.8
Register of bills drawn	4.9
Register of expenditure	4.10
Events register	4.11
Service books and leave accounts	4.12
Application for leave	4.13
Application for personal matters	4.14
Accommodation for officers and staff	4.15

CHAPTER-5: WELFARE AND PROTOCOL

General	5.1
Duties of various groups	5.2
Office contingencies	5.3
Custody and physical verification of stores, etc.	5.4
Furniture	5.6
Uniform of Group 'C'/D' employees	5.8
Stationery	5.9
Printed forms	5.15
Telephones	5.17
Office buildings	5.22
Fire drill	5.23
Insurance of cash or property	5.24
Consumption of electric energy	5.25
Custody of office bicycles	5.26
Issue of identity cards and passes	5.27
Issue of temporary passes	5.30
Arrangements outside the office hours	5.42
Staff car	5.45
Returns	5.46

CHAPTER-6: RAJBHASHA ANUBHAG

General	6.1
Items of work done	6.3
Imparting training in Hindi in the Department	6.6
Imparting training in Hindi at the headquarters	6.7

CHAPTER-7: RECEIPT AND ISSUE

Charge and duties of the Section	7.1
Work of various group	7.3
Opening and marking of the inward-dak	7.4
Tracing of old references	7.12
Despatch of telegrams	7.17
Returning the drafts, files, etc. to the Sections	7.21
Register of stamp account	7.25
Valuables	7.28

CHAPTER-8: LIBRARY

General	8.1
Purchase of books	8.3
Custody of the books	8.4

Issue and returns of books	8.6
Circulation of periodicals and magazines	8.9
Supply of books at concessional rates	8.10
Distribution of Codes	8.11
Distribution of correction slips	8.12

CHAPTER-9: GAZETTED ESTABLISHMENT

General	9.1
Items of work done in the Section	9.3
Confidential work dealt with by Assistant Comptroller and Auditor General (Personnel)	9.4
Classes of work with which the Assistant Comptroller and Auditor General (Personnel) deals finally	9.10
The Indian Audit and Accounts Service	9.12
Preparation of Panels for Promotions	9.15
Proposals for additions to the strength of the IA&AS officers	9.18
Half-yearly distribution and telephone list of IA&AS officers and classified list	9.20
Cadre register	9.21
Budget estimates of the pay and allowances of Group 'A' officers	9.23
Miscellaneous	9.24
Group 'B' Officers	9.25
Returns prescribed	9.27

CHAPTER-10: NON-GAZETTED ESTABLISHMENT

General and Duties of various groups	10.1
Return prescribed	10.4

CHAPTER-11: BUDGET, RESEARCH AND STATISTICS

General	11.1
Duties	11.2
Web based Budget/Expenditure Information System	11.3
Budget and reappropriation	11.5
Proposals for supplementary grant/appropriation	11.16
Appropriation accounts	11.17
Creation of temporary and permanent posts of Group 'B' officers and NGE	11.18
Statistical returns, charts and maps	11.25
Returns and reports received in the Section	11.26

CHAPTER-12: AUDIT

General	12.1
Audit (Rules) Section	12.2
Review of Audit Decision given by Audit Officers	12.5
Questions relating to the application of rules regarding the Financial Powers of the Government of India etc.	12.8
Questions regarding the interpretation and amendment of Service Rules	12.9
Scrutiny of draft rules and orders sent by the Government of India for examination	12.15

Audit Bulletin	12.16
EAP&AB Section	12.17
Audits under Sections 19 and 20 of the CAG's (DPC) Act, 1971	12.18
Statutory Audits	12.19
Duties of Audit Procedure Section	12.20
Duties of Manual and Coordination Section	12.21
Duties of JMT Section	12.22
Returns received from field offices	12.23

CHAPTER-13: REPORTS WING

General	13.1
Organisation/control	13.2
Report (Central)	13.5
Report (States)	13.6
Approval, printing and presentation of Central/ State Audit Reports	13.7
Consideration of the Report etc by the Central/State Public Accounts Committee	13.8.1
Action taken on the Reports of the Central PAC	13.8.2
Action Taken Note	13.8.3
Epitome of the Reports of Central PAC	13.8.4
Reports of the Estimates Committee	13.8.7
Reports of the State PAC	13.8.8
Epitome of the Reports of State PAC	13.8.9
Report (Autonomous Bodies) Section	13.9
General	13.10
Returns received in the Section	13.11

CHAPTER-14: RECEIPT AUDIT WING

General	14.1
Duties	14.2
Results of Audit	14.3
Central Audit Report	14.3.2
Printed Receipt Audit Reports	14.3.3
Distribution list	14.3.4
Time schedule	14.3.5
Total under-assessment and statistics	14.3.6
Monitoring objections	14.4
Digest	14.5
Training	14.6
Circulars and Law Report	14.7
Draw back cell	14.8
Tariff conferences	14.9
Tripartite Meetings	14.10
PAC Reports and Epitomes	14.11
Returns received from field offices	14.12

CHAPTER-15: COMMERCIAL AUDIT WING

General	15.1
---------	------

Details of work done	15.2
Appraisal of Central Government Companies/Corporations	15.3
Draft audit materials	15.4
Printed Audit Reports	15.5
Audit Report on DVC	15.6
State Audit Reports (Comml)/Commercial Chapter	15.7
Committee on Public Undertakings	15.10
Comments u/s 619(4) of the Companies Act, 1956	15.12
Appointment of Auditors for Government Companies/Corporations	15.14
Returns received from field offices	15.16

CHAPTER-16: RAILWAY AUDIT WING

General	16.1
Functions of the Wing	16.1.1
Finalisation of Draft Paras, Audit Reports and Memos of Important Points	16.5
Appropriation Accounts	16.10
Checking of Budget Orders	16.14
Check of Receipts and Outgoing Accounts	16.15
Material for Union Government Finance Account	16.16
Certification of net proceeds of terminal taxes collected by the Railways	16.17
Report on Audit of Railway Board's Sanctions	16.18
Review of the investments in the shares of statutory corporation etc.	16.19
Audit of sanctions	16.20
Free passes and PTO's	16.22
Returns received from field offices	16.24

CHAPTER-17: INFORMATION TECHNOLOGY AUDIT

General	17.1
Functions	17.2

CHAPTER-18: INTERNATIONAL RELATIONS

General	18.1
Duties	18.2

CHAPTER-19: TRAINING

General	19.1
Duties	19.2
Returns	19.3

CHAPTER-20: EXAMINATION

Duties of Examination Section	20.1
Programme and procedure	20.7
Account of Blank Answer Books	20.13
Returns from field offices	20.15

CHAPTER-21: ELECTRONIC DATA PROCESSING

General	21.1
Duties of various groups	21.2
Returns prescribed	21.3

CHAPTER-22: ACCOUNTS

General	22.1
Duties of Accounts Section	22.2
Matters dealt with in Accounts-I Group	22.3
Duties and Powers of CAG in relation to the Accounts	22.4
Classification of transactions in Government Accounts	22.5
Statement of Burma's Pension Liability in India	22.8
Duties of Account-II group	22.9
Duties of Accounts-III group	22.10
Combined Finance and Revenue Accounts	22.11
General Accounts	22.15
Subsidiary Accounts	22.16
Certification of net proceeds of taxes on income other than agricultural income and estate duty on property other than agricultural land	22.19
Computation of divisible pool	22.21
Computation and certification of net proceeds of Union Excise Duties	22.23
Review of balances	22.27
Outstanding differences under head RBI Deposits (States)	22.32
Amount outstanding under Indo-Pakistan settlement accounts	22.34
Printing and distribution of combined Finance and Revenue Accounts	22.35
Returns prescribed	22.36

CHAPTER-23: COMPLAINT

General	23.1
Complaints against audit/accounts offices	23.2

CHAPTER-24: WORKS AND PROJECTS

General	24.1
Duties of the Section	24.2
Building occupied by or required for field offices	24.3
Returns due from field offices	24.5

CHAPTER-25: INSPECTION

General	25.1
Duties	25.2
Tour programme	25.8
Report on inspection	25.10
Returns due from field offices	25.15

CHAPTER-26: OLD RECORDS

General	26.1
Duties	26.2
Physical verification of records	26.13
Weeding out of old records	26.14
Review of old files	26.16
Preparation of general index	26.17
Archives cell	26.19

CHAPTER-27: LEGAL

General	27.1
Duties	27.2
Returns from field offices	27.9

CHAPTER-28: LOCAL BODIES WING

General	28.1
Duties	28.3

ANNEXURE
(Referred to in para 2.3)
Staff position as on 1st December 2001

SECTIONS	SR. AOs/AOs			AAOs/SOs			SR. ADRs/ADRs			DEOs/CLERKS MIP					TOTAL		
	SS	MIP	V	SS	MIP	V	SS	MIP	V	SS	DEO	CLERK	TOTAL	V	SS	MIP	V
Accounts	06	05	01	06	07	(-)01	13	13	---	09	02	04	06	03	34	31	03
Audit & Panchayati Raj Audit	10 01	12 ---	(-)02 01	07 02	08 ---	(-)01 02	05 01	06 ---	(-)01 01	09 ---	04 ---	03 ---	07 ---	02 ---	31 04	33 ---	(-)02 04
BR&S	04	04	---	09	09	---	07	06	01	05	03	01	04	01	25	23	02
Complaints	02	02	---	02	02	---	06	07	(-)01	03	01	01	02	01	13	13	---
CA-I	01	01	---	01	01	---	07	06	01	02	01	01	02	---	11	10	01
CA-II	05	05	---	06	06	---	05	05	---	03	01	02	03	---	19	19	---
CA-III	07	07	---	05	05	---	07	07	---	05	02	02	04	01	24	23	01
CA-IV	01	01	---	01	01	---	---	---	---	01	---	01	01	---	03	03	---
CA-V	02	02	---	05	05	---	05	05	---	03	01	01	02	01	15	14	01
EDP	02	02	---	03	03	---	01	01	---	02	02	---	02	---	08	08	---
Examination	01	01	---	02	02	---	06	06	---	03	---	02	02	01	12	11	01
GE-I	02	03	(-)01	07	06	01	06	07	(-)01	07	02	03	05	02	22	21	01
GE-II	---	01	(-)01	02	03	(-)01	01	---	01	01	01	---	01	---	04	05	(-)01
Library	---	---	---	---	---	---	01	01	---	02	---	01	01	01	03	02	01
NGE	05	04	01	11	11	---	13	14	(-)01	06	03	03	06	---	35	35	---
OE&Bills	04	02	02	05	05	---	30	21	09	11	01	08	09	02	50	37	13
R&I	---	---	---	01	01	---	03	02	01	07	02	03	05	02	11	08	03
RIR	02	02	---	---	---	---	01	---	01	03	03	---	03	---	06	05	01
Report (AB)	02	02	---	01	01	---	02	02	---	01	01	--	01	---	06	06	---
Report (States)	06	04	02	07	07	---	04	04	---	03	01	02	03	---	20	18	02
Report (Central & P&T)	06	06	---	02	01	01	04	06	(-)02	02	---	01	01	01	14	14	---

Receipt Audit – INDT	07	06	01	06	07	(-)01	05	05	---	06	03	02	05	01	24	23	01
Receipt Audit – DT	09	09	---	04	04	---	07	06	01	03	02	---	02	01	23	21	02
State Receipt Audit	05	05	---	02	03	(-)01	04	05	(-)01	02	---	01	01	01	13	14	(-)01
Rly Audit	07	08	(-)01	08	07	01	09	11	(-)02	06	---	02	02	04	30	28	02
Rajbhasha	03	02	01	07	07	---	08	07	01	07	04	02	06	01	25	22	03
Training	02	02	---	01	01	---	01	02	(-)01	02	02	---	02	---	06	07	(-)01
ITC, Noida	01	01	---	02	---	02	03	01	02	02	---	---	---	02	08	02	06
IT Audit	01	01	---	01	01	---	---	---	---	---	---	---	---	---	02	02	---
W&P	03	04	(-)01	06	03	03	18	17	01	08	05	01	06	02	35	30	05
CAG's Sectt.	---	---	---	---	---	---	---	---	---	01	01	---	01	---	01	01	---
ADAI (Comml.) Sec.	---	---	---	---	---	---	---	01	(-)01	---	---	---	---	---	---	01	(-)01
ADAI (RR) Sec.	---	---	---	---	---	---	---	-----	---	---	---	01	01	(-)01	---	01	(-)01
ADAI (P&T) Sec.	---	---	---	---	---	---	01	01	---	---	---	---	---	---	01	01	---
DAI	---	---	---	---	---	---	---	01	(-)01	---	---	---	---	---	---	01	(-)01
Adviser	---	---	---	---	---	---	---	---	---	---	01	---	01	(-)01	---	01	(-)01
Consultant (SCG)	---	---	---	---	---	---	---	---	---	---	---	01	01	(-)01	---	01	(-)01
Trg. Reserve	---	---	---	02	---	02	---	---	---	---	---	---	---	---	02	---	02
Leave Reserve	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	107	104	03	124	117	07	184	176	08	125	49	49	98	27	540	495	45

Note: One post of Auditor held in abeyance in OE & Bills due to operation of one post of console Operator

(-) represents excess;

SS–Sanctioned Strength; MIP–Men in Position;

V–Vacant post