OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
HIMACHAL PRADESH
SHIMLA-171003.

MANUAL
OF
GENERAL PROCEDURE
AND OF
ESTABLISHMENT BRANCH
(FIFTH EDITION, 2023)

PREFACE TO THE FIRST EDITION

Consequent upon the trifurcation of the composite office of the Accountant General, Punjab, Haryana and Himachal, this office came into existence with effect from the Ist April, 1969. Accordingly, this First Edition of the Manual of General procedure and of Establishment Branch has been compiled under the Provisions of paragraph 54 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume-I. For the sake of convenience, it has been brought out into two volumes. Volume-I embodies rules and orders relating to General Procedure and to the Administration and control of office establishment and the functions of Establishment Sections. Volume-II contains Appendices. The instructions etc. contained in this Manual are supplementary to the instructions contained in Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume I and II and other orders and instructions.

2. The Superintendent, Establishment-I Section will be responsible for keeping the Manual up-o-date and for seeing that all orders necessitating any changes/modifications in the procedure etc. are incorporated in the Manual with due care and promptitude. All members of the office should make themselves familiar with the instructions contained in this manual Ignorance of these will not be accepted as an excuse for departing from its provisions or omitting to carry out the directions.

3. Any errors or omissions noticed in this Manual may be intimated to Establishment-I Section.

V.SUBRAMANIAN
ACCOUNTANT GENERAL
H.P.& CHANDIGARH

SHIMLA:-The 14th September, 1971

PREFACE TO THE SECOND EDITION

In this revised edition of the Manual of General Procedure and of the Establishment Branch, the material contained in the previous edition has been adopted with modifications considered necessary. The latest orders issued from time to time have also been incorporated.

2. The Section Officer/ AAO of Establishment-I Section will be responsible for keeping the Manual upto-date and for seeing that all orders effecting changes are incorporated in the Manual with due care and promptitude.

3. Any errors and omissions noticed in this Manual may be intimated to Establishment-I Section.

C.P. MITTAL
ACCOUNTANT GENERAL (AUDIT)
HIMACHAL PRADESH

SHIMLA:-The 20th July, 1979

PREFACE TO THE THIRD EDITION

This Manual is being revised after about 17 years. The revision was necessitated consequent upon the restructuring to the Indian Audit and Accounts Department in 1984 and also due to other changes that have taken place in the intervening period. This Manual of General Procedure and of Establishment Branch has been compiled with reference to paragraph 54 of the Comptroller and Auditor General's Manual of Standing orders (Administrative) Volume-I. For convenience this Manual has been brought out into two Volumes. Volume-I embodies rules and orders relating to general procedure and to the Administration, control of office establishment and the functions of Establishment Section whereas Volume-II contains Appendices thereto.

2. The Section Officer/Assistant Audit Officer Establishment-I-Section will be responsible for keeping the Manual upto-date and for seeing that all orders necessitating any changes/modifications in the procedure etc. are incorporated in the Manual.

3. Any errors or omissions noticed in this Manual may be intimated to Establishment-I Section. Suggestions for improvement of the Manual will be appreciated.

SHIMLA
Dated the 25th March, 1988

S. LAKSHMINARAYANAN
ACCOUNTANT GENERAL (AUDIT)
HIMACHAL PRADESH

PREFACE TO THE FOURTH EDITION

The fourth edition of the Manual of General Procedure and of Establishment Branch has been complied under the Provisions of paragraph 54 of the Comptroller and Auditor General of Standing orders (Administrative) Vol.-I. The revision of this Manual was necessitated due to various changes specially in the Recruitment Rules of the Group B, C and D cadres that have taken place in the intervening period.

For the convenience of the readers this manual has been brought out into two volumes. Volume I embodies Rules and orders pertaining to the general procedure, functioning of the Administration, control of office establishment and functions of the Establishment section. volume-II contains Appendices. The instructions contained in this manual are supplementary to the instructions contained in CAG Manual of Standing Orders (Administration) Vol.-I & II and other orders and instructions issued from time to time.

The Section Officer/Assistant Audit Officer of Estt-I section shall be responsible for keeping the manual up to date by incorporating the corrections slips with due care and promptitude.

Any errors omissions noticed in the Manual may be intimated to Estt-I section. Suggestion for improvement of the Manual will be appreciated.

SHIMLA **SUMAN SAXENA**
Dated the 13th September, 2007 **ACCOUNTANT GENERAL (AUDIT)**

PREFACE TO THE FIFTH EDITION

The fifth edition of the Manual of General Procedure and of Establishment Branch has been updated under the provisions of paragraph 2.1 of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol.-I. The updation/revision of this Manual was necessitated due to various changes, especially in the Recruitment Rules of Group B, C and upgradation of Group D cadres as Group C, merger of cadres of Section Officer/Assistant Audit Officer and Audit Officer /Sr. Audit Officer, changes in the pattern and syllabus of SAS examination, Incentive examinations, etc.

The Assistant Audit Officer of Administration section shall be responsible for keeping the manual up to date by incorporating correction slips with due care and promptitude.

Any errors/omissions noticed in the Manual may be intimated to Administration section.

CHANDA PANDIT
PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
HIMACHAL PRADESH

SHIMLA:- 31st March, 2023

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CHAPTER I

CONSTITUTION OF THE OFFICE

1.1. Introduction:- Consequent upon the restructuring of cadres in the Indian Audit and Accounts Department with effect from 1st March, 1984 as envisaged in the Manual of Instructions for Restructuring of cadres in Indian Audit and Accounts Department the composite office of the Accountant General, Himachal Pradesh & Chandigarh, Shimla was bifurcated into two independent offices viz. Office of the Accountant General (Audit), Himachal Pradesh, Shimla and office of the Sr. Deputy Accountant General (Accounts & Entitlement), Shimla with effect from 1st March, 1984.

The office of the Accountant General (Audit) Himachal Pradesh upgraded as the office of the Principal Accountant General (Audit) Himachal Pradesh Shimla w.e.f. 17.01.2008.

(*Authority:* CAG's office letter 283- GE-I/1-2008 dated 17.01.2008)

1.2. Structure of the Office

The Pr. Accountant General (Audit) is generally responsible for the efficient functioning of the office and, in particular, for the efficient administration of the establishment of his office. He/she is also in direct supervisory charge of internal test audit, coordination and report sections. He/she is assisted by Senior Deputy Accountants General or Deputy Accountants General who held the supervisory charges known as the group charges, generally organised on a functional basis; one or more functional groups being allocated to each group charge.

(Authority:-Para 1.14 of CAG's MSO (Admn.) Vol.I)

1.2.1. Restructuring of Audit Office.

In compliance to CAG's orders contained in SMU's notification No. 59/31-SMU/2018 dated 09-03-2020, Headquarters office vide Notification No. 97/09-SMU/2020 dated 15th May 2020, restructure the office Cluster-wise and Clusters distributed among the Group Officers. The Group Officers charge will be called Audit Management Group (AMG) as shown below.

Audit Management Group	**Name of Department**	**Cluster No.**
Group Officer I	Health and Welfare	1
	Education, Skill Development and Employment	2
	Rural Development	4
	Urban Development	10
	Culture and Tourism	15
Group Officer II	Agriculture, Food & Allied Industries	5
	Energy and Power	7
	Industry and Commerce, Mining, and Geology	8

	Transport	9
	Environment, Science and Technology, Forest	11
Group Officer III	Finance	3
	Water Resources	6
	Public Works	12
	IT and Communication	13
	Law and Order	14
	General Administration	16
Group Officer IV	Administration wing, SFR & FINAT	

Note. The charge of Office Administration will be exclusively held by a Group Officer.

(Authority: Office Order No. O&M/Audit/A/2020/220 dated 14-9-2020)

1.3 MAIN BRANCHES ON FUNCTIONAL BASIS

Consequent upon restructuring of the office the office has, for administrative purposes, been divided into the following branches/ sections on functional basis: -

(i) Administration (Admin, Estt. Bills and Estt G.D./ Estate, Hindi)

(ii) Financial Audit Wing (SFR & FINAT)

(iii) Audit Management Group –I (Social Sector)

(iv) Audit Management Group –II (Economic Sector)

(v) Audit Management Group –III (General Sector)

(vi) Audit Management Group –III (Revenue Sector)

(vii) Coordination Section (erstwhile O&M Section)

(viii) Secretary to PAG and ITA

(ix) Welfare Section and Reception

(x) PDA (Central), Chandigarh.

1.3.1 DISTRIBUTION OF STAFF AND WORK.

(1) SANCTIONED STRENGTH:- The sanctioned strength in the cadre of Sr. Audit Officer, Asstt. Audit Officers, Supervisors, Sr. Auditors, Auditors, Clerks and Data Entry Operator in Administration and in various Audit Management Groups will be as under:-

Sl. No.	Name of AMG/ Sector/ Section	Sr. Audit Officers		Asstt. Audit Officers/ Supervisor		Asstt. Supervisor Sr. Auditor/ Auditor			Clerks/ DEOs
1	Administration and Legal	**01**		**03**		**10**			**02**
2	Entitlements	**01**		**02**		**12** (including cashier)			**02**
3	Hindi	**01**		**02**		**02**			**02**
4	Establishment (formally GD Section)	**01**		**02**		**08**			**17**
						GD		07	02
						Diary		01	10
						Record		--	04
						Library		--	01
5	Coordination and Report (C&R)	**02**		**04**		**06**			**02**
6	IT & Data Analytics	**01**		**02**		**03**			**01**
7	Secretary to PAG and ITA	**01** (Secy to PAG)		**01** (ITA)		**03**			01
						PAG Sectt.		01	01
						ITA		02	01
8	SFR & FAW	**01**		**02**		**08**			**02**
9	Welfare Section	---		Welfare Assistant **(01)** Ex Cadre Post		**04**			**02** (including reception)
10	Audit Management Group-I (Social Sector)	21+01=**22**		**47**+01=**48**		**39**			**09**
		HQ	Field	HQ	Field	**HQ**		**Field**	
		04	**17**	**07**	**40**	**13**		**26**	
	HQ	01		01		HQ	02		03
	Vetting	01		02		Vetting	05		02
	LBs	01		01		LBs	03		02
	ARC	01		03		ARC	03		02
	Comml. Cadre	**--**	**01**	**--**	**01**	--			--
11	Audit Management Group-II (Economic Sector)	**22**		**45**		**39**			**07**
		HQ	Field	HQ	Field	HQ		Field	
		04	**18**	**06**	**39**	**11**		**28**	
	HQ-I	01		01		HQ-I	04		02
	HQ-II	01		02		HQ-II	04		02
	ARC	01		02		ARC	02		01
	Certification and Report	**01**		01		**C&R**	01		02

12	Audit Management Group-III (General Sector)	11+01=**12**		24+01=**25**		**24**		**06**
		HQ	Field	HQ	Field	HQ	Field	
		03	**08**	**05**	**19**	**08**	**16**	
	HQ	01		01		HQ 01		02
	Vetting	01		02		Vetting 05		02
	ARC	01		02		ARC 02		03
	Comml. Cadre	**--**	**01**	**--**	**01**	--		--
13	Audit Management Group-III (Revenue Sector)	**10**		**21**		**18**		**04**
		HQ	Field	HQ	Field	HQ	Field	
		03	**07**	**05**	**16**	**07**	**11**	
	HQ	01	--	01		HQ 01		02
	Vetting	01	--	02		Vetting 04		01
	ARC	01	--	02		ARC 02		01
	Comml. Cadre	**--**	**Nil**	**--**	**Nil**	--		--
14	P.D.A. (Central)	**02**		**06**		**08**		
Total sanctioned posts		**77**		**163**		**184**		**58**

{Authority: Office Order No. Admn/Audit/A/2022/279 dated 23.09.2022}

(2) Canteen Staff: The sanctioned strength of various cadres of canteen staff for the Gorton Castle Canteen (Type 'B') and Railway Board Canteen (Type 'C') will be as under:

Sl. No.	**Particulars of Staff**	**Sanctioned Strength**	
		Gorton Castle Canteen (Type 'B')	**Railway Board Canteen (Type 'C')**
1.	Manager*	1	0
2.	Manager-cum-Accountant	0	1
3.	Asstt. Manager-cum-Store Keeper	1	0
4.	Halwai-cum-Cook	2	1
5.	Asstt. Halwai-cum-Cook	1	0
6.	Clerk	2	1
7	Canteen Attendant (Incl. Tea/Coffee Maker, Bearer, Wash Boy)	8	4
	Total	**15**	**7**

***Note:** Vide Hqrs. Letter No. 187/36/C&S/Can./R.R./Group 'B'/2019-20 dated 29.07.2021 the post of Manager Grade-II is redesignated as Manager.

1.3.2 The Principal Accountant General has approved the following distribution of work.

(1) The CASS/CAP sections would be discontinued and their work will be undertaken as under:-

Sl. No.	Works being undertaken by CASS/ CAP	Section which will undertake the work
(i)	Central Audit of Vouchers (viz. TA, medical, LTC, GIA contingency etc.)	Audit of vouchers (viz. TA, medical, LTC, GIA contingency etc.) may be undertaken by the respective AMGs (Sector).

(ii)	Issuance of six monthly d. o. letters	To be undertaken by the respective AMGs (Sector)
(iii)	Audit of Sanctions	To be undertaken by the respective AMGs (Sector).
(iv)	Certification of Expenditure of Plan Schemes	To be undertaken by the respective AMGs (Sector).
(v)	Issuance of Audit Certificates in respect of Police Department	To be undertaken by the respective AMGs (Sector).
(vi)	Submission of six monthly report to Headquarters regarding important and interesting cases	To be undertaken by Coordination Section (formerly O&M section).
(vii)	Issuance of audit certificate in respect of central transaction	To be undertaken by Financial Audit Wing and SFR
(viii	Submission of Diary Report to PAG	To be undertaken by Coordination Section (formerly O&M section).
(ix)	Preparation of Appreciation Note on Budget	To be undertaken by Financial Audit Wing and SFR
(x)	Checking of Appropriation Accounts	To be undertaken by Financial Audit Wing and SFR
(xi)	Certification of External Aided Projects	To be undertaken by the respective AMGs (Sector)
(xii)	Collect findings from the Newspaper Register	To be undertaken by Coordination Section (formerly O&M section).
(xiii	Forest Review and audit of vouchers	To be undertaken by the respective sector
(xiv	IPH and B&R Review and audit of vouchers	To be undertaken by the respective sector
(xv)	Losses and defalcation	To be undertaken by the respective sector

(2) FINAT and SFR will be merged into one wing called Financial Audit Wing which will undertake Financial Attest Audit as per guidelines and also prepare State Finance Report. FAW/SFR Wing will prepare detailed work plan and put up to the Pr. Accountant General for approval.

(3) The Appropriation Report Section would be discontinued and their work will be undertaken as under:-

Sl. No.	Works being undertaken by Appropriation Report Section	Section which will undertake the work
(i)	All work relating to preparing, drafting and processing of report material.	ARC of respective AMGs/ Sectors
(ii)	General seat files as per Annexure-A	To be undertaken by Coordination Section (formerly O&M section).
(iii)	List of files for record room as per Annexure-B	To be undertaken by GD section.
(iv)	List of live files as per Annexure-C	To be undertaken by Coordination Section (formerly O&M section).
(v)	Status of work relating to Audit Plan and Audit Reports	To be undertaken by Coordination Section (formerly O&M section).
(vi)	Consolidation of returns being sent to HQs by O&M, CASS/ CAP and Report Sections	To be undertaken by Coordination Section (formerly O&M section).

(4) PAC work will be done by respective Appropriation Report Cell (ARC) of the AMG/ FAW.

(5) Hindi translation work of the audit reports will be undertaken by respective AMGs (Sectors) through internal arrangement.

(6) Secretary to Pr. Accountant General, will inter alia, have the following responsibilities:-

(i) Sr. Audit Officer (Internal Test Audit)
(ii) Manage calendar of Pr. Accountant General and ensure that all timelines are met in respect of Headquarters letters.
(iii) Undertake coordination, communication, follow up across AMGs/ sections for information addressed to Pr. Accountant General which requires response from different AMGs/ sections.
(iv) Review/ marking of all dak/ letters to different AMGs/ sections as per work allocation.
(v) Render necessary support and advice on any matters as may be directed by the Pr. Accountant General.

(7) Sr. Audit Officer/ Coordination (formerly O&M Section) will report directly to Pr. Accountant General (Admn.). In addition to work already being done by erstwhile O&M section, Coordination section will also be responsible for status reporting & coordination for PAC/ COPU, Audit reports, Audit plans, status of translation and render necessary support and advice on any matters as may be directed by the Pr. Accountant General.

(8) All work of certification, tour programme, Inspection Report Vetting, PSU Report Preparation and any other related work will be undertaken by Sr. DAG (AMG-II). Sanctioned strength of 13 Sr. AOs (Comml.) and 16 AAOs (Comml.) will remain with AMG-II to undertake certification audit of all PSUs in the State.

(9) Sanctioned strength of one Sr. Audit Officer and Asstt. Audit Officer (Comml.) has been provided to AMG-I and III to build skill sets in both AMGs.

(Authority: Administration O.O. No. Admn/Audit/A/2020/304 dated 27-11-2020.)

1.4 SECTIONAL DUTY LISTS

It has been decided by the Comptroller and Auditor General of India that Sectional duty lists (separately for each Sr. Auditor/Auditor) may be properly drawn up and that a continuous record of incumbents with specimen of their signatures and initials with dates and their duties should be carefully maintained. To give effect to this decision the following instructions are laid down for strict compliance by all concerned: -

(i) Statements showing the detailed particulars of duties on which each member of the office establishment is employed duly approved by the Group Officer concerned or by the Accountant General in the case of those sections which are directly under his charge should be drawn up and kept up to date in each section of the office.
(ii) The statement referred to in sub para (i) should be formally got seen by each individual concerned and his dated signatures and initials obtained on the relevant duty lists.
(iii) Whenever a person in a section is transferred to another section or relieved to proceed on leave, deputation etc. or resigns, the concerned Assistant Audit Officer should obtain the dated signatures and initials of the relieved and

relieving officials on the relevant duty list and submit the duty list to the Sr. Audit Officer concerned in the following manner: -

MADE OVER	TAKEN OVER
Dated signature of the relieved Official (Dated initials)	Dated signatures of the relieving official (Dated initials)

Dated signature of the A.A.O.

(Dated initials)

Sr. Audit Officer

Besides, the relieved official may also be required to submit a detailed charge report, as at present, showing the state of work over his seat, to his Sr. Audit Officer through the A.A.O./ Supervisor at the time of his transfer. The A.A.O./Supervisor may also submit such a report to the Deputy Accountant General concerned through their Sr. Audit Officer at the time of their transfer.

The specific form of Note to be submitted by the Sr. Audit Officer / Assistant Audit Officer / Supervisor in the event of their transfer or proceeding on leave is given here under: -

Annexure-I

FORMAT-I

HANDING OVER REPORT OF BRANCH OFFICER

(To be prepared in quadruplicate in respect of each section separately)

Handing over Report of

Shri/Smt./Ms._____

Sr. Audit Officer _____

Section _____

Dated_____

1. (a) Name of Brach Officer: -
   Handing Over_____

   Taking Over_____

   (b) Event for handing over:_____
2. Name of the Group:_____
3. Name of the Controlling/Coordinating Section:_____

4. Brief narration of the work attended to by the Section:_____

5 Posting of Staff:

	AAO	Auditor/Sr. Adr.	Clerk
(i) Sanctioned strength			
(ii) Men in position			
(iii) Shortages if any			
(iv) Action taken to fill up the shortages			

6. Comparative Position of Arrears: (in terms of mandays)

Particulars	At the time of taking over charge on	At the time of handing over charge now	Increase (+) Decrease (-)	Reasons for increase with action taken and/or suggestions for over taking the arrears
	Internal/External	Internal/External	Internal/External	

(a) At Branch Officer's level:

(i) Reviews…..

(ii) Any other item……

Total (a)……..

In the Section:

(items as per monthly/

Quarterly Arrears Report

to be specified)…..

Total (b)…..

Grand Total:(a)+(b).

NOTE: Detailed position of outstanding under suspense Heads/Broadsheets/ Difference between ledger and Broad sheets etc. may be appended.

7. Internal Test Audit/Director of Inspection Reports Pending:

	Year	Total number of paras	Number of paras pending disposal	Suggestions for expeditious disposal of outstanding paras
(a) Internal Test Audit Reports				
(b) Director of Inspection Reports.				

8. Important letters/Periodical/Adjustments/Cases pending disposal (together with action/suggestion, if any):

Year upto which due	Year upto which sent/done	Reasons for arrears and action taken so far

9. (a) Position of consignment of old Records to Record Section:
(b) Position of Physical Verification of dead stock:
(Specific mention may be made of excesses/shortages noticed and action therefor)

10. Books/Pamphlets/Files etc. handed over:

NOTE: Specific mention may be made of MSO (T), MSO (A), Memo of secret instructions etc.

11. Valuables (Cash, Service Postage Stamps, if in-charge):

12. Furniture (including keys and locks) etc.:

13. Nominations in custody handed over:

14. Confidential papers/cases (including confidential note on appraisal of work and dependability of staff) handed over:

15. Special Remarks:

(a) A summing up of the states of work in section, non closing, of Calendar of Returns, areas of weakness and other issues which need personal attention, sanctions of long period of currency, cases of investigation, by Field parties etc.

Handed over Date — Taken over/Date

Relieved- B.O. — Relieving B.O.

Remarks of Group Officer:

Remarks of Pr. Accountant General:

(Format-II)

HANDING OVER REPORT OF ASSISTANT AUDIT OFFICERS

(To be prepared in triplicate)

Handing over Report of Shri/Smt./Ms……..……

Assistant Audit Officer …….

Section……..

Dated……..

1. (a) Name of Assistant Audit Officer

   Handing Over……

   Taking Over……..

   (b) Event for handing over:

2. Name of Group……..

3. Name of the Controlling/

   Coordinating Section ……

4. Brief narration of the work

   Allotted to the Section……...

   …….....

5. Position of Staff: Sr. Auditor/Auditor/Clerk

   (i) Sanctioned strength:

   (ii) Men in position:

   (iii) Shortages/If any:

   (iv) Action taken to fill up the shortages:

6. Comparative Position of Arrears:

(in terms of mandays)

Particulars	At the time of taking over charge on ……	At the time of taking over charge now	Increase (+) Decrease (-)	Reasons for increase with action taken and / or suggestions for overtaking the arrears

	Internal/External	Internal/External	Internal/External	

(a) At Assistant Audit Officer's level

(i) Reviews

(ii) Any other item……

Total (a) …….

In the section:

(Items as per monthly/

Quarterly Arrear Report

to be specified) ……

Total (b) ……

Grand Total (a) + (b)

Note: Detailed position of outstandings under suspense Heads/Broad sheets/Difference between ledger & B/S, Sealing down of differences, non-receipt of utilization certificate etc. may be appended.

7. Internal Test Audit/Director of Inspection Reports pending:

	Year	Total number of paras	Number of paras pending disposal	Suggestions for expeditious disposal of outstanding paras
(a) Internal Test Audit Reports				
(b) Director of Inspection Reports.				

8. Important letters/periodical adjustments/cases, pending disposal (together with action/suggestion, if any)

Years upto which due	Years upto which sent/done	Reasons for arrears and action taken so far

9. (a) Position of consignment of Old records

(b) Position of physical verification of dead stock.

(Specific mention made of excesses/shortages noticed and

Action taken there for).

10. Books/Pamphlets/files etc. handed over:

(A list may be appended)

Note: (Specific mention may be made of MSO(T), MSO (A), Memo of secret instructions etc.)

11. Valuable……

12. Keys/Locks/furniture etc.

13. Confidential papers/cases (including a confidential note to the successor regarding quality of Auditors/Sr. Auditors under the charge).

14. Calendar of returns, Attendance Register, Monthly and Quarterly Arrear Reports, Register of good and Bad work, register of valuables, duty lists etc.

15. Machines, cycles, typewriters, calculators, duplicating machines etc., if in charge.

16. Any other item requiring special mention.

17. (Heavy pendency in particular arrears, action taken for missing books/files/keys/machines etc., sanctions of long period of currency, cases of investigations by ECPA and/or field parties etc.)

Handing over/date Taken over/date

Relieved Assistant Audit Officer Relieving Assistant Audit Officer

Submitted to Branch Officer

Remarks of Branch Officer

Remarks of Group Officer

1.5 TRANSFER OF CHARGE

Every Assistant Audit Officer, Auditor or Clerk, while making over charges of his duties to another should prepare a memorandum of cases or papers, etc. which are in arrears or which require the special attention of his successor, and of any important points relating to the charge of his work with a view to enable the latter to understand the memorandum which after signatures by the relieving Assistant Audit Officer/ Supervisor, Auditor or the Clerk as the case may be should be submitted (in the ordinary way) to the Sr. Audit Officer/Audit Officer in charge of the section for his information and orders.

NOTE 1: The relieving Assistant Audit Officer, Auditor or Clerk, should ascertain as far as possible that the work is up to date and in order, and if such is not the case, he should at once bring the facts to the notice of his immediate superior. In the absence of any such report the official assuming the charge will be responsible for the State of work including any arrears, etc. which may exist.

NOTE 2: Any report disclosing serious cases of arrears of irregularities should be submitted to the Pr. Accountant General, with the Sr. Audit Officer's recommendations and proposals on each such case.

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

(i) The handing over note should indicate the state of work in the section and should include the important features of the work of the section deserving special or urgent attention and also the views and suggestions of the out-going Assistant Audit Officer in respect of the existing state of work in the section.

(ii) The note will be submitted to the Deputy Accountant General concerned through the Branch Officer who will countersign it in token of his verification of the position stated therein as correct to the best of his knowledge and information. One copy of the note after it has been seen by the Deputy Accountant General will be kept in the custody of the Branch Officer who at the time of his transfer will hand over the connected papers to his successor. The other copy will be kept by the Assistant Audit Officer in separate file to be maintained by him for this purpose. The Branch Officer will ensure that the orders, if any, passed by the Deputy Accountant General, on the handing over note, are duly acted upon.

(iii) When an Assistant Audit Officer is compelled to absent himself from duty without prior intimation, due to circumstances beyond his control the Branch Officer concerned will, with the help of the incoming A.A.O and or the Senior most Assistant of the section, ascertain the actual state of affairs in the section and submit a report thereon to the Deputy Accountant General concerned. On return to duty or as soon as possible the out-going Assistant Audit Officer should be asked for the information as detailed in Para 1.4 {Format-II} and in case of non-cooperation by the out-going Assistant Audit Officer the matter should be brought to the notice of the Branch Officer/Deputy Accountant General concerned.

(iv) The handing over notes need not be prepared in cases of short leave where no substitute is provided.

(v) The Auditors will also, on the eve of their transfer or proceeding on leave prepare a handing over note in the prescribed form shown in Annexure. The notes of the Auditors will be submitted to the Branch Officers through the Assistant Audit Officer and if necessary may be submitted to the Deputy Accountant General by the Branch Office concerned. After approval, these will be kept in the custody of the Assistant Audit Officer. When the Auditors are compelled to absent themselves without prior intimation due to circumstances beyond their control, the A.A.O in-charge of the section will prepare or arrange to be prepared, a report regarding the state of work on the seat of the Auditor and will submit it to the Branch Officer concerned.

These instructions will apply mutatis mutandis in the case of Staff working in inspection parties etc.

ANNEXURE

Handing over note of the Auditor on the eve of his transfer or proceeding on leave.

1. Section:

2. Name of the Auditor:

3. Date of transfer or proceeding on leave:

4. Item of work done on the seat:

5. State of work in respect of the following items of work: -

   (i) Audit:
   (ii) Correspondence:
   (iii) Returns outstanding:
   (iv) Any other item specific to the seat:
   (v) Position of outstanding post-reviews on work side:
   (vi) List of files/cases sent to the other sections for comments/remarks:
   (vii) Reference to inspection notes in case of an office/P.W. office due for inspection:

6. List of files, documents, articles handed over to Shri_____ whose signatures have been obtained is attached:

7. Important features or remarks:

Date Signature of auditor

1. Handed Over
2. Taken Over

Remarks by the Sr. Audit Officer/Asstt. Audit Officer

Assistant Audit Officer

Sr. Audit Officer

NOTE: - Items not applicable may be left blank, and if there are some items peculiar to any section, necessary insertions may be made to meet the requirements of that Section.

1.6 GRADATION LIST

(a) A manuscript copy of gradation list of the entire establishment of the office as on 1st March of each year should be prepared. The Computerized/manuscripts list should be prepared on the lines of the uniform pattern prescribed by the Comptroller and Auditor General.

(b) Three copies of the gradation list should be sent to the Comptroller and Auditor General, by the 15th June every year. One copy each of the lists may also be sent by the same day

to the other Offices viz. Pr. AG(A&E) Haryana, Pr.AG (Audit) Haryana, AG (A&E) Punjab, AG (Audit) Punjab.

Note: Soft copy of gradation list should be sent to the Comptroller and Auditor General.

{Authority:- CAG's office letter No.576-staff (Aptt.-3)/199-2014 dated 26.06.2014}

1.7 DUTIES OF RECEPTIONIST

The Receptionist will attend to the following duties in the office: -

(i) Visitors to see Officers:
The receptionist will issue a temporary permit to the visitor, if the officer concerned is prepared to see him. He will be escorted upto the officer's room by one of the Receptionist's peons who will bring back the permit signed by the officer concerned, and hand it over to the Receptionist.

(ii) Visitors to see Non-Gazetted employees of the office:
On the arrival of such a visitor, the Receptionist will note in his register the visitor's particulars as well as the name and the section of the person he wishes to see. Thereafter the Receptionist will call the person whom the visitor wishes to see and the interview well take place in the Reception Room.

(iii) Issue of temporary passes to officials of other Departments:
Temporary passes will be issued by the Receptionist to the officials of other Department, attending this office in connection with official business on production of letter of authority from the office concerned.

(iv) Admission of visitors to Sections:
Outsiders who wish to see an employee on some private matter are not allowed entry into this section. The receptionist shall arrange to inform the employee who may meet the visitor in Reception room. Visitors on official business will be directed by the receptionist to the Sr. Audit Officer concerned. Neither the A.A.O nor any assistant should directly deal with a visitor unless authorised to do so by the Sr. Audit Officer.

(v) Receptionist is required to keep with him a complete and up-to-date list of all the members of the office, including officers, alongwith their residential address. The residential addresses of the staff member attached to a section should be kept in the casual leave account of the section concerned.

(vi) The Receptionist will maintain a register in which the names of all Sections in the office will be noted. Each Sectional A.A.O will be required to spare one clerk from his section for duty by rotation on holidays/Sundays. The Assistant Audit Officer of the Section concerned will be called upon to nominate the clerk for duty at least a day before the coming holiday and get the fact noted by the person concerned. The latter will take the necessary charge of the Receptionist's room alongwith the list of addresses and telephones, in the evening before the holiday and ascertain from Welfare Section names of the two peons put on duty. The responsibility with regard to the proper maintenance of register and to see that

the duty staff is properly nominated and orders noted by them before the holiday, would rest with Welfare Section.

1.8 DUTIES OF CARETAKER

The care-taker is responsible for the general watch and care of the office building and the duties assigned to him are as under: -

(i) General watch and care of the office building as a whole including night watch, so as to guard against any theft, fire damage to the building or pilferage of records, furniture etc. (This will include supervisions of the work of MTS in regard to opening and closing of the office). General instructions regarding precautions against fire are given in Para 3.5 of this manual.

(ii) To keep a control over outsourced Security Guards deputed on the entrance to building, with a view to guard against any unwarranted or unauthorised entry into the office premises and to arrange for permanent or temporary permits for entry into office through the Receptionist.

(iii) Supervision of work of MTS in regard to the office sanitation and general cleanliness of the office and making arrangements connected therewith.

(iv) To watch that no official documents or records are removed and that no doubtful persons approach the building with a view to do any harm to it.

(v) Supervision of the work of MTS so far as the dusting of rooms, seats, tables and records etc. is concerned and also to take the attendance of MTS in the morning.

(vi) To go round the building of the office by surprise at night to ensure that watch and ward arrangements are in order and that there is no danger to the building or the records etc.

(vii) To receive any urgent official message etc. including telegrams, telephonic calls and arrange to communicate these to the officer concerned without delay.

(viii) To keep a watch over the condition of the building and report to the Welfare Officer any repairs necessary so that the same may be got conducted immediately.

(ix) To arrange for proper charge of furniture in different rooms of the office and to fix responsibility in case of any loss.

DUTY HOURS OF THE CARETAKER

ON ALL WORKING DAYS

From 8:00 A.M to 12:00 Noon

From 2:30 P.M. to 6:30 P.M.

ON SUNDAYS AND ON HOLIDAYS

Surprise round of the office between 5:30 PM to 7:30 PM in addition to the night rounds, if necessary.

AUTHORITY : WELFARE/42/86-87 DATED 28.05.87.

1.9 Strength of MTS (Erstwhile Group-'D') staff:

(a) As per recommendation of 6th CPC all Group 'D' posts in the Government will stand upgraded to Group 'C' Pay band -1 with grade pay of Rs. 1800/- and there will no further recruitment in Group 'D'. The Ministry/Deptt. may adopt the designation of Multitasking Staff for some of the common categories of erstwhile Group 'D' post of Peon, Daftry, Jamadar, Junior Gestatnor Operator, Frash Chowkidar, Safaiwala, Mali etc. Accordingly All the erstwhile Group-'D' posts viz. Safaiwala, Waterman, Chowkidar, Mali, Farash, Peon, Senior Peon, Daftri, Junior Gestetner Operator and post of Record Keeper (Group 'C' post) have been merged together and have been re-designated as "Multi Tasking Staff".

(*Authority:*- CAG's circular No.18-NGE/2010 issued vide No. 717-NGE (App)/25-2010 dated 28.06.2010)

At present the sanctioned strength of MTS in this office is 68.

Further, following norms have been prescribed for outsourcing of personnel for MTS related duties in IA&AD:

The field offices may be permitted to outsource following percentage of vacancies in MTS cadre after following the relevant provisions of GFRs:

Sanctioned Strength in MTS cadre	**Outsourcing permitted upto the extent of vacancies in MTS cadre**
Upto 20	100% of the vacancies
21-50	50% of the vacancies in MTS cadre **or** upto 70% of sanctioned strength less PIP of regular MTS, whichever is higher.
50-100	25% of the vacancies in MTS cadre **or** upto 70% of sanctioned strength less PIP of regular MTS, whichever is higher.
Above 100	10% of the vacancies in MTS cadre **or** upto 70% of sanctioned strength less PIP of regular MTS, whichever is higher.

{Authority: CAG's letter No. 1995-Staff (App)-I/03-2023/Vol. I dated 02.11.2022}

(b) Control over Multi Tasking Staff (MTS)

The entire MTS and the Caretaker shall be under the charge of Welfare Officer. The recruitment/Appointment including that of outsourced staff shall, however be with Deputy Accountant General (Administration).

(c) Attendance Register of MTS Staff

The Welfare Officer will keep an Attendance Register in which the attendance of all MTS staff will be marked at 8:30 A.M. by the Caretaker. At 8:40 A.M. the Attendance Register will be closed and sent to the Welfare Officer. The Assistant Audit Officers of various sections should report to Welfare Officer/Caretaker by 9:10 A.M. if their sectional MTS is absent from duty.

1.9.1 INDICATIVE LIST OF DUTIES OF MTS

(Erstwhile Group 'D' posts of Peon, Daftary, Jamadar, Junior Gestetner Operator, Farash, Chowkidar, Safaiwala, Mali etc)

a. Physical maintenance of records of the Section.

b. General cleanliness/upkeep of the Section/unit.

c. Carrying of files & other papers within the building/office.

d. Photocopying, sending of Fax etc.

e. Other non-clerical work in the Section/unit.

f. Assisting in routine office work like diary, dispatch etc., including on computer.

g. Delivering of dak (outside the building).

h. Watch & Ward duties.

i. Opening & closing of room.

j. Cleaning of rooms.

k. Dusting of furniture etc.

l. Cleaning of building, fixtures etc.

m. Work related to his ITI qualification, if it exists.

n. Driving of vehicles, if in possession of valid driving license.

o. Up keeping of parks, lawns, potted plants etc.

p. Any other work assigned by the superior authority.

NOTE: The above list of duties is only illustrative and not exhaustive. Ministries/Departments may add to the list, duties of similar nature ordinarily performed by officials at this level.

(Authority:- DOP&T OM No. AB-14017/6/2009-Estt. (RR) dated 30.04.2010)

CHAPTER II

OFFICE DISCIPLINE

2.1. INTRODUCTORY

Rules relating to Code of conduct and discipline of Government Servants have been laid down in Central Civil Services (Conduct) Rules, C.C.S. (Classification, Control and Appeal) Rules and M.S.O. (Administrative) Volume I and these are to be observed by all the staff.

2.2 HOURS OF ATTENDANCE

With the switching over to 5 days week the normal office hours of attendance, on all working days, are from 9.00 A.M. to 5.30 P.M. with lunch break from 1.00 P.M. to 1.30 P.M. all Saturdays and Sundays as closed holidays. However, Assistant Audit Officers/Supervisors have power to require early or late attendance by the staff when the work is in arrears or the interest of public service requires it. In the case of compulsory attendance on holidays, Assistant Audit Officers/Supervisors should obtain prior sanction of the Sr. Audit Officer concerned.

(ii) It has been noticed that some members of staff continue to sit in office even after 7.00 P.M. This not only causes inconvenience to the Caretaking staff as well as that of the C.P.W.D., but also renders the security arrangements difficult. If in the interest of the office work, it becomes absolutely necessary for some members of the staff to sit after 7.00 P.M., they should obtain the prior permission of the Dy. Accountant General concerned and communicate it to Welfare Officer for information.

(iii) It has been decided that anybody who has either to sit late in the office or has to attend office on Sunday and holidays should be allowed to do so only under the direct supervision of the Assistant Audit Officer/ Supervisor in-charge of the Section concerned with the written permission of the Welfare Officer. A copy of permission so obtained must be tendered to the Receptionist for the information of the Caretaking Staff.

(2) Recreation Club rooms should be closed at 7.00 P.M. positively on the working days and no outsider should be allowed to attend these clubs.

(3) Recreation Club rooms should not ordinarily be opened on Sundays and holidays. Specific permission of the Dy. Accountant General (Administration) for opening recreation club rooms on Sundays/holidays will be necessary.

AUTHORITY: ***Office Order No.A/192 dated 05.08.1976, file Estt.-III/42/76-77.***

2.3 ATTENDANCE REGISTER

All officials are expected to be on their seats punctually at 9.00 A.M. An Attendance Register in Form No. SY.302 will be maintained for each Branch/Section of the office and this will remain in the custody of the Assistant Audit Officer. As each person arrives, he should initial in the Attendance Register of his section and then commence work.

(ii) At 9.10 A.M, the Assistant Audit Officer will make a red cross mark against the name of the absentees under his initials and submit the register to the Sr. Audit Officer in-charge. In the case of the directly controlled sections by the Pr. Accountant General, the Attendance Register will be submitted to the Sr. Audit Officer in-charge of the routine work of these sections. Any member of the staff coming late, should put down in red ink, his exact time of attendance below the cross mark, in the presence of the Sr. Audit Officer in-charge.

Note: The attendance register should be kept under lock and key by the Assistant Audit Officer after it is seen by the Sr. Audit Officer- in-charge.

2.4 PUNCTUALITY AND EFFICIENCY IN THE CENTRAL GOVERNMENT OFFICES

(i) Half a day's casual leave should be debited to the C.L Account of Government servant for each late attendance but late attendance upto one hour on not more than two occasions in a month may be condoned by the competent authority, if he is satisfied that it is due to unavoidable reasons like illness in the family, cycle puncture, late running of buses/trains etc. In case such a course does not ensure punctual attendance of the Government servant, suitable disciplinary action may be taken against him in addition to debiting 1/2 days Casual Leave to his casual leave account, on each occasion of such late attendance.

(ii) In case a Government Servant who has no Casual leave to his credit, comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late coming but does not, at the same time, propose to take disciplinary action, it may inform the official concerned that he will be treated as on unauthorized absence for the day on which he has come late, and leave it to the official himself either to face consequence of such unauthorized absence or to apply for earned leave or any other kind of leave due and admissible for that day as he may choose if he applies for earned leave or any other kind of leave due and admissible for the entire day the same may be sanctioned by the competent authority.

AUTHORITY: ***Government Of India, Ministry of Home Affairs, Department of Personnel and Administrative Reforms O.M. No. 28034-Estt.(A) dated 05-03-1982 received with H.Q. letter No.1053-NGE-1/62-78 dated 30.03.1982.***

(iii) The Sr. Audit Officers and Sectional in-charge should exercise greater control over staff attendance so that the work do not slip into arrears because of this factor. The Pr. Accountant General will also be conducting surprise checks occasionally and will hold Audit Officers and Sectional in-charge responsible personally in case the staff working under their charge have come to office late or left office early. The staff should also observe the office timings strictly.

(iv) As no orders regarding punctual attendance would be fully effective unless strict measures are taken for their enforcement, the supervisory staff should be very particular in scrutinising the attendance register. The lunch break must be scrupulously observed even by the supervisory staff. Surprise check must be carried out daily in one or two sections.

(v) Observance of Punctuality, maintenance of discipline and office decorum is very essential for the smooth functioning of the office and it has been stressed on several occasions.

The competent authority has issued instructions in this regard as follows:

1 The staff must ensure strict observance of punctuality. Office timings i.e. 9:00 am to 5:30 PM should be adhered to. Suitable steps may be initiated by concerned controlling officers to discourage and stop forthwith any late coming and early departure by the staff.

2 Lunch break timings of 1:00 PM to 1:30 PM should be strictly observed.

3 Concerned controlling officers may initiate strict action for any unauthorised absence/overstay of leave or absence without permission.

4 Staff deployed on field audit duties may invariably follow the approved tour programme and ensure presence at the auditee department/station during the tour programme. Any unauthorized absence/deviation shall be dealt with strictly.

5 Attendance registers should be maintained properly, and counter checked on daily basis by the concerned Sr. Audit Officers and randomly by the Group Officers.

6 Before proceeding on leave, the same may invariably be got sanctioned by the leave sanctioning authority. Post facto sanction, if any, may be strictly avoided and in exceptional cases should be substantiated by genuine circumstances/reasons to be recorded on the application/s thereto and such instances may be brought to the notice of Group Officer concerned on file.

7 Written request/permission to leave the station on weekdays or while proceeding on sanctioned leave **should not be,** in any way, construed as permission for early departure from office and the same should be made after office hours i.e. 5:30 PM. Branch officers shall be liable for strict action if they fail to bring forth any such practice.

The competent authority has directed that non-compliance of the aforesaid instructions would entail strict disciplinary action against the defaulting officers/officials.

Branch Officers on their part may also ensure strict adherence to office timings on all working days and any lenient approach in this regard shall be viewed seriously. Movement Registers may be introduced wherever necessary.

Controlling officers shall also be held responsible for any lack of supervision, if noticed, during random checking/inspection proposed to be carried out by competent authority.

{Authority:- O.O. No. Admn/Audit/A/2022/268 dated 05-09-2022}

2.5 LEAVING OFFICE DURING OFFICE HOURS

No official should leave office during the day without the permission of his Assistant Audit Officer nor should an Assistant Audit Officer do so without the knowledge of his Branch Officer. Any member of the staff found absent in his/her seat without permission will be called upon to explain his/her absence and disciplinary action will be taken against those who are found guilty.

Note: Leave of absence should be given to Muslim Employees for period sufficient to enable them to attend Juma Prayers (Prayers on Fridays), provided the time so spent is made up if necessary outside the office hours, on the same or other days of the week.

AUTHORITY: ***Government of India, Ministry of Home Affairs letter No.74-D/39-Public dated 20.03.1959.***

2.6 ABSENCE WITHOUT LEAVE

Staying away from office without leave renders a person liable to dismissal, except when the cause is sudden illness or unforeseen circumstances of a pressing nature. In every case of absence without prior sanction, the reason of absence should be communicated at once and if it is due to illness a medical certificate should be produced, if so directed by the Sr. Audit Officer concerned.

2.7 OBSERVANCE OF SILENCE ON THE 30th JANUARY

The following procedure is to be observed in this connection:-

The staff of this office will stand up and observe two minutes silence on 30th January every year at 11.00 A.M. sharp in their respective rooms in the memory of those who gave their lives in the struggle for India's freedom. The observance of silence will commence with the sounding of siren from the Central Telegraph office at 11.00 A.M. and will terminate at two minutes past 11.00 A.M. when the siren will sound again.

AUTHORITY: ***Government of India, Ministry of Home Affairs Circular Letter No.21/1/62-Pub-II dated 16.01.1963.***

2.8 OVERTIME ALLOWANCE

(i) As per Dept. of Expenditure's Resolution No. 11-1/2016-IC dated 06.07.2017, following is the decision of Government on Overtime Allowance (OTA): **"Ministries/Departments to prepare a list of those staff coming under the category of 'Operational Staff'. Rates of Overtime Allowance not to be revised upwards"**.

(ii) It has been clarified by the Dept. of Expenditure that the Government has decided that given the rise in the pay over the years, the recommendations of the 7th CPC to discontinue OTA for categories other than Operational Staff and industrial employees who are governed by statutory provisions may be accepted.

(iii) The following definition shall be used to define Operational Staff.

"All non-ministerial non-gazetted Central Government servants directly involved in smooth operation of the office including those tasked with operation of some electrical or mechanical equipment."

(iv) The concerned Administration Wing of the Ministries/Departments will prepare a list of operational Staff with full justification based on the above parameters for

inclusion of a particular category of staff in the list of operational staff with the approval of JS (Admn.) and Financial Adviser of the concerned Ministry / Department.

(v) The grant of OTA may be linked to biometric attendance subject to the conditions mentioned below.

a) OTA should be paid only when his/her senior officer directs the concerned employee(s) in writing for staying back in office to attend urgent nature of work.

b) The OTA will be calculated on the basis of biometric attendance.

c) The OTA for Staff Car Drivers should be linked with biometric system as normally, the designated parking is allotted in the office building. However, in cases where the parking lot is provided far from office, the Staff Car Driver would mark his/her attendance while leaving from his office and a grace time of not exceeding 2 hours should be allowed to cover the distance travelled after leaving office, including the time to drop the officer and then reaching the parking lot. In such cases, calculation can be done from log books, duly verified by the officer concerned.

d) The OTA to field officials should be calculated on the basis of biometric attendance, as normally, such officers are given facility of official transport to attend the field work. Such officers are supposed to report in office before proceeding to field. In cases, where officials are required to attend the field work directly from home, they may be extended facility of official transport from home in lieu of transport allowance and OTA may be given on the basis of the log book of that vehicle, duly verified by their senior officers.

{Authority: DoPT OM No. A-27016/03/2017-Estt. (AL) dated 19.06.2018.}

2.9 INSOLVENCY AND INDEBTEDNESS

Insolvency and or habitual indebtedness impairs an employee usefulness and under certain circumstances renders him liable to disciplinary action leading to dismissal. Any member of the staff who enters pecuniary arrangements with other members of the office is liable to be proceeded against under the government servants conduct rules if circumstances so warrant.

The extent upto which the pay of a Govt. servant while on duty is exempt from attachment is laid down in Rule 225 of the Central Treasury Rules, Vol- I.

The Pr. Accountant General can himself dispose of cases of indebtedness among the members of his establishment.

Note: Government of India, Ministry of Home Affairs O.M.No.25/5/66- Estt.(A) dated 25-05-66 received with Comptroller and Auditor General's letter No. 713-Audit/95-66 dated 04-06-66).

2.10 CENTRAL CIVIL SERVICES (CONDUCT RULES), 1964

Employees of the office are expected to be aware of provisions of the Central Civil Service (Conduct Rules 1964) by which they are governed.

2.10.1. MISCONDUCT OF MEMBERS OF STAFF

Assistant Audit Officers shall bring immediately to the notice of the Pr. Accountant General through the Branch officers and the Deputy Accountant General for necessary action any disorderly conduct, irregular habit or insubordination on the part of any employee in their sections.

2.10.2 Rule 3 (1) (i), (ii), (iii) of CCS (Conduct) Rules, 1964 stipulates that every Government servant shall at all times maintain absolute integrity, devotion to duty and do nothing which is unbecoming of a Government servant. Government of India's Decisions No. 23 (2) below Rule 3-C of CCS (Conduct) Rules, 1964 under heading **"acts and omissions"** stipulates that infidelity, unfaithfulness, dishonesty, untrustworthiness, theft and fraud, or dishonesty in connection with the employer's business or property amount to misconduct. As per Rule 3 (2) (i) of CCS (Conduct) Rules, 1964 every Government servant holding a supervisory post shall take all possible steps to ensure the integrity and devotion to duty of all Government servants for the time being under his control and authority.

Further, as per Para 4.21 of the Manual of the Inspection Civil Wing Volume-I (Third Edition, 2005) inspection staff is strictly prohibited from being in any way under the obligation of any member of an office whose accounts are being or will be inspected by them and should not ask for, or obtain free, any supply or service which has a definite financial implication. In the matter of house accommodation, outside help may be enlisted but it should be strictly on payment of rent and other charges by the members of the inspection party themselves. The use of the transport pertaining to any local departmental office for private purpose is strictly prohibited. The reputation of the office regarding honesty and efficiency depends to a large extent on the behaviour of the inspecting staff. Any breach of these instructions should be reported forthwith by the Assistant Audit Officer to the DAG/Sr. DAG confidentially. These instructions and provisions of the rules and Manual may be strictly adhered to in letter and spirit by the all officers/ officials of the office while performing their assigned duties.

(Authority: O.O. No. Admn/Audit/A/2019/70 dated 20-02-2019)

2.10.3 Rule 3 (1) (i) and (iii) of CCS (Conduct) Rules, 1964 stipulates that every Government servant shall at all times maintain absolute integrity and do nothing which is unbecoming of a Government servant. Further, Rule 3-C under heading "Prohibition of sexual

harassment of working women" provides that no government servant shall indulge in any act of sexual harassment of any women at her work place. Every Government servant who is in-charge of a work place shall take appropriate steps to prevent sexual harassment to any women at such work place.

For the purpose of this rule. "Sexual Harassment" includes such unwelcome sexually determined behaviour, whether directly or otherwise, as:-

(a) Physical contact and advances;
(b) demand or request for sexual favours;
(c) sexually coloured remarks;
(d) showing any pornography; or
(e) any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

These instructions and provisions of the rules may be strictly adhered to in letter and spirit by all officers/ officials of the office while performing their duties.

{Authority:-O.O. No. Admn/Audit/A/2019/217 dated 23-07-2019}

Further, as per the provisions contained in sub-section (1) of section 4 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 "Internal Complaints Committee" for this office has been constituted, details of which can be accessed from the following link:

https://cag.gov.in/ag/himachal-pradesh/en/page-ag-himachal-pradesh-sexual-harassment-committee

2.10.4 POLITENESS

Employees of the office are expected to be polite and courteous in all their dealings. Their conduct while on local audit or visiting other offices should be above reproach.

2.10.5 ACCEPTANCE OF INTERNATIONAL AWARDS BY GOVT SERVANTS

It has been decided that wherever the proposals relate to acceptance of International awards by the Government servants the following guidelines shall also be kept in view while considering the grant of permission.

(i) A Govt servant should not strive to seek publicity on international recognition for securing such awards since such efforts could effect his functioning.
(ii) Specific prior permission of the Government shall be obtained by the Govt. servants.
(iii) Grant of permission shall be considered by the Govt of India only in the case of proposals for acceptance of awards from foreign governmental organizations, international official bodies and academic, institutions including universities.

(iv) The requests made by Govt. servants for permission for acceptance of awards shall be examined by the administrative ministry in consultation with the Ministry of External Affairs.

(v) The existing instructions on deputation/delegation abroad, on the need for political clearance/FCRA clearance and approval of the Minister/Screening Committee may be kept in view while granting permission in the case of international awards.

(vi) Awards having monetary component will be discouraged but awards/testimonials in academic/literary/scientific fields would be liberally permitted.

(vii) If the award is accompanied by gifts or presents, the retention of the same by the recipient Government servant shall be governed by the instructions laid down in the MHA's (DP&AR) O. M. No. 11013/4/76 Estt (A) dated 27-8-1976.

(Authority:-GoI, MoP, PG&P, DoPT O.M. No. 11013/2/2008-Esstt-(A)dated 12-2-2008 received with CAG's letter No. 289-Audit(Rules)/54-2007 dated 10-3-2008).

2.10.6 Sanction for holding an elective office under conduct Rules 15(1)(C)

1. As per Rule 15 (1) (c) of the CCS (Conduct) Rules, 1964, no Government servant shall except with the previous sanction of the Government, hold an elective office, or canvass for a candidate or candidates for an elective office, in any body, whether incorporated or not. DoPT's O.M. No. 11013/9/93-Estt. (A) dated 22.04.1994 had also stipulated that no Government servant should be allowed to hold elective office in any sports association/federation for a term of more than 4 years, or for one term whichever is less. Further, according to Department of Personnel & Training's OM No. 11013/ 11/ 2007-Estt (A) dated the 13th November, 2007, the entire time of the Government servant should be available to the Government and that no activities unconnected with his or her official duties should be allowed to interfere with the efficient discharge of such duties. All Ministries were requested to ensure that the participation of the Government servants in the activities of the cooperative societies conform to the above provisions and does not interfere with the discharge of their official duties.

2. Instances have come to notice where Government servants continue to hold elective offices in various capacities for unduly long periods. In some cases, where bye-laws of these bodies place restrictions on the number of consecutive terms a person may hold an office, Government servants are reported to have either got themselves re-elected after a gap or have got a family member/ close relative elected as a surrogate in order to keep control of such bodies. In such cases, Government servants may not be bestowing adequate attention upon their official duties and, as a result, an apprehension may arise that such Government servants also develop vested interests, particularly if the body is involved in commercial activities, directly or indirectly.

3. The policy on fixing an upper limit of the number of years for which Government servants can hold elective office in any body in their entire career has been reviewed and it has been

decided that a Government servant may be allowed to hold elective office in any body, whether incorporated or not, for period of two terms or for a period of 4 years, whichever is earlier, for which prior sanction would be required when a Government servant contests an election in such body, as per existing rules.

4. It is, therefore, necessary for the Competent Authority to keep in mind all the relevant factors while granting permission under Rule 15(1)(c) of CCS(Conduct) Rules, 1964. It may also be necessary that cases of such sanctions are reviewed from time to time and permissions earlier granted revoked where Government servants have been holding office in any body, whether incorporated or not, for more than four years or in cases there are charges of corruption, adverse audit paras etc. In such cases, the Government servant concerned may be directed to resign from his office in such body immediately. He will cease to discharge any function from the date such direction is conveyed to him, irrespective of the fact whether his resignation from the body is accepted or not. This action may be taken immediately in those cases where information is already available with the Ministries and Departments. In addition, all the Ministries and Departments are also requested to obtain information from their employees in the proforma attached to this Office Memorandum for reviewing the position as well as while considering the request for sanction under Rule 15(1)(c) of CCS(Conduct) Rules, 1964 in future.

{Authority:- GoI, Min. of Per, Public Grievances & Pensions Dopt O.M. No. F. No. 11013/1/2016-Estt.A-III dated 5-8-2019}

(A) Para 3 and Para 4 of O.M. dated 5-08-2019 has been modified as that a Government servant may be allowed to hold elective office in any body, whether incorporated or not, for period of two terms or for a period of 5 years, whichever is earlier, for which prior sanction would be required when a Government servant contests an election in such body, as per existing rules.

{Authority:- GoI, Min. of Per, Public Grievances & Pensions DoPT O.M. No. F. No. 11013/1/2016-Estt.A-III dated 27-2-2020}

Note 1:- As per Sl. No. 13, Section F of the CAG's Manual of Standing Order Volume II, the power to grant permission lies with the Comptroller and Auditor General of India. In this connection the proposals for sanction for contesting/holding elective office in Co-operative Societies complete in all aspects along with recommendations of Head of Department are forwarded to Headquarters office at least one month before the scheduled date of elections so as to enable this office to examine the proposal in detail before its submission for consideration of the Competent Authority. It may be ensured that no official is allowed to contest/hold elective office without the prior approval of the competent authority.

(**Authority**: CAG's circular No. 51-Staff(Disc.-I)/2019 issued under No. 287-Staff(Disc.-I)/24-2019 dated 27-11-2019)

Note 2. No permission will be granted to IA&AD Staff to contest and hold elective office in such Cooperative Societies in which membership is also open to persons other than serving and retired officials of IA&AD or in which there are member(s) other than serving or retired officials of IA&AD.

(**Authority**: CAG's circular No. 04-Staff(Disc.-I)/2019 issued under No. 345-Staff(Disc.-I)/24-2019 dated 16-01-2020)

2.11 CONNECTION WITH PRESS OR OTHER MEDIA

(1) No Government servant shall, except with the previous sanction of the Government, own wholly or in part, or conduct or participate in the editing or management of, any newspaper or other periodical publication or electronic media.

(2) Nothing in sub-rule (1) shall apply in case a Government servant in the bonafide discharge of his official duties publishes a book or participates in a public media.

(3) A Government servant publishing a book or participating in a public media shall at all times make it clear that the views expressed by him are his own and not that of Government.

{Authority: Rule 8 of CCS (Conduct) Rules, 1964}

2.11.1 Terms and Conditions for grant of permission for publication of Books/Guides in terms of Rule 8(2) and 15(1) of CCS (Conduct) Rules 1964-

(i) For obtaining sanction of the CAG under Rule 15(1) of CCS (Conduct) Rules 1964, the Government servants concerned should submit his application through proper channel supported by manuscript copy of the book/guide proposed to be published and also full particulars as to whether he intends to publish the book himself or through a publisher, the proposed price of the publication, number of copies proposed to be published and the monetary benefit expected therefrom. The Head of the Department may scrutinise the application and then forward it to CAG's office along with his remarks. Under S.R. 12, 1/3rd of the fees received in excess of Rs. 500/- (see paragraph 5 and 7 of GOI order dated 11.2.1980 under SR-12) by way of Royalty/Sale of publication has to be credited to Government unless it can be established that the book reveals the scholarly study of the author and not the ordinary knowledge derived by him during the course of service. In the latter case it is permissible for Government servant to apply for exemption from the operation of S.R.12. When the Govt. servant requests for such exemption the same may be sent to CAG's office along with the recommendations of the Head of the Department to enable his office to examine the merits of the case and forward the same to the Finance Ministry in terms of Government of India decision below FR.9 (6-A) (Chaudhary Compilation 6th Edition). (Also see GOI order under SR-12 swamy's compilation of FR&SR Vol. I.)

(ii) After obtaining sanction of CAG in the foregoing manner, Principal Accountants General etc. may accord permission for publication of the book/guide under Rule 8(2) of CCS (Conduct) Rules, 1964.

While according permission under this Rule the following terms and conditions should be prescribed:-

(a) The permission is subject to the provisions of the Rule 9 and 11 of CCS (conduct) Rule, 1964.

(b) The official duties of the Government servants should not thereby suffer and he should not bring out a subsequent edition of the book without obtaining a similar permission at that time.

(c) The official should submit two copies of the publication and subsequent amendments to the PAG free of cost when published (one for record in the parent office and the other in the Headquarters office).

(d) No reference to the permission given by the PAG or the CAG shall be quoted anywhere in the book.

(e) The grant of permission does not lend any official authority to the views expressed or conclusion reached by the author.

(f) The administration is not responsible for any mistakes (grammatical or technical) in the book. If in individual cases it is felt that any new condition is necessary the same may also be added.

{Authority: CAG's letter No. 428-NGE.III/1-73(1) dated 4th March, 1978}

2.12 PROHIBITION LAWS-CONTRAVENTION OF

Contravention of prohibition laws, as also of other laws, by a Government servant will be regarded as a matter which has to be taken serious note of departmentally.

AUTHORITY : ***Government of India, Ministry of Home Affairs, Office No.39/1/54-Ests. dated the 13th April, 1954 received with Comptroller and Auditor General's endorsement No. 1096-NGE.II/196-A/54, dated 07-05-54.***

2.13. BIDDING AT GOVERNMENT AUCTIONS

Government servants are prohibited from bidding at auction arranged by their own Departments.

AUTHORITY: ***Comptroller and Auditor General's endorsement No.412-NGE.II/226-57, date d 14th February, 1958 on Government of India, O.M. No.25/12-57-Estt. (A), dated 21st January, 1958.***

2.14 TAKING WORK HOME

Taking of official papers home by Group 'C' staff is strictly forbidden, and no relaxation is permissible. Any breach of these instructions will be viewed very seriously. If any official records have to be taken out by the staff for official business, e.g. inspection duty, a permit for the same must be obtained.

2.15 MISSING REGISTERS, DOCUMENTS ETC.

Whenever any paper, register or document is found missing, the loss or non-availability of such document etc. should immediately be brought to the notice of the Branch Officer and the Deputy Accountant General concerned for orders. The Assistant Audit Officer of the section concerned is responsible for seeking that no delay takes place in bringing the matter to the notice of the Branch Officer/Deputy Accountant General in-charge and in taking the action suggested by him.

2.16 GIVING INFORMATION TO OUTSIDERS

(i) No employee of the office is permitted to give any information connected with office papers, nor is he permitted to communicate or correspond with any newspaper on official matters, attention is invited to the provisions of the Officials Secrets Act (XXIX of 1923)

Note 1: Furnishing extract of the history of service of an officer, or the amount of leave to his credit, or details regarding arrears claims or pay slips, etc. do not come under the category of supply of information to outsiders, but relate to normal official correspondence with the officials concerned.

Note 2: The intention is that no information derived from official documents and not connected with the legitimate official business should be supplied to outsiders, such information even if it cannot, on the face of it, involve a claim against Government or embarrass Government, should not be supplied.

(ii) A Government servant may not unless generally or specifically empowered by the Government in this behalf, communicate directly or indirectly to Government servants belonging to other Departments, or non-official persons, or to the Press, any document or information which has come into his possession in the course of his public duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.

(iii) No Government servant should quote or copy in his or her representation, appeal, etc., Government circulars marked secret, note and other information from files which he or she is ordinarily not expected to have seen or retained. Communication of such document or information to or their retention by unauthorised persons and their use in furtherance of personal interest are not only objectionable, but also constitute an offense under section 5 of official secret Act.

(iv) A Government servant contravening the provisions above himself is liable to prosecution and also to be dealt with departmentally under disciplinary rules.

2.16.1 COMMUNICATION OF OFFICIAL AND UNAUTHORIZED INFORMATION ON SOCIAL ELECTRONIC MEDIA.

It has been noticed that some Government servants have been posting comments, views and opinions etc. on social media like 'Facebook', 'Twitter' etc. on matters dealt with by them in the course of discharge of their official duties or are divulging official information coming to their knowledge by virtue of their official appointments. Such comments, views, opinion etc. are fraught with danger of creating embarrassing situation and legal complications for the Department if persons having vested interest attempt to project the comments, views etc. of a particular Government servant as views of the Department.

2. On such electronic media sites any one can post his views and every body is free to see and read those views. Therefore, posting of information comments, views etc. is like publishing in the press.

3. The competent authority has, therefore, taken a serious view of the matter, Accordingly, the usage of social network platforms lime 'Facebook', 'Twitter', etc. during office hours is strictly prohibited and officers/officials are advised not to post on line comments pertaining to official matters in public domain. Non adherence of these instructions would be viewed seriously entailing departmental action as per conduct rules.

(Authority:-CAG's letter No. 169/3-PPG/2012 dated 22-05-2012)

2.17 COMMUNICATING WITH MEMBERS OF LEGISLATURE

Rule 20 of the CCS (Conduct) Rules, 1964 provides that no Government servant shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his/her service under the Government. The Government of India has, from time to time, emphasized that Government servants should not approach Members of Parliament or State Legislatures or other political/outside authorities to sponsor their cases in respect of service matters. As per the existing instructions, vide OM No. 11013/7/85-Estt. (A), dated 22.05.1985, the following action should be taken against Government servants approaching Members of Parliament or State Legislatures for sponsoring individual cases:

(i) A government employee violating the aforesaid provisions of the Conduct Rules for the first time should be advised by the appropriate disciplinary authority, to desist from approaching Members of Parliament /Members of State Legislature to further his/her interest in respect of matters pertaining to his/her service conditions. A copy of this advice need not, however, be placed in the CR dossier of the employee concerned.

(ii) If a government employee is found guilty of violating the aforesaid provisions of the Conduct Rules a second time despite the issue of advice on the earlier occasion, a written warning should be issued to him/her by the appropriate disciplinary authority and a copy thereof should be placed in his/her CR dossier.

(iii) If a government employee is found guilty of violating the aforesaid provisions of the Conduct Rules, despite the issue of warning to him/her, disciplinary action should be initiated against him/her by the appropriate disciplinary authority under the provision of CCS (CCA) Rules, 1965.

2.18 UNDERTAKING OF PRIVATE WORK

(i) The sanction of the Comptroller and Auditor General is necessary to the undertaking of private work, when it relates to maintenance or supervision of accounts (vide para 3.36 of Comptroller and Auditor General's Manual of standing Orders) (Administrative)

Volume-I as also Rule 12 of Government Servants Conduct Rules. He has, however, authorised Pr. Accountant General to exercise the power to sanction the acceptance of Private work relating to maintenance or supervision of accounts by subordinates of and below the rank of Accountant in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Government Servant Conduct Rules. In other cases the Pr. Accountant General is competent to accord sanction provided that, if there is remuneration, it is within his powers of sanction under the Supplementary Rules issued by the Government of India and that it does not exceed the limits laid down in Clause I of Para 3.36 of Comptroller and Auditor General's Manual of standing Orders) (Administrative) Volume-I. The general conditions should of course, be satisfied that the work, to undertake which permission is granted, does not interfere with the official duties of the Government servants nor does it involve in any way a breach of any of the Government Servant's Conduct Rules.

AUTHORITY ***: Comptroller and Auditor General's letter No 1453-NGE, 332-32 dated 04.07.1932 and 1324 NGE, 572-34 dated 24.10.1934.***

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

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

(a) Unearned income such as income from property dividends and interest on securities; and

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

{Government of India, Ministry of Finance, O.M. No. 9(22) E.II(D)56 dated the 03.10.1956}

2.19 REPRESENTATION OF GOVERNMENT SERVANTS ON SERVICE MATTER

Whenever in any matter connected with his service rights or conditions, a Government servant wants to press a claim or seek redress of a grievance, the proper course for him is to address his immediate official superior, or the Head of his Office, or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority should not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case.

2.20 USE OF TELEPHONE FOR CONFIDENTIAL CONVERSATION

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

AUTHORITY: ***Government of India, Department of communications (Posts and Telegraphs) No. TIL, 113/ 39, dated 23 Rd June, 1939.***

2.21. TIDINESS OF SECTIONS AND OFFICE ROOMS

(a) Files, Registers and Papers should be methodically arranged and when not in use, should be kept neatly stocked in the shelves and cupboards provided for the purpose.

(b) No files, register or paper should be kept on the floor.

(c) Waste papers should be put in the receptacles provided for the purpose and not strewn about on the floor.

(d) Every member of the staff should tidy up his or her table every evening before he or she leaves office.

(e) Important papers and vouchers should be kept in safe custody at the end of the day.

2.21.1 LOCKING OF SAFES AND SHELVES

Multi tasking staff should not be allowed to open or lock office safes. The officers responsible for important locking arrangements should open and close the locks themselves or witness the opening and closing of locks and take charge of the keys.

2.21.2 CLEANLINESS

Every employee is expected to observe cleanliness and hygienic conditions in the office. Unsanitary conditions anywhere with in the office premises should be brought to the notice of the Caretaker at once.

2.22 USE OF ELECTRIC LIGHTS AND FANS

Every one should exercise the utmost economy in the use of electric energy. The following checks should be exercised to avoid the wastage of electricity:-

(i) LIGHTS:

(a) Office rooms should always be swept in the early hours of the morning instead of at night, when it would be necessary to keep lights on.

(b) Men working late hours should use the minimum number of lights essentially necessary and should take care to switch them off, before leaving the rooms.

(c) Electric lights should not be kept on during the day time when natural light may be made use of advantageously in certain rooms.

(d) The lights in the office rooms should be switched off during lunch break, when the rooms remain un-occupied.

(e) The last men leaving the section should ensure, that all the lights are switched off properly

(ii) Electric heaters should not be used on lighting points.

(iii) Fans, Electric fans should be switched on only when the official concerned arrive and require them. They should in all cases be switched off, before, they leave office.

(iv) Water taps should be turned off immediately after use. The Assistant Audit Officers should observe these orders and should impress upon their assistants the necessity of strict compliance thereto. There will be surprise checks to ensure that the above instructions are being complied with. Any non-compliance of these instructions will be viewed seriously.

CHAPTER III- STAFF WELFARE

3.1. STAFF WELFARE

1. The office has Welfare Officer of the rank equivalent to that of Group Officer with a Welfare Assistant under his direct charge. The Welfare Officer looks after the staff welfare, house keeping, recreational and cultural activities. He functions under the direct control of the Pr. Accountant General and provides a link between the Staff on one hand and the Administration on the other.

2. The Welfare Officer will take steps to secure help to the needy persons in every possible manner within of course, rules etc., and the Staff should however, understand that they should not approach the Welfare Officer with frivolous suggestion or complaints and that baseless allegation will be viewed with displeasure and may even entail disciplinary action.

3. Normally, the Welfare Officer is the honorary secretary of the departmental Canteen. Detailed instructions/orders governing departmental canteen are contained in Government of India's Green book "Administrative Instructions on Departmental Canteens in Government Offices and Industrial Establishment" First Edition 1980.

3.2. TIDINESS AND CLEANLINESS OF OFFICE Multi Tasking Staff (MTS) ETC.

The Caretaker under the charge of the Welfare Officer is to see that all Multi Tasking Staff (MTS) are tidily and cleanly dressed. They should see that all irregularities and faults pointed out by the officials have been remedied and that proper discipline is maintained. They should communicate to them any orders which have been passed by the Pr. Accountant General, in regard to their duties or other matters affecting them.

3.3. SANITATION AND CLEANLINESS OF THE OFFICE.

Caretaker under the charge of Welfare Officer is generally responsible for the sanitary arrangements and ventilation of the office. A diary of inspections will be submitted to the Welfare Officer on every Monday and to the Deputy Accountant General (Admn) and Pr. Accountant General during first week of the month. It will be seen that all doors, windows, skylights, etc. are opened by the MTS of the Section concerned every morning early before office hours. Welfare Assistant/ Welfare Officer must occasionally make a round of the office and see that everything is in proper order. The Welfare Assistant/ Welfare Officer will also see to the regular periodical cleaning of the windows and skylights.

AUTHORITY: ***Accountant General's orders dated 10.01.1939.***

3.4 Disaster Management

Natural calamities are the main cause for disasters as their potential to cause damage to human life and property are very high. The probability of occurrence of natural disasters like earthquake, drought, flood, cyclone, hail storm, avalanche, land slide, fire etc. are based on the geographical and seasonal factors affecting the location in which the office is located. These disasters could trigger fire hazards, diseases and cause damages to essential support systems. In addition, negligence in using electrical appliances and installations, security lapses, terrorist attacks etc. could also end up in a disaster and may affect the following aspects in any office:

- Damages to the building
- Loss of human life
- Loss of records, files and other assets
- Loss of critical IT data relating to the office

The following actions are to be taken to handle such situations effectively:

1. Setting up of a Disaster Management Committee (DMC).
2. Assess the probability of occurrence of a disaster and formulate safety norms.
3. Establishing a 'Trigger' mechanism to perceive and respond quickly to a disaster situation to minimize the impact.
4. Handling of disaster situation effectively to bring in normalcy and to continue the official business.

1. Setting up of a Disaster Management Committee (DMC)

In order to face the situation arising out of any disaster like flood, earth quakes, fire etc., Head of the Department (HOD) in each office should constitute a four member committee headed by the Group Officer in-charge of Administration, preferably including Branch Officers in-charge of office management, Secretary to PAG/PD, Welfare Officer etc. This committee is responsible for coordinating with other Govt. agencies dealing with disaster management for identifying preventive measures, for assessing the vulnerability for a particular disaster and for handling emergency situations, DMC will ensure installation of proper emergency management system (EMS) for the office by covering the following areas:

(i) Installation of suitable warning & security system.

(ii) Maintenance of uninterrupted communication.

(iii) Create awareness among the staff about DMP, preparedness, DOs & DON'Ts during emergencies and relief measures.

(iv) Publishing contact addresses and telephone numbers of responsible authorities namely Fire Department, Police, District Collector, Commissioner, Meteorological Dept., Hospitals etc.

(v) Conduct periodical inspections or safety audits to check the readiness of EMS.

(vi) Conducting mock exercises to ensure automatic activation of EMS in case of emergency.

2. Risk assessment for the probability of occurrence of disasters & formulation of safety norms:

The DMC is responsible for ascertaining the risks that are prone to the office, its properties and employees due to any disaster by writing to various departments of Central or State Governments who are competent to do so such assessment. Accordingly preventive measures should be taken. The 'Guidelines for Formulating Safety Norms' are given in para 3.4.1 of this manual. Generally, IAAD offices are highly vulnerable to fire as it accumulates and stores huge quantity of Government records. Therefore, an office-specific fire safety norms should be prepared and circulated among the employees and officers.

3. Establishing a 'Trigger' mechanism

The primary objective of the 'Trigger" mechanism is to perceive and to respond to an emergency by undertaking immediate rescue or relief operation. This mechanism envisages a quick response on receiving signals of a disaster happening or likely to happen from various sources such as newspapers, television, radio, police security personnel, NSOs etc. The warning messages should be quickly verified for its authenticity and actions suitable for handling each type of emergency should be activated. Therefore, DMC under the guidance of HOD should evolve a proper 'trigger' mechanism and design disaster specific follow up action based on the following guidelines.

(i) Identify the disasters that are prone to the locality and install suitable signal or warning mechanism to alert the employees.

(ii) Security staff and caretakers could be designated as 'trigger' points and should be authorized to use public address systems, fire alarms, sirens etc. to alert the staff and officers.

(iii) Security & housekeeping staff and caretaker of the office are to be instructed to be vigilant to perceive any emergency and report to the members of DMC to activate the EMS.

4. Handling of disaster situation to bring in normalcy quickly:

Disaster specific preventive and remedial measures are to be planned well in advance and the same should be widely published for creating awareness among all employees and officers. All activities required for the mitigation process are quickly to be activated by DMC simultaneously without loss of time and the management of the event is visible on the ground. To ensure proper and quick handling, the following actions are to be taken:-

(i) List disaster specific remedial actions and specify job descriptions and responsibility to staff and officers of different levels.

(ii) Quickly mobilize the trained security staff and volunteers to handle emergencies once the 'warning or signal' is on. Evacuate employees and officers quickly from the office premises without any delay.

(iii) Involve other Govt. agencies viz. Fire Dept., Police, District Collector/Commissioner. Hospitals etc. for emergency handling without any delay.

(iv) Develop alternative contingency plans as back up.

(v) Keep first aid kit ready in the welfare cell.

(vi) Devise continuity plans ready for quickly restoring normalcy.

3.4.1 Guidelines for Formulating Safety Norms

IA&AD offices are generally prone to localized hazards due to fire, electrical shock, water contamination, collapsing of buildings, thefts etc. CPWD is primarily responsible for installation of fire fighting installations, water tanks, run-off systems and electrical facilities in the Government buildings. In private buildings, such systems are provided by the owner of the premises or by the office itself. Head of the Dept. should ensure installation of proper EMS suitable for handling localized disasters that would safeguard human life and office properties. Disaster Management Committee of each office should formulate safety norms to handle different types of disasters based on the following guidelines.

- Prepare 'DO's and DON'Ts' to handle emergency situations.

- Create awareness among the employees on the procedure for using fire fighting gadgets and other safety devices by giving wide publicity through circulars, sign boards, notices etc.
- EMS such as fire fighting equipments, sirens, sensors, security systems etc. provided in the buildings should be adequate and properly maintained.
- Sand in big containers should be placed at suitable and easily accessible places in the building.
- Security staff are imparted proper training to handle the fire gadgets and for evacuating the employees from the fire affected area.
- Proper coordination should be maintained with Fire Dept., Police and hospitals of the local area.
- The structural strength of the office building should be assessed by CPWD or other experts periodically to assess the risk of collapsing of the building.
- Preventive measures should be taken against collapse, electrical shock, fire etc. based on the vintage of the building, electrical wirings and fittings.
- In case of offices located in the seismic zones and flood affected area, the indication or warning signals if any, given by the Metrological dept. or any other agency are to be taken seriously and 'trigger' mechanism should act.
- Working networks of similar nodal agencies may be identified for quick implementation of the rescue programme.
- For safe-guarding important files and records, back up copies in CDs should be created and stored separately. Microfilming could be considered for archiving permanent records that are very important.
- For IT infrastructure, any one of the internationally accepted best practices for DMP could be adopted in addition to the BCP guidelines given in "Information System Security Handbook for IA&AD".

These guidelines are illustrative and not exhaustive. Therefore, other relevant factors if any, specific to the office may be taken into consideration while formulating the safety norms. DMC should conduct safety audit once in a quarter and take corrective action if needed. HOD should monitor DMP through calendar of returns.

{Authority: Headquarters Circular No. 1 issued vide No. 131-Estates/22-2004 dated 22.09.2004}

3.5 Fire Safety Precaution

1. **<u>Administration should</u>**
    - Conduct regular mock fire drills.
    - Conduct an annual joint fire safety assessment exercise with CPWD along with Fire Services department.
    - Post building evacuation plans and discuss them during mock fire drills.
    - Include disabled employees in the fire emergency planning process.
    - All escape routes should be marked with a signboard on the corridors and passage to guide during evacuation.
    - Fire escape doors should be painted with fire resistant paints.
    - As far as possible, plan and use fire resistant construction materials, hardware, paints wiring etc. while constructing, redesigning, renovation and upgradation of office buildings.
    - Phase out of old record to an alternate safe space other than office, is possible.
    - Ensure that a team is trained to deal with fire incident for each floor.

2. **<u>If fire strikes, staff should</u>**
    - Escape first, then call for help.
    - Sound the alarm and call the fire department immediately or on telephone no. 101, no matter how small the fire appears to be.
    - Leave the area quickly, closing doors in order to contain the fire and smoke.
    - If smoke or flame is encountered during escape alternative exit should be used. Heat and smoke rises, leaving cleaner, cooler air near the floor. If there is no exit except through smoke, exit should be made by crawling on hands and knees, keeping the head 12 to 24 inches above the floor.
    - Once outside, move away from the building. Never go back inside the building until the fire department permits it.
    - Attack the fire with available equipment, without taking undue risk.
    - Staff should know the escape routes, how to operate fire alarm and how to use first fire fighting equipments.
    - Lift should not be used as a means of escape.
    - Staff should not shout or run. This tends to cause panic.
    - Fire hydrants should be clear of debris for easy access by fire department.

3. **Help the firemen to help you**
    - Give way to fire engines to enable them to reach at the incident quickly.
    - Don't park cars/trucks close to fire hydrants/underground static water tanks.
    - Guide firemen to water sources i.e. tube wells, ponds, static tanks, etc. in case of fire.
    - Do not hide any information concerning hazards in the premises and make this information known to all.
    - Do not crowd the fire accident site as it may hamper fire fighting and rescue operation.
4. **Staff should know that**
    - Availability of fire fighting equipment in the premises do not prevent out break of fire. They help in minimizing losses due to fire if maintained and operated immediately, effectively and efficiently.
    - Not informing Fire Service department about the fire incident is a cognizable offence.
5. **Fire safety precautions against electricity**
    - Majority of fires are of electric origin on account of electric short circuit, overheating, overloading, use of nonstandard appliances, illegal tapping of electrical wires, improper electrical wiring, carelessness and ignorance etc.
    - It can lead to serious fire and fatal accidents, if proper instructions are not followed.
    - Such incidents can be minimized to a great extent if adequate fire precautions are observed.
6. **Arson**
    - Follow your building's security measures and keep unauthorized people out of the building.
    - Keep doors locked after office hours.
    - Alleys and other areas around office building should be well lit.
7. **Housekeeping**
    - Keep clutter out of halls, lobbies, alleys and other public areas.
    - Keep waste paper, empty boxes, dirty rags, cleaning supplies, and other combustibles away from exits, storage areas and stairways.
8. **Equipments and Appliances**
    - Leave space for air to circulate around heaters and other heat-producing equipments.
    - Keep electrical appliances away from anything that might catch fire.
    - Do not stack books, files or papers on top of computer monitors/servers/CPUs.
    - Designate an employee to turn off or unplug all electrical appliances after office hours.

9. No Smoking zones

- Do not allow smoking in the workplace.
- Apply the same cautions to visitors and be alert to smoldering cigarette butts on furniture or in wastebaskets.

10. Do's and Don'ts

Do's	**Don'ts**
Use I.S.I certified appliances	Don't use substandard fixtures, appliances.
Use fire resistant wires in construction, upgradation, renovation, modernization of office space.	
Use good quality fuses of correct rating, miniature circuit breakers and earth leakage circuit breakers.	Never have temporary or naked joints on wiring.
Use one socket for one appliance.	Don't lay wires under carpets, mats or doorways. They get crushed, resulting in short circuiting.
Switch off the electric supply of the fire affected areas.	Don't allow appliance cords to dangle.
Fuses and switches should be mounted on metallic cubicles for greater safety against fire.	Don't place bare wire ends in a socket.
Replace broken plugs and switches.	Don't meddle with electrical fixtures like plugs, wires switches and sockets.
Keep the electrical wires away from hot and wet surface.	Don't leave spray cans on or near heaters or in direct sunlight they could explode.
Switch off appliance after use and remove the plug from the socket.	Don't throw matches, cigarette ends or pipe ash into waste pipe baskets.
Keep the escape routes/staircases free of any obstructions.	Don't place oil lamps, agarbattis or candles on floor or near combustible material.
Do regularly check with the help of CPWD, the load bearing capacity of the major electrical wires.	Don't plug too many electrical appliances in one socket.
Good house keeping must be ensured. All receptacles for waste should be emptied at regular intervals.	Don't paint fire detector / sprinkler heads.
Faulty electrical appliances should be repaired/replaced immediately.	Don't overheat / overload the electric wires by putting additional electrical appliance

	like heaters / Air conditioners than actually permissible.
Switches and fuses should conform to correct rating of circuit.	Don't put electrical switches / points in the fabric separators of the modular furniture. Necessary fire safety measures shall be built in while planning installation of modular furniture.
Welding/cutting jobs should be carried out under strict supervision.	
Impart elementary fire fighting training to staff.	

{ Authority: Headquarters letter No. 99/Estates/11-2014 dated 04.04.2014}

Note: On the first of March each year, a return on losses due to out-break of fire sustained in the previous calendar year should be sent to the Comptroller and Auditor General

AUTHORITY: Comptroller and Auditor General's letter No. 44-RS/17-59, dated 02.04.59

Note: The fire fighting arrangements for this office building (Gorton Castle) are looked after by the C.P.W.D.).

3.6 Member Secretary, National Disaster Management Authority (NDMA), Ministry of Home Affairs, Government of India has vide D.O. letter No. 1-61/2020-PP(pt.ii) dated 15th July 2020 intimated that National Disaster Management Authority has finalized the National Disaster Management Plan – 2019 (NDMP – 2019), and requested all Ministries/ Departments of Government of India and States/UTs to prepare their Disaster Management Plan following NDMP – 2019.

Now, in view of the directions received from the NDMA, following additional instructions are issued for strict compliance by all IA&AD offices for Disaster Risk Reduction (DRR) in IA&AD premises:

(i) All IA&AD offices shall ensure compliance and take action as per guidelines issued by NDMA and roles and responsibilities assigned to them in NDMP – 2019 towards disaster risk reduction.

(ii) All IA&AD offices should prepare their own Disaster Management Plan taking into the consideration the NDMP – 2019. Headquarters' office instructions issued in this regard and risks that are prone to the office. The Disaster Management Plan for the office should include all wings of IA&AD offices with a view to achieve substantial and inclusive disaster risk reduction by building local capacities.

(iii) Encourage greater involvement and leadership of women in disaster risk management and disaster risk reduction activities of the office. Also to give adequate attention to promote gender justice and equity in post disaster recovery programmes.

(iv) Disaster Management Plan for the Offices of IA&AD requires IA&AD offices to ascertain the risks that are prone to the office, its properties and employees due to any disaster and take preventive measures accordingly. In this connection it is stated that one of the important aspect of NDMP – 2019 is the Vulnerability Atlas created by BMTPC (https://bmtpc.org/DataFiles/CMS/file/VAI2019/Index.html). Vulnerability Atlas indicates vulnerability of housing stock of earthquakes, cyclones, floods, landslides and thunderstorms. A glance at the hazard maps will bring to the notice the location and percent areas of the districts most susceptible to hazard occurrence, the probable maximum hazard intensities. IA&AD offices may use the Vulnerability Atlas to identify risk and take preventive measures for disaster risk reduction.

(v) Further, all IA&AD offices, especially IA&AD Estate Managers, shall also ensure the use of Vulnerability Atlas to make all the buildings / structures under their jurisdiction disaster resilient, infrastructure constructed and maintained by them hazard resistant and people/economic activities less susceptible. It is also requested that all the construction and building related tenders shall utilize this vulnerability atlas as a guiding factor, to arrive at the cost which will include Disaster Resilience.

(vi) IA&AD Estate Managers shall be responsible for ensuring implementation of the Disaster Management Plan in IA&AD residential colonies under their administrative control. Active participation of residents (and Resident Welfare Association) shall be encouraged in the Disaster Management Plan in a IA&AD Residential Colony.

(vii) IA&AD offices may use innovative mediums viz. social media, etc. to increase awareness among IA&AD employees and residents of IA&AD residential colonies, about Disaster Management Plan, preparedness, DOs & DON'Ts during emergencies and relief measures.

{Authority: Headquarters' letter No. 363-Estates/25-2020 dated 04.12.2020}

3.7 All IA&AD offices have been requested to share their experience in dealing with the disasters during last two decades i.e. since 2001. Offices may prepare a detailed statement as per the format/ guidelines given below:

Offices may prepare a detailed statements under following heads and may provide data/evidences in support of their claims:

- **Details of the Disaster:** Details i.e. date and time, Type (viz. earthquake, fire, floods, landslide, etc.), nature (an-made or natural), cause (if man-made disaster), scale/degree (viz. affected locality/district/state, earthquake on Richter scale, Category of cyclone, etc.)

- **Loss of life/property:** If the disaster affected IA&AD employees and IA&AD properties, following information may be furnished:
    - How the disaster affected IA&AD employees. Was any loss of life reported due the disaster? Steps taken by the office to mitigate the hardships faced by the family members of deceased IA&AD employees.
    - How the disaster affected movable / immovable properties under administrative control of IA&AD? Details of loss of IA&AD properties (owned, leased, rented, managed by IA&AD offices) due to disaster. Action taken in this regard by the office as per guidelines laid down in General Financial Rules (Rule 33 to 38, Rule 223 and Appendix-1 of GFR) and Delegation of Financial Powers Rules.
    - Offices may share their experiences regarding co-operation with local administration during the disaster viz. reporting of fire to the fire department and their response time, police investigations in man made disasters viz. fire, landslide, etc. and their findings.
- **Office functioning:** How the disaster affected the normal functioning of the office? Office should submit a detailed report giving following information:
    - Activities/ office functioning/ wings affected due to the disaster? Time required and difficulties faced by the office in returning to normal functioning?
    - Details of office records destroyed due to the disaster? Was the office able to recover / recreate the lost records and data, if yes, upto what extent? Offices may give specific examples of recovery of lost records and data and source from which the same was recovered.
    - IT backup policy adopted by the office? Was the adopted backup policy successful in safekeeping of backup data, especially during fire? If yes, how this helped the office in returning to normal functioning early?
    - Any other detail which the office wants to highlight for the benefit of other IA&AD offices.
- **Lessons learnt & corrective measures:** Following details may be furnished:
    - Cause of the disaster (viz. cause of fire, landslide, theft, etc.)?
    - Deficiencies noticed in the preparedness for Disaster Management and mitigation and continuity plan?
    - Lessons learnt by the office and corrective measures taken to ensure prevention of the disaster and mitigation of its effects.
    - Special efforts, if any, by officers and staff during the disaster.

- **Theft cases:** Various offices have recently reported loss of property due to theft. In none of these cases, recovery of lost items have been reported. IA&AD offices preserve important and sensitive records related to State Finances and audit of organizations viz. Defence, Space, etc. Hence, it is important to take theft incidents more seriously and make necessary arrangements for preventing such incidents and to deploy measures to increase the chances that culprits are caught. The office may share their experience in this regard. Office may also share their experience in filing of FIRs in theft cases, investigations by Police, other forensic agencies, findings of the investigations, closure reports, etc.

3.8 FAREWELL PARTIES

A farewell entertainment of a substantially private and informal character may be held in honour of officers on the eve of retirement or transfer as permitted under provision to Rule 14 of the C.C.S. Conduct Rules)

3.9 GRANT-IN-AID AMENITIES TO THE STAFF

(1) The Pr. Accountant General is competent to sanction recurring grants- in-aid for provision of amenities to the Recreation Clubs of the office subject to the following conditions. A copy of the sanction as and when issued, should be endorsed to the office of the Comptroller and Auditor General. The power to sanction ad- hoc grants continue to vest in the Comptroller and Auditor General.

(2) (i) (a) The grant-in-aid will be admissible on the basis of total strength including gazetted officers {subject to clause (b)} borne on the regular strength of the office and its attached and subordinate offices; irrespective of the fact whether any individual is a member of the staff club, etc. or not.

(b) Grant- in-aid in respect of Gazetted officers will be admissible only if the member ship of recreation club is open to such officers.

<u>AUTHORITY</u> : Government of India, Ministry of Home Affairs, O.M.No.24/2/62-welfare, dated 12.10.1962 received under Comptroller and Auditor General's letter No.3498-NGE.III/133-62-IV, dated 25.10.1962.

(ii) (a) The rate of grant-in-aid at all places will be at the rate of Rs. 25/- per head per annum.

(b) Besides this, an additional grant-in-aid upto Rs. 25/- per head per annum to match the subscription collected during the previous financial year by the existing staff clubs will be admissible. Initial adhoc grant-in-aid for setting up of Recreation Club, maximum grant of Rs. 25,000/- may be sanctioned after considering requirement on merit.

{Authority : Government of India, Ministry of Personnel & Public Grievances & Pensions, Department of Personnel and Training O.M. No. 1/1/2014-Welfare dated 10.04.2015}

Note: For this purpose the total strength of the eligible staff will be that exiting on the 31st March of the previous financial year, in the case of staff clubs etc. which were in existence during the previous financial year. In the case of staff clubs etc. which were not in existence during the previous financial year and which are started during the financial year in which the grant-in-aid is to be given, the strength of eligible staff will be that on the date on which the proposal for the grant is mooted.

(Authority:-C.A.G.'s letter No. 2925-NGE.III/133-62, Part II, dated 24th August, 1962)

(3) An illustrative list of items on which expenditure may be incurred out of grant- in-aid sanctioned by the Comptroller and Auditor General is as under

1. Articles of sports-out door and indoor games equipment
2. Cost of uniforms, etc. supplied to teams
3. Magazines and periodicals
4. Entry fee for tournaments
5. Hiring of grounds
6. Hiring and repair of furniture etc.
7. Purchase of furniture
8. Conveyance expenses incurred locally
9. Entertainment
10. Prizes
11. Hiring of accommodation for club/Association, etc.
12. Film shows
13. Cultural and sports Programme
14. Inter-Ministry meets
15. Activities of Photographic Club
16. Purchase of Radio Sets for providing recreational facilities to staff

Note: The list may not be treated as exhaustive. The grants are intended only for the provisions of amenities or of recreational or welfare facilities and would not cover within their scope any compassionate objects such as death benefits.

No expenditure should be incurred out of grant- in-aid for organising excursion trips.

***AUTHORITY:** Government of India, M.O. No.2/14/61-Welfare, dated 07.12.1961 received under Comptroller and Auditor General's letter No. 213-NGE-III/304-61 dated 29.01.1962.*

4. All the requirements (including that for St. John's Ambulance Division) should ordinarily be met from the recurring grants and requests for non-recurring (ad-hoc) grants should be made only in exceptional cases.

The following instructions in regard to the accounts of the Recreation Club should be observed before proposals for the annual grant-in-aid are made.

(a) The recreation Club should submit their accounts to the Head of Office immediately after the close of the Financial year in the form given in Annexure 'A' (duly audited by their internal Auditor) and this should be accompanied by all vouchers in the prescribed proforma (Annexure 'B'). Such items of expenditure which are not supported by a voucher, should be certified by the President/Secretary/ Treasurer of Recreation Club that expenditure was actually incurred and it was not possible to get a receipt.

(b) The accounts of the clubs should then be examined by an auditor appointed by the Head of Office and signed by the Auditor concerned in the prescribed proforma (Annexure 'C').

(c) The accounts are to be scrutinised by the head of offices and they should satisfy themselves that the grants have been properly utilised.

5. The requisite proposals for annual grant- in-aid for the provision of amenities to the staff should be formulated in accordance with the above orders and kept in records, in the prescribed forms (Annexures A, B, C, D).

3.10 The requests for ad- hoc grants- in-aid should be reduced to the minimum and confined only to small offices, which were not able to raise sufficient resources to run Recreation Clubs. Any proposals for ad-hoc grants should invariably indicate the basis of distribution of authorised grants- in-aid among the various organisations of the office and recommendations made only in respect of such grants which are absolutely essential for meeting unforeseen expenditure which cannot be met from the funds of the recreation clubs.

AUTHORITY: Comptroller and Auditor General's No. 2390-NGE.III/115-65, dated 30.09.1965.

For defraying the expenditure on Zonal and Inter Zonal Tournaments ad-hoc grants- in-aid are sanctioned by the Comptroller and Auditor General, by placing the amounts at the disposal of convenors, appointed by the Comptroller and Auditor General, who are required to send the audited statements of expenditure incurred out of the ad-hoc grants- in-aid to the Comptroller and Auditor General.

Note I: The expenditure on various items should not normally exceed the sanctioned grants. The total expenditure should not, in any case, exceed the amount of Grant- in-aid. In cases where higher expenditure on certain items is considered necessary and unavoidable due to local considerations such excesses should be met out of the funds of the Recreation Club.

Note II: The expenditure on printing of invitation cards, photographs, etc., should be wholly avoided and utmost economy should be effected on all other items of expenditure.

Note III: Any portion of the Grant-remaining un- utilised should be refunded to Government.

AUTHORITY : Comptroller and Auditor General's letter No. 1629-NGE-III/98-66, dated 09.08.1967.

3.11 Social & Athletic Meets in the I.A.&.A.D in furtherance of the scheme for the holding social and Athletic Meets in the Indian Audit and Accounts Department, it has been decided by the Comptroller and Auditor General, that Zonal competition may be held in Football, Hockey, Volley Ball, Badminton, Table Tennis at the discretion of the Organising Committee and Local Committees of the respective zone. No competition will, however, be held if the number of competing teams in particular game is less than four. The Inter Zonal competition would, in the beginning be restricted to Football and Hockey.

The procedure for meeting expenditure on kit and other equipment for the teams participating in Zonal and Inter-Zonal tournaments is as under: -

Where replacements are necessary or new kit has to be provided, grant-in-aid to cover the expenditure will be sanctioned on the following basis: -

(i) Cost of equipment should be met in full from the grant- in-aid sanctioned annually for the provisions of amenities to the staff.

(a) Shirts and stockings to be supplied free of charge to the players from grant- in-aid.

(b) Half the cost of shoes (for football only) to be recovered from the players. No shoes are to be provided for Hockey.

(ii) Spikes for athletics should be provided free of charge only to those athletes who are of the requisite standards so as to qualify for inter Ministry Athletics meets.

Additional grants will be sanctioned to individual offices to cover the cost of standing the Zonal and, inter- Zonal Tournaments (viz. the Railway Fare, boarding and Lodging expenses, Ground rents, cost of refreshments, etc.).

The proposal for grant- in-aid required in connection with the Zonal and Inter Zonal meets of Department should be formulated on the above basis in our office and included in recommendations for annual recreational grant- in-aid.

AUTHORITY: Comptroller And Auditor General's letter No.512-NGE.III/39-50 Pt .II, dated 03.03.1960 No.3083 NGE.III/308-60, dated 03.12.1960 and No.313-NGE.III/388-60 KW, dated 10.02.1961.

Note I: The number of players constituting a Hockey/Football and Volley Ball team for purposes of Zonal/Inter Zonal competitions is 15&8 respectively.

Note II: The initial expenses on the purchases of Railways tickets etc. by the teams may be met from the funds of the office recreation Club.

***AUTHORITY** : Comptroller and Auditor General's circulars letter No.2501-NGE-III/142-61(iv) dated 03.07.62*

Note III: With effect from 1st October, 1965 only those of the employees of the department will be permitted to assist the office team in various tournaments conducted by the Audit Sports Control Board who have put in a minimum of 30 days service in that particular office. The Welfare Officer may accompany the Volley Ball teams too as in the case of Foot-Ball and Hockey tournaments.

***AUTHORITY** : Comptroller and Auditor General's endstt. No.1730-NGE.III/22-65, dated 27.07.1965.*

Note IV:- The services of local referees may be requisitioned whenever referees from amongst the departmental employees at the same station are not forthcoming and in no case outsiders may be called from the other stations for supervision of the matches.

***AUTHORITY** : Comptroller and Auditor General's circular letter No.2304-NGE.III/126-67, dated 02.11.1967.*

3.12 Recovery of rent/water and electricity charges from Departmental Recreation Clubs

The Departmental Recreation Clubs, Government servants functioning in office premises in Delhi and New Delhi and in the attached and subordinate offices of the Government of India located outside Delhi and New Delhi are exempted from payment of rent, water and electricity charges. This is subject to the condition that no extra accommodation has been allotted by the Estate Office to the Departmental Recreation Clubs who are occupying a part of the Accommodation allotted by that office to the Ministries/Departments/Offices concerned on the basis of the scales prescribed for the purpose. The sanction is effective from the date of occupation of Government accommodation by the Recreation Clubs.

***AUTHORITY** : Government of India, Ministry of works, Housing and Supply Memorandum No.W.II.23(4)55, dated the 29.11.1945 and TOM/1 -1/959 dated the 15.12.1955.*

ANNEXURE 'A'(Referred in para 3.7(4) & 3.7(5)

STATEMENT OF RECEIPTS AND EXPENDITURE OF THE OFFICE OF THE _____ FOR THE YEAR_____

Receipts	Rs. Np.	Expenditure	Rs. Np.
1 Opening balance on 1st April		1 Article of Sports _____	
(a) Cash Rs._____		2 Cost of uniform etc. supplied to teams	
In bank Rs. _____			
Total _____			
2 Grant in aid for the year_____		3 Magazine and periodicals _____	
3 Subscription realised _____		4 Entry fee for tournaments _____	
4. Bank Interest _____		5 Hiring of grounds _____	
5 Donation _____		6 Hiring and repair of furniture etc. _____	
6 Entry fee for tournaments realised		7 Purchase of furniture _____	
7 By sale of old news paper/Magazines		8 Conveyance expenses incurred locally.	
8 By sale of used articles of sports		9 Entertainment _____	
9 Miscellaneous receipt _____		10 Prizes _____	
(with details thereof)			
		11 Culture and sports programme _____	
		12 Miscellaneous expenditure _____ (With details thereof)	
		13 Total Exp. Rs.	
		Balance on 31st March	
		(a) Cash in Hand _____	
		(b) In bank _____	
		Total Balance _____	
		Grand Total _____	

President	Secretary	Treasurer	Auditor
Office of the	Office of the	Office of the	Office of the
Recreation Club	Recreation Club	Recreation Club	Recreation Club

(Subject to Audit Report)

ANNEXURE 'B'

LIST OF VOUCHERS COVERING THE EXPENDITURE INCURRED BY THE OFFICE OF THE_____

Recreation Club during the year_____

Sr. No	Voucher No & Date	Particular of vouchers i.e. description of articles	Amount

Note: Total amount should be indicated without fail at the end of each page,

ANNEXURE 'C'

Auditors report on the accounts of the _____ for the year _____

Auditor's Report 1	Action taken thereon 2	Further remarks of the Auditors 3

Note: In case the Audit did not raise any objections, a certificate to the effect that the accounts were audited and found correct may be furnished.

President Secretary Auditor

Recreation Club Recreation Club Recreation Club

ANNEXURE 'D'

Statement showing the Grant-in-Aid Recommended for the year

Name of office	Staff strength as on 1st April		Total	Amount of grant admissible under OM dated 10.03.61	Ad-hoc grant, if any, recommended	Total amount collected by club during the previous financial year	Whether audited accounts for the previous years have been received	Total amount of grant-in-aid sanctioned during the previous financial year	Total amount spent out of grant-in-aid during the previous financial year	Whether the grant-in-aid was fully utilised before 31st March, if Not whether the balance was deposited in the Treasury otherwise reasons for not doing so may be indicated	Budget provision	Total amount of grant recommended	Remarks
	No of non-gazetted Estt. Borne on the regular Estt.	No of gazetted officers if the membership is open to such officers											
1	2	3	4	5	6	7	8	9	10	11	12	13	14

CHAPTER IV

MISCELLANEOUS ORDERS RELATING TO THE GAZETTED OFFICERS

4.1. WORK RELATING TO GAZETTED OFFICERS

All work of an administrative nature in connection with the Gazetted Officers attached to this office such as dealing with leave, pension and forwarding of applications to the Comptroller and Auditor General wherever necessary, obtaining charge reports and joining reports, etc. is done in Administration Section. Personal files related with above work will also be maintained in that Section.

(b) The claims of pay and allowances including fees, honorarium and medical reimbursement of Group 'A' Officers which were dealt with in the office of the Director of Audit (Central Revenues), New Delhi under IRIA system has been discontinued and now with effect from 1st June, 1983, the pay and allowances of Group 'A' Officers posted in this office is being drawn by the Head of office in the same manner as for staff and Group 'B' officers from the Pay and Accounts Office (Audit).

AUTHORITY : ***Comptroller And Auditor General's letter No. 363-TAI/197-82 dated 23.03.83***

4.2. CREATION OF ADDITIONAL POSTS

Proposals for creation of Gazetted and non-Gazetted posts should be separately submitted to the Comptroller and Auditor General. If the two proposals are correlative, the letter should contain cross references to each other.

4.3. CREATION OF THE TEMPORARY POSTS OF SR. AUDIT OFFICERS IN THE VACANCIES OF THE OFFICERS OF THE I.A. & A.D

1. Under paragraph 4.6.1 of the Comptroller and Auditor General's M.S.O. (Admn.) Vol. I, Third Edition, the Pr. Accountants General should not operate upon temporary posts of Sr. Audit Officers in lieu of vacant Indian Audit and Accounts Service posts without the prior approval of Comptroller and Auditor General except in unforeseen circumstances and if it is administratively unavoidable, no such post should, however, be operated upon if the vacancy is excepted to be for less than 46 days.

4.4. (a) I.A.&A.S. Officers are occasionally, relieved of their duties/ posts by local arrangements due to administrative reasons, sometimes the posts held by such officers involve statutory responsibility and their incumbents have also to authenticate appointments, confirmations, etc. orders under the C.C.S. (C.C.A.) Rules. In the absence of formal orders

of the Comptroller and Auditor General approving such local arrangement, the statutory duties performed by the 'locum tenens' might be open to legal objection at a later date. In order to avoid such contingencies, the Comptroller and Auditor General should be approached for issue of formal orders confirming such temporary local arrangements.

(b) Where local arrangement would involve payment of additional pay to an officer, the approval of the Comptroller and Auditor General to such an arrangement should also be sought without delay.

AUTHORITY ***: Comptroller and Auditor General's office D.O. letter No 7558-GE.I/13-68, Pt.II dated 30.12.1968.***

4.4.1 Delay in joining in the new assignment after issue of the transfer and posting order- regarding

It has been observed that often IA&AS officers are relieved after inordinate delay after the receipt of their posting orders. This results in serious administrative inconvenience. In this background it is ordered that the officers should be relieved within fourteen days from the date of issue of the posting orders unless specified otherwise in the order. If in rare cases the concerned Head of the Department requires the officer for a few more days beyond the prescribed period, he may request the Deputy Comptroller and Auditor General for extending the period citing specific reasons.

AUTHORITY**:-** ***CAG's letter No. No.3280 - GEI/99-2010 dated 25 /06/2010***

4.5. Grant of Special Pay (now Special Allowance) to certain posts in I.A. & A.S. in field offices:

(i) As a result of a detailed review carried out, the Comptroller and Auditor General of India has approved grant of special allowances to the incumbents of 31 posts at the level of STS/JAG/SG of JAG as per Annexure-'A'. The Special allowances posts have been identified on the basis of arduous nature of duties attached to these posts. The quantum of special allowances will be Rs. 800/- P.M. to STS level officer and Rs. 1600/- P.M. to JAG/SG of JAG level officer.

(ii) If any revision in charges of special allowances post becomes inevitable, proposal indicating existing workload and proposed workload of each post should be sent to CAG office.

{Authority: CAG's Letter No. 2396-GE-I/56-2013 dated 15.05.2013}

ANNEXURE

IA & AS Posts carrying Special Allowance in field offices of IA & AD, Rate of Special Allowance

DAG/Deputy Director=Rs. 800/pm

Sr. DAG/Director= Rs. 1600/-pm

Sr. No.	Post Identified	Name of office
1.	DAG/Sr. DAG (Admn)	PAG (A&E), AP, Hederabad
2.	DAG/Sr. DAG (Admn)	AG(A&E), Gujarat, Rajkot
3.	DAG/Sr. DAG (Admn)	PAG(A&E), Haryana, Chandigarh
4..	DAG/Sr. DAG (Admn)	PAG (A&E), Karmatka, Bengaluru
5.	DAG/Sr. DAG (Admn)	PAG (A&E), Kerala, Thiruvananthapuram
6.	DAG/Sr. DAG (Admn)	AG (A&E)-I, MP, Gwalior
7.	DAG/Sr. DAG (Admn)	PAG(A&E)-I, Maharasthra, Mumbai
8..	DAG/Sr.DAG (Admn)	PAG(A&E), Orissa, Bhubaneshwar
9	DAG/Sr.DAG (Admn)	PAG(A&E), TN, Chennai
10.	DAG/Sr. DAG (Admn.)	AG (A&E)-I, UP, Allahabad
11	DAG/Sr. DAG (Admn.)	AG (A&E), WB, Calcutta
12	DAG/Sr. DAG (Admn.)	PAG(G&SSA), AP, Hyderabad
13	DAG/Sr. DAG(Admn)	PAG(AU), Bihar, Patna
14	DAG/Sr. DAG (Admn)	AG(E&RSA), Gujarat, Ahemdabad
15.	DAG/Sr. DAG (Admn)	PAG(AU),HP, Shimla

16.	DAG/SR.DAG (Admn)	PAG(AU),Jharkhand, Ranchi
17.	DAG/Sr. DAG (Admn)	PAG(G&SSA), Karnatka, Bengaluru
18.	DAG/Sr. DAG (Admn)	PAG(G&SSA), Kerala, Thiruvananthapuram
19.	DAG/Sr. DAG (Admn)	PAG(G&SSA), MP.Gwalior
20.	DAG/Sr. DAG (Admn)	PAG(AU)-I, Maharasthra, Mumbai
21.	DAG/Sr. DAG (Admn)	AG(G&SSA), Orissa, Bhubaneshwar
22.	DAG/SR.DAG (Admn)	PAG(AU), Punjab, Chandigarh
23.	DAG/Sr. DAG (Admn)	PAG(G&SSA), Rajasthan, Jaipur
24.	DAG/Sr. DAG (Admn)	PAG (G&SSA) TN & Puducherry, Chennai
25	DAG/Sr. DAG(Admn)	PAG(G&SSA) UP, Allah bad
26.	DAG/Sr. DAG(Admn)	PAG (G&SSA), WB, Calcutta
27.	Dy.Dir./Director(Admn)	Director General of Audit, Central Kolkata
28	Dy.Dir./Director(Admn)	Director General of Audit, Central Expenditure, New Delhi.
29	Dy.Dir./Director(Hqrs.)	Director General of Audit, P&T, Delhi.
30	Dy.Dir./Director(Hqrs.)	Director General of Audit, Defence Services, New Delhi
31	Dy.Dir./Director(Admn)	Pr. Director Audit, economic & Service Ministries, New Delhi

{Authority: CAG's Letter No. 2396-GE-I/56-2013 dated 15.05.2013 }

4.6 Promotion from office junior time scale to Senior time scale of IA&AS on adhoc basis. Grant of special pay-

The pay of Group 'B' Officers, who have been promoted to Group 'A' (Junior time scale of IA&AS) on provisional basis and later on promoted to senior time scale on adhoc basis will be fixed on provisional basis by granting them a special pay of Rs.1800 p.m. in addition to their grade pay in the Junior time scale of IA&AS till they are appointed to Officiate in the Senior time scale of IA&AS on regular basis. Such special pay is not to be protected, taken into account for pay fixation on promotion of the officer to senior time scale which will be fixed under normal Rules with reference to pay in Junior time scale.

(Authority: CAG's letter No.4480-GE-I/6th PC/215-2006 dated 28.10.2014)

4.7. REPORT OF GRANT OF LEAVE AND OFFICE ORDERS RELATING TO TRANSFERS, PROMOTIONS ETC. OF SR. AUDIT OFFICERS

It has been decided by the Comptroller and Auditor General that the copies of the following type of orders relating to Sr. Audit Officer need not be sent to the CAG's office:-

(i) Sanction of leave including extension of leave alongwith certificate of transfer of charge.

(ii) Resumption of duty on the expiry of leave

(iii) Refusal of leave preparatory of retirement

(iv) Retirement

(v) Notifications regarding appointment in substantive capacity to Sr. Audit Officer' grade:

(vi) Posting and transfer of Sr. Audit Officer from one office to other in the organisation of Director of Audit, Defence Services and Chief Audit, Posts & Telegraphs.

2. The copies of orders relating to promotion (including proforma promotion) from S.A.S. to Sr. Audit Officers to Government departments and on foreign service and reversions there from may be sent to the Comptroller and Auditor General's Office.

3. Information in the following proforma as on the first of each month may be sent to the Comptroller and Auditor General's office by 5th of every month:-

A. Number of Sanctioned Posts:

Permanent

Temporary

Casual

In lieu of IA & AS/ Welfare Officer Posts

Total

B. Number of Sr. Audit Officers

	Sr. Audit Officer (Non-Commercial)	Sr. Audit Officer (Commercial)
On duty		
On leave		
Holding the charge of D.A.G. etc		
On Deputation/foreign services		

4.8. Sanction of pension to Group Officer -(a) The pension papers of retiring Group 'A' officers working in the Department at places other than Delhi shall be prepared by the Head of the office and sent to the concerned PAO Audit for verification and issuing PPO/Gratuity payment order in the same way as is being done in the case of non-Gazetted and Group 'B' Officers of IA&AD.

{Authority: CAG's letter No. 363-TAI/197-82, dated 23rd March, 1983 and Para 3.40.1 of Comptroller and Auditor General of India, MSO (A) Vol.I (3rd Edition).}

4.9. Leave to I.A. & A.S. Officers.

IA&AS officers requiring leave on foreseeable grounds, as for instance for rest and recreation, may intimate their intention to proceed on leave two months in advance. Such intimations of leave requiring sanction by Comptroller and Auditor General may be sent in the prescribed proforma. All heads of field Offices in IA&AD who are of the rank of Accountant General/Principal Director of Audit may grant leave of all kinds expect special disability leave, Study leave and leave not due, and leave preparatory to retirement to the IA&AS Officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangements:

(A) Officers in the Junior Administrative Grade including the Selection Grade and officers in the senior time scale-upto 45 days.

(B) Other IA&AS Officers-upto 60 days, the above power is subject to the following conditions:

(i) The Accountant General/Principal Director of Audit etc. is satisfied that will not suffer by the absence of the officer of leave.

(ii) It is possible to make adequate internal arrangement so that work of the office as whole does not suffer.

(iii) If the Accountant General/Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sectioned.

(iv) Head of field offices may also grant leave of all kinds expect special disability leave, study leave and leave not due upto 180 days to the temporary Assistant Accountants General/Assistant Directors serving under them and in the office under their control subject to local arrangements.

NOTE: 1 If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters office.

NOTE: 2 All grant of leave and the date of departure on, and return from leave shall be reported to the headquarters offices.

NOTE: 3 The instructions will not apply in the case where orders transferring officers have been issued by Comptroller and Auditor General of India. In such cases separate orders of the Comptroller and Auditor General should be obtained before relieving officers proceeding on leave this applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders.

All officers before proceeding on leave should report to the Comptroller and Auditor General, their address during leave. Officers granted leave on medical certificate should submit a medical certificate of fitness, before returning to duty. Such officers may send an intimation regarding the prospects of their being fit to resume duty, seven/fifteen days before the expiry of the leave, accordingly as the leave is for a period of one month or more.

{Authority:-Para 3.29.1 to 3.29.5 of CAG's MSO(Admn)- Vol-I, Third edition}

4.9.1. In the cases of short leave of officers of the Indian and Accounts Service in which no officer of that service is posted to replace the officer proceeding on leave and the latter joins the office from which he proceeded on leave, the medical certificate of fitness need not be sent to the Comptroller and Auditor General. It should be submitted to the Pr. Accountant General who will scrutinize it to see that the instructions regarding its submission are observed.

AUTHORITY : ***Auditor General's letter No.2500-G.B.E./256-32 dated 15.07.32.***

4.10 ANNUAL PERFORMANCE APPRAISAL REPORTS

The instructions regarding the writing and submission of annual performance appraisal reports (APARs) on the work and conduct of officers of I.A.&A.S. Officers including probationers are contained in para 3.30 of Comptroller and Auditor General M.S.O. (Admn.), Vol. I, 3rd edition.

4.10.1 The annual performance appraisal reports (APARs) of Sr. Audit Officers are written by the Group Officers who submit them to the Pr. Accountant General for countersignatures. The process of recording of annual performance appraisal reports in respect of Sr. Administrative Officers/Sr. Audit Officers/Sr. Accounts Officers has been made online through 'SPARROW' (Smart Performance Appraisal Report Recording Online Window) application w.e.f. reporting year 2020-21.

{Authority: CAG's Circular No. 49 – Staff (Disc.-I)/2020 vide No. 204-Staff (Disc.-I)/11-2020 dated 06.11.2020}

4.10.2. Half yearly distribution and telephone list of officers of the Indian Audit and Accounts Service showing the position as on 1st July and 1st Jan. each year should be furnished to the Comptroller and Auditor General by 30th June/ 31st December.

{Authority: Comptroller And Auditor General's letter No. 4071-NGE-I/91-85 dated 03.06.85}

4.11. TRANSFER OF CHARGE BY THE PR. ACCOUNTANT GENERAL

The rules regarding the transfer of charge by Pr. Accountant General are laid down in paras 1.19 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.), Vol. I, 3rd edition.

(b) A list of all the keys and of valuables and secret documents to be handed over by the relieved Pr. Accountant General to his successor under paragraph 1.19.3 of the Comptroller and Auditor General's Manual of standing orders, should be prepared by the Secretary to the Pr. Accountant General in consultation with the Sr. Audit Officer, Administration Section before the arrival of the relieving officer and attached to the report, duly verified by the Sr. Audit Officer- in-charge, signed by the relieved Pr. Accountant General and countersigned by the relieving Pr. Accountant General.

4.11.1. On the occasion of each such transfer, a certificate of making over and taking over charge should be prepared by the Administration Section for signatures by the relieved and relieving Pr. Accountants General and a report sent to the Comptroller and Auditor General, on the day the transfer of charge is effected. The charge certificate should be sent to the Comptroller and Auditor General of India.

4.12. TRANSFER OF CHARGE BY OTHER GAZETTED OFFICER

Charge certificates similar to the one referred to in the preceding paragraph should also be prepared by the Administration Section in respect of other Group 'A' Officers on their transfer from and to this office and a report sent to the Comptroller and Auditor General on the date each transfer takes place.

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

NOTE: Heads of Offices of the Indian Audit and Accounts Department have been delegated powers to issue orders, regarding transfer of charge elsewhere than at Headquarters' in the case of Sr. Audit Officers working under them.

{AUTHORITY: Comptroller and Auditor General's letter No.4289-GE-II 332-60 dated 03.12.1960}

4.12.2. A copy of the memorandum prepared by the relieved officer should be submitted to the Pr. Accountant General also, for his information and orders on any of the points raised therein and for ultimate record in the co-ordinating sections/ Administration section.

4.12.3. The memorandum received from the relieved officer should be carefully scrutinized by the relieving officer with a view to early action being taken for the investigation and removal of defects brought to the notice and for consideration of other points mentioned in the Memorandum. A report of the results thus achieved should be submitted to the Pr. Accountant General by the relieving officer within six weeks of his taking over the charge. Should he discover, within the space of this period, any important defects or irregularities other than those brought forward in the memorandum of the relieved officer he should report them also to the Pr. Accountant General.

AUTHORITY* : *Auditor General letter No.209/Admn-328-28 dated 12.02.1929.

4.12.4. The Administration Section will be responsible for bringing the provisions of these rules to the notice of every Gazetted Officer joining this office on transfer from another officer. It will also bring particularly to the notice of both the relieving and the relieved Gazetted Officer the ordered regulating the writing up and the submission of character rolls.

4.13. CHARGE OF WORKS AUDIT SECTION

As far as possible the immediate charge of works Audit Section should be held by such Sr. Audit Officer and Officers of the Indian Audit and Accounts Services as have had previous works audit experience.

4.14. INTIMATION OF ABSENCE FROM HEADQUARTERS BY THE HEAD OF THE DEPARTMENT

Whenever Accountant General/Principal Director of Audit proposes to leave headquarters on casuals leave or during holidays, permission should be sought well in advance except in emergency. When going out on tour, they should send their tour programme to CAG in advance. When the absence involves going to a place beyond their jurisdiction they should obtain the prior permission of the Comptroller and Auditor General sufficiently in advance, as far as possible. In all cases, the address during the absence from the headquarters should also be intimated beforehand. During the budget session Accountants General are expected to remain in Headquarters.

Accountants General/Principal Directors of Audit should obtain prior permission of the Comptroller and Auditor General for availing casual leave in combination with tour.

{Authority:-Para 3.41.1 & 3.41.2 of CAG's MSO(Admn)- Vol-I, Third edition}

4.14.1 INTIMATION OF LEAVING HEADQUARTERS BY OTHER OFFICERS

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

{Authority:-Para 3.41.3 of CAG's MSO (Admn)- Vol-I, Third edition}

4.15 PROVISION OF TELEPHONE FACILITIES AND REIMBURSEMENTS TO OFFICERS OF GOVERNMENT OF INDIA.

Govt of India Ministry of Finance, in supersession of all earlier instruction revised the provision of telephone facilities, monetary ceilings on reimbursement as under:-

1. Official telephones.

(i) All officers of the level of Deputy Secretary equivalent and above are entitled for office telephone with STD facility. For officers of the level below Deputy Secretary, Ministry/Departments may decide in consultation with the Financial; Advisers on providing STD facility depending on their functional requirements.

(ii) ISD facility is allowed on official telephones in respect of Administrative Secretaries only.

(iii) All other cases for providing ISD facility on official telephone for officers of the level below Secretary to the Government of India may be decided by the Administrative Secretary in consultation with the concerned Financial Adviser.

(iv) Administrative Secretary/Head of Departments may in consultation with the concerned Financial Adviser provide officers below the level of Deputy Secretary official telephones with STD facility on functional basis. This facility should not be given in a routine manner but extreme caution and austerity should be exercised.

2. Residential Telephones:

(i) All Officers of the level of Deputy Secretary equivalent and above are entitled for one official residential landline telephone with STD facility.

(ii) Residential telephone can be allowed to officials below the rank of Deputy Secretary equivalent on functional basis subject to the condition that this facility shall be restricted to 25% of the sanctioned strength of Group 'A' officers in a Ministry/Department. This limit will equally apply to Attached and Subordinate offices.

(iii) ISD facility shall not be allowed on residential telephones.

3. Mobile Phone Handsets

Officers of the level of Secretary and equivalent will be entitled to reimbursement for one mobile handset costing not more that Rs. 25000/- (Rupees Twenty Five thousand only) once during the whole tenure. Global roaming facility shall not be allowed on the mobile connection.

4. Reimbursement of telephone call charges

Reimbursement of telephone call charges of residential telephone/ mobile phone/ broadband/ mobile data/ data card shall be as per entitlement given below:

Sl. No.	Level/Designation	Limit on reimbursement
1.	Secretary to the Govt of India and equivalent level	Rs. 4200/- per month + taxes as applicable
2.	Additional Secretary to the Government of India and equivalent level	Rs. 3000/- per month + taxes as applicable
3	Joint Secretary to the Govt of India and equivalent level	Rs. 2700/- per month + taxes as applicable
4	Director/Deputy Secretary to the Govt of India and equivalent level	Rs. 2250/- per month + taxes as applicable
5	Below the rank of Deputy Secretary and equivalent to the Government of India (restricted to 25% of the sanctioned strength of Group 'A' officers in a Ministry/Department/Attached/subordinate office	Rs. 1200/- per month + taxes as applicable

(i) No SIM/data-card will be provided by office.

(ii) There will be no separate ceiling for the landline/mobile/broadband/mobile data/data card. The amount reimbursable will cover landline and / or mobile/broadband/mobile data/data card connection and shall be limited to the ceiling prescribed or as per actual whichever is lower. Call charges over and above the ceiling prescribed alongwith taxes thereon shall be paid by the officers.

(iii) The amount shall be reimbursed on submission of bills/receipt by the concerned officer. Officers are at liberty to choose the service provider and the tariff package for residential landline / mobile phones.

(iv) In case where husband and wife are sharing the same residential landline telephone and both are entitled for reimbursement, only one of them will be allowed reimbursement against the residential landline telephone. The claim for mobile phone charges shall be treated separately for each of the officer subject to the entitled ceiling.

(v) Reimbursement for mobile will be restricted to the officer in whose name the mobile connection is registered.

(vi) The entitlement of an officer drawing pay in a scale intervening between that of Director and Joint Secretary would be at par with that of Deputy Secretary/ Director.

(vii) Telephone reimbursement will not be admissible in cases of Leave (of any nature) and trainings which are for more than one calendar month(s).

5. Mobile Facility during official visits abroad

(i) Official and delegations visiting abroad for the purpose of short official visits/meetings/conferences/workshops may be provided SIM card by our Mission/Embassy. In case SIM card is not provided by our Mission/Embassy there will be a monetary ceiling of Rs. 2000/- per day for officer above the level of Additional Secretary and equivalent and Rs. 1000/- per day for other officers towards reimbursement of call charges.

(ii) No mobile phone facility shall be provided during training period whatsoever including training abroad.

{Authority:- Ministry of Finance Deptt of Expenditure O.M. No. F. No. 24(3)/E.Coord/2018 dated 26th March 2018}

4.16 Reimbursement in respect of Newspapers purchased/supplied to officers at their residence.

In supersession to all earlier guidelines, Department of expenditure, Ministry of Finance has decided that in place of the existing practice of getting monthly reimbursement of newspaper on production of newspaper bills, reimbursement for newspaper may be made at the rates mentioned below based on the certification given by the entitled officer as prescribed in the Annexure given below

Sr. No.	Level of Officers	Reimbursement to be made per month (In Rs.)
1	Secretary/Secretary equivalent	As per actuals
2.	Additional Secretary or equivalent	Rs. 1100
3	Joint Secretary or equivalent	850
4	Director/Deputy Secretary/Under Secretary/ Section Officer or equivalent	500

{Authority:- MoF, DoE O.M. No. 25(12)/E.Coord-2016 dated 3-4-2018}

Annexure

Government of India

Ministry of _____

Department of _____

(Statement to be furnished on half-yearly basis by the Government Officer to Administration)

Name of the Applicant_____

Designation_____

Department_____

Pay Level & Basic Pay (Rs. _____

I certify that I have spent Rs. _____towards purchase of Newspaper(s) for the months of

(i) Jan—June 20_____

or

(ii) July December_____

(only one option is to be ticked)

I further declare that (i) The Newspaper(s) in respect of which reimbursement is claimed is/are purchased by me (ii) The amount for which reimbursement is being claimed has actually been paid by me and has not/will not be claimed by any other source.

Date_____

Signature:_____

Name:_____

I.D. Number:_____

Bank Account Number:_____

I.F.S.Code:_____

Mobile Number:_____

4.17. DEATH REPORT OF SR. AUDIT OFFICER

When reporting the death of a Sr. Audit Officer to the Comptroller and Auditor General, a brief note should be submitted stating the character of the deceased's service and mentioning anything outstanding. The address of the widow or next of kin should also be reported.

AUTHORITY : ***Auditor General's letter No. 2495/GBE/420-32 dated 11.07.1932***

Note: It has been decided by the Comptroller and Auditor General that on receipt of a confirmed report of death of Sr. Audit Officer, the Pr. Accountant General may issue a letter of condolence to the bereaved family in addition to a death report sent to the Comptroller and Auditor General's office.

AUTHORITY : Comptroller And Auditor General's letter No. 1737-GE.II/41-67 dated 18.07.1967.

4.18. HOUSE BUILDING ADVANCE TO GAZETTED OFFICERS

The Pr. Accountant General, as Head of Department can sanction house building advances to the Sr. Audit Officers serving under him. Comptroller and Auditor General will be the Head of the Department in respect of the Indian Audit & Accounts Service Officers for purposes of house building advances.

AUTHORITY : Comptroller And Auditor General's letter No. 5154-GE.I/138-60, dated 31.10.1960.

4.18.1 The grant of advance to Central Government Servants, Purpose, Eligibility, cost Ceiling Conditions, Amount of Advance, Repayment Capacity, Applicable rate of interest and methodology of recovery of House Building Advance and its Disbursement procedure are laid down in Ministry of Housing & Urban Affairs, GOI letter no. I.17011/11(4)/2016-H-III Dated 09.11.2017.

{Authority :- Ministry of Housing & Urban Affairs, GOI letter no. I.17011/11(4)/2016-H-III dated 09.11.2017}

Note: As required under Rule 9(i) of the House Building Advance Rules, the documents such as, mortgage deed duly registered, original sale deed of the land, Insurance Policy, completion report may be kept in the safe custody of the Branch Officer Section. A register will also be maintained to keep record of the documents so kept in the custody of the Sr. Audit Officer removed therefrom.

{AUTHORITY : Accountant General's Order dated 15.11.1966 and Office Order No. Admn./ Audit/A/2020/304 dated 27.11.2020}

ANNEXURE

(Referred to in Paragraph 4.9)

Office of the ……..

Report of Intentions of IA&AS Officers to Proceed on Leave

Period……..……..

Name	Post held	Nature and period of leave required	Purpose	Date of return from last leave	Recommendation of Head of Office	Remarks
1	2	3	4	5	6	7

Pr. Accountant General /Principal Director of Audit

CHAPTER V

RECRUITMENT

5.1 ELIGIBILITY

A candidate for appointment in an Audit and Accounts Office must be:-

(a) A citizen of India, or

(b) A subject of Nepal, or

(c) A subject of Bhutan, or

(d) A Tibetan refugee who came over to India before the 1st Jan, 1962 with the intention of permanently settling in India, or

(e) A person of Indian origin who has migrated from Pakistan, Burma, Sri- Lanka and East-African countries of Kenya, Uganda, the united Republic of Tanzania (formally Tanganyika and Zanzibar), Zambia, Malawi, Zaire and Ethiopia with the intention of permanently settling in India.

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be person in whose favour certificate of eligibility has been issued by the Government of India.

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

AUTHORITY : ***Headquarters office letter No.-1499-NGE.II/51-71-IV dated 16.07.1976.***

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

Authority: ***Comptroller And Auditor General's letter No. 1976-II/188-62 Dated 13.09.1962.***

NOTE II: Appointment of Nepalese Nationals should not be made till verification of character and antecedents has been completed and also the appointing authorities are satisfied about the suitability of the candidates for appointment. Apart from the usual verification which may be made by the appointing authorities through the district authorities concerned an additional reference be made to the Intelligence Bureau, New Delhi alongwith the attestation form prescribed for the case. The District authorities should also be requested

specifically to verify the nationality of the candidates, while making a reference alongwith the attestation form.

AUTHORITY : ***Government of India, Department of personnel and Administrative Reforms, Ministry of Home Affairs O.O No. 15014/3(5)76-Estt.-13 dated 10.08.78 circulated vide Comptroller and Auditor General's letter No. 2003-NGE.II/79-78 dated 07.09.1978.***

5.2 RECRUITMENT AGAINST SPORTS QUOTA

In order to attract meritorious sports talent to Indian Audit & Accounts Department and to consolidate all earlier instructions with reference to appointment of meritorious sportsperson to Group 'C' posts, the following instructions have been issued. These shall supersede all previous instructions on the subject and are to be strictly complied.

1. Eligibility

Meritorious sportspersons will be appointed to the Group 'C' posts of Clerk/DEO/Auditor in accordance with the following criteria:

(a) Appointments under these orders can be made in any of the games/sports listed below if :

(i) Sportspersons have represented a State or the Country in a National (Senior/Junior category) or International competition (Senior/Junior category).

OR

(ii) Sportspersons have represented their University in All India Inter-University Tournaments conducted by the Inter-University Sports Board.

List of Games/Sports

- Cricket (Men)
- Football (Men)
- Hockey (Men)
- Badminton (Men/Women)
- Table Tennis (Men/Women)

Note: Other discipline of sports as and when decided by HQ.

(b) No such appointments can be made unless the candidate is eligible, in all respects, for appointment to the post applied for and in particular, with regard to age and educational

qualifications prescribed under the Recruitment Rules applicable to the post. The relaxations permitted in the Recruitment Rules or GoI instructions in respect of a class/category of persons to which the applicant belongs, will also be applicable. Categories of sports persons specifies in para 1(a) above may be allowed relaxation of upper age limit upto a maximum of 5 years (10 years in the case of SC/ST and 8 years in the case of OBC) for the purpose of appointment in Group 'C' cadres. This concession will be admissible only to those sports persons who satisfy all other eligibility conditions relating to educational qualifications etc.

(c) Sportspersons being considered for appointment as Clerk/DEO need not to qualify the 'Type Test' before their appointment. However, after appointment, they shall have to qualify in the 'Type Test' conducted by the Department as per circular No. 301-NGE.II/46-87 dated 01.04.1987.

2. **Applicability and Responsibility of candidates**

(a) Appointment of meritorious sportspersons against direct recruitment vacancies can be made only to the posts of Clerks/DEOs Grade 'A'/Auditors, which under the Recruitment Rules applicable thereto, are required or permitted to be filled by direct recruitment.

(b) A meritorious sportsperson may be considered for appointment under sub-para (a) above, notwithstanding the fact that she/he is already in Government service.

(c) It will be the sole responsibility of a candidate to ensure that the certificates issued by university or other educational institutes on the basis of which she/he has applied for the post are valid and issued by UGC or CBSE/ICSE or other recognized state educational boards/institutions.

(d) In case of furnishing of any false information/certificate, selection of the candidate will be cancelled and she/he will be terminated from service with immediate effect. Appropriate legal action will also be initiated as per law.

3. **Extent of Recruitment**

(a) The recruitment under sports quota in a calendar year shall be limited to 01 person for sanctioned strength of 200 of the concerned office in Group B & C, subject to a maximum of FIVE recruitments annually. Offices having sanctioned strength of less than 200 may also recruit one sportsperson in a calendar year. The recruitments will only be against clear vacancy/vacancies.

NOTE: In the case of offices having combined cadres for Group 'C' posts, the recruitment can be made by the Cadre Controlling Authority but the maximum number of appointments to be made in a year for all cadres in Group 'C' as a whole, shall not exceed FIVE.

(b) In cases where direct recruitment to cadres against which appointments of sportspersons are being made is entrusted to the Staff Selection Commission (SSC), the appointing authority must ensure that the vacancies being notified to the Staff Selection Commission have been reduced to the extent mentioned at (a) above.

4. **Seniority**

Where direct recruitment to a post is being made through Staff Selection Commission, the sportspersons recruited under these cadres should be placed junior to those who have already been recommended by the Staff Selection Commission (SSC) (date of recommendation to be taken into consideration). The *inter se seniority* sportspersons will be in the order of merit of selection. In case of sportspersons recruited to the same cadre on the same date, the *inter se seniority* will be determined on the basis of overall marks obtained in the recruitment process. The person getting more marks will be senior. In case of marks of more than one person being the same, the older person(s) shall be placed senior.

5. **Extension of time for joining the post**

The offer of appointment issued by the Appointing Authority shall clearly specify the period of validity. The offer would lapse automatically if the candidate does not join within the specified period i.e. 30 days from the

date of issue of offer of appointment. If, however, within the specified period, a request is received from the candidate for extension of time, it may be considered by the HoD and extension may be granted, upto 3 months from the date following the last date of joining as mentioned in the offer of appointment and in exceptional cases upto a maximum of 6 months, considering the gravity of the case. The case for extension beyond three months shall be referred to Headquarters office for approval.

6. **Probation Period**

All persons appointed against sports quota shall be under probation for a period of two years from the date of appointment. Before completion of probation, the performance of the sportspersons shall be reviewed by a Committee comprising the Group Officer in charge of Administration of the office where the sportspersons are recruited along with Veteran players/Coach and Captain of IA&AD office team of that office of the concerned discipline. Based on the Committee's report, the concerned player shall be confirmed or probation period extended.

If the performance of a person recruited under sports quota is considered unsatisfactory, her/his probation shall be extended for a maximum of two years, and the person will have to improve her/his performance to get confirmed. If even after the extended probation, the performance is found unsatisfactory, then normal procedure for termination shall be followed.

7. **Others – permissions, posting and transfers**

(a) A person appointed under sports quota should be adjusted in the recruitment/reservation roster against the category viz. SC/ST/OBC/General to which she/he belongs, e.g. a sportsperson from SC category will be counted against SC reservation point, if she/he belongs to ST/OBC she/he will be counted against ST/OBC point, and if she/he belongs to General category she/he will be shown against the General category vacancy point in the reservation roster.

(b) Requests of a sportsperson for deputation to any other IA&AD office shall be considered only after completion of probation and confirmation of service.

(c) Mutual transfers during first 10 years of service would be allowed between the same discipline of sports as per existing policy on the matter. All the cases of mutual transfer shall be considered only when both individuals have completed probation and have been confirmed in their service.

(d) A player recruited under sports quota shall be allowed to play for a private club only after obtaining an undertaking from her/him that she/he will play for the Department as and when called for. Members of the CAG's Team, may be allowed to participate in any tournament of national or international importance or other tournament/league only after obtaining 'NOC' from Headquarters office.

8. Annual report on sports quota appointments for a year should be sent to Headquarters office by 15th January of the succeeding year in the prescribed format.

{Authority : CAG's circular letter No. 688/Welfare/8-sports/2016, dated 27th December, 2016}

5.3. RECRUITMENT ON COMPASSIONATE GROUNDS

SCHEME FOR COMPASSIONATE APPOINTMENT -- Consolidated Instructions on compassionate appointment

1. OBJECT

The object of the Scheme is to grant appointment on compassionate grounds to a dependent family member of a Government servant dying in harness or who is retired on medical grounds, thereby leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over the emergency.

2. TO WHOM APPLICABLE

To a dependent family member –

(A) of a Government servant who –

(a) dies while in service (including death by suicide); or (b) is retired on medical grounds under Rule 2 of the CCS (Medical Examination) Rules 1957 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for erstwhile Group 'D' Government servants); or (c) is retired on medical grounds under Rule 38 of the CCS(Pension) Rules, 1972 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for erstwhile Group 'D' Government servants); or

(B) of a member of the Armed Forces who –

(a) dies during service; or (b) is killed in action; or (c) is medically boarded out and is unfit for civil employment.

Note I **"Dependent Family Member" means:** spouse; or (b) son (including adopted son); or (c) daughter (including adopted daughter); or (d) brother or sister in the case of unmarried Government servant or (e) member of the Armed Forces referred to in (A) or (B) of this para, who was wholly dependent on the Government servant/ member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

[**As per clarifications received vide OM No. 14014/02/012/-Estt Dated 5.9.2016, Govt. of India, Ministry of Personnel, Public Grievances and Pension 'Married Son' can also be considered for compassionate appointment if he otherwise fulfills all other requirement of scheme]**

Note II **"Government servant**" for the purpose of these instructions means a Government servant appointed on regular basis and not one working on daily wage or casual or apprentice or ad-hoc or contract or reemployment basis.

Note III **"Confirmed work-charged staff"** will also be covered by the term 'Government servant' mentioned in Note II above.

Note IV **"Service"** includes extension in service (but not re-employment) after attaining the normal age of retirement in a civil post.

Note V **"Re-employment"** does not include employment of ex-serviceman before the normal age of retirement in a civil post.

3. AUTHORITY COMPETENT TO MAKE COMPASSIONATE APPOINTMENT

(a) Joint Secretary in-charge of administration in the Ministry/Department concerned.
(b) Head of the Department under the Supplementary Rule 2(10) in the case of attached and subordinate offices.
(c) Secretary in the Ministry/Department concerned in special types of cases.

4. POSTS TO WHICH SUCH APPOINTMENTS CAN BE MADE Group 'C' posts against the direct recruitment quota.

5. ELIGIBILITY

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

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

6. **A. EXEMPTIONS**

Compassionate appointments are exempted from observance of the following requirements:-

(a) Recruitment procedure i.e. without the agency of the Staff Selection Commission or the Employment Exchange.

(b) Clearance from the Surplus Cell of the Department of Personnel and Training/Directorate General of Employment and Training.

(c) The ban orders on filling up of posts issued by the Ministry of Finance (Department of Expenditure).

B. RELAXATIONS

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

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

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

(c) In exceptional circumstances Government may consider recruiting persons not immediately meeting the minimum educational standards. Government may engage them as trainees who will be given the regular pay bands and grade pay only on acquiring the minimum qualification prescribed under the recruitment rules. The emoluments of these trainees, during the period of their training and before they are absorbed in the Government as employees, will be equal to the lowest/first cell (minimum) of Pay Level-1 Rs. 18,000-56,900 (pre-revised – 1S pay band). In addition, they will be granted all applicable Allowance, like Dearness Allowances, House Rent Allowance and Transport Allowance at the admissible rates. The same shall be calculated on the minimum of Pay Level-1. The period spent in Pay Level-1 by the future recruits will not be counted as service for any purpose as their regular service will start only after they are appointed in the Group 'C' post after acquiring minimum educational qualifications. The pay of those governed by the 1S scale under 6th CPC Pay Rules may be revised by using the Fitment Factor of 2.57 for placement in Level-1 in conformity with the Rule 7 of CCS (RP) Rules, 2016. All pre-revised pay stages lower than pre-revised pay of Rs. 7,000 in the pre-revised scale shall not be considered for determining the benefit of bunching, on the same lines as has been clarified by DoP&T's O.M. dated 03.08.2017 on application of the benefit on account of bunching. This will be effective from 01.01.2016. [Para 1 of O.M. No. 14014/2/2009-Estt.(D) dated the 11th December, 2009 and Para 2 of O.M. No. 14014/2/2009-Estt.(D) Dated 09th October, 2017]

Note In the case of an attached/subordinate office, the Secretary in the concerned administrative Ministry/Department shall be the competent authority for this purpose.

(c) In the matter of exemption from the requirement of passing the typing test those appointed on compassionate grounds to the post of Lower Division Clerk will be governed by the general orders issued in this regard:-

(i) by the CS Division of the Department of Personnel and Training if the post is included in the Central Secretariat Clerical Service; or

(ii) by the Establishment Division of the Department of Personnel and Training if the post is not included in the Central Secretariat Clerical Service.

(d) In case of appointment of a widow not fulfilling the requirement of educational qualification, against the post of MULTI TASKING STAFF, she will be placed in minimum of Pay Level-1 (Rs. 18,000 – 56,900) directly without insisting on fulfilment of educational qualification norms, provided the appointing authority is satisfied that the duties of the post against which she is being appointed can be performed with help of some on job training. This dispensation is to be allowed for appointment on compassionate ground against the post of MULTI TASKING STAFF only. (Para 2 of O.M. No.14014/2/2009-Estt. (D) Dated 03.04.2012)

7. DETERMINATION/AVAILABILITY OF VACANCIES

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

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

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

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

(e) The Committee constituted for considering a request for appointment on compassionate grounds should limit its recommendation to appointment on compassionate grounds only in a really deserving case and only if vacancy meant for appointment on compassionate grounds will be available within a year in the concerned administrative Ministry/department/Office, that too within the ceiling of 5% of vacancies falling under DR quota in Group 'C' posts. (O.M.No.14014/18/2000-Estt.(D) dated 22.06.2001)

(f) Calculation of vacancies by grouping of posts for small offices/cadres - Grouping of posts in small Offices/Cadres for the purpose of calculation of vacancies for appointment on compassionate grounds is allowed. Consequently, Group 'C' posts

in which there are less than 20 direct recruitment vacancies in a recruitment year may be grouped together and out of the total number of vacancies 5% may be filled on compassionate grounds subject to the condition that appointment on compassionate grounds in any such post should not exceed one. For the purpose of calculation of vacancies for compassionate appointment, fraction of a vacancy either half or exceeding half but less than one may be taken as one vacancy. (Para 2 and 3 of O.M. No. 14014/24/1999-Estt.(D) dated 28.12.1999)

(g) Liberalized method of calculation of vacancies for small Ministries/Departments - The small Ministries/Departments may apply a more liberalized method of calculation of vacancies under 5% quota for compassionate appointment. The small Ministries/Departments, for the purpose of these instructions, are defined as organizations where no vacancy for compassionate appointment could be located under 5% quota for the last 3 years. Such small Ministries/Departments may add up the total of DR vacancies in Group 'C' and erstwhile Group 'D' posts (excluding technical posts) arising in each year for 3 or more preceding years and calculate 5% of vacancies with reference to the grand total of vacancies of such years, for locating one vacancy for compassionate appointment. This is subject to the condition that no compassionate appointment was/has been made by the Ministries/Departments during 3 years or number of years taken over and above 3 years for locating one vacancy under 5% quota.(Para 4 of O.M. No. 14014/3/2005- Estt.(D) dated 09.10.2006)

(h) The compassionate appointment can also be made against technical 'posts' at Group 'C' and erstwhile Group 'D' level. The 5% quota of vacancies will be calculated on the basis of total DR vacancies arising in a year in the technical posts. (Para 2 of O.M. No. 14014/3/2005- Estt(D) dated 19.01.2007.

8. TIME LIMIT FOR CONSIDERING APPLICATIONS FOR COMPASSIONATE APPOINTMENT:

Prescribing time limit for considering applications for compassionate appointment has been reviewed vide DoP&T's O.M No.14014/3/2011- Estt.(D) dated 26.07.2012. Subject to availability of a vacancy and instructions on the subject issued by DoP&T and as amended from time to time, any application for compassionate appointment is to be considered without any time limit and decision taken on merit in each case.

9. BELATED REQUESTS FOR COMPASSIONATE APPOINTMENT

(a) Ministries/Departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Government servant took place long back, say five years or so. While considering such belated requests it should, however, be kept in view that the concept of compassionate appointment is largely related to the need for immediate assistance to the family of the Government servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family had some dependable means of subsistence. Therefore, examination of such cases would call for a great deal of circumspection. The decision to make appointment on compassionate grounds in such cases may, therefore, be taken only at the level of the Secretary of the Department/Ministry concerned.

(b) Whether a request for compassionate appointment is belated or not may be decided with reference to the date of death or retirement on medical ground of a Government servant and not the age of the applicant at the time of consideration.

(c) The onus of examining the penurious condition of the dependent family will rest with the authority making compassionate appointment. (Para 4 of O.M No.14014/3/2011-Estt.(D) dated 26.07.2012)

10. WIDOW APPOINTED ON COMPASSIONATE GROUNDS GETTING REMARRIED

A widow appointed on compassionate grounds will be allowed to continue in service even after re-marriage.

11. WHERE THERE IS AN EARNING MEMBER

(a) In deserving cases even where there is already an earning member in the family, a dependent family member may be considered for compassionate appointment with prior approval of the Secretary of the Department/Ministry concerned who, before approving such appointment, will satisfy himself that grant of compassionate appointment is justified having regard to number of dependents, assets and liabilities left by the Government servant, income of the earning member as also his liabilities including the fact that the earning member is residing with the family of the Government servant and whether he should not be a source of support to other members of the family.

(b) In cases where any member of the family of the deceased or medically retired Government servant is already in employment and is not supporting the other members of the family of the Government servant, extreme caution has to be observed in ascertaining the economic distress of the members of the family of the Government servant so that the facility of appointment on compassionate ground is not circumvented and misused by putting forward the ground that the member of the family already employed is not supporting the family.

12. MISSING GOVERNMENT SERVANT

Cases of missing Government servants are also covered under the scheme for compassionate appointment subject to the following conditions:-

(a) A request to grant the benefit of compassionate appointment can be considered only after a lapse of at least 2 years from the date from which the Government servant has been missing, provided that:

(i) an FIR to this effect has been lodged with the Police,

(ii) the missing person is not traceable, and

(iii) the competent authority feels that the case is genuine;

(b) This benefit will not be applicable to the case of a Government servant:-

(i) who had less than two years to retire on the date from which he has been missing; or

(ii) who is suspected to have committed fraud, or suspected to have joined any terrorist organisation or suspected to have gone abroad.

(c) Compassionate appointment in the case of a missing Government servant also would not be a matter of right as in the case of others and it will be subject to fulfillment of all the conditions, including the availability of vacancy, laid down for such appointment under the scheme;

(d) While considering such a request, the results of the Police investigation should also be taken into account; and

(e) A decision on any such request for compassionate appointment should be taken only at the level of the Secretary of the Ministry/Department concerned.

13. PROCEDURE

i. The Welfare Officer in each Ministry/Department/Office or a senior officer may be deputed to meet the members of the family of the Government servant and apprise them of the terminal benefits available to the family. This may be done at the earliest possible, preferably, within 30 days of death.

ii. In case it is observed by the Welfare Officer/Senior Officer that the condition of the family of the deceased Government Servant is indigent, the family should also be apprised of the scheme for compassionate appointment.

iii. In such cases, the Welfare Officer or any other Officer would assist the family member of the deceased Government servant in applying for appointment in compassionate grounds. The application should be made in the format prescribed as in Annexure. All assistance should be extended to enable such family member to fill the Application Form for compassionate appointment. The applicant should be advised in person about the requirements and formalities to be completed by him. The applicant should also be given detailed information of the posts to which they can apply.

iv. The Administration shall satisfy itself regarding the correctness of the details entered in the Application form and family income and other details computed for processing the Application. During scrutiny, if any additional details or information having a bearing on the cases, emerge, the same should be added as Supplementary Note to the Application.

v. Every application found to be in order, should be acknowledged by assigning a unique Registration number. All pending applications should also be assigned unique registration number. This may be done within 2 to 3 weeks of time. Once a unique registration number has been assigned to an application, the Applicant, including those whose applications are pending, may be informed through email or other forms of communication (including digital modes of communication) of their Unique Application Registration Number.

vi. Some departments such as CBIC, D/o Posts, D/o Defence have devised their own point based merit system, for processing claims for compassionate appointment. In order to bring in transparency and objectivity in dealing with such claims, all Ministries/Departments, who have not yet developed such a system, may do so by

devising their own point based merit system for assessing the merit of claims of compassionate appointments.

vii. While informing the Applicants of the registration number of their application, they may also be informed of the likely number of vacancies likely to be available to be filled on compassionate grounds as well as provided with a copy of the point based merit system.

viii. To consider the various applications and to recommend individual applicant for grant of compassionate appointment, a Committee, comprising three members (one chairman and two members), may be constituted. The Committee may be chaired by an Officer not below the rank of Director/Deputy Secretary in the Ministry/Department and officers of equivalent rank in the case of attached and subordinate offices.

ix. The Committee may preferably meet once in a year, to consider all fresh requests received in the last calendar year, in addition to pending applications. In case large number of applications are received at different times during the calendar year, the Committee may meet twice or more to consider the applications.

x. Prior to every meeting of the Committee, the applicants whose applications are being considered, should be informed, through email or other forms of communication (including digital modes of communication), or the number of vacancies in each grade for which they are being considered as also the date the Committee is due to meet to consider their application. However, the applicant(s) would not be required to have any personal interaction, either with the Administration or the Committee and that the applicants may not be asked to be present during the meeting of the Committee.

xi. Ever valid application shall be assessed strictly on the basis of the point based merit system formulated by the concerned administrative Ministry/Department.

xii. The Committee should make its recommendation for appointment on compassionate ground as per the total points obtained by each applicant, under the applicable point based merit system.

xiii. The result of each round of selection should be communicated to the applicants. The points awarded against each parameter alongwith total merit points earned, should be provided to the applicants through email or other forms of communication.

xiv. The minutes of each meeting of the Committee including the merit points earned by each applicant should also be placed, within a period of three weeks from the date of meeting of the Committee, in public domain on the website of the Ministry/Department/Organisation for information of all concerned.

xv. Recommendation of the Committee should be placed before the competent authority for a decision. If the competent authority disagrees with the committee's recommendation, the case may be referred to the next higher authority for a decision. (DOP&T's O.M. 43019/9/2019-Estt.(D) dated 23.08.2021)

14. UNDERTAKING FOR MAINTENANCE OF THE FAMILY OF THE DECEASED EMPLOYEE

A person appointed on compassionate grounds under the scheme should give an undertaking in writing (as in Annexure) that he/she will maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him/her, his/her appointment may be terminated forthwith. The question of its legal enforceability has been examined in consultation with the Ministry of Law (Department of Legal Affairs) and it has been decided that it should be incorporated as one of the additional conditions in the offer of appointment applicable only in the case of appointment on compassionate grounds (DOP&T's O.M No.14014/16/1999-Estt.(D) dated 20.12.1999).

15. REQUEST FOR CHANGE IN POST/PERSON

When a person has been appointed on compassionate grounds to a particular post, the set of circumstances, which led to such appointment, should be deemed to have ceased to exist. Therefore, --

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

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

16. SENIORITY

A person appointed on compassionate ground in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year, irrespective of the date of joining of the candidate on compassionate ground. (Para 4.8 of O.M. No. No.20011/1/2008-Estt.(D) dated 11.11.2010)

17. TERMINATION OF SERVICE

The compassionate appointments can be terminated on the ground of non-compliance of any condition stated in the offer of appointment after providing an opportunity to the compassionate appointee by way of issue of show cause notice asking him/her to explain why his/her services should not be terminated for non-compliance of the condition(s) in the offer of appointment and it is not necessary to follow the procedure prescribed in the Disciplinary Rules/Temporary Service Rules for this purpose.

In order to check its misuse, it has also been decided that this power of termination of services for non-compliance of the condition(s) in the offer of compassionate appointment should vest only with the Secretary in the concerned administrative Ministry/Department not only in respect of persons working in the Ministry/Department proper but also in respect of Attached/Sub-ordinate offices under that Ministry/Department.(O.M. No. 14014/19/2000-Estt(D) dated 24.11. 2000).

18. GENERAL

(a) Appointments made on grounds of compassion should be done in such a way that persons appointed to the post do have the essential educational and technical qualifications and experience required for the post consistent with the requirement of maintenance of efficiency of administration.

(b) It is not the intention to restrict employment of a family member of the deceased or medically retired (erstwhile) Group 'D' Government servant to a erstwhile Group 'D' post only. As such, a family member of such erstwhile Group 'D' Government servant can be appointed to a Group 'C' post for which he/she is educationally qualified, provided a vacancy in Group 'C' post exists for this purpose.

(c) The Scheme of compassionate appointments was conceived as far back as 1958. Since then a number of welfare measures have been introduced by the Government which have made a significant difference in the financial position of the families of the Government servants dying in harness/retired on medical grounds. An application for compassionate appointment should, however, not be rejected merely on the ground that the family of the Government servant has received the benefits under the various welfare schemes. While considering a request for appointment on compassionate ground a balanced and objective assessment of the financial condition of the family has to be made taking into account its assets and liabilities (including the benefits received under the various welfare schemes mentioned above) and all other relevant factors such as the presence of an earning member, size of the family, ages of the children and the essential needs of the family, etc.

(d) Compassionate appointment should not be denied or delayed merely on the ground that there is reorganisation in the Ministry/Department/ Office. It should be made available to the person concerned if there is a vacancy meant for compassionate appointment and he or she is found eligible and suitable under the scheme.

(e) Requests for compassionate appointment consequent on death or retirement on medical grounds of erstwhile Group 'D' staff may be considered with greater sympathy by applying relaxed standards depending on the facts and circumstances of the case.

(f) Compassionate appointment will have precedence over absorption of surplus employees and regularisation of daily wage/casual workers with/without temporary status.

(g) Any request to increase the upper age-limit of 55 years for retirement on medical grounds prescribed in para 2(A) (b) and (c) above in respect of Group 'A'/'B'/'C' Government servants and to bring it at par with the upper age-limit of 57 years prescribed therein for erstwhile Group 'D' Government servants on the ground that the age of retirement has recently (May, 1998) been raised from 58 years to 60 years for Group 'A'/'B'/'C' - Government servants (which is at par with the age of retirement of 60 years applicable to erstwhile Group 'D' Government servants) or on any other ground should invariably be rejected so as to ensure that the benefit of compassionate appointment available under the scheme is not misused by seeking retirement on medical grounds at the fag end of one's career and also keeping in view the fact that the higher upper age-limit of 57 years has been prescribed therein for erstwhile Group 'D' Government servants for the reason that they are low paid Government servants who get meagre invalid pension in comparison to others.

19. IMPORTANT COURT JUDGEMENTS

The ruling contained in the following judgements may also be kept in view while considering cases of compassionate appointment:-

(a) The Supreme Court in its judgement dated April 8, 1993 in the case of Auditor General of India and others vs. G. Ananta Rajeswara Rao [(1994) 1 SCC 192] has held that appointment on grounds of descent clearly violates Article 16(2) of the Constitution; but if the appointment is confined to the son or daughter or widow of the Government servant who died in harness and who needs immediate appointment on grounds of immediate need of assistance in the event of there being no other earning member in the family to supplement the loss of income from the bread winner to relieve the economic distress of the members of the family, it is unexceptionable.

(b) The Supreme Court's judgement dated May 4, 1994 in the case of Umesh Kumar Nagpal vs. State of Haryana and others [JT 1994(3) S.C. 525] has laid down the following important principles in this regard:

(i) Only dependents of an employee dying in harness leaving his family in penury and without any means of livelihood can be appointed on compassionate ground.

(ii) The posts in Group 'C' and 'D' (formerly Class III and IV) are the lowest posts in non-manual and manual categories and hence they alone can be offered on compassionate grounds and no other post i.e. in the Group 'A' or Group 'B' category is expected or required to be given for this purpose as it is legally impermissible.

(iii) The whole object of granting compassionate appointment is to enable the family to tide over the sudden crisis and to relieve the family of the deceased from financial destitution and to help it get over the emergency.

(iv) Offering compassionate appointment as a matter of course irrespective of the financial condition of the family of the deceased or medically retired Government servant is legally impermissible.

(v) Neither the qualifications of the applicant (dependent family member) nor the post held by the deceased or medically retired Government servant is relevant. If the applicant finds it below his dignity to accept the post offered, he is free not to do so. The post is not offered to cater to his status but to see the family through the economic calamity.

(vi) Compassionate appointment cannot be granted after lapse of a reasonable period and it is not a vested right which can be exercised at any time in future.

(vii) Compassionate appointment cannot be offered by an individual functionary on an ad-hoc basis.

(c) The Supreme Court has held in its judgement dated February 28, 1995 in the case of the Life Insurance Corporation of India vs. Mrs. Asha Ramchandra Ambekar and others [JT 1994(2) S.C. 183] that the High Courts and Administrative Tribunals cannot give direction for appointment of a person on compassionate grounds but can merely direct consideration of the claim for such an appointment.

(d) The Supreme Court has ruled in the cases of Himachal Road Transport Corporation vs. Dinesh Kumar [JT 1996 (5) S.C. 319] on May 7, 1996 and Hindustan Aeronautics Limited vs. Smt. A. Radhika Thirumalai [JT 1996 (9) S.C. 197] on October 9, 1996 that appointment on compassionate grounds can be made only if a vacancy is available for that purpose.

(e) The Supreme Court has held in its judgement in the case of State of Haryana and others vs. Rani Devi and others [JT 1996(6) S.C. 646] on July 15, 1996 that if the scheme regarding appointment on compassionate ground is extended to all sorts of casual, ad-hoc employees including those who are working as Apprentices, then such scheme cannot be justified on Constitutional grounds.

(f) The Hon'ble Supreme Court in its judgment dated 05.04.2011 in Civil Appeal No. 2206 of 2006 filed by Local Administration Department vs. M. Selvanayagam @ Kumaravelu has observed that "an appointment made many years after the death of the employee or without due consideration of the financial resources available to his/her dependents and the financial deprivation caused to the dependents as a result of his death, simply because the claimant happened to be one of the dependents of the deceased employee would be directly in conflict with Articles 14 & 16 of the Constitution and hence, quite bad and illegal. In dealing with cases of compassionate appointment, it is imperative to keep this vital aspect in mind". (O.M. No. 14014/3/2011-Estt.(D) dated 26.07.2012).

ANNEXURE

FORM FOR SEEKING COMPASSIONATE APPOINTMENT BY DEPENDENTS OF GOVERNMENT SERVANTS DECEASED WHILE IN SERVICE OR RETIRED ON MEDICAL GROUNDS

PART- A

I. (a) Name of the Government servant (Deceased/retired on medical grounds)

_____

(b) Designation of the Government Servant _____

(c) Whether it is MTS
(erstwhile Group 'D') or not? _____

(d) Date of birth of the Government Servant _____

(e) Date of death/retirement on medical grounds _____

(f) Total length of Service rendered _____

(g) Whether permanent or temporary _____

(h) Whether belonging to SC/ST/OBC _____

II. (a) Name of the candidate for appointment _____

(b) His/Her relationship with the Government servant _____

(c) Date of birth _____

(d) Educational Qualifications _____

(e) Whether any other dependent family member has_____
been appointed on compassionate grounds. -

III. Particulars of total assets left including amount of

(a) Family Pension _____

(b) D.C.R. Gratuity _____

(c) G.P.F. Balance _____

(d) Life Insurance Policies (including Postal Life_____
Insurance)

(e) Moveable and Immovable properties and annual _____
income earned therefrom by the family.

(f) C.G.E. Insurance amount _____

(g) Encashment of leave _____

(h) Any other assets _____

Total _____

IV. Brief particular of liabilities, if any _____

V. Particulars of all dependent family members of the Government servant (if some are employed, their income and whether they are living together or separately).

S. No.	Name(s)	Relationship with Govt. servant	Age	Address	Employed or not if employed particular of employment and emoluments)
1					
2					
3					

VI. DECLARATION/UNDERTAKING

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

2. I hereby also declare that I shall maintain properly the other family members who were dependent on the Government servant/member of the Armed Forces mentioned against 1(a) of Part-A of this form and in case it is proved at any time that the said family members are being neglected or not being properly maintained by me, my appointment may be terminated.

Date: Signature of the candidate

Name:- _____
Address:- _____

PART-B

(TO BE FILLED IN BY OFFICE IN WHICH EMPLOYMENT IS PROPOSED)

I. (a) Name of the candidate for Appointment _____

(b) His/Her relationship with the Government servant. _____

(c) Age (date of birth), educational qualifications and experience, if any _____

(d) Post (Group C) which employment is Proposed _____

(e) Whether there is vacancy in that post within the ceiling of 5% prescribed under the scheme of compassionate appointment. _____

(f) Whether the post to be filled is included in the Central Secretariat Clerical Service or not. _____

(g) Whether the relevant Recruitment Rules provide for direct recruitment. _____

(h) Whether the candidate fulfils the requirements of the Recruitment Rules for the post. _____

(i) Apart from waiver of Employment Exchange/Staff _____

Selection Commission procedure what other relaxation are to be given.

(II) Whether the facts mentioned in Part-A have been verified by the office and if so, indicate the records. _____

(III) If the Government servant died/ retired on medical grounds more than 5 years back, why the case was not sponsored earlier. _____

(IV) Personal recommendation of the Head of the Department in the Ministry/ Department/Office. (With his signature and office Stamp/seal) _____

(Authority:- GoI Ministry of Personnel, Public Grievances and Pensions, DoPT letter No. F. No. 14014/02/2012-Estt.(D) dated 16-01-2013)

5.3.1 REVISED EVALUTION SYSTEM FOR SHORTLISTING APPLICATIONS FOR APPOINTMENT ON COMPASSIONATE GROUND

A revised model of evaluation system based on a number of parameters prescribed in the scheme with suitable weights assigned to each for consideration of the applicants in a fair and objective manner is enclosed for guidance. The same may be used by the Departmental Screening Committee to judge the applicants being considered under the scheme for compassionate appointment.

Awarding marks by conducting interview is not required for appointment on compassionate grounds. In place of interview, personal interaction with the candidate would be conducted, however no marks in this regard will be awarded.

The marks obtained in the evaluation system cannot be the only criteria for recommending a case for appointment on compassionate grounds. The marks in the evaluation system only help the DSC to prima facie judge the applicants being considered under the scheme for compassionate appointment. Ultimately, recommendation or rejection of a case by the DSC should be through a speaking order only. Accordingly, the screening committee should give specific and reasoned recommendations in each case considered by it. (Where the government servant died/retired on medical grounds on or after 01.01.2016)

Sr. No.	Particulars	Maximum Marks	Range	Marks to be provided
(i)	Family Pension (Normal basic FP)	25	Up to Rs.8000	25
			Rs.8001 to 12000	20
			Rs.12001 to 16000	15
			Rs.16001 to 20000	10
			Rs. 20001 and above	05
(ii)	Terminal benefits (DCRG+LE+CGEGIS+DLIS)	25	Up to Rs.9,00,000	25
			Rs.900001 to 1200000	20
			Rs.1200001 to 1500000	15
			Rs.1500001 to1800000	10
			Rs. 1800001 and above	05

(iii)	Dependent children	25	Minor child per member	10
			Each major son	05
			Each major daughter	10
			Subject to maximum of	25
(iv)	Other dependent family members	25	Parents of deceased Govt. servant	05 marks each
			Brother of deceased Govt. servant	05
			Sister of deceased Govt. servant	10
			Subject to maximum of	25
(v)	Immovable property	30	Nil	30
			Residential house only	20
			Residential house and land	10
(vi)	Job	15	No job in family	15
			Job in family	0
(vii)	Service left	20	Less than 02 years	05
			02 years to less than 05 years	10
			05 years to less than 10 years	15
			10 years and above	20
	Total Marks	165		

{AUTHORITY:- CAG's Circular No.34 issued vide No.09-staff.Entt. (Rules) CA 12-2015 dated 28.09.2016}

5.4 GRANT OF RELAXATION OF UPPER AGE LIMIT TO VARIOUS CATEGORIES FOR DIRECT RECRUITEMNT TO CENTRAL CIVIL SERVICES/ POSTS

Note:-

i. This document is a compilation of all relevant instructions on the subject of "relaxation in upper age-limit for direct recruitment to Central civil service or civil post"and therefore is intended to serve as the guide without the need, for anyone to refer to old OMs issued from time to time. The list of such OMs is given in Appendix to this document. In case any reference to the relevant OM is required, the same may be accessed from Archive Section of DoPT's Website.

ii. While due care has been taken to compile this document, however, if any omissions or corrections are noticed, the same may be brought to the notice of the Department of Personnel & Training.

1. Instructions allowing relaxation in upper age limit for appointment to Central Civil Posts/Services for various categories of candidates have been issued from time to time. These instructions are applicable only to Central Government Civilian Employees holding Civil posts and do not suo-motu apply to other category of employees including employees of autonomous/statutory bodies, Central Public Sector Enterprises etc. The following paragraphs indicate the relaxation allowed to different categories of candidates:-

[para 3 of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012]

2. Scheduled Castes and Scheduled Tribes

2.1 5 (Five) years of age Concession is admissible to Scheduled Castes and Scheduled Tribes for all posts filled by Direct Recruitment.

[*para 1 (i) of Notification No. 2/101/72-Estt(D) dated 07.03.1974*]

3. Other Backward Classes

3.1 The upper age-limit prescribed for direct recruitment shall be relaxed by 3 (three) years in respect of candidates belonging to Other Backward Classes for all posts filled by Direct Recruitment.

[*O.M. No. 43013/2/95-Estt. (SCT) dated 25.01.1995* *and* *O.M. No. 36012/22/93-Estt.(SCT) dated 22.10.1993*]

4. Persons with Disabilities

4.1 Age relaxation of 10 years (15 years for SC/ST and 13 years for OBC candidates) in upper age limit shall be allowed to Persons with disabilities suffering from (a) blindness or low vision, (b) deaf and hard of hearing (c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy (d) Autism, intellectualdisability, specific learning disability and mental illness and (e) multiple disabilities from amongst persons under clauses (a) to (d) including deaf-blindness in case of direct recruitment to all civil posts/services under the Central Government identified suitable to be held by persons with such disabilities, subject to the condition that maximum age of the applicant on the crucial date shall not exceed 56 years.

[*para 2 (i) of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015* *and* *Para 2.2 of O.M. No.36035/2/2017-Estt(Res) dated 15.01.2018*]

4.2 The age concession to the persons with disabilities shall be admissible irrespective of the fact whether the post is reserved for person with disabilities or not, provided the post is identified suitable for the relevant category of disability. This provision will not apply to theCivil Services Examination, in respect of which the List of Services Identified suitable for Physically Disabled Category along with the Physical Requirements and Functional Classifications is notified separately.

[*para 2 (ii) of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015*]

4.3 Relaxation of age limit would be permissible to such persons who have a minimum of40% disability.

[*para 2 (iii) of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015*]

4.4 The definitions of categories of disabilities, for the purpose of age relaxation, will besame as given in this Department's O.M. No. 36035/2/2017-Estt(Res) dated 15.01.2018.

[*para 2 (iv) of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015and*
Para 2.2 of O.M. No.36035/2/2017-Estt(Res) dated 15.01.2018]

4.5 If a person with disability is entitled to age concession by virtue of being a Central Government employee, concession to him/her will be admissible either as a 'person with disability' or as a 'Central Government employee' whichever may be more beneficial to him/her. This provision will not apply to the Civil Services Examination, which is governed by the Civil Services Examination Rules, published annually.

[*para 2 (v) of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015*]

4.6 Above Provisions will not be applicable to a post/service for which other specificprovision regarding age relaxation is made by notification.

[*para 2 (vi) of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015*]

4.7 The Ministries/Departments to ensure invariably while sending the requisition to the UPSC/SSC and other recruitment agencies for direct recruitment posts by selection that they should clearly mention in the requisition, the category of person(s) with disabilities suitable for the post(s) in question. No change or modification in identified post(s) for category of Persons with Disabilities with respect to an Examination, intimated after the Notification of that Examination, shall be accepted by UPSC/SSC etc.

[*para 3 of O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015*]

5. Departmental Candidates (For Central Government employee)

5.1 Departmental candidates who have rendered at least three years continuous service under the Central Government are allowed the age relaxation upto the age of 40 years (45 years for SC/ST) for appointment to Group ‘C’ posts by direct recruitment subject to the usual condition that the Group 'C' posts to which direct recruitment is being made are in the same line or allied cadres and that a relationship could be established that service rendered in the post will be useful for efficient discharge of the duties in other categories of posts.

[*O.M. No. 15012/1/88-Estt.(D) dated 30.01.1980 and*
O.M. No. 15012/1/88-Estt.(D) dated 20.05.1988]

5.2 Age concession of 5 years are allowed to Departmental Candidates (Central Government employee) in case of recruitment to Group A and Group B posts which are filled through UPSC (other than those filled on the basis of competitive examination) and posts which are exempted from purview of UPSC (where recruitment is made by Organization themselves). This concession is admissible to such of the Government Servants as are workingin posts which are in the same line or allied cadres and where a relationship could beestablished that the service already rendered in a particular post will be useful for the efficient discharge of the duties of posts.

[*O.M. No.15012/8/87-Estt.(D) dated 15.10.1987 and*
O.M. No.35014/4/79-Estt.(D) dated 24.10.1985]

6. Widows, divorced women and women judicially separated from their husbandsand who are not re-married

6.1 Instructions of the Department of Personnel & Training provides that for purposes of appointment to Group C and D posts under the Central Government filled through the Staff Selection Commission and the Employment Exchange, the upper age limit in the case of widows, divorced women and women judicially separated from their husbands who are not remarried shall be relaxed upto the age of 35 years (upto 40 years for members of Scheduled Castes/Schedules Tribes) by invoking the provisions in the relevant recruitment rules, subject to production of a certified copy of the judgment/decree of the appropriate court to prove the fact of divorce or the judicial separation, as the case may be. There shall be no relaxation of educational qualification or method of recruitment. Further, this relaxation has been allowed for appointment to Group 'A' & 'B' posts except where recruitment is made through open competitive examination.

[*O.M. No. 15012/13/79-Estt.(D) dated 19.1.1980 and*
O.M. No. 15012/1/82-Estt.(D) dated 06.09.1983and
para 2 of O.M. No. 15012/1/87-Estt.(D) dated 05.10.1990and
para 2 of OM No. 41034/1/2014-Estt. (D) dated 30.01.2014]

7. Meritorious Sportspersons

7.1 Relaxation in upper age limit upto a maximum of 5 years (10 years in the case of those belonging to SC/ST) is allowed to Meritorious Sportspersons for the purpose of appointment to posts as specified in instructions relating to appointment of meritorious sportspersons. This concession will be available only to those sportspersons who satisfy all other eligibility conditions relating to educational qualifications etc. and furnish a certificate in the form and from an authority prescribed in this Department's instructions relating to appointment of meritorious sportspersons.

[*Para 2 of OM No. 15012/3/84-Estt.(D) dated 12.11.1987 and*
PointVII of O.M. No. 14034/01/2013-Estt.(D) dated 03.10.2013]

8. Ex-servicemen

8.1 For appointment to vacancies in Group B (Non-Gazetted) or Group C posts in Central Government, an ex-servicemen shall be allowed to deduct the period of actual military service from his actual age and if the resultant age does not exceed the maximum age limit prescribed for the post for which he is seeking appointment by more than three years, heshall be deemed to satisfy the condition regarding age limit.

8.2 For appointment to any vacancy in Group A and Group B services or posts filled by direct recruitment otherwise than on the results of an Open All India Competitive Examination, the upper age limit shall be relaxed by the length of military service increased by three years in the case of ex-servicemen and commissioned officers

including Emergency Commissioned Officers of Short Service Commissioned Officers.

8.3 For appointment to any vacancy in Group A and Group B services or posts filled by direct recruitment on the results of an All India Competitive Examination, the ex-serviceman and Commissioned Officers including Emergency Commissioned Officers or Short Service Commissioned Officers who have rendered at least five years military services and have been released-

(i) On completion of assignment (including those whose assignment is due to be completed within one year) otherwise than by way of dismissal or discharge onaccount of misconduct or inefficiency; or

(ii) on account of physical disability attributable to military service or on invalidment shall be allowed maximum relaxation of five years in the upper age limit.

[*Para 4 of Notification No. 36034/1/06-Estt.(SCT) dated 4th October, 2012*]

9. Disabled Defence services personnel

9.1 Disabled Defence Services personnel will get relaxation in upper age limit up to 45 years (50 years in the case belonging to SC/ST) for appointment to following categories of posts:-

(a) Group C posts which are filled through Employment Exchange.

(b) Group A & B posts filled otherwise than through Competitive Examination by UPSC

[*Para 1 (iii) of O.M. No. 14/42/65-Estt(D) dated 29.03.1966 and para (1) & (2) O.M. No.13/35/71-Estt.(C) dated 24.12.1971 and para 1 (Sl.No. 9) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

9.2 For all posts filled by Competitive examination, disabled Defence Services personnel would be allowed a relaxation of age limit up to 3 years (8 years for SC/ST) subject to the condition that they would not be allowed to avail of a larger number of chances in respect of recruitment to a service, or group of services, than the maximum number of chances permissible to any general candidate under the age limit.

[*Para 5 (ii) (a) of O.M. No. 39016/5/1981-Estt.(C) dated 21.02.1981 and para 1 (Sl.No. 9) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

10. Whole-time Cadet Instructors in NCC

10.1 Age concession of Period of service rendered in NCC plus three years is admissible to Whole-time Cadet Instructors in NCC who were released from NCC after the expiry of their initial/ extended tenure for the purpose of appointment to the posts, recruitment to which is made through the Employment exchange.

[*Para (iii) (a) of Notification No. 2/101/72-Estt(D) dated 07.03.1974 and para 1 (Sl.No. 5) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

10.2 Age concession of Period of service rendered in NCC plus three years is admissible to Whole-time Cadet Instructions in NCC who were released form NCC before the expiry of their initial/extended tenure provided they have served in NCC for a period of not less than six months prior to their release from NCC for the purpose of appointment to the posts, recruitment to which is made through the Employment exchange.

[*Para (iii) (b) of Notification No. 2/101/72-Estt(D) dated 07.03.1974 and para 1 (Sl.No.5) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

11. Ex-personnel of Army Medical Corps (Short Service regular CommissionedOfficer)

11.1 Age concession upto 35 years is admissible to Ex-personnel of Army Medical Corps (Short Service regular Commissioned Officer) for all posts requiring Medical qualification.

[*O.M. No. 4/3/55-RPS dated 13.07.1956 and para 1 (Sl.No.10) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

12. Retrenched Central Government Employee

12.1 Age concession of Period of previous service under the Govt. of India plus three yearsis admissible to Retrenched Central Government Employee for posts filled otherwise than through UPSC on the basis of competitive tests, i.e. filled through employment exchange.

[*para 1 (ii) of Notification No. 2/101/72-Estt(D) dated 07.03.1974 and para 1 (Sl.No.4) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

13. Ex-General Reserve Engineer Force Personnel

13.1 Age concession of Period of Service in GREF plus 3 years is admissible to Ex-General Reserve Engineer Force Personnel for posts filled otherwise than through UPSC on the basis of competitive tests, i.e. filled through Employment exchange.

[*Para 1(iv) of Notification No. 2/101/72-Estt(D) dated 07.03.1974 and para 1 (Sl.No. 6) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*]

14. Territorial Army Personnel who have service on the permanent staff of Territorial Army Unit or have been embodied for service under T.A. Rule 33 fora continuous period of not less than six months.

14.1 Age concession of Entire Period of embodied service including broken period in the Territorial Army plus three years is admissible to Territorial Army Personnel who have service on the permanent staff of Territorial Army Unit or have been embodied for service under T.A. Rule 33 for a continuous period of not less than six months for post filled otherwise than through UPSC on the basis of competitive tests i.e. for posts filled through Employment Exchange.

[*para 1 (xiii) of Notification No. 2/101/1972-Estt(D) dated 7.3.1974 and para 1 (Sl.No. 7) of O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012*

15. For the purposes of the above mentioned age concessions:

(i) a retrenched Central Government employee" means a person who was employed under the Government of India for a continuous period of not less than six months prior to this retrenchment and was discharged as a result of the recommendation of the Economy Unit or due to normal reduction in establishment".

[*para 2 (i) of Notification No. 2/101/72-Estt(D) dated 07.03.1974*]

(ii) "a whole-time Cadet instructor in NCC" means a person who was recruited as awhole-time cadet instructor in NCC on or after 01.01.1963;

[*para 2 (ii) of Notification No. 2/101/72-Estt(D) dated 07.03.1974*]

(iii) "Ex-GREF personnel" means a person who was employed in that Force at least acontinuous period for not less than six months and who was released from that Force on completion of his tenure of Service.

[*para 2 (iii) of Notification No. 2/101/72-Estt(D) dated 07.03.1974*]

(iv) "disabled ex-servicemen" means ex-serviceman who while serving in the ArmedForces of the Union was disabled in operations against the enemy or in disturbedareas;

[*Para 2 (b) of Notification No. 39016/10/1979-Estt.(C) dated 15.12.1979*]

(v) An 'ex-serviceman' means a person-

(i) who has served in any rank whether as a combatant or non-combatant in the Regular Army, Navy and Air Force of the Indian Union, and

(a) who either has been retired or relieved or discharged from such service whether at his own request of being relieved by the employer after earning his or her pension; or

(b) who has been relieved from such service on medical grounds attributable to military service or circumstances beyond his control and awarded medical or other disability pension; or

(c) who has been released from such service as a result of reduction in establishment; or

(ii) who has been released from such service after completing the specific period of engagement, otherwise than at his own request, or by way of dismissal, or dischargeon account of misconduct or inefficiency and has been given a gratuity; and includes personnel of the Territorial Army, namely, pension holders for continuous embodied service or broken spells of qualifying service;

or

(iii) personnel of the Army Postal Service who are part of Regular Army and retired from the Army Postal Service without reversion to their parent service with pension,or are released from the Army Postal service on medical grounds attributable to or aggravated by military service or circumstance beyond their control and awarded medical or other disability pension;

or

(iv) Personnel who were on deputation in Army Postal Service for more than sixmonths prior to the 14th April, 1987

or

(v) Gallantry award winners of the Armed forces including personnel of TerritorialArmy;

or

(vi) Ex-recruits boarded out or relieved on medical ground and granted medicaldisability pension.

[*Para 2 (c) of Notification No. 36034/1/06-Estt.(SCT) dated 4th October, 2012*]

or

(vii) Provided that Short Service Commissioned Officers released from service after completing initial terms of engagement otherwise than by way of dismissal or discharge on account of misconduct or inefficiency and have been given gratuity shall be eligible to the status of Ex-servicemen.

[*Notification No. 36034/1/2019-Estt.(Res) dated 13.02.2020*]

16. In case of recruitment through the UPSC and SSC, the crucial date for determining theage-limit shall be as advertised by UPSC/SSC. The crucial date for determining age for competitive examination held by UPSC/SSC is fixed as 1st day of January of the year in which the examination is held if the examination is held in the first half of the year; and 1st day of August of the year in which the examination is held, if the examination is held in the later half of the year.

[*Para 2 of O.M. No. 42013/1/79-Estt.(D) dated 04.12.1979*]

16.1 Where examinations are held in two parts on two different dates of the year, the later of two dates would be the crucial date. Where both parts of an examination are held in the first half of the year, the crucial date for determining the age limits will normally be the 1st of January. Similarly, if both parts of an examination are held in the second half of the year,the crucial date for determining the age limits would be the 1st of August.

[*Para 2 of O.M. No. AB.14017/70/87-Estt(RR) dated 14.07.1988*]

16.2 It may sometimes so happen that due to exigencies of circumstances an examination, which is normally held during the first half of the year, is shifted to the second half. In sucha case, the date for determining the age limits would remain the 1st of January. The exact position should be clearly indicated in the rules for the respective examinations, which are notified for the purpose.

[*Para 3 of O.M. No. AB.14017/70/87-Estt(RR) dated 14.07.1988*]

17. A Government Servant is not allowed any relaxation of age for recruitment to Group 'A' and Group 'B' post on the basis of competitive examination held by the Commission except in cases where it has been specifically provided for in the scheme of the examinations approved in consultation with the Commission

[*Para 4 (i) of O.M. No. 4/4/74-Estt.(D) dated 09.04.1981*]

18. The upper age-limit for recruitment by the method of Direct Open Competitive to the Central Civil Services and civil posts specified in the relevant service/recruitment rules, on the date of commencement of the Central Civil Services and Civil posts (Upper Age-limit for Direct Recruitment) Rules 1998, stands increased by two years. Subsequent amendment in the relevant Service/Recruitment Rules is to reflect the enhanced upper age limits for Direct Recruitment. "Direct Open Competitive Examination" for the purpose of these rules shall mean direct recruitment by Open Competitive Examination conducted by the Union Public Service Commission or the Staff Selection Commission or any other authority under the Central Government and it shall not include recruitment through Limited Departmental Examination or through short listing or by absorption or transfer or deputation.

[*Para 2 and 3 of Notification No. 15012/6/98-Estt.(D) dated 21.12.1998*]

Appendix

Reference Office Memorandum on relaxation in upper age-limit for direct recruitment to Central civil service or civil post

1. O.M. No. 4/3/55-RPS dated 13.07.1956
2. O.M. No. 14/42/65-Estt(D) dated 29.03.1966
3. O.M. No.13/35/71-Estt.(C) dated 24.12.1971
4. Notification No. 2/101/72-Estt(D) dated 07.03.19745.
5 . O.M. No. 42013/1/79-Estt.(D) dated 04.12.1979
6. Notification No. 39016/10/1979- Estt. (c) dated 15.12.19797.

O.M. No. 15012/13/79-Estt.(D) dated 19.1.1980

8. O.M. No. 15012/1/88-Estt.(D) dated 30.01.1980
9. O.M. No. 39016/5/1981-Estt.(C) dated 21.02.1981
10. O.M. No. 4/4/74-Estt.(D) dated 09.04.1981
11. O.M. No. 15012/1/82-Estt.(D) dated 06.09.1983
12. O.M. No.35014/4/79-Estt.(D) dated 24.10.1985
13. O.M. No.15012/8/87-Estt.(D) dated 15.10.1987
14. O.M. No. 15012/3/84-Estt.(D) dated 12.11.1987
15. O.M. No. 15012/1/88-Estt.(D) dated 20.05.1988
16. O.M. No. AB.14017/70/87-Estt (RR) dated 14.07.1988
17. O.M. No. 15012/1/87-Estt.(D) dated 05.10.1990
18. O.M. No. 36012/22/93-Estt.(SCT) dated 22.10.1993
19. O.M. No. 43013/2/95-Estt. (SCT) dated 25.01.1995

20. Notification No. 15012/6/98-Estt.(D) dated 21.12.199821.

O.M. No. 15012/2/2010-Estt.(D) dated 27.03.2012

22. Notification No. 36034/1/06-Estt.(SCT) dated 4th October, 2012

23. O.M. No. 14034/01/2013-Estt.(D) dated 03.10.2013

24. OM No. 41034/1/2014-Estt. (D) dated 30.01.2014

25. O.M. No. 15012/1/2003-Estt.(D) dated 29.06.2015

26. O.M. No.36035/2/2017-Estt (Res) dated 15.01.2018

27. Notification No. 36034/1/2019-Estt.(Res) dated 13.02.2020

Authority:-GoI Ministry of Personnel, Public Grievances and Pensions (Department of Personnel & Training)'s O.M. No. 15012/1/2022-Estt.(D) dated 06th September, 2022.

5.5. Reservation for Ex-serviceman in Central Government Services

1. Government of India vide DOPT letter No 36034/3/2013-Estt.(Res) dated 25 February 2014 issued compendium regarding reservation, concession and relaxation for Ex-serviceman in Central Government Services. These rules shall apply to all Central Civil Services and posts of group C and MTS and the posts up to the level of Assistant Commandant in all para military forces.

(2) Reservation of Vacancies.

(i) Ten per cent of the vacancies in the posts of the level of the Assistant Commandant in all para-military forces;

(ii) Ten per cent of the vacancies in each of the categories of Group 'C' and of such posts in Group 'C' services, including permanent vacancies filled initially on a temporary basis and temporary vacancies which are likely to be made permanent or are likely to continue for three months and more, to be filled by direct recruitment in any year shall be reserved for being filled by ex-servicemen.

Provided the percentage of reservation so specified for ex-servicemen in a category of post shall be increased or decreased in any one recruitment year to the extent to which the total number of vacancies reserved for ex-servicemen, Scheduled Castes and Scheduled Tribes (including the carried forward reservation for Scheduled Castes and Scheduled Tribes) and for any other categories taken together, falls short or is in excess, as the case may be, of fifty percent of the vacancies in that category of posts filled in that year;

Provided, further, that in case of an increase in the reservation for the ex-servicemen under the preceding proviso, the additional vacancies so made available for them shall be utilized first for the appointment of disabled ex-servicemen and if any such vacancies still remain unfilled thereafter the same shall then be made available to other ex-servicemen.

(3) Relaxation regarding age limit

For appointment to vacancies in Group B (Non-Gazetted) and Group C posts in Central Government, an ex-servicemen shall be allowed to deduct the period of actual military service from his actual age and if the resultant age does not exceed the maximum age limit prescribed for the post for which he is seeking appointment by more than three years, he shall be deemed to satisfy the condition regarding age limit.

The upper age limit shall be relaxed by the length of military service increased by three years in the case of ex-servicemen and commissioned officers including ECOs/SSCOs for appointment to any vacancy in Group A and Group B service/posts filled by direct recruitment otherwise than on the results of an open All India Competitive Examination held by the UPSC.

For appointment to any vacancy in Group A and Group B services or posts filled by direct recruitment on the results of an All India Competitive Examination held by UPSC the ex-servicemen and Commissioned Officers including ECOs/SSCOs who have rendered at least five years military service and have been released, (1) on completion of assignment (including those whose assignment is due to be completed within 1 year) otherwise than by way of dismissal or discharge on account of misconduct or inefficiency, or (2) on account of physical disability attributable to military service or on invalidment, shall be allowed maximum relaxation of five years in the upper age limit.

(4) Relaxation regarding educational qualification

For appointment to any reserved vacancy in Group ‘C’ posts, the appointing authority may, at its discretion, relax the minimum educational qualification, where such qualification prescribed is a pass in the Middle School Education or any lower examination, in favour of ex-servicemen who have put in atleast three years service in the Armed Forces of the Union and who are otherwise considered fit and suitable for appointment to such posts, in view of their experience and other qualifications.

For appointment to any reserved vacancy in Group ‘C’ posts, to be filled partly by direct recruitment and partly by promotion or transfer where the minimum qualification or technical qualification prescribed for appointment by direct recruitment is higher than

that prescribed for appointment by direct recruitment is higher than that prescribed for promotees or transferees, an ex-serviceman shall be deemed to satisfy the prescribed educational or technical qualification if he;

(i) Satisfied the educational or technical qualification prescribed for direct recruitment to the post from which promotion or transfer to the post in question is allowed, and

(ii) has identical experience of work in a similar discipline and for the same number of years in the Armed Forces of the Union as prescribed for promotees or transferees.

{Authority: DOPT letter No 36034/3/2013-Estt.(Res) dated 25 February 2014 and FAQs on the policy of reservation to Ex-servicemen available on DoPT's website.}

5.6 RESERVATION FOR THE PERSONS WITH BENCHMARK DISABILITIES

With enactment of 'THE RIGHTS OF PERSONS WITH DISABILITIES ACT, 2016' from 19th April, 2017 and notification of 'THE RIGHTS OF PERSONS WITH DISABILITIES RULES, 2017' on 15th June, 2017, the following instructions are issued in line with the provisions made therein regarding reservation for Persons with Benchmark Disabilities, as defined under Section 2(r) of the Act against the posts and services of the Central Government.

2. QUANTUM OF RESERVATION

2.1 In case of direct recruitment, four per cent of the total number of vacancies to be filled up by direct recruitment, in the cadre strength in each group of posts i.e. Groups A, B and C shall be reserved for persons with benchmark disabilities.

2.2 Against the posts identified for each disabilities, of which, one per cent each shall be reserved for persons with benchmark disabilities under clauses (a), (b) and (c) and one per cent, under clauses (d) and (e), unless otherwise excluded under the provisions of Para 3 hereinunder:-

(a) blindness and low vision;

(b) deaf and hard of hearing;

(c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;

(d) autism, intellectual disability, specific learning disability and mental illness;

(e) multiple disabilities from amongst persons under clauses (a) to (d) including deaf-blindness.

3. EXEMPTION FROM RESERVATION:

If any Ministry/Department in the Central Government considers it necessary to exempt any establishment or any cadre or cadres fully or partly from the provisions of reservation for persons with benchmark disabilities, it shall make a reference to the Department of Empowerment of Persons with Disabilities giving full justification for the proposal, who having regard to the type of work carried out in any Government establishment by notification and subject to such condition, if any, as may be specified in the notification, in consultation with the Chief Commissioner for Persons with Disabilities (CCPD) may exempt any Establishment or any cadre(s) fully or partly from the provisions of reservation for persons with benchmark disabilities.

4. ADJUSTMENT AGAINST UNRESERVED VACANCIES:

4.1 In the category of posts which are identified suitable for persons with benchmark disabilities, a person with benchmark disability cannot be denied the right to compete for appointment by direct recruitment against an unreserved vacancy. Thus a person with benchmark disability can be appointed by direct recruitment against vacancy not specifically reserved for the persons with benchmark disability, provided the post is identified suitable for persons with benchmark disability of the relevant category.

4.2 Persons with benchmark disabilities selected without relaxed standards along with other candidates, will not be adjusted against the reserved share of vacancies. The reserved vacancies will be filled up separately from amongst the eligible candidates with benchmark disabilities which will thus comprise of candidates with benchmark disabilities who are lower in merit than the last candidate in merit list but otherwise found suitable for appointment, if necessary, by relaxed standards.

5. CERTIFICATE OF DISABILITY:

A person who wants to avail the benefit of reservation will have to submit a certificate of disability issued by a Competent Authority. Such certificate in the event of selection of such person for any post, will be subject to such verification/re-verification as may be decided by the competent authority.

6. COMPUTATION OF NUMBER OF POSTS TO BE RESERVED:

6.1 The number of posts to be reserved for persons with benchmark disabilities in case of Group C posts shall be computed on the basis of total number of vacancies in the cadre strength of Group C posts, in the establishment, although the recruitment of the persons with benchmark disabilities would only be against the category of posts identified suitable for them. The number of vacancies to be reserved for the persons with benchmark disabilities in case of direct recruitment to Group 'C' posts in an establishment shall be computed by taking into account the total number of vacancies arising in Group 'C' posts for being filled by direct recruitment in a recruitment year both in the identified and non-identified category of posts under the establishment. Since reservation, wherever applicable, for Persons with Benchmark Disabilities is provided computing total number of vacancies in the cadre strength in identified category of posts as well as unidentified category of posts, it may be possible that number of persons appointed by reservation in an identified category of post may exceed four per cent.

6.2 Reservation for persons with benchmark disabilities in Group 'A' or Group 'B' posts shall be computed on the basis of total number of vacancies occurring in direct recruitment quota in the cadre in all the Group 'A' posts or Group 'B' posts respectively, and the computation of total vacancies shall include vacancies arising in the identified and non-identified category of posts.

7. EFFECTING RESERVATION - MAINTENANCE OF ROSTERS:

7.1 Every Government establishment shall maintain group-wise a separate vacancy based 100 point vacancy based reservation roster register in the format given in Annexure for determining/effecting reservation for the Persons with Benchmark Disabilities - one each for Group 'A' posts filled by direct recruitment, Group 'B' posts filled by direct recruitment and Group 'C' posts filled by direct recruitment.

7.2 Each register shall have cycles of 100 points and each cycle of 100 points shall be divided into four blocks, comprising the following points:

1st Block - point No. 01 to point No. 25

2nd Block - point No. 26 to point No. 50

3rd Block - point No. 51 to point No. 75

4th Block — point No. 76 to point No.100

7.3 Points 1, 26, 51 and 76 of the roster shall be earmarked for persons with benchmark disabilities - one point each for four respective categories of disabilities. The Head of the establishment shall ensure that vacancies identified at SI. No.1, 26, 51 and 76 are earmarked for the respective categories of the persons with benchmark disabilities. However, the Head of the establishment shall decide the placement of the selected candidate in the roster register.

7.4 All the vacancies arising irrespective of vacancies reserved for Persons with Benchmark Disabilities shall be entered in the relevant roster. If the vacancy falling at point no. 1 is not identified for the Person with Benchmark Disability or the Head of the establishment considers it desirable not to fill it up by Persons with Benchmark Disabilities or it is not possible to fill up that post by the Persons with Benchmark Disabilities for any other reason, one of the vacancies falling at any of the points from 2 to 25 shall be treated as reserved for the person with benchmark disability and filled as such.

7.5 Likewise, a vacancy falling at any of the points from 26 to 50 or from 51 to 75 or from 76 to 100 shall have to be filled by the Persons with Benchmark Disabilities. The purpose of keeping points 1, 26, 51 and 76 as reserved is to fill up the first available suitable vacancy.

7.6 There is a possibility that none of the vacancies from 1 to 25 is suitable for any category of the person with benchmark disability. In that case two vacancies from 26 to 50 shall be filled as reserved for persons with benchmark disabilities. If the vacancies from 26 to 50 are also not suitable for any category, three vacancies shall be filled as reserved from the third block containing points from 51 to 75. This means that

if no vacancy can be reserved in a particular block, it shall be carried over into the next block.

7.7 After all the 100 points of the roster are covered, a fresh cycle of 100 points shall start.

7.8 If the number of vacancies in a year is such as to cover only one block (say 25 vacancies) or two (say 50 vacancies), the category of the persons with benchmark disabilities should be accommodated as per the roster points. However, in case, the said vacancy is not identified for the respective category, the Head of the establishment shall decide the category on the basis of the nature of the post, the level of representation of the specific disabled category in the concerned grade/post etc.

8. INTER SE EXCHANGE AND CARRY FORWARD OF RESERVATION IN CASE OF DIRECT RECRUITMENT:

8.1 Where in any recruitment year any vacancy cannot be filled up due to non-availability of a suitable person with benchmark disability or for any other sufficient reason, such vacancy shall be carried forward in the succeeding recruitment year and if in the succeeding recruitment year also suitable person with benchmark disability is not available, it may first be filled by interchange among the following four categories of disabilities, at one percent each to each category:

(A)

(a) blindness and low vision;

(B)

(b) deaf and hard of hearing;

(C)

(c) locomotor disability including cerebral palsy, leprosy cured, dwarfism, acid attack victims and muscular dystrophy;

(D)

(d) autism, intellectual disability, specific learning disability and mental illness;

(e) multiple disabilities from amongst persons under clauses (a) to (d) including deaf-blindness.

8.2 Only when there is no person with benchmark disability available for the post in that year, the employer shall fill up the vacancy by appointment of a person, other than a person with benchmark disability.

8.3 If the nature of vacancies in an establishment is such that a given category of person cannot be employed, the vacancies may be interchanged with the prior approval of Department of Empowerment of Persons with Disabilities, among the above mentioned four categories.

8.4 If any vacancy reserved for any category of benchmark disability cannot be filled due to non-availability of a suitable person with that benchmark disability or, for any

other sufficient reason, such vacancy shall be carried forward as a 'backlog reserved vacancy' to the subsequent recruitment year.

8.5 In the subsequent recruitment year the 'backlog reserved vacancy' shall be treated as reserved for the category of disability for which it was kept reserved in the initial year of recruitment. However, if a suitable person with that benchmark disability is not available, it may be filled by interchange among the categories of benchmark disabilities identified for reservation. In case no suitable person with benchmark disability is available for filling up the vacancy in the succeeding year also, the employer may fill up the vacancy by a person other than a person with benchmark disability. If the vacancy is filled by a person with benchmark disability of the category for which it was reserved or by a person of other category of benchmark disability by inter se exchange in the subsequent recruitment year, it will be treated to have been filled by reservation. But if the vacancy is filled by a person other than a person with benchmark disability in the subsequent recruitment year, reservation shall be carried forward for a further period upto two recruitment years whereafter the reservation shall lapse. In these two subsequent years, if situation so arises, the procedure for filling up the reserved vacancy shall be the same as followed in the first subsequent recruitment year.

8.6 The Government establishment shall interchange vacancies only if due process of recruitment viz. proper advertisement of vacancy to fill up the vacancies reserved for persons with benchmark disabilities has been complied with.

8.7 In order to ensure that cases of lapse of reservation are kept to the minimum, any recruitment of the persons with benchmark disabilities candidates shall first be counted against the additional quota brought forward from previous years, if any, in their chronological order. If candidates are not available for all the vacancies, the older carried forward reservation would be filled first and the current vacancies would be carried forward if not filled up provided that in every recruitment, the number of vacancies reserved for Persons with Benchmark Disabilities including carried forward vacancies will be announced beforehand, for the information of all aspirants.

9. HORIZONTALITY OF RESERVATION FOR PERSONS WITH BENCHMARK DISABILITIES:

9.1 Reservation for backward classes of citizens (SCs, STs and OBCs) is called vertical reservation and the reservation for categories such as persons with benchmark disabilities and ex-servicemen is called horizontal reservation. Horizontal reservation cuts across vertical reservation (in what is called interlocking reservation) and persons selected against the quota for persons with benchmark disabilities have to be placed in the appropriate category viz. SC/ST/OBC/Unreserved depending upon the category to which they belong in the roster meant for reservation of SCs/STs/OBCs. To illustrate, if in a given year there are two vacancies reserved for the persons with benchmark disabilities and out of two persons with benchmark disabilities appointed, one belongs to Scheduled Caste and the other belongs to Unreserved category, then the SC candidate with benchmark disability shall be adjusted against the SC point in the reservation roster and the Unreserved candidate with benchmark disability against unreserved point in the relevant reservation roster. In case none of the vacancies falls

on point reserved for the SCs, the candidate under benchmark disability belonging to SC shall be adjusted in future against the next available vacancy reserved for SCs.

9.2 Since the persons with benchmark disabilities have to be placed in the appropriate category viz. SC/ST/OBC/Unreserved in the roster meant for reservation of SCs/STs/OBCs, the application form for the post should require the candidates applying under the quota reserved for persons with benchmark disabilities to indicate whether they belong to SC/ST/OBC or Unreserved. Thus, reservation for persons with benchmark disabilities is horizontal.

10. CERTIFICATE BY REQUISITIONING AUTHORITY:

10.1 In order to ensure proper implementation of the provisions of reservation for persons with benchmark disabilities, the requisitioning authority while sending the requisition to the recruiting agency or authority as the case may be for filling up of posts shall furnish the following certificate to the recruiting agency:-

"It is certified that the requirements of the THE RIGHTS OF PERSONS WITH DISABILITIES ACT, 2016' which has become effective from 19th day of April, 2017 and the policy relating to reservation for persons with benchmark disabilities has been taken care of while sending this requisition. The vacancies reported in this requisition fall at points no of cycle no of 100 point reservation roster out of which number of vacancies are reserved for persons with benchmark disabilities."

10.2 At the time of initial appointment against a vacancy reserved for persons with benchmark disabilities, the appointing authority shall ensure that the candidate is eligible to get the benefit of reservation.

11. RELAXATION OF STANDARD OF SUITABILITY:

11.1 If sufficient number of candidates with benchmark disabilities candidates are not available on the basis of the general standard to fill all the vacancies reserved for them, candidates belonging to this category may be selected on relaxed standard to fill up the remaining vacancies reserved for them provided they are not found unfit for such post or posts. However, this provision shall not be used to allow any relaxation in the eligibility criteria laid down for the issuance of certificate of disability.

11.2 Same relaxed standard should be applied for all the candidates with Benchmark Disabilities whether they belong to Unreserved/SC/ST/OBC. No further relaxation of standards will be considered or admissible in favour of any candidate from any category whatsoever.

12. MEDICAL EXAMINATION:

As per Rule 10 of the Fundamental Rules, every new entrant to Government Service on initial appointment is required to produce a medical certificate of fitness issued by a competent authority. In case of medical examination of a person with benchmark disabilities for appointment to a post identified as suitable to be held by a person suffering from a particular kind of disability, the concerned Medical Officer or Board shall be informed beforehand that the post is identified suitable to be held by

persons with benchmark disabilities of the relevant category and the candidate shall then be examined medically keeping this fact in view.

13. ANNUAL REPORTS REGARDING REPRESENTATION OF PERSONS WITH BENCHMARK DISABILITIES:

The Ministries/Departments shall continue to upload data on representation of Persons with Benchmark Disabilities along with data on SCs, STs, OBCs in respect of posts/services under the Central Government on the URL i.e. www.rrcps.nic.in as on 1st January of every year. All Ministries/Departments have been provided respective usercode and password with guidelines for operating the URL.

14. MAINTENANCE OF REGISTER OF COMPLAINTS BY THE GOVERNMENT ESTABLISHMENT:

14.1 Every Government establishment shall appoint a senior officer of the Department as the Grievance Redressal Officer.

14.2 The Grievance Redressal Officer shall maintain a register of complaints of persons with disabilities with the following particulars, namely:-

(a) date of complaint;

(b) name of complainant;

(c) the name of the establishment or person against whom the complaint is made;

(d) gist of the complaint;

(e) date of disposal by the Grievance Redressal Officer; and

(f) any other information.

14.3 Any person aggrieved with any matter relating to discrimination in employment against any person with disability may file a complaint with the Grievance Redressal Officer of the respective Government establishment.

14.4 Every complaint filed as per Para 14.3 above, shall be inquired into within two months of its registration and outcome thereof or action taken thereon shall be communicated to the complainant / Person with Benchmark Disability.

15. All the Ministries/Departments are requested to bring the above instructions to the notice of all appointing authorities under their control.

{Authority:- GOVERNMENT OF INDIA MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES & PENSIONS DEPARTMENT OF PERSONNEL & TRAINING letter No.36035/02/2017-Estt (Res) Dated the 15th January, 2018}

5.7 Transport Allowance:

The rates of Transport Allowance had been revised vide DoPT O.M. No. 21/5/2017-E.II(B) dated 7th July 2017 as per recommendations of 7th Central Pay Commission. The following rates of Transport Allowance are admissible to Central Government employees w.e.f. 01.07.2017:-

Employees drawing pay in Pay Level	Rates of Transport Allowance per month	
	Employees posted in the Cities as per the List at 5.9.1	**Employees posted at all Other Places**
9 and Above	Rs. 7200 + D.A thereon	Rs. 3600 + D.A thereon
3 to 8 and those drawing Pay of Rs. 24200/- and above in Level 1 & 2 of the Pay Matrix	Rs. 3600 + D.A thereon	Rs. 1800 + D.A thereon
1 to 2	Rs. 1350 + D.A thereon	Rs. 900 + D.A thereon

5.7.1 List of Cities/Towns eligible for higher rates of Transport Allowance on re-classification of Cities/Towns as per Census-2011

- Hyderabad
- Patna
- Delhi
- Ahmedabad
- Surat
- Bengaluru/Bengalore
- Kochi
- Kozhikode
- Indore
- Greater Mumbai
- Nagpur
- Pune
- Jaipur
- Chennai
- Coimbatore
- Ghaziabad
- Kanpur
- Lucknow
- Kolkata

{Authority:- GOI, Ministry of Finance, Department of Expenditure letter No. 21/5/2017-E.II(B) dated 7th July 2017 and 2nd August 2017}

5.7.2 Grant of Transport Allowance at double the normal rates to persons with disabilities employed in Central Government:

The consolidated and updated provisions on various aspects on grant of Transport Allowance at double the normal rates to persons with Benchmark Disabilities employed in Central Government, are as under:-

1. **Categories of disabilities for the purpose of grant of Transport Allowance at double the normal rates:**

   The Central Government employees with following categories of disabilities as mentioned in Rights of Persons with Disabilities (RPwD) Act 2016 of D/o Empowerment of Persons with Disabilities (EPwD), shall be paid Transport Allowance at double the normal rates subject to fulfilment of the stipulated conditions:

Sl. No.	Name of Disability
i.	Blindness
ii.	Locomotor disability including Cerebral Palsy, Leprosy cured, Dwarfism, Acid Attack victims, Muscular Dystrophy and Spinal Deformity etc.
iii.	Deaf & Dumb and hearing impairment
iv.	Autism Spectrum disorder, Intellectual disability
v.	Chronic Neurological conditions (a) Multiple Sclerosis (b) Parkinson's disease
vi.	Blood Disorder (a) Hemophilia (b) Thalassemia (c) Sickle Cell disease
vii.	Multiple disabilities from amongst persons under clauses (i) to (vi)

2. Eligibility Criteria

2.1 Employees with Benchmark disability having valid certificate of disability shall be eligible to draw transport allowance at double the normal rates.

2.2 Persons with Benchmark disability has been defined under Section 2 (r) of the RPwD Act, 2016.

{Authority: GoI, Ministry of Finance, Dept. of Expenditure O.M. No. 21/1/2018-E.IIB dated 15th September, 2022}

5.7.3 Conditions for grant of Transport Allowance:

The grant of transport allowance at normal rates / double the normal rates shall be subject to the following conditions:

1. The allowance shall not be admissible to those employees who have been provided with the facility of Government vehicle.
2. In respect of those employees who opt to continue in their pre-revised pay-structure/pay scales, the corresponding Level in the Pay Matrix of the post occupied on 01.01.2016 as indicated in CCS (Revised Pay) Rules, 2016 would determine the allowance under these orders.
3. Officers drawing pay in Level 14 and above in the Pay Matrix, who are entitled to the use of official car in terms of Department of Expenditure's O.M. No. 20(5)-E.II(A)/93 dated 28.01.1994,shall be given the option to avail the official car facility or to draw higher rate of Transport Allowance @ Rs. 15750/- plus Dearness Allowance thereon. Before allowing Transport Allowance @ Rs. 15750/- plus D.A. thereon, the option exercised by an officer will be examined by the administrative ministry and his/her entitlement to the use of official car in terms of the O.M. dated 28.01.1994 ibid will require to be certified by the competent authority. In case, an officer opts to draw Transport Allowance @ Rs. 15750/- plus D.A. thereon, he/she will not be allowed to change his/her option

during the remaining period of his/her current assignment. Transport Allowance in lieu of staff car shall be @ Rs. 15750/- plus D.A. thereon only and not at the double of this rate.

4. The Transport Allowance at double the normal rates shall be admissible irrespective of whether the eligible Government employees (as per para 5.9.2 subpara 1) are residing within campus (housing the place of work and residence) or residing in a Government/Private accommodation within one kilometer of the office.

5. Assessment of disability and Certified Medical Authority concerned who issue the Disability certificate, would be with reference to Notification No. 16-09/2014-DD-III dated 04.01.2018 issued by D/o Empowerment of Persons with Disabilities (Divyangjan) and any subsequent amendments thereto. However, in case of any doubt with regard to assessment of disability and issue of Disability certificate, the case may be referred to the Head of Department concerned for particular disability in a Government Civil Hospital.

5.7.4 Admissibility of Transport Allowance during the following circumstances:-

(i) **<u>During Leave</u>:** The allowance will not be admissible for the calendar month(s) wholly covered by leave.

(ii) **<u>During deputation abroad</u>:** The allowance will not be admissible during the period of deputation abroad.

(iii) **<u>During training, tour etc.</u>:** If an employee is absent from the Headquarters/Place of Posting for full calendar month(s) due to training, tour etc., he/she will not be entitled to transport allowance during that/those calendar month/months. However, if the absence does not cover any calendar month(s) in full, transport allowance will be admissible for full month.

(iv) **<u>During training treated as duty</u>:** The allowance may be granted during such training, if no Transport Facility/Travelling Allowance/Daily Allowance is provided for attending the training institute. During official tour in the training course, the allowance will not be admissible when the tour covers the whole calendar month. Also, during training abroad, no transport allowance will be admissible when the period of such training covers the whole calendar month.

(v) **<u>During inspection/survey duty within the city but exceeding 8 kms from the Headquarters OR during continuous field duty either in or outside the Headquarters</u>:** Transport allowance is given to compensate for the expenditure incurred for commuting for both to and fro between the place of duty and residence. In case when one gets Road Mileage/Daily Allowance or free transportation for field/inspection/survey duty or tour for a period covering the whole calendar month, he/she will not be entitled to transport allowance during that calendar month.

(vi) **<u>To vacation staff</u>:** Vacation staff is entitled to transport allowance provided no free transport facility is given to such staff. However, the allowance shall not be admissible when such vacation spell, including all kinds of leave, cover the whole calendar month(s).

(vii) **<u>During suspension</u>:** As a Government employee under suspension is not required to attend office, he/she is entitled to transport allowance during suspension where suspension covers full calendar month(s). This position will hold good even if the suspension is finally treated as duty. Where

suspension period covers a calendar month partially, transport allowance payable for that month shall be reduced proportionately.

{ Authority:- ***GOI, Ministry of Finance, Department of Expenditure letter No. 21/5/2017-E.II(B) dated 7th July,2017 and No.21/1/2018-E.IIB dated 15th September, 2022}***

5.8 FAILURE TO QUALIFY IN TYPE TEST BY CLERKS ADVERSE EFFECTS

1. No clerk whether a promoted or otherwise appointed against direct recruitment should be reverted or discharged from service only for failure to qualify in type test.

2. Unless they qualify in the prescribed type test, they would not earn any increments nor become eligible for confirmation and promotion. They are not also eligible to appear in any departmental examination on passing of which promotion is given e.g. SAS Examination, Departmental Examination for Auditors etc.

3. On passing the type test their increments withheld will be released but arrears prior to passing are not payable.

4. If any period of probation is prescribed under the existing orders in the post of clerks, their period of probation can not be deemed to have been successfully concluded and provisions of orders in circular letter No. 1395-N-2/68-84 dated 29.12.1986 as detailed in para 5.19 will not be attracted.

5. In case where exemption from type test becomes due on account of reaching the prescribed age (45 years at present) or where the exemption is granted by competent authority (Comptroller and Auditor General's office) based on medical certificate, the above mentioned disabilities due to non passing of the type test will cease to be operative on such exemption.

NOTE: These orders do not apply to clerks appointed purely on ad-hoc basis by special dispensation without type qualification on the condition that they will qualify in the type test within a year in offices in the North East, J&K etc. They become regular clerks only on passing type test and are governed by special orders.

AUTHORITY : ***Comptroller and Auditor General's office circular No. NGE/33/1987-No. 301-N.2/46-87 Dated 01.04.1987.***

5.9 INCENTIVES TO STENOGRAPHERS

In accordance with the provisions contained in Department of Expenditure's O.M. No. 7(31)E-III(A)/75 dated 04.10.1975 and DoPT's O.M. No. 18/44/88-Estt.(Pay-I) dated 14.08.1989 and O.M. No. 1/9/98-Estt. (Pay-I) dated 30.01.2001, Stenographers of Subordinate Offices were granted one or two advance increments for qualifying speed test in shorthand at 100/120 w.p.m. DoPT vide O.M. No. 18/44/88-Estt. (Pay-I) dated 07.12.2009 provided that these advance increments should be treated as pay for all purposes. Further, due to the introduction of Grade Pay and Pay Band system, consequent to the implementation of CCS (RP) Rules, 2008, DoPT

vide O.M. No. 1/1/2010-Estt.(Pay-I) dated 06.12.2012 had clarified the manner in which these advance increment(s) are to be computed.

2. Consequent upon the implementation of CCS (RP) Rules, 2016, the system of Pay Band and Grade Pay has been replaced by the Pay Matrix. The manner in which the advance increment(s) are to be computed and the guidelines for granting these advance increments to Stenographers of Subordinate Offices on qualifying speed test in shorthand at 100/120 w.p.m., in the 7th CPC scenario, have been considered by DoPT, in consultation with Department of Expenditure.

3. The President is pleased to decide that in supersession of all the existing orders/OMs/instructions/guidelines on the subject of granting the advance increment(s) to Stenographers of Subordinate Offices on qualifying speed test in shorthand at 100/120 w.p.m., w.e.f. 01.01.2016 the advance increments shall be regulated as under:

(i) The stenographer who is recruited on the basis of speed test in the shorthand at 80 w.p.m. may be granted one advance increment on qualifying speed test in shorthand at 100 w.p.m. and one more advance increment on qualifying speed test in shorthand at 120 w.p.m. while in service. However, if a stenographer who is recruited on the basis of speed test in shorthand at 80 w.p.m. directly qualifies the speed test in shorthand at 120 w.p.m. while in service, he/she may be granted two advance increments.

(ii) The stenographer, who is recruited on the basis of speed test in the shorthand at 100 w.p.m., may be granted one advance increment on qualifying speed test in shorthand at 120 w.p.m. while in service.

(iii) These speed tests shall be conducted by properly constituted Authorities including Departmental Authorities.

(iv) These advance increments shall be granted from the date of passing the test.

(v) These advance increments shall not be absorbed in future increments and the date of next increment after the grant of these advance increments shall remain the same. No option for fixation of pay from the Date of Next Increment shall be available/allowed for fixation of pay on account of these advance increments.

(vi) The amount of these advance increments shall be treated as a separate element in addition to the basic pay and it should be counted as pay for all purposes. Further, once these advance increments are taken into account for the purpose of fixation of pay on promotion or being placed in a higher scale on grant of MACP or due

to revision of Pay Scale or Pay Structure etc., these advance increments no longer continue as a separate element.

(vii) In respect of the stenographers, who become eligible for grant of these advance increments consequent upon the implementation of CCS (RP) Rules, 2016, they may be granted one/two advance increments (as the case may be) in the vertical level, in which the Government Servant is placed on the date of passing the test, as illustrated below:

(a) For granting two advance increments:

1	Due date of grant of next annual increment: 01.07.2017		**Grade Pay**	**2400**	**2800**
			Level	**4**	**5**
2	Date of qualifying proficiency Stenography Test: 25.04.2017		1	25500	29200
			2	26300	**30100**
3	Basic Pay in Pay Matrix, on the date of qualifying proficiency Test : 30100 (Level 5)		3	27100	**31000**
			4	27900	**31900**
4	Value in Pay Matrix, after grant of two advance increments: 31900 (Level 5)		5	28700	32900
			6	29600	33900
5	Separate Element: 31900-30100 = 1800/-		7	30500	34900
			8	31400	35900
6	Basic Pay as on 25.04.2017 = 30100+1800 (Separate Element); DNI will remain the same i.e. 01.07.2017.		9	32300	37000
			10	33300	38100
7	Basic Pay on 01.07.2017 (DNI) = 31000 + 1800 (Separate Element)				

(b) For granting one advance increment:

1	Due date of grant of next annual increment: 01.01.2018		**Grade Pay**	**2400**	**2800**
			Level	**4**	**5**
2	Date of qualifying proficiency Stenography Test:10.09.2017		1	25500	29200
			2	26300	30100
3			3	27100	31000

	Basic Pay in Pay Matrix, on the date of qualifying proficiency Test : 34900 (Level 5)		4	27900	31900
4	Value in Pay Matrix, after grant of one advance increment: 35900 (Level 5)		5	28700	32900
			6	29600	33900
5	Separate Element: 35900-34900 = 1000/-		7	30500	**34900**
			8	31400	**35900**
6	Basic Pay as on 10.09.2017 = 34900+1000 (Separate Element); DNI will remain the same i.e. 01.01.2018.		9	32300	37000
			10	33300	38100
7	Basic Pay on 01.01.2018 (DNI) = 35900 + 1000 (Separate Element)				

(viii) Benefit of these advance increments will not be treated as an anomaly for the purpose of stepping of pay of seniors.

{Authority: DoPT O.M. No. 1/7/2017-Estt (Pay-I) dated 24th July, 2020 received with Headquarters'' office letter No. 191- Staff Entt (Rules)/A.R./03-2021 dated 31.08.2021}

NOTE I: No travelling allowance for the to and fro journey is admissible to serving stenographers who appears in the examination from out stations. The period of absence including minimum period required for journey will be treated as special casual leave.

AUTHORITY : Comptroller and Auditor General's letter No. 697-NGE-I/36-64 Dated 27.04.64.

NOTE II: Sr. PS/PS/Steno Grade – I/Steno Grade – II all are eligible for speed test.

NOTE III: No minimum service is required after completion of probation. Completion of probation is a must.

NOTE III: The Speed Test is based on completion of transcription correctly (100/120 w.p.m.) with speed within prescribed time. Further, 5% errors/mistakes are allowed for UR category and 7% for reserved category. Procedure for calculation of mistakes is given at Para 5.11.1.

NOTE IV: **Duration of Speed Test for Speed Test of 100 w.p.m.:**

Dictation of 10 minutes in English or Hindi (as per option of the candidate) at the speed of 100 words per minute. The matter will have to be transcribed in computer. The transcription period is 40 minutes in English and 55 minutes in Hindi (55 minutes and 75 minutes respectively for candidates eligible for scribe).

Duration of Speed Test for Speed Test of 120 w.p.m.:

Dictation of 10 minutes in English or Hindi (as per option of the candidate) at the speed of 120 words per minute. The transcription period is 30 minutes in English and 45 minutes in Hindi (45 minutes and 65 minutes respectively for candidates eligible for scribe).

NOTE V: Three chances will be admissible to candidates.

NOTE VI: The question paper (article/paragraph) for Speed Test will be prepared locally by an officer not below the rank of DAG/Dy. Director.

{Authority: Headquarters' Examination Wing Circular No. 14 of 2022 issued vide No. 316/11-Exam/Speed Test Steno/2021 dated 30/06/2022}

5.9.1 DELEGATION OF POWERS FOR THE GRANT OF ADVANCE INCREMENTS

The Pr. Accountant General has been delegated full powers for grant of advance increment(s) to Stenographers on passing higher speed in short hand of 100/120 words per minute subject to subsequent sanction by the Headquarters' Office. In all these cases the actual fixation of pay and adjustment thereof will be made by the Pr. Accountant General provisionally under the provisions of F.R.27. Quarterly Statement of such cases may be sent to the Comptroller and Auditor General for according sanction, so as to reach the Headquarters Office on 15th January, April, July and October each year.

5.9.2 HINDI STENOGRAPHERS

The persons with a speed of 80 words per minute in Hindi may be appointed in the offices in Hindi speaking states subject to the condition that Stenographers knowing Hindi shorthand should not be more than their requirements of Hindi knowing stenographers. In office where number of posts of stenographers is more than 5, the vacancies should be filled in such a way that at least 25% posts of Stenographers could be manned by persons knowing Hindi stenography. This percentage may be increased after reviewing the position.

AUTHORITY : Government of India Ministry of Home Affairs Memo No. E.11015/15/75-O.L (c) dated 23.03.76 received with Comptroller and Auditor General's letter No. 1889-NGE/11/72-76 dated 13.09.76.

5.9.3 TRAINING IN ENGLISH STENOGRAPHY TO HINDI STENOGRAPHERS

Stenographers who have only knowledge of Hindi Stenography and have become eligible for promotion to the Cadre of PAs where knowledge of English Stenography is also necessary to some extent may be imparted training in English

Stenography. The broad guide lines for imparting the subject training are indicated below: -

(i) The training will be meant only for Hindi Stenographers who do not have proficiency in English Stenography.

(ii) The training shall be spread over a period of one year by conducting classes for a duration of 75 minutes on each working day (out of which 30 to 45 minutes will be within offices hours and 30 to 45 minutes outside office hours).

(iii) The training will be imparted by the Sr. P.As who have proficiency and aptitude for imparting this training. The Sr. P.As nominated to impart the training may be paid honorarium at the same rates at which lecturers imparting training to SAS Examination candidates are remunerated.

(iv) As the number of Hindi Stenographers in one single office will be very limited, the subject training may be arranged wherever possible by the Principal Accountant General of the Senior most Accountant General in respect of all such stenographers working in different offices in that station.

AUTHORITY : ***Comptroller and Auditor General's letter No. 1690-O&M/44-86 Dated 22.10.86.***

5.10 DOCUMENTS TO BE PRODUCED BY THE CANDIDATES ON SELECTION

A candidate on his selection for the post of Auditor/ Clerk/ Stenographer should produce the following documents before he is sent for his medical examination:-

(i) Original University Degree(s) Certificate(s)

(ii) Certificate of Scheduled Caste/ Scheduled Tribe from the competent authority, if he belongs to that category.

(iii) Certificate of good moral character of a recent date.

(iv) Domicile certificate.

(v) A displaced person registration card or a certificate from the District Magistrate.

(vi) Attestation form duly countersigned by a Gazetted Officer/ Member of Legislature.

(vii) If a person is employed in Government/ Semi-Government Department. State Undertaking, he must bring with him the permission of his employer to join this office, a relieving certificate as also a service certificate on his work and conduct.

AUTHORITY : ***Government of India Ministry of Home Affairs Memo No. F.2/22/64-Estt-B dated 01.04.65 received with Comptroller and Auditor General's letter No. 575-NGE-11/96 dated 15/17.04.64 read with Comptroller and Auditor General's letter No.NGE-11-70-69 Dated 24.04.71.***

5.11 VERIFICATION OF CHARACTER/ANTECEDENTS OF GROUP 'C' POSTS

A simple verification of character and antecedents is conducted in the case of appointees to Group 'C' posts. The head of office, may however, arrange for detailed verification in any particular case if he considers necessary in the interest of security. Detailed verification is also necessary in respect of those engaged in secret/top secret work.

AUTHORITY : ***Comptroller and Auditor General's letter No. 1246-NGE II/66-76/Vol.IV/79 dated 14.05.1979.***

NOTE: The detailed verification of character and antecedents in respect of all stenographers should be done at the time of recruitment.

AUTHORITY : ***Comptroller and Auditor General's letter No. 1295-NGE-11/65-67 Dated 13.09.67 and 1537-NGE-II/65-67 dated 29.07.68.***

5.11.1 EVALUATION OF TRANSCRIPTS OF STENOGRAPHY TESTS – NATURE OF MISTAKES

1. FULL MISTAKES: The following mistakes are treated as full mistakes:-

a) Every omission of word or figure. In case a group of words is omitted, mark as many mistakes as the actual number of words omitted.

b) Every substitution of a wrong word or figure. The number of mistakes will be equal to the number of words / figures dictated which have been replaced/substituted by other word(s)/figure(s). However, if a figure is written correctly either in numeral or words both will be acceptable and will not be counted as mistake.

c) Every addition of a word or figure or a group of words or figures not occurring in the dictated passage.

2. HALF MISTAKES: The following are treated as half mistakes:-

a) Wrong spelling, including transposition of letters in a word and also omission of a letter or letters from a word. Mis-spelling of proper nouns and unfamiliar names are ignored. If the wrongly spelt word occurs more than once in the passage it will be treated as a single half mistakes.
b) Using singular or plural noun and vice versa.
c) Use of small letter at the beginning of the sentence.

NOTE:

a) More than one error in a single word: All the errors are counted but the total mistakes counted in a single word should not exceed one full mistake.
b) Every passage will be accompanied by a list of words which can be spelt / written in more than one form. All the spellings/forms of words will be acceptable and not counted as error. For example the word 'Honorable' is written as Hon'ble, Hon., honourable and hon. – all these forms will be treated as correct.
c) Candidates are not penalized for any type of errors or mistakes other than those described above.
d) The above guidelines will be valid for Hindi Stenography Skill Test also.
e) Method of calculation of mistakes in Stenography Skill Test:-

$$\text{Percentage of Errors} = \frac{(\text{Full Mistakes} + \text{Half Mistakes}/2)*100}{\text{Number of words in the master passage}}$$

Percentage will be rounded off to two decimal places. For example 5.009 will be treated as 5.01 and 5.001 will be treated as 5.00.

5.12 OATH OF ALLEGIANCE

All Government servants entering service should take an oath of allegiance to the Indian Union.

Authority: Government of India., M.O.No.31/1/63-Estt(A) Dated 23.03.64 received with Comptroller and Auditor General's endstt No. 522-NGE-III/62-64 Dated 09.04.64.

5.13 HEALTH CERTIFICATE

Under F.R.10, no person may be appointed to a post in Government Service without a medical certificate of fitness which must be affixed to his first pay bill. Detailed instructions regarding medical examination are available in F.R.-10, S.R.-3, 4, 4(A) and Government of India's decisions/ orders there under.

NOTE I: According to Headquarters' Office letter No. 970-N.III/17-73 dated 27.05.1974 a lady candidate who is pregnant of 12 weeks standing or over may be

declared temporarily unfit until the confinement is over and re-examined for medical fitness 6 weeks after the date of labour. It shall now no longer be necessary to declare a women candidate as "Temporarily unfit" if she is found to be pregnant during medical examination before appointment against posts which do not prescribe any elaborate training or carrying hazardous duties i.e. they can be appointed straight away on the job. These orders come into force from 04.08.1988 and past cases are not to be re-opened.

AUTHORITY : ***Headquarters office letter No. 2617-NGE.I/III/35-86 Vol. III dated 04.08.1988.***

NOTE II: Appeal for second Medical Examination to be referred to the Ministry of Health and Family Welfare- Delegation of powers regarding.

It has been decided in consultation with the Department of Personnel and Training that the Administrative Ministries/ Departments need not refer the appeals to this Ministry. They may decide themselves all such appeals at least at the level of Joint Secretary. The above delegation to Ministries/ Departments is, however, subject to the following conditions:-

(i) The appeal will not be taken into consideration unless it contains medical re-examination fees i.e. Rs. 100/- for gazetted post and Rs. 25/- for non- gazetted post.

(ii) The appeal should be examined thoroughly and a decision as to the appeal is to be admitted or not is to be taken at the level of Joint Secretary of the Administrative Ministry concerned.

(iii) As far as possible, the Medical Board which examines such appeals should be the one other than the Medical Board which initially examined the candidates as a basis which he/she was declared unfit.

AUTHORITY : ***Government of India, Ministry of Health and Family Welfare's O.M. No. S.14035/54/86-MS dated 19.01.1989 received with Headquarters office letter No.162-Audit. I/30-89/III-89 (2) dated 06.03.1989 filed in Estt-I/Audit/Rec.***

NOTE III: A person re-employed after technical resignation should be exempted from producing a medical certificate of fitness if the resignation was for taking up another appointment under Government or Quasi-Government body for which he applies with the approval of and through the appropriate departmental authority, provided he has been medically examined by the competent authority and declared fit according to the medical standard not lower than those required in his new post. While offering appointment to such candidates, they would be asked to bring an attested copy of fitness certificate when they

report for duty. In default they will have to be got medically examined before they are allowed to join.

AUTHORITY ***: Government of India, Ministry of Finance No.67(22-EV/60 Dated 13.12.60, received with Comptroller and Auditor General's letter No. 1743-Audit-2/ 337-60 Dated 20.12.60.***

5.14 TRAINING OF NEW RECRUITS

In terms of instructions of DoPT OM No. 28020 dated 11.3.2019, Headquarters office vide letter No. 397/Trg-Div/File No. 246/2015 dated 6-7-2020 prescribed the following training modules for Direct Recruits viz., Auditor, Stenographer Grade II, Junior Hindi Translator, Data Entry Operator Grade A, Clerk and Multi Tasking Staff (MTS).

5.14.1 Training Modules for Direct Recruits.

Syllabus, Schedule and Course Content for Induction Training of Auditors

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	Inauguration			
DAY 1	1	**Introduction & Ice Breaking**	Introduction of the participants, expectation sharing and overview of the course	
	2 & 3	**Introduction to IA&AD**	Concept of SAI (C&AG), Role and responsibility of C&AG in good governance, Brief History of IA&AD, INTOSAI, Organisational Set up, various branches of Audit Offices	Introduction to IA&AD
	4	**C&AG's website**	Contents of C&AG's website including recent Audit Reports	C&AG's website
DAY 2	1 & 2	**Constitution of India and DPC Act**	Articles of the Constitution of India relating to C&AG and an introduction to the various provisions of the DPC Act relating to Duties and Responsibilities of the C&AG	Articles 148 to 151 of the Constitution, C&AG's (DPC) Act, 1971
	3 & 4	**Regulations on Audit & Accounts**	Regulations on Audit & Accounts	Regulations on Audit & Accounts, 2007/2020
DAY 3	1 & 2	**Conditions of Service and Administrative Matters**	Job Description of Auditors, Career prospects in the Department, Departmental Examinations, Conditions relating to probation, confirmation, promotions, deputation, Importance of APAR,	MSO (Admn), Fundamental Rules, Rules and Orders relating to APAR
	3 & 4	**Salient Features of the Manual of General Procedure**	Provisions in the Manual of General Procedure of the Office relating to Attendance, Conduct, Maintaining Decorum	Manual of General Procedure of the Office
DAY 4	1 & 2		Opening and maintenance of Registers and Files, Procedures for preservation and destruction of records, purchase of moveable and immoveable assets, undertaking trips abroad, etc.	
	3 & 4	**CCS (Conduct) Rules and CCS (CCA (Rules)**	Provisions of the Conduct Rules and introduction to Minor and Major Penalties and procedures for imposing the penalties	CCS (Conduct) Rules and CCS (CCA) Rules

DAY 5	1 & 2	**Budget formulation and GFR**	Budget formulation and implementation, Procurement of Goods and Services, Inventory Management, Receipt and withdrawal from Government Accounts	General Financial Rules and Receipts and Payments Rules
	3 & 4	**Pension Rules and National Pension System**	Provisions relating to calculation and grant of Pension, Gratuity and Family Pension Discussion on the features of the National Pension System	CCS (Pension) Rules and Rules on National Pension System
DAY 6	1	**Leave Rules**	Discussion of the conditions of CCS (Leave) Rules	CCS (Leave) Rules
	2	**Travelling Allowance Rules**	The various allowances admissible while on Tour/ Transfer/ Superannuation	Supplementary Rules (Travelling Allowances)
	3 & 4	**Soft Skills / Group activity /Field Trip**		
DAY 7	1 & 2	**Important provisions of MSO (Audit)**	Introduction to various types of Audit, Planning and conduct of Audit, Various parts of Inspection Reports and their pursuance, Draft Paragraphs, Audit Reports,	Various chapters of the MSO (Audit) prescribing the various duties of the department with specific focus on the duties of Auditors of the various wings/groups
	3 & 4		Legislative Committees and their role w.r.t. Audit Reports Explanation on the Duties of Auditors in Central Audit, Audit Teams, Inspection Report processing wings, etc.	
DAY 8	1 & 2	**Audit Evidence & Documentation**	Discussion on the importance of collection of evidence and documentation of the entire Audit process	MSO (Audit) & Regulations on Audit and Accounts
	3 & 4	**Compliance Auditing Guidelines**	Definition, planning, conduct, reporting and follow-up of Compliance Audit	Compliance Auditing Guidelines
DAY 9	1 & 2	**Performance Auditing Guidelines**	Definition, planning, conduct, reporting and follow-up of Performance Audit	Performance Auditing Guidelines
	3 & 4	**MS WORD**	Opening and saving files. Formatting text, paragraph formatting, bullets and numbering, multilevel bulleting and numbering, page layout, printing of files	Opening and saving files. Formatting text, paragraph, page; Bullets, numbering and printing

DAY 10	1 & 2	**Introduction to Government Accounting**	Structure of Government Accounts – Consolidated Fund, Contingency Fund & Public Account, List of Major and Minor Heads of Accounts, Finance and Appropriation Accounts	Government Accounting Rules, 1990, MSO (A&E)
	3 & 4	**MS EXCEL**	Performing basic calculations, filtering and sorting data	Creating, saving & opening of excel file. Entering data and formatting Basic calculations. Filtering and sorting data
DAY 11	1 & 2	**Noting and Drafting – with practical exercises**	Introduce the participants to the importance of detailed Notes and the related different types of correspondence Drafting of Audit Queries/Audit Slips/Half Margins	Drafting skills
	3	**e-Office**	An overview of e- Office	e-Office Guidelines
	4	**Gender Sensitisation**	Important provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Provisions of the Act
DAY 12	1 & 2	**Code of Ethics for IA&AD**	Code of Ethics for Auditors	Code of Ethics for IA&AD
	3 & 4	**Evaluation test Experience Sharing and Valediction**	A test containing multiple choice questions, Experience Sharing, feedback and Valediction	

References

1. Constitution of India
2. C&AG's (DPC) Act, 1971
3. C&AG's Website
4. Regulations on Audit & Accounts, 2007
5. MSO (Admn.)
6. FRs and SRs
7. Manual of General Procedure
8. CCS Conduct Rules and CCS (CCA) Rules
9. General Financial Rules
10. Receipts and Payments Rules
11. CCS Pension Rules
12. Rules relating to National Pension System
13. CCS Leave Rules
14. Supplementary Rules (Travelling Rules)
15. MSO (Audit)
16. Performance Auditing Guidelines
17. Compliance Auditing Guidelines
18. e-Office Guidelines
19. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
20. Code of Ethics for IA&AD
21. Views of user offices and other RTIs

5.14.2 Syllabus, Schedule and Course Content for Induction Training of Clerks

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 1	**Inauguration**			
	1	**Introduction & Ice Breaking**	Introduction of the participants, expectation sharing and overview of the course	
	2 & 3	**Introduction to IA&AD**	Concept of SAI (C&AG), Organizational setup, various branches of IAAD.	Chapter 1 of CAG's MSO (Admn) Vol. 1
	4	**Constitution of India**	Articles of the Constitution of India relating to C& AG	Articles 148 to 151 of Constitution of India
Day 2	1 & 2	**DPC Act** **Regulations on Audit and Accounts**	Introduction to the various provision of the DPC Act relating to Duties and Responsibilities of the C&AG Regulations on Audit and Accounts	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1971 Regulations on Audit and Accounts 2007/2020
	3 & 4	**Workflow in Audit Offices**	Types of audit done by IAAD. Introduction of IRs/LARs, PDPs, DPs, Audit Reports, Settlement of paragraphs after discussion by the PAC, maintenance of key documents related to published audit reports	MSO (Audit)
Day 3	1 & 2	**Conditions of Service and Administrative Matters**	Job Description of Clerks, career prospects in IA&AD, Importance of APAR, Conditions relating to probation, confirmation, promotions, deputation, foreign services etc.	Manual of General procedure, Conditions relating to probation, confirmation, promotions, deputation, foreign services etc.
	3 & 4	**Travelling Allowance Rules & Leave Rules**	General understanding of provisions relating to travel, travel allowance, eligibilities etc., Discussion on the provisions of CCS (Leave) Rules	SRs and instructions on Travelling Allowance CCS (Leave) Rules, 1972
Day 4	1 & 2	**Salient features of the Manual of General Procedure**	Provisions in the Manual of General Procedure of the Office relating to attendance, opening and maintenance of registers and files, procedures for preservation and destruction of records etc.	Manual of General Procedure
	3 & 4	**Introduction to MCA**	Introduction to Monthly Civil Account, classified and consolidated abstract	MSO (A&E)

Day 5	1 & 2	**Handling of correspondence and files**	Receipt/ diarising and tracking correspondence, Opening, maintaining and closing files. Maintaining and closing registers	Managing correspondence , files and registers
		Pension Rules and National Pension System	Provisions related to calculation and grant of pension, gratuity and family pension. Discussion on the features of the National Pension System	CCS (Pension) Rules, 1972 National Pension System
Day 6	1 & 2	**Use of e-Office**	Managing correspondence and file movement in a paper-less office	Diarising, indexing, referring and filing of correspondence, Preparing weekly reports, Keeping track of inward and outward movement of files
	3 & 4	**Soft skills activity / field visit**	Soft skills activity / field visit	
Day 7	1 & 2	**Formatting and Drafting skills**	Forms of correspondence.	Formatting and drafting of OMs, Circulars , ordinary letters, DO letters.
	3 & 4	**MS Word**	Preparing, formatting and printing documents in MS Word	Opening, saving files. Formatting text, paragraph formatting, bullets and numbering, multilevel bulleting and numbering, page layout, printing of files
Day 8	1 & 2	**Vouchers, challans and voucher audit**	Concept of vouchers and challans. Duties of clerks in relation to audit of vouchers	Duties of clerks in relation to audit of vouchers
	3 & 4	**MS Word**	Text editing using MS Word	Spelling and grammar check, styles and templates, track changes
Day 9	1 & 2	**Gender Sensitisation**	Gender Sensitisation including The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
	3 & 4	**MS Excel**	Data entry, formatting and printing using MS Excel	Opening and saving an MS Excel workbook. Entering data, formatting and printing
Day 10	1 & 2	**MS Excel**	Simple calculations in MS Excel	Performing basic calculations, filtering and sorting data

	3 & 4	**Internet and Information security**	Using the internet and email. Familiarity with the website of the CAG of India Basic information security	Exploring the website of CAG of India including telephone directory Basic precautions to ensure security while browsing and downloading information IT Act 2000
	1 & 2	**Provisions of CCS (Conduct) & CCS (CCA) Rules**	Rules relating to conduct, maintaining decorum, etc., and disciplinary procedures	Central Civil Service (Conduct) Rules, 1964 Central Civil Service (Classification, Control, Appeals) Rules, 1965
	3 & 4	**Code of Ethics for IAAD**	Code of Ethics for staff of IAAD	Code of Ethics for staff of IAAD
	1 & 2	**Evaluation**	Test including evaluation of computer skills	
	3 & 4	**Experience Sharing, Feedback and Valediction**	Experience Sharing, Feedback and Valediction	

References:

1. Constitution of India
2. CAG's DPC Act, 1971
3. Regulations on Audit and Accounts 2007
4. List of duties prescribed by HQ- Duties of Clerks enclosed to HQ e-mail dated 4 June 2020- 12:13 pm.
5. MSO (Audit)
6. MSO (A&E)
7. Manual of General Procedure
8. Supplementary Rules and Instructions on Travelling Allowance
9. CCS (Leave) Rules, 1972
10. Central Civil Service (Conduct) Rules, 1964
11. Central Civil Service (Classification, Control, Appeals) Rules, 1965
12. CCS (Pension) Rules, 1972
13. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
14. Information Technology Act 2000
15. Code of Ethics for staff of IAAD
16. Views of user offices and other RTIs

5.14.3 Syllabus, Schedule and Course Content for Induction Training of Stenographers

DAY	SESSIONS	TOPIC	CONTENTS	SYLLABUS
DAY 1	**Inauguration**			
	1	**Course Briefing and Ice-breaking**	Introduction of the participants Discussion of course content Expectation sharing	
	2, 3 & 4	**The role of CAG**	Introduction to CAG & IAAD Constitutional provisions relating to CAG. Roles and responsibilities of the Department and its contribution towards good governance and nation building Recent Audit Reports	Article 148 to 151 of Constitution of India Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1971 Regulations on Audit and Accounts 2007
DAY 2	1 & 2	**Organisation Structure of the Department**	Office setup in Headquarters Main branches of the Department and their functioning Office setup in a field office and roles & responsibility of each cadre in an office	Chapter 1 of CAG's MSO (Admn) Vol. 1
	3 & 4	**Ethics and Conduct Rules** **Disciplinary Proceedings**	Integrity Regularity & punctuality in attendance Handling of confidential matters Maintenance of official decorum etc.,	Central Civil Service (Conduct) Rules, 1964 Central Civil Service (Classification, Control, Appeals) Rules, 1965

DAY	SESSIONS	TOPIC	CONTENTS	SYLLABUS
DAY 3	1 & 2	**Office Procedures** **Roles and responsibility of stenographer in general** **File management – Filing System**	Dealing with receipt, disposal and issue of confidential and D.O. letters Submission of files to the boss, maintenance of register to track the files submitted to senior officers Maintenance of the confidential and secret files kept in the custody of the Group Officers and submit any file required by them	Manual of General Procedure
	3 & 4	**Skill Development**	Stenography	Stenography
DAY 4	1 & 2	**Interpersonal relation/ skills with officers and staff**	Maintaining cordial relationships Prioritisation of work in accordance with officers' directions Behavioural Inputs on Team Building	Soft Skills
	3 & 4	**Skill Development**	Stenography	Stenography
DAY 5	1 & 2	**Communication skills, email, correspondence (including drafting letters).**	Effective communication of the orders / instructions of the Group Officers to sections and officers concerned and the responses received from them to the Group Officer. Drafting letters and DO letters	Soft Skills
	3 & 4	**Skill Development- MS Word**	Basics of MS Word – Introduction, formatting documents, page setup etc.,	Creating, saving and Opening of document file. Formatting text, paragraph Bullets and numbering, multilevel bulleting and numbering Inserting tables Page layout

DAY	SESSIONS	TOPIC	CONTENTS	SYLLABUS
				Editing of text Printing of files
DAY 6	1 & 2	**Audit Reports**	Audit reports and the cycle of preparation of audit reports Parliamentary / COPU/ PUC Procedure and its importance	MSO (Audit)
	3 & 4	**Soft skills**	Field Visit / Group Activity / Soft skills	Soft skills
DAY 7	1	**Support functions – Role of Stenos**	How to handle Right to Information, Vigilance and Disciplinary cases	RTI Act, 2005 – overview Central Civil Service (Classification, Control, Appeals) Rules, 1965
	2	**APAR writing**	Overview of SPARROW application	SPARROW application Importance of APAR Handling of APAR of other officials
	3 & 4	**Skill Development- MS Word**	Basics of MS word – Mail merge	styles and templates track changes Mail Merge
DAY 8	1 & 2	**Leave rules & Travelling Allowance rules**	Discussion on various kinds of leaves, TA rules and preparation of TA Bills	CCS (Leave) Rules, 1972 SRs and instructions on Travelling Allowance.
	3 & 4	**Skill Development- MS Excel**	Basics of MS Excel	Creating, saving and Opening of excel file. Entering data and formatting Printing excel sheets Performing basic calculations Filtering and sorting data
DAY 9	1	**Office Meetings – Role of Stenos**	Recording of minutes of meeting Overview of procedures related to various departmental committees (DPC, Review and screening committees)	Rules and instructions regarding DPC constitution and procedures for various cadres

DAY	SESSIONS	TOPIC	CONTENTS	SYLLABUS
	2	**Filing Income Tax returns**	Basic Income Tax Rules. - Filing of returns	Basic IT rules E-filing of returns
	3 & 4	**Skill Development- MS Power Point**	Basics of MS Power Point including hands-on training	Creating, saving and Opening of power point file. Basic formatting of PPT sides Printing PPT slides
DAY 10	1 & 2	**Pension Rules, NPS**	Provisions related to calculation and grant of pension, gratuity and family pension National Pension System	CCS (Pension) Rules, 1972 National Pension System
	3 & 4	**Skill Development- Internet/ Information security**	Basics of internet and browsing of CAG's website including telephone directory Basic precautions to ensure security while browsing and downloading Information Technology Act 2000	Exploring the website of CAG of India Information Technology Act 2000 and subsequent developments / amendments
DAY 11	1 & 2	**Career opportunities**	Career opportunities to stenographers in the Department	Career prospects in the Department Conditions relating to probation, confirmation, promotions, deputation, foreign services etc.
	3 & 4	**Gender Sensitisation**	Gender Sensitisation including discussion of important provisions of the Act	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
DAY 12	1 & 2	**Evaluation / test**	Evaluation in Computer Skills / Team presentations / Group discussions	
	3 & 4	**Feedback & Valediction**	Feedback and Experience sharing	

References:

1. Constitution of India
2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1971
3. Regulations on Audit and Accounts 2007
4. CAG's MSO (Admn) Vol. 1

5. CAG's MSO (Audit)
6. Manual of General Procedure
7. Central Civil Service (Conduct) Rules, 1964
8. Central Civil Service (Classification, Control, Appeals) Rules, 1965
9. CCS (Leave) Rules, 1972
10. CCS (Pension) Rules, 1972
11. Supplementary Rules and instructions on Travelling Allowance
12. Income Tax Act and IT Rules
13. RTI Act, 2005
14. Information Technology Act 2000
15. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
16. List of duties of stenographers as prescribed by HQ (HQ e-mail dated 4 June 2020-12:13 pm)
17. Headquarters' approved schedule for mandatory training of PSs /PAs /Stenos
18. Inputs from user offices and other RTIs

5.14.4 Syllabus, Schedule and Course Content for Induction Training of DEOs

DAY	SESSION	TOPIC	CONTENTS	SYLLABUS
	Inauguration			
DAY 1	1 & 2	**introduction to the Department**	Awareness of the role, legal framework and documentation relevant to the Department, accounting/auditing function and office procedures.	Articles 148-151 of the Constitution of India. Statutory role of CAG in Government Accounts - Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971- S.1 to 23
			Functions and role of State AG. Railway Audit Offices, P&T, Defence, Central	As per respective MSOs.
	3	**Leave Rules**	CCS (Leave) Rules, 1972	CCS (Leave) Rules, 1972
	4	**NPS**	National Pension System	Instructions on NPS
DAY 2	1 & 2	**Role and functions of A&E**	Statutory provisions on Government Accounts and related powers	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971- S.10 to 12 with commentary and other annexures on these Sections in Brochure. Compilation of Accounts and Pension, Fund, GE related work.
	3 & 4	**Role and functions of Audit**	Statutory provisions on Government Audit and related powers	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971- S.13 to 20 with commentary and other annexures on these Sections in Brochure
DAY 3	1 & 2	**Noting and Drafting**	Noting and Drafting in manual and e-office, Official Language Policy in Noting and Drafting, Exercises in Noting, Drafting of Circulars, DO and official letters.	Noting and Drafting-Note, Official letter, DO, Circular
	3	**Record Maintenance**	Overview of significant provisions in Public Records Act, Rules and Record Retention norms as per GFR 2017 and departmental norms on file and record	Record Maintenance in A & E and Audit offices-Public Records Act, 1993, Public Records Rules, 1997, Record Retention norms as per GFR 2017-Rule 320, Appendix-9 and HQ instructions on Record retention.

DAY	SESSION	TOPIC	CONTENTS	SYLLABUS
			management and retention.	
	4	**Provisions of CCS (Conduct) & CCS (CCA) Rules**	Rules relating to conduct, maintaining decorum, etc., and disciplinary procedures	Central Civil Service (Conduct) Rules, 1964 Central Civil Service (Classification, Control, Appeals) Rules, 1965
DAY 4	1	**FRSR- Part-1 : General**	FRSR-Definitions, Pay Rules	FRSR- Part-1 : Definitions, Pay Rules and Exercises
	2	**Pension Rules**	CCS (Pension) Rules, 1972	CCS (Pension) Rules, 1972
	3 &4	**Soft Skills**	Communication and Motivation/ Soft Skills/ Team-Building/ Site Visit (With Role Play /Exercises / Group activities)	Soft Skills
DAY 5	1 & 2	**Computer Hardware**	Introduction to computer hardware	Computer Hardware: CPU, Memory, Disks, Motherboard, Add-In Adapter Cards, SMPS, Peripheral Hardware- Monitor, Keyboard, Mouse, CD ROM/RW, DVD, Floppy. Ports: serial, parallel, VGA, Universal Serial Bus (USB), PS/2. Peripheral Devices: Printers, Scanners, Modem, projectors, Connector type: VGA, DVI/HDMi, S-Video, Component/RGB
	3 & 4	**Computer Software**	Operating System – MS Windows	Software (System/Application), Operating Systems, Windows Environment (Start Menu, Programs, Documents, Settings, Search, Help & Support, Run, Control Panel, Desktop, Icons etc.), Creating folders & Files, Copying folders and files, Recycle Bin, Shortcut Keys
DAY 6	1 & 2	**Internet and E-mail**	Internet and E-mail	Introduction to Internet, its features and its application, How the internet works, Internet & Intranet, E-mail, Web page, Website, Web browser, Working with e-mail via Outlook and other mail programmes.

DAY	SESSION	TOPIC	CONTENTS	SYLLABUS
				Hardware & Software requirement to connect to the Internet, Modem and its configuration, ISP, Protocol and Configuration for TCP/IP. Making connection with servers, Internet addressing – Domains and sub-domains, IP Address and DNS
	3 & 4	**VISIT / Soft skills group activity**	Visit to local place of interest / group activity	
DAY 7	1 & 2	**Networking and Internet security**	Network- Types of Network, Client-server Model. Internet Security- Threats (Viruses, Worms, Trojan Horse etc.) Hacking, Phishing, Firewall	Networking and Internet security
	3 & 4	**MS Word:**	Creating and editing Word document	MS-Word- creating a document, saving a document, cut, copy, paste & other commands, Character formatting, Paragraph formatting, Bullets & Numbering, Page Set-up, Page Border, Columns, Change Case, Drop Caps, Auto Text, Header & Footer, Page Set-up, Spelling Check & Grammar, Views- Normal, Print layout, Outline and Printing a document. Opening, Editing and Saving a PDF file in MS Word
DAY 8	1 to 4	**Ms word**	Formatting of MS word document.	Insert - Page Break, Page Number, Symbols, Pictures, Tables: Insert Table, Data Entry, Modify Table, Table Formatting, Convert Tables to Text & Text to Tables, Sorting Data, Use of Formulae with practice
				Charts, Word Arts, Track Change, Hyperlink, Mail Merge with practice
DAY 9	1 & 2	**MS Excel**	Creating data table in Excel	Introduction to MS Excel Creating a Work Book, Saving & Retrieving a Workbook, Creating and modifying worksheets,

DAY	SESSION	TOPIC	CONTENTS	SYLLABUS
				Formatting Cells. Inserting –Rows, Columns, Worksheets, Page Setup, Printing worksheets
	3 & 4		Excel Formulae	Using formulae in Excel with Functions. Sorting, Subtotals, Creating Charts. Practice session on Excel
DAY 10	1 & 2	**Introduction to MS Power Point**	Introduction to MS PowerPoint Slide layout, slide design, inserting-tables, charts and pictures, slide show	Introduction to MS PowerPoint Slide layout, slide design, inserting-tables, charts and pictures, slide show
	3 & 4	**E-office**	Use of e-Office – Dak Management System, File Management, Submission of Files, etc.	Use of e-Office – Dak Management System, File Management, Submission of Files, etc.
DAY 11	1	**VLC System**	Visit to AG office	Explaining the VLC and SAI Pension system
	2	**SAI Pension**		
	3 & 4	**Quiz**	Quiz on hardware/software	2/3 participants will be selected for Prize
DAY 12	1 to 2	**Code of Ethics for IA&AD**	Code of Ethics	Code of Ethics for IA&AD
	3 & 4	**Test and Evaluation.** **valediction**	Test, Evaluation, feedback	Test on 25 MCQ Group Discussion, Feedback & Prize distribution

References

1. Constitution of India.
2. CAG's DPC Act, 1971.
3. C&AG's Website
4. List of duties prescribed by HQ- Duties of EDP posts enclosed to HQ e-mail dated 4 June 2020.
5. Code of Ethics for IA&AD
6. CCS (Pension) Rules, 1972
7. FRSR- Part-1
8. Central Civil Service (Conduct) Rules, 1964
9. Central Civil Service (Classification, Control, Appeals) Rules, 1965
10. GFR 2017
11. Views of user offices and other RTIs

5.14.5 Syllabus, Schedule and Course Content for Induction Training of Junior Hindi Translators

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	Inauguration			
DAY 1	1	**Introduction**	introduction to the Training Course, Ice-breaking and expectation sharing.	Introduction of participants and discussion on participant's expectation from the training. Career prospect of JHT
	2	**Introduction to IA&AD**	Duties and powers of the CAG- Constitutional Provisions: Structure of CAG office; Audit (various branches) and Accounts offices.	Articles 148-151 of the Constitution of India. CAG (DPC) Act 1971.
	3	**Leave Rules**	Discussions of the conditions of CCS (Leave) Rules	CCS (Leave) Rules, 1972
	4	**NPS**	National Pension System	Instructions on NPS
DAY 2	1	**Conduct Rules**	Provisions of conduct Rules	CCS (Conduct) Rules, 1964
	2	**CCS (CCA) Rules**	CCS (CCA) Rules, 1965	CCS (CCA) Rules, 1965
	3	**Word processing (Hindi)**	MS word- creating a document, saving a document, cut, copy, paste & other commands, Character formatting, Paragraph formatting, Bullets & Numbering, Page Set-up, Page Border, Columns, Change Case, Drop Caps, Auto Text, Header & Footer, Page Set-up, Spelling Check & Grammar	Practical – creating a document and applying word tools.
	4	**Word processing (English)**	MS word Tables: Insert Table, Data Entry, Modify Table, Table Formatting, Convert Tables to Text & Text to Tables, Sorting Data, Use of Formulae with practice	Practical – creating a document and applying word tools.

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 3	1 & 2	**Official Language**	Introduction to Official language Policy, Rajbhasa Adhiniyam; Rajbhasa Vibhag (under Home Ministry); incentives for Promoting Hindi in Official work; Norms for Hindi magazines; Hindi Exams; Narakas	Rajbhasa Adhiniyam 1963. (Official Language Act, 1963); राजभाषा (संघ के शासकीय प्रयोजन के लिए प्रयोग) नियम, **1976**
	3 & 4	**MS Excel (English)**	Introduction to MS Excel Creating a Work Book, Saving & Retrieving a Workbook, Creating and modifying worksheets, Formatting Cells. Inserting –Rows, Columns, Worksheets, Page Setup, Printing worksheets. Using formulae in Excel	Practical – creating sheet and applying excel tools.
DAY 4	1	**Status of Hindi**	Constitutional status of Hindi	Provisions of the Constitution – Article 120, 210, 343-351 of the constitution.
	2		Fundamental structure of Language	Concept of language; genius of language, specification of Language; levels of linguistic structure viz. Discourse, sentence, clause, phrase, morph/word etc.
	3		Language and communication	सम्प्रेषण व्यवहार के माध्यम के रूप में भाषा का प्रयोग, भाषा प्रयोग – भौतिक धरातल – भाषिक सन्दर्भ का परिचय
	4	**Translation**	Principles of translation. Essential requirement for translating a document.	Translation as communication of meaning; translation as interpretation; translation as recodification, theory of equivalence.
DAY 5	1 & 2	**Translation**	Hindi to English	Practical translation of published Audit Paras.
	3 & 4		English to Hindi	Practical translation of published Audit Paras.

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 6	1 & 2	**Hindi related official work**	Monthly/quarterly report preparation. Hindi workshops. Bilingual orders/circulars. Parliamentary committee on Hindi.	Discussion on all the reports and compilation of reports. GOI circulars regarding bilingual orders, workshop, reports, Hindi committee, Hindi Meetings.
	3 & 4	**Study tour**	Local visit	
DAY 7	1	**Translation of official correspondence**	Translation of Hindi letter	Practical Translation work
	2		Translation of English letter	
	3	**Typing and processing of letters**	Typing of DO letters/other letters in Hindi	Skill related to correct formatting and printing of letter.
	4	**QUIZ**	Quiz on Hindi books and authors	MCQ quiz on hindi books and their authors
DAY 8	1 & 2	**Hindi Diwas and Pakhwara**	Norms for Pakhwara, Hindi Diwas.	Ability to layout programme schedule; Practical on how to organise Hindi Pakhwara and hindi Diwas
	3 & 4	**Noting and Drafting**	Noting and Drafting in Hindi	Purpose of noting; General instruction in respect of noting; General principles of noting; Types of noting
DAY 9	1 & 2	**Administrative Hindi**	Simplification of administrative Hindi.	Administrative words in Hindi and English.
	3 & 4	**Software enabled translation**	Introduction to IT enabled translation.	Google translator; Software used for Hindi. IT related technical terms. Introduction to Kantastha of Official language Department.
			Use of Hindi related software being used, Phonetics.	
DAY 10	1 & 2	**Precis**	Introduction to Hindi précis writing	Rules of précis writing. Do's and don'ts of Precis writing. Practice of précis writings
	3 &4	**Idioms and phrases**	Idioms and phrases in Hindi & its translation	Practical exercise on Idioms and phrases
			Idioms and phrases in English & its translation	
DAY 11	1 & 2	**Drafting skills (English)**	Essay/draft writing on given topic in English	Essay/Draft writing and its' translation
			Translation of Essay/draft in Hindi	

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	3 & 4	**Public Speaking**	Public speaking by participants in Hindi.	Elements of Public Speaking; Clear Articulation, vocal tone, body language, facial expression, timing, Needs of the Audience; Prize for 2/3 best speaker.
DAY 12	1 to 2	**Code of Ethics for IA&AD**	Code of Ethics	Code of Ethics for IA&AD
	3 & 4	**Test and Evaluation. valediction**	Test, Evaluation, feedback	Test on 25 MCQ Feedback Prize distribution

References:

1. Constitution of India.
2. CAG's DPC Act, 1971.
3. List of duties prescribed by HQ- Duties of Junior Hindi Translator enclosed to HQ e-mail dated 4 June 2020.
4. Official Language Act, 1963
5. राजभाषा(संघ के शासकीय प्रयोजनों के लिए प्रयोग) नियम, 1976.
6. Karyalay Sahayika a book published by Kendriya Sachivalaya, Hindi Parishad, New Delhi.
7. Précis and Draft by Muthuswamy and Brinda
8. CCS (Leave) Rules, 1972
9. CCS (Conduct) Rules, 1964
10. CCS (CCA) Rules, 1965
11. Views of user offices and other RTIs

5.14.6 Syllabus, Schedule and Course Content for Induction Training of MTS

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
	Inauguration			
DAY 1	1	**Introduction to the Department**	Ice-breaking Functions of CAG; Structure of CAG Office; Telephone Directory; website	Articles 148-151 of the Constitution of India.
	2		Functions and role of State AG. Railway office, Audit Offices, P&T, Defence, Central, MAB. Career Prospects of MTS	As per respective MSOs; Clerk, Accountant/Auditor and SAS exam.
	3	**Leave Rules**	CCS (Leave) Rules, 1972	CCS (Leave) Rules, 1972
	4	**NPS**	National Pension System	Instructions on NPS
DAY 2	1	**Office etiquette**	An overview of significant rules in CCS (Conduct) Rules, 1964 and CCS (CCA) Rules 1965 in guiding official and personal conduct. Handling of guests and behaviour towards stakeholders.	CCS (Conduct) Rules, 1964 with soft skills; CCS (CCA) Rules 1965; Do's and don'ts. Disciplinary procedures/ consequences of breach of conduct rules.
	2	**Study tour**	Dak system, dispatch in AG office	Introduction to Inwards DAK and Dispatch. Familiarisation with register and system being used.
	3	**Security of government premises**	Practical on CCTV management. Raising alarm. Important telephone numbers.	Connecting CCTV, Watching CCTV
	4		Keys, closing, opening of premises	Best security practices. Preparation of check list.
DAY 3	1	**Maintaining Cleanliness and Sanitisation**	Infectious diseases. General cleanliness. Cleaning and dusting of hardware.	PPT on diseases and their prevention.
	2		Maintaining personal hygiene and office hygiene; Use of different types of solution for different	GOI, MOH&FW and other guidelines.

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
			types of surface/materials.	
	3	**General Disaster Management**	Use of Fire Extinguisher; First aid; sanitization.	Practice use of first aid, fire extinguisher.
	4	**Quiz**	Quiz on cleanliness/ infectious diseases/ chemicals/ first aid	Test the ability of basic comprehension and select 2 / 3 for prize. (25 MCQ)
DAY 4	1	**Duties and responsibilities of MTS**	Rules and guidelines regarding role of MTS	HQ's guidelines
	2	**Office Machines**	Photocopier/Fax/binding/ stitching for parcel.	Hands on training.
	3	**Inward and outward diary**	Inward and outward diarising	Explaining columns of diaries.
	4		Inward and outward diarising	Diarising inward and outward letters
DAY 5	1 & 2	**Vehicle and hardware management**	Cleaning and upkeep of vehicle; Road signals; Motor vehicle Act	Road signals. Important provisions of Motor Vehicle Act; cleaning and upkeep of official vehicle.
	3 & 4		Introduction to the management and upkeep of Computer hardware, LAN, Switches etc.	Cleaning and upkeep of computer hardware.
DAY 6	1 & 2	**Writing skills**	Writing of Leave application. Filling up leave/advance forms/intimations to the department.	Writing of Leave application. Filling up leave/advance forms
	3 & 4	**Visit to local place of interest/office/ workshop**	Visit to local place of interest/office/workshop	Familiarisation with cleanliness and security
DAY 7	1	**MS word**	Use of Word processor and applying various tools.	Typing a simple application/document
	2			Saving files. Formatting text, paragraph formatting.
	3			bullets and numbering, multilevel bulleting and numbering,
	4			page layout, printing of files, saving

DAY	SESSION	TOPIC	CONTENT	SYLLABUS
DAY 8	1 & 2	**Operation of IT equipment**	LCD operation; Audio-video system in conference room/Desktops	Practical on operating and connecting office machines
	3 & 4	**Venue Preparation**	Preparation of Venue for meeting/conference/class room	Participants to prepare checklist and test the venue
DAY 9	1	**Record Maintenance**	Introduction to old record room	MSO and Old Record Manual
	2		Preservation period of records	MSO and Old record Manual
	3		Indexing and labelling of old records	Preparation and fixing of labels on old record
	4		Visit to old record room	AG office visit
DAY 10	1	**Gender Sensitisation**	Gender Sensitisation. Formation of committee	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
	2	**Code of Ethics**	Code of Ethics for staff of IAAD	Code of Ethics for staff of IAAD
	3 & 4	**Excel**	Introduction to M S Excel; Creation of table	Creating and formatting table with border, shade, bold, italics and saving.
DAY 11	1 & 2	**Important functionaries**	Important functionaries of state and Central Government, their duties and responsibilities	Duties and responsibilities of President, PM, Governor, CM and Courts.
			Quiz on functionaries of State/Central/CAG	2/3 participants will be selected for prize.
	3 &4	**Noting, drafting and translation**	Noting and drafting in English/ Hindi/ vernacular language	Simple noting and drafting, explaining types of communication (Circular, OM, OO)
			Translation of common official terms	Used of official and administrative words
DAY 12	1 & 2	**Evaluation**	Test including noting /drafting	Test on 25 MCQ (on course) Noting/drafting
	3 & 4	**Experience Sharing, Feedback and Valediction**	Experience Sharing, Feedback and Valediction	

References

1. Constitution of India.
2. CAG's DPC Act, 1971.
3. List of duties prescribed by HQ- Duties of MTS enclosed to HQ e-mail dated 4 June 2020.
4. Motor Vehicle Act
5. CCS (Leave) Rules, 1972
6. Code of Ethics for staff of IAAD
7. CCS (Conduct) Rules, 1964
8. CCS (CCA) Rules 1965
9. Views of user offices and other RTIs

5.15 PROMOTION TO THE AUDITORS CADRE

The Comptroller and Auditor General of India, in exercise of powers contained in Rule 5 of the Indian Audit & Accounts Department (Auditors) Recruitment Rules, 1988, has ordered the following relaxations in the Auditor Recruitment Rules:

(i) Method of Recruitment:

50% by promotion failing which by deputation and 50% by direct recruitment.

(ii) Eligibility Criteria for promotion:

a. 25% by promotion of Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit; and

b. 25% by promotion from following officials;

   i. By promoting SAS Group I passed Group 'C' officials;

   ii. Graduate Group 'C' officials with combined regular service of 3 years who have passed Departmental Examination for Auditors.

{Authority: Comptroller and Auditor General's Circular No. 06-Staff (App I)/2022 No. 158-Staff (App I)/18-2020 dated 04.02.2022}

NOTE 1: Auditors promoted from the cadre of clerks under the promotion quota, who fail to pass D.E.A. within the number of chances allowed, and who are subsequently reverted as Clerks may be allowed three more chances to negotiate the Confirmatory Test within two years of their reversion.

AUTHORITY : Comptroller and Auditor General's letter No.1867-NGE.III/32-68 Dated 05.09.1968.

NOTE 2: The question whether an Auditor discharged and appointed as Clerk for not passing D.E.A. with in the prescribed number of chances, can on re-appointment to the Auditor cadre be treated as a fresh recruit for the purpose of pay fixation, was considered in consultation with the Government of India. It has been decided that the proviso to F.R.22(c) is applicable in such cases and a person on re-appointment to the Auditor cadre can count his past service for pay fixation as the case is not one of the reappointment after resignation, removal or dismissal

from service. The orders contained in the Comptroller and Auditor General's letter No.2264-NGE.III/97-63. dated 07.10.63 may be treated as modified to this extent.

AUTHORITY **: *Comptroller and Auditor General's letter No.2758-NGE.III/97-63 dated 26.09.1964.***

NOTE 3: Auditors who fail to pass the D.E.A. in the prescribed numbers of chances and are given offer of appointment as clerks in terms of para 288 of M.S.O.(Admn.) Volume I can be appointed as clerks without fulfilling the pre-requisite condition of passing the typewriting test for appointment as a clerk as required vide Headquarters office circular letter No 1982-NGE.II/81-74 dated 13.8.74. However, they must clear the typewriting test before they are allowed increment considered for quasi-permanency, confirmation etc.

AUTHORITY **: *Comptroller and Auditor General's letter No 191-NGE.II/81-74 dated 30.01.75.***

Note 4: The auditors appointed as Clerks after issue of notices of discharge from the Auditor Cadre for not Passing the D.E.A. within the prescribed number of chances will be treated as fresh recruits and will be governed by all the orders applicable to direct recruit clerks. The benefit of initial pay fixation counting their Auditors or service in clerk's cadre can be given after obtaining the approval of the Comptroller and Auditor General invoking F.R.27. They should also be required to pass the typing test with 30 w.p.m. before they are granted further increments (beyond the rate of pay fixed in terms of Government of India decision No. below F.R.27).

AUTHORITY **: *Comptroller and Auditor General's letter No. 1894-NGE.II/59-71 dated 10.08.71.***

NOTE 5: The Government of India in consultation with the Ministry of Home Affairs, have held that the termination of service either under CCS(T.S) Rules, 1965 or under the terms of appointment for failure to pass a prescribed examination does not amount to dismissal or removal within the meaning of Article 418 (a) C.S.Rs. A Government servant whose services are terminated for failure to pass a prescribed examination and who is appointed to another post without any break, will count his previous service towards leave and pension.

AUTHORITY **: *Comptroller and Auditor General's letter No. 2092-NGE-1/75-67 Dated 23.09.67.***

5.16 FIXATION OF SENIORITY OF AUDITORS

The seniority of Auditors should be fixed on the following basis:-

(i) The seniority of the direct recruits to the Auditor cadre will be determined according to their position in the panel, subject to the selected candidates joining the duty within the maximum period of 30 days from the date of issue of the appointment letter. In case the candidate does not join within the stipulated period, his seniority may be fixed with reference to his date of appointment.

***AUTHORITY** : Comptroller and Auditor General's letter No. 2163-NGE-1111/142-66 dated 20.10.66.*

(ii) Promoted clerks will be given the position as against the prescribed point in 20 point roster irrespective of whether direct recruit does not join within the stipulated time, the next direct recruit on the panel will take his place subject to the time limit, laid down above. The date of actual appointment to the auditors cadre of the promoted clerks will be the basis for determining their seniority.

***AUTHORITY** : Para 3.9.1 of M.I.R. read with Comptroller and Auditor General's letter Nos 1730-NGE-III/149-66 Dated 24.8.67 and No 83-NGE-III/149-66 Dated 18.01 1968.*

NOTE I: The seniority of clerks who happen to be on deputation to other offices and whose turn for promotion to the Auditors cadre in the parent office has come is to be determined with reference to the date on which the person concerned actually reverts and takes over as Auditor.

***AUTHORITY** : Comptroller and Auditor General's letter No. 747-NGE-III/48-67 Dated 04.04.67.*

NOTE II: Eligible clerks may be promoted against the promotion quota vacancies relating to the actual number of vacancies at any point of time (i.e including only vacancies against regular posts and excluding the vacancies against casual temporary posts) subject to the condition that the seniority of the promotees will be determined as if they had been promoted against the appropriate points in the roster for filling up vacancies i.e. there will be no gain in seniority on account of promotion even before the occurrence of the promotion quota vacancy.

***AUTHORITY** : Comptroller and Auditor General's letter No.1765-NGE-III/467-72 dated 21.07.72.*

(iii) The seniority of auditors who revert as clerk on account of their failure to pass the Departmental Examination for Auditor and who are subsequently promoted as auditors will be fixed with reference to the date of repromotion. No weightage for past service in the Auditors cadre will be given to such Auditors for the purpose of seniority.

***AUTHORITY** : Comptroller and Auditor General's letter No.2864-NGE-III/160-59 Dated 11.08.59.*

NOTE: An Auditor or clerk transferred on a mutual transfer basis would be placed below the last officiating person of the cadre concerned.

5.16.1 SENIORITY OF OFFICERS/OFFICIALS PROMOTED AFTER EXPIRY OF THE PERIOD OF PENALTY

The seniority would be fixed according to the position of the officer in the panel on the basis of which he is promoted on expiry of the period of currency of the penalty.

{Authority: DoPT OM No 22011/2/92-Estt (D) dated 30.11.1995.}

(iii) The eligibility service in the promotional grade for further promotion shall commence only from the date of actual promotion and in no case it may be related even notionally to the date of promotion of the junior in the panel

{Authority: DOPT OM No 22034/5/2004-Estt (D) dated 15.12.2002}

5.16.2 PROMOTION OF EMPLOYEES ON WHOM MINOR PENALTY OF WITHHOLDING OF INCREMENT ETC HAS BEEN IMPOSED

A Government servant who is found fit for promotion by the DPC held after the imposition of the penalty, need not be considered again for promotion by the subsequent DPC's merely because he could not be promoted during the life of panel or due to concurrency of the penalty. After the expiry of period of penalty, the official concerned will be promoted from the same panel in which he was originally empanelled. On his promotion, the officer would be entitled to pay fixation in the promotional grade with effect from the date of actual promotion only.

AUTHORITY : ***Headquarters office letter No. 497-N.2/39-90 dated 30.08.1990 filed in Estt-I (A)/46/Res/SC/ST/84-91 Vol.-II. and DOPT OM No 22034/5/2004-Estt (D) dated 15.12.2004.***

5.17 CONFIRMATION OF AUDITORS

Subject to orders regarding reservation of vacancies to certain classes, confirmation in the auditors cadre are to be made according to seniority subject to the passing of the D.E.A.. If on a particular date when a permanent vacancy arises, the senior man is not qualified for confirmation (having not passed the Departmental Examination for Auditor's by that time), the next junior qualified men will have to be confirmed in that vacancy and no vacancy will be kept open for any particular individual. The senior man, who has thus lost his confirmation and consequently seniority, would regain the seniority on his subsequent confirmation, in cases he passes the D.E.A. within two consecutive chances available to him. Thus loss of seniority is only with reference to confirmed man and as against the officiating Auditors a senior ma n does not lose his seniority on account of his not passing the D.E.A. in two consecutive chances. It is also not the intention that the junior man who has passed the D.E.A. with in two consecutive chances, should be confirmed in preference to his senior who passes the D.E.A. in the third or fourth admissible chance subsequently, but before the occasion for confirmation arises.

2. The occasion for confirmation would mean the occasion when the permanent vacancy actually arises or the earliest subsequent date on which a person eligible for confirmation in the already available permanent vacancy, becomes available.

AUTHORITY : ***Comptroller and Auditor General's letter No.1206-NGE-III/66-63 dated 27.05.63.***

NOTE : A Scheduled Caste/Tribe candidate confirmed earlier by reason of reservation of seats will rank senior (in the gradation list) to other who though senior to him in length of service was confirmed later.

AUTHORITY : ***Comptroller and Auditor General's letter No. 544-NGE-III/15-62 Dated 14.03.63.***

5.18 SIMPLIFICATION OF CONFIRMATION PROCEDURE-DELINKING OF CONFIRMATION FROM THE AVAILABILITY OF PERMANENT POST

In order to overcome the delay and also reduce labour in processing the cases, a revised procedure for confirmation, retention of lien etc. has been introduced w.e.f. 01.04.1988 and may be followed in future:-

1. CONFIRMATION

(A) General

(i) Confirmation will be made only once in the service of an official which will be in the entry grade.

(ii) Confirmation is delinked from availability of permanent vacancy in that grade in other words as officer who has successfully completed the probation or passed Departmental Examination necessary for confirmation may be considered for confirmation. In cases where probation or passing of a Departmental Examination for confirmation is not prescribed, the official should have put in a minimum of two years service in the entry grade before he is considered for confirmation by the DPC.

(B) CONFIRMATION IN THE GRADE TO WHICH INITIALLY RECRUITED

The case will be placed before DPC for confirmation.

A specific order of confirmation will be issued when the case is cleared from all angles.

(C) ON PROMOTION

(i) If the recruitment Rules do not prescribed any probation, an officer promoted on regular basis (after following the prescribed DPC etc. procedure) will have all the benefits that a person confirmed in that grade would have.

(ii) Where probation is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed the probation. If, the appointing authority considers that the work of the officer has not been satisfactory or needs to be watched for some more time he may revert him to the post or grade from which he was promoted, or extend the period of the probation as the case may be. Since there will be no confirmation on promotion, before an official is declared to have completed the probation satisfactorily, a rigorous screening of his performance should be made and there should be no hesitation to revert a person to the post or grade from which he was promoted if the work of the officer during probation has not been satisfactory.

(i) As no officer otherwise eligible will have to wait for confirmation pending availability of a permanent vacancy, the need for following the existing procedure for declaring a person quasi-permanent ceases to exist. Accordingly the provisions relating to the quasi-permanency in the CCS (Temporary Service) Rules will be deleted.

(ii) As there will still be situations where appointments are made against posts which are created for define and purely temporary periods, the provisions of temporary service Rules will continue to be in force.

3 LIEN

The concept of lien as the title of a Government Servant to hold substantively a permanent post will undergo a change. Lien will now represent only the right/ title of a Government Servant to hold a regular post, whether permanent or temporary, either immediately or on the termination of a period or periods of absence. The benefits of having a lien in a grade will thus be enjoyed by all officers who are confirmed in the grade on entry or who have been promoted to a higher post declared as having completed the probation where it is prescribe or those who have been promoted on regular basis to a higher post where no probation is prescribed under Rules, as a case may be,

The above right/title will, however, be subject to the condition that the junior most person in the grade will be liable to be reverted to the lower grade if at any time, the number of persons so entitled is more than the post available in that grade. For example, if a person who is confirmed or whose probation in a higher post for which there is no probation on a regular basis, reverts from deputation or foreign service and if there is no vacancy in that grade to accommodate him, the junior most person will be reverted. If, however, this officer himself is the junior most, he will be reverted to the next lower grade from which he was earlier promoted.

4 PENSION

Since all the persons who complete probation in the first appointment will be declared as permanent the present distinction between permanent and temporary employees for grant of pension and other pensionary benefits will cease to exist.

5 RESERVATION FOR SC/ST

As a result of introduction of confirmation only at the entry stage and the delinking of confirmation from the availability of permanent posts, the need for reservation at the time of confirmation in posts, and services filled by Direct Recruitment as per the existing instruction will cease to exist as everyone who is eligible for confirmation will be confirmed.

6 The existing instructions/ Rules in respect of aspects mentioned above stand

modified to the extent indicated in the preceding paragraphs.

7 The revised procedure relating to confirmation outlined above will not apply

to the cases of appointments made on ad hoc basis or against casual temporary posts i.e. it is only the appointments made on regular basis against regular posts which will come within the purview of these instructions.

AUTHORITY* : *Headquarters' office circular letter No. N/56/1988 received with letter No. 2636-NGE.III/43-88 dated 20.07.1988 filed in Estt-I Audit/ conversion of temporary post/87-89.

5.19 STATISFACTORY COMPLETION OF THE PERIOD OF PROBATION-PROCEDURE FOR DETERMINATION OF

It is not necessary to appoint a departmental committee to consider whether the staff have completed their probation satisfactorily. The appointing authority will be competent to decide this. The satisfactory completion or otherwise of the period of probation may be decided on the basis of work, conduct and confidential reports, etc. The appointing authority may, where necessary, obtain special reports on the performance of the staff from the office who are supervising the work of the concerned officials or the Branch officers concerned.

1(a) As the respective cadre controlling Principal Accountant General/Accountant General and other Heads of Department in this Department are the appointing authorities in respect of Group B posts in their offices, the proposals for extension of probation period/reversion to the original post/discharge from service in such cases may invariably be sent to Headquarters office alongwith the recommendations of the appointing authorities before the expiry of probation period/extended probation period. The cases of section Officers (Probationer) may also please be regulated accordingly.

AUTHORITY : ***Headquarters letter No 219-NGE (App)/11-2005 Vol.-I dated 30.03.2005.***

2. Any decision for extension of the period of probation shall be taken within two months after expiry of period of probation and communicated to the concerned officer indicating the reasons thereof.

3. If during the period of probation or extension thereof, Appointing authority is of the opinion that officer is not fit for retention, he may discharge or revert the official to the post held by him prior to his appointment to the present post, as the case may be after following the procedure enumerated in (i) above.

4. During the period of probation or extension thereof, the staff will get their increments in the normal course unless there are specific orders to the contrary e.g. clerks who have not qualified in type test.

5. Immediately after satisfactory completion of the period of probation by the staff concerned, a formal order to that effect may be issued.

NOTE 1: It is desirable to bring to notice of the staff concerned any shortcomings noticed in his work and performance so that they can have an opportunity to improve their performance.

NOTE II: These instructions will also apply to regulate the period of probation prescribed in the Recruitment Rules for various posts like Senior Auditors, Accountants and also other posts whether this has been prescribed by administrative orders pending issue of Recruitment Rules.

AUTHORITY : Comptroller and Auditor General's letter No. 1395-N-2/68-84 Dated 29.12.86.

5.20 WORKING BY AUDITORS/ CLERKS ON A SEAT OR IN A SECTION FOR PRESCRIBED PERIODS

No Auditors/ Clerks should be allowed to remain in the same seat for more than 3 years (Continuous) without the specific approval of the D.A.G. concerned and in the same section for more than 5 years (continuous) without the specific approval of the Accountant General Also a person having worked in a seat or section for the prescribed period should not be posted to the

same seat or section after a short interval. The relaxation of these orders should particularly be avoided during the two year preceding an Auditor's/ Clerk's retirement. No clerk should ordinarily be retained for more than three years in a Section.

2. To watch the compliance of the above orders, a register in the prescribed form should be maintained by each section. The register should be put up to the Branch Officer on the first of each month. As soon as a Auditor completes 3 years on one seat, action should be taken to transfer him to some other seat or to place him at the disposal of coordinating/Administration section for posting in some other section, if necessary. The names of the Auditors/ clerks who complete five years in the section, should be promptly reported to the coordinating/ Administration Section which will take action to transfer them to some other section.

3. Administration Section will also review the whole position once in a year in the month of October, and effect general transfers of the cases in consultation with the coordinating sections who will be responsible to watch the compliance of the instructions.

Authority: Comptroller and Auditor General's letter No.2190-Admn.I/512-62 Dated 24.09.1962.

5.21 RECRUITMNT RULES FOR THE POST OF SENIOR AUDIT OFFICERS.

In compliance with the directions of Hon'ble High Count of Delhi contained in order dated 17-09-2013 the post of Sr. Audit Officer and Sr. Accounts Officer, in the IA&AD, in Pay level 10 earlier classified as Group 'B' post, is classified as Group 'A' without any change in the Pay level. The Classification of the posts of Senior Audit Officer and Senior Accounts Officer as Group 'A' will be effective from 09-04-2009. All settled cases (such as promotions to the post of Sr. Audit Officer and Sr. Accounts Officer, induction into IA&AS, disciplinary cases etc.) shall not be re-opened. The attendant benefits (such as consultation with UPSC for promotion, change in disciplinary authority, contribution to Central Govt. Employees Insurance Scheme (CGEIS) etc.) will be effective from 16-5-2019.

(Authority:- Govt of India Ministry of Finance (Department of Expenditure) letter No. A.12018/1/2013-EG dated 16-05-2019 and dated 14-06-2019.

The posts of Accounts Officer/Audit Officer have been merged with the posts of Sr. Accounts Officer/Sr. Audit Officer with effect from 20-11-2019, i.e. the date of notification of Recruitment Rules to the post of Sr. AOs and circulated to field offices vide Hqrs. Circular No. 49 – Staff (App l)12019 No. 1376 - Staff (App 1)/16-2018 Dated: 22.11.2019. All the existing AOs are to be re-designated as Sr. AOs without convening DPC/DSC and their pay will be regulated in terms of Government of India's orders (6) below FR 23 w.e.f. date of merger (i.e. 20-11-2019)

(Authority: Headquarters' Circular No. Staff Wing/50-2019, No. 1327-Staff(Appt.)/213-2019 dated 25-11-2019)

Notification

GSR 860(E):- In exercise of the powers conferred by Clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Account Department (Senior Accounts/Senior Audit Officer) Recruitment Rules 2002, the Indian Audit and Accounts Department (Senior Audit Officer (Commercial) Recruitment Rules 2002 and the Indian Audit and Account Department (Accounts Officer and Audit Officer) Group 'B' post Recruitment Rules, 2016, except as respects things done or omitted to done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment to the posts of Senior Accounts Officer

and Senior Audit Officer in the field offices of the India Audit and Accounts Department, Namely:-

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, Senior Accounts Officers/Senior Audit Officers Group 'A' Recruitment Rules, 2019.

(ii) They shall come into force on the date of their publication in the official Gazette.

2 Number of post, classification and level in pay matrix :- The number of said posts, their classification and the level in the pay matrix attached there to shall be as specified in columns (2) to (4) of the schedule annexed to these rules.

3 Method of recruitment, age limit qualification etc.: - The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (14) of the said schedule.

4 Disqualification: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provision of these rules with respect to any class or category of persons.

6 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	Senior Audit Officer
2	Number of post	4775* (2019) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'A' Gazetted, Non-Ministerial.
4	Level in Pay Matrix	Level-10 (Rs. 56100-177500
5	Whether Selection post or non selection post	Selection
6	Age limit for direct recruits	Not applicable
7	Educational and other qualifications required for direct recruit	Not applicable

8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Not applicable
9	Period of probation, if any	Two years
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	By Promotion failing which by deputation.
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	Assistant Audit Officer in Level – 8 Rs. 47600 -151100) of the pay matrix with seven years of regular service including service rendered in non functional grade of Level- 9 (Rs. 53100-167800) of the pay matrix and has successfully completed mandatory training of two to four weeks in the field as prescribed by the department. **Note:** Where juniors who have completed qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Deputation**: Officers working in the Central Government or State Government or Union territories Administration: (A) (i) holding analogous post on regular basis in the parent cadre or department; or (ii) with two years of regular service in level – 9 (Rs. 53100-167800) of pay matrix in the grade or equivalent; or (i) with seven years of regular service in level – 8 Rs. 47600-151100) of pay matrix in the grade or equivalent; and;

		(B) possessing the following qualification and experience namely: (i) A pass in Subordinate Accounts Service or equivalent examination conducted by the organized Accounts Department of the Central Government; or Successful completion of training in cash and accounts work in the Institute of Secretariat Training and Management or equivalent training course and a minimum of five years experience in finance or budgeting of Accounts Division of any department or organization. **Note: 1**: The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. **Note 2**: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or department of the Central Government shall ordinarily not to exceed three years. The maximum age limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications.
12	If a Departmental Promotion Committee exists, what is its composition.	**Departmental Promotion Committee (for considering promotion) consisting of:-** (1) Chairman or Member, Union Public Service Commission -------- Chairperson; (2) Principal Accountant General or Accountant General or equivalent --- Member (3) Head of the concerned cadre ----- Member. **Departmental Confirmation Committee (for considering confirmation) consisting of:-** (1) Principal Accountant General or Accountant General ------- Chairperson;

		(2) Director General or Principal Director or equivalent ------Member and (3) Senior Deputy Accountant General or Deputy Accountant General ------ Member.
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with the Union Public Service Commission necessary on each occasion.

{Authority:- Headquarters office Circular No. 49 - Staff(App l)12019 No. 1376 - Staff (App 1)/16-2018 Dated: 22.11.2019}

5.22 Recruitment Rules for the post of Assistant Audit Officer

In supersession of the Indian Audit and Accounts Department, Section Officer (Accounts) and Section Officer (Audit) Recruitment Rules, 1988, Section Officer (Commercial Audit) Recruitment Rules, 1988, Assistant Accounts Officer and Assistant Audit Officer, Recruitment Rules, 2001, Assistant Audit Officer (Commercial) Recruitment Rules, 2001, the Recruitment Rules (2012) for the post of Assistant Accounts Officer and Assistant Audit Officer were notified in Gazette of India, Part II Section 3 sub-Section (i) vide GSR No. 18, dated 12th January, 2013.

Again in supersession of the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2012 the Recruitment Rules for the posts of Assistant Accounts Officer and Assistant Audit Officer, 2016, were notified in Gazette of India, Part II Section 3 Sub-Section (i) vide GSR No. 482(E) dated 03-05-2016.

Further, in supersession of the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2016 the Recruitment Rules for the posts of Assistant Accounts Officer and Assistant Audit Officer, 2020, were notified in Gazette of India, Part II Section 3 Sub-Section (i) vide GSR No. 179 dated 17-11-2020 which are as under:

G.S.R. 179. — ln exercise of the powers conferred by clause (5) of article 145 of the Constitution and in supersession of the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2016, except as respects things done or omitted to be done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment to the posts of Assistant Accounts Officer and Assistant Audit Officer, in the field offices of the Indian Audit and Accounts Department namely:-

1. **Short title and commencement:-** (1) These rules may be called the Indian Audit and Accounts Department (Assistant Accounts Officer and Assistant Audit Officer) Recruitment Rules, 2020.

   (2) They shall come into force on the date of their publication in the Official Gazette.

2. **Application:-** These rules shall be applicable to the post specified in column (1) of the Schedule annexed to these rules.

3. **Number of posts, classification and level in the pay matrix:-** The number of posts, its classification and level in the pay matrix attached thereto shall be as specified in columns (2) to (4) of the aforesaid Schedule.

4. **Method of recruitment, age-limit and qualifications etc:-** The method of recruitment, age-limit, qualifications and other matters relating to the said posts shall be as specified in columns (5) to (13) of the said Schedule.

5. **Disqualifications:-** No person:-

   (a) who has entered into or contracted a marriage with a person having a spouse living, or

   (b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts:

   Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

6. **Power to relax:-** Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may, by order, and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

7. **Saving:-** Nothing in these rules shall affect reservations, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Other Backward Classes, Ex- servicemen and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

SCHEDULE

Name of post	Number of post	Classification	Level in the pay matrix	Whether Selection post or non-selection post	Age-limit for direct recruits
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Assistant Audit Officer	9589* (2020) subject to variation depending on workload	General Central Services, Group 'B', Gazetted, Non-Ministerial.	Level-8 (Rs. 47600-151100) **Note:-** Level-9 of the pay matrix on completion of four years of regular service.	Selection post	Not exceeding 30 years. **Note 1:-** Relaxable for Government Servants up to five years in accordance with the instructions or orders issued by the Central Government. **Note 2:-** The crucial date for determining the age-limit shall be as advertised by the Staff Selection Commission.
(7)		**(8)**	**(9)**		**(10)**

Essential Qualification: (i) Bachelor's degree in any discipline from a recognised University or Institute. (ii) Language proficiency for the language specified, and at the level as prescribed and to be tested, for the State in which the vacancies exist and recruitment is to take place, in the office of State Accountants General. **Desirable Qualifications:** Chartered Accountant or Cost Accountant or Company Secretary or Masters in Commerce or Masters in Business Studies or Masters in Business Administration (Finance) or Masters in Business Economics.	Age: Not applicable. Educational Qualification Not Applicable.	Two years for direct recruits.	By promotion failing which by deputation or absorption failing both by direct recruitment. **Note 1:-** The direct recruits shall be selected on the basis of an entrance examination conducted by the Staff Selection Commission. **Note 2:-** During the period of probation, direct recruits shall have to qualify "Subordinate Audit Service Examination" in respective branches for confirmation and regular appointment as Assistant Audit Officer.

(11)	(12)	(13)
Promotion : Departmental candidates who have passed the Subordinate Audit Service Examination conducted by the Comptroller and Auditor General of India or any authority specified by him. **Deputation or absorption:** Officers under the Cadre Controlling Authority in the Indian Audit and Accounts Department or in any Organised Accounts Cadre under the Government of India: (i) holding analogous posts of Assistant Audit Officer or Assistant Accounts Officer in Level-8 in pay matrix (Rs 47600- 151100); or	**Group 'B' Departmental Promotion Committee (for considering promotion) consisting of :-** (1) Cadre Controlling Officer of the concerned State; (2) Senior most officer, other than Cadre Controlling Officer, in the concerned State; (3) Next senior most officer, other than Cadre Controlling Officer, in the concerned State. **Note:-** The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence, of individual officer, officer from outside the State may be nominated by the	Consultation with Union Public Service Commission not necessary.

(ii) who, has passed the Subordinate Audit Service or Subordinate Accounts Service Examination under other Cadre Controlling Authority in the Indian Audit and Accounts Department or an equivalent examination in any Organised Accounts Cadre under the Government of India. **Note 1:-** The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation or absorption. Similarly, deputationists shall not be eligible for consideration for appointment by promotion. **Note 2:-** Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organisation or Department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation shall not be exceeding fifty-six years as on the closing date of receipt of applications.	Comptroller and Auditor General of India. **Group 'B' Departmental Confirmation Committee (for considering confirmation of direct recruits) consisting of:-** (1) Cadre Controlling Officer of the concerned State; (2) Senior most officer, other than Cadre Controlling Officer in the concerned State; (3) Next senior most officer, other than Cadre Controlling Officer, in the concerned State. **Note:-** The senior most amongst them shall be the Chairperson, provided that where such officers are not available in the State due to vacancy or non-availability of posts or long absence of individual officer, officer from outside the State may be nominated by the Comptroller and Auditor General of India.	

5.23 RECRUITMENT RULES FOR THE POST OF SUPERVISOR (AUDIT)

The following rules have been issued vide notification No. 395 dated 22.05.1990 published at pages 1475 to 1479 of Gazette of India Part-II, Section 3(1) dated 30.06.90 vide Ministry of finance (Department of Expenditure) and GSR552dated21.09.2001 published at page 3181 to 3184 of the Gazette of India Part-II Section 3 (i) dated06.10.2001.

1 Short title and commencement :- (i) these rules may be called the India Audit and Accounts Department Supervisor (Audit) Recruitment Rules, 1990 and Recruitment (Amendment) Rules 2001.

(ii) They shall come into force on the date of their publication in the official Gazette.

2 Number of post, classification and scale of pay:-The number of the said post its classification and the scale of pay attached there to shall be as specified in column 2 to 4 of the Schedule annexed to these rules.

3 Method of recruitment, age limit, qualification etc.:- The method of recruitment, age limit, qualification and other matter relating to the said post shall be as specified in columns 5 to 14 of the said schedule.

4 Disqualification:- No person,

(a) Who have entered into or contracted a marriage with a person having a spouse living, or

(b) who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to the said post.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary so to do, he may be order and for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons

6. **Saving**:- Nothing in these rules shall effect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes, Ex-serviceman and other special categories of persons in accordance with the orders issued by Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

<u>AUTHORITY</u> : Headquarters' office letter No. 583-N, 2/3 -89 dated 26.09.1990 Circular No. 48/NGE/1990 filed in Estt-I(A) Promotion/Sr. Auditor to Sup/89-91.

SCHEDULE

1	Name of Post: -	Supervisor (Audit)
2	No of posts: -	138* (2001) *Subject to variation dependent on work load
3	Classification: -	General Central Service Group 'B' Non Gazetted, Ministerial.
4	Scale of Pay: -	Rs. 6500-200-10500
5	Whether Selection by merit or Selection cum seniority or non selection post	Selection-Cum-Seniority.
6	Age limit for direct recruits: -	Not applicable
7	Whether benefit of added years of service admissible under rule 30 of CCS (Pension) Rules, 1972	Not applicable
8	Educational and other qualifications required for direct recruits	Not applicable
9	Whether age and Education qualifications prescribed for direct recruit will apply in the case of promotees	Not applicable
10	Period of Probation, if any	Two years

11	Method of recruitment whether direct recruitment or by promotion or by deputation/absorption and percent age of posts to be filled by various methods	By promotion failing which by Deputation
12	In case of recruitment by promotion/ deputation absorption, grade from which promotion /deputation/absorption to be made	**Promotion:-** Senior Auditor with three years regular service in the Grade. Note: Where Juniors who have completed their qualifying/eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying/ eligibility service by more than half of such qualifying/eligibility service, two years, whichever is less, and have successfully completed their probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying/eligibility service. **Deputation: -** Officers from other Audit offices in Indian Audit and Accounts Department. (i) holding analogous posts on regular basis; or (ii) holding the posts of Sr. Auditor in the scale of Rs. 5000-8000 with three years regular service in the Grade. The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, Deputationists shall not be eligible for consideration for appointment by promotion. (period of deputation including period of deputation in another Ex–Cadre post held immediately preceding this appointment in the same or some other organisation/department of the Central Govt. shall ordinarily not to exceed 3 years. The maximum age limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of applications) Note: As the cadre of Supervisor (Audit) and the feeder cadre of Sr. Auditor are not centralised for the entire Department these

		rules shall be applicable to each cadre in various Audit offices of the Department.
13	If a Departmental Promotion Committee exists, what is its composition	Group 'B' Departmental Promotion Committee (1) Cadre controlling officer of the rank of Principal Accountant General/Accountant General- Chairman (2) Officer of the rank of Sr. Deputy Accountant General/Deputy Accountant General in-charge of Administration Group (The office in which promotions are considered)- Member (3) Any other office of the rank of Sr. Deputy Accountant General/Deputy Accountant General (from an office other than one in which promotion are considered) to be nominated by the Chairman - Member
14	Circumstances in which Union Public Service Commission to be consulted in marking recruitment	Consultation with Union Public Service Commission not necessary.

AUTHORITY ***: Headquarter Circular No. NGE/55/2001 No. 1238-NGE(App)/29-99 date 22.11.2001***

5.24 RECRUITMENT RULES FOR SENIOR AUDITORS IN THE I.A.&A.D.

The following rules, regulate the method of recruitment to the post of Senior Auditors in the field offices of the Indian Audit and Accounts Department namely:-

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department (Senior Auditor) Recruitment Rules, 1985.

(ii) They shall come into force on the date of their publication in the official Gazette.

2 Number of posts, classification and scale of pay:- The number of the said posts, its classification and the scale of pay attached there to shall be as specified in columns 2 to 4 of the Schedule annexed to these rules.

3 Method of recruitment, age limit, qualifications, etc.:- The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in columns 5 to 14 of the said Schedule.

4 Disqualification:- No person

(a) Who has entered into or contracted a marriage with a person having a spouse living, or

(b) Who having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to any of the said post:

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the

marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient to do, so he may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or/category of persons.

6 Saving :- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, the Scheduled Tribes, Ex-Servicemen and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

NOTE: Some clerks promoted as Auditors were reverted as clerks for their failure to pass the Departmental Examination for Auditors within the prescribed number of chances within the specified period. They were, however, repromoted to the cadre of Auditors subsequently on their passing the said examination within the number additional chances available after reversion. Service rendered by them after repromotion as Auditors only will count for the purpose of reckoning three years regular service for determining their eligibility for promotion as Sr. Auditor. The service rendered by them before reversion will not count for the purpose.

AUTHORITY* : *Comptroller and Auditor General's letter No. NGE/108/1986 Dated 26.12.86. and No 248/NGE(App)/35-99 dated 01.12.1999.

SCHEDULE

1	Name of Post	Sr. Auditor
2.	Number of Posts	13579* (1990) Subject to variation dependent on work load
3.	Classification	General Central Service, Group 'C' Ministerial Non-Gazetted
4	Scale of pay	Rs. 5000-150-8000
5	Whether selection-cum-seniority or selection by merit or Non-selection Post	Non Selection
6	Whether benefit of added years of service admissible under Rule 30 of the Central Civil Service (Pension) Rules, 1972	Not applicable
7	Age limit for direct recruits	Not applicable
8	Educational and other qualifications required for direct recruits.	
9	Whether Age and educational qualification prescribed for direct recruits will apply in the case of promotees	Not applicable

10	Period of probation, if any	Not applicable
11	Method of recruitment whether by direct recruitment or by promotion or by deputation/ absorption and percentage of the vacancies to be filled by various methods	By promotion, failing which by transfer on deputation
12	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer to be made.	Promotion Auditors in the grade pay of Rs. 4000-6000 with three years regular service in that grade , having passed Departmental Examination for Auditors. Deputation:- From the other field offices in the Indian Audit and Accounts Department:- (i) Senior Auditors/ Senior Accountants, or (ii) Auditors/Accountants with three years regular service in the grade, having passed the Departmental Examination for Auditors/ Accountants. (The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputations. Similarly deputationists shall not be eligible for consideration for appointment by promotion. Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/department of the Central Government shall ordinarily not exceed three years). Note: (i) If an officer is considered for promotion, all persons senior to him shall also be considered (if they have completed the probation, where applicable) not withstanding that they have not rendered the requisite period of service as Auditors. (ii) As the cadre of Senior Auditor and feeder cadre of Auditors are not centralized for the entire department, the rules are applicable to each cadre in the various field officer of the department. The requisite period of service prescribed for promotion shall be in the field office concerned.
13	If a Departmental Promotion Committee, what is its composition	Departmental Promotion Committee consisting of :- 1. Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank in-charge of Administration Group 2. Senior Deputy Accountant General, Deputy Accountant General or an officer of

		equivalent rank (from an office other than the office in which promotions are considered) 3. Senior Audit Officer Note: Senior Officer amongst (1) and (2) of above will be the chairman
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not Applicable

5.25 RECRUITMENT RULES FOR THE POST OF STENOGRAPHERS GRADE II.

Recruitment Rules to the post of Stenographer Grade-II, (erstwhile post of Stenographer renamed as Stenographer Grade-II vide Hqrs office Circular No. 43-Staff (App-1)/2015 issued under No. 935-Staff (App-I/01-2012 dated 16.11.2015)has been notified in Gazette of India, Part II Section 3 Sub-section (i) vide GSR No. 11 dated 08-01-2016. These rules has been notified in supersession of the Indian Audit and Accounts Department, (Stenographer) Recruitment Rules, 1988**.**

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, (Stenographer Grade-II) Recruitment Rules, 2016.

(ii) They shall come in to force on the date of their publication in the official Gazette.

2. Application:- These rules shall be applicable to the post specified in column (1) of Schedule annexed to these rules.

3 Number of post, classification, pay band and grade pay or pay scale:- The number of said posts, their classification pay band and grade pay or pay scale attached there to shall be as specified in columns (2) to (4) of the said schedule.

4 Method of recruitment, age limit and qualification etc.:- The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the said schedule.

5 Disqualification: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

6 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

7 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other

backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	Stenographer Grade-II
2	Number of post	445* (2016) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'C' Non-Gazetted, Non-Ministerial.
4	Pay Band and Grade Pay	Pay Band-1 (Rs. 5200-20200 with Grade pay Rs. 2400
5	Whether Selection post or non selection post	Not applicable
6	Age limit for direct recruits	Between 18 to 27 years (relaxable upto 40 years in case of Government Servants in accordance with the instructions of orders issued by the Central Government). **Note**:- The crucial date for determining the age limit shall be as advertised by the Staff Selection Commission.
7	Educational and other qualifications required for direct recruit	(i) 12^{th} standard pass in Science stream with Mathematics as a subject from a recognized Board or equivalent. **(ii) Skill Test Norms** Dictation: 10 minutes @ 80 words per minute. **Transcription:** 50 minutes (English), 65 minutes (Hindi) on computer
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Not applicable
9	Period of probation, if any	Two years.
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	**Direct recruitment through Staff Selection Commission**. **Note** vacancies caused by the incumbent being away on transfer on deputation or long leave or study leave or under other circumstances for a duration of one year or more may be filled on deputation by officials from the other offices of the Indian Audit and Accounts Department or Central Ministries holding analogous posts on regular basis and possessing educational qualifications prescribed for direct recruits at column (7).
11	In case of recruitment by promotion or deputation or	Not applicable

	absorption, grades from which promotion or deputation or absorption to be made.	
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'C' Departmental confirmation Committee (for considering confirmation) consisting of** 1. Senior Deputy Accountant General or Director, Deputy Accountant General or Deputy Director or an officer of equivalent rank in charge of Administration Group --Chairperson 2. Senior Deputy Accountant General Director, Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office other than the office in which promotions are considered) --Member 3. Senior Audit Officer/Senior Accounts Officer or an officer of equivalent rank--Member
13	Circumstances in which UPSC to be consulted in making recruitment	Not applicable

Authority:-Hqrs office Circular No. 07-Staff(App1)/2016 issued under No. 113-Staf (App1)/37-2011 dated 25-01-2016

5.26 RECRUITMENT RULES FOR THE POST OF STENOGRAPHERS GRADE I.

Recruitment Rules to the post of Stenographer Grade-I, has been notified in Gazette of India, Part II Section 3 Sub-section (i) vide GSR No. 250 dated 04-08-2017. These rules has been notified in supersession of the Indian Audit and Accounts Department, (Stenographer Grade II) Recruitment Rules, 2003 and (Stenographer Grade I) Recruitment Rules 2004.

1. Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, (Stenographer Grade-I) Recruitment Rules, 2017.

(ii) They shall come in to force on the date of their publication in the official Gazette.

2. **Number of post, classification, and level in pay matrix**:- The number of said posts, their classification and level in pay matrix attached there to shall be as specified in columns (2) to (4) of the said schedule.

3. **Method of recruitment, age limit and qualification etc**.: - The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the said schedule.

4. Disqualification: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

6 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	Stenographer Grade-I
2	Number of post	467* (2017) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'B' Non-Gazetted, Ministerial.
4	Pay Band and Grade Pay	Level-6 (Rs. 35400-112400).
5	Whether Selection post or non selection post	Selection.
6	Age limit for direct recruits	Not exceeding 30 years. Note 1:- Relaxable for Government Servants upto five years in accordance with the instructions or orders issued by the Central Government. Note 2: .The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India. (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands and Lakshadweep)
7	Educational and other qualifications required for direct recruit	(i) 12^{th} standard pass in Science stream with Mathematics as a subject from a recognized Board or equivalent. **(iii) Skill Test Norms** Dictation: 10 minutes @ 100 words per minute.

		Transcription: 40 minutes (English), 55 minutes (Hindi) on computer
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	No.
9	Period of probation, if any	Two years.
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	50% by promotion failing which by deputation including short term contract. 50% by direct recruitment failing which by deputation (including short term contract)
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion:** Stenographer Grade II in Level-4 (Rs. 25500-81100/-) in the pay matrix with ten years regular service in the grade. **Note:** Where juniors who have completed qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Deputation (including short term contract):** Officers holding the Stenographer's post under the Central Government or State Government or Union Territories Administration or Universities or recognized research institutions Public Sector Undertakings or Semi-Government or Statutory or autonomous Organisations. (a)(i) holding analogous posts on regular basis in the parent cadre or department (ii) With Ten years regular service rendered after appointment thereto on a regular basis in level 4 (Rs. 25500-81100) in the pay matrix or equivalent in the parent cadre or department.

		Note 1: The departmental officers in the feeder category who are in direct line of promotion shall not be eligible for consideration for appointment on deputation (including short term contract). Similarly, deputationists shall not be eligible for consideration for appointment by promotion. **Note 2** : Period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation (including short term contract) shall be not exceeding fifty six years as on the closing date of receipt of applications.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'B' Departmental promotion Committee (for considering promotion) consisting of** 1) Cadre Controlling Officer in the rank of Director General/Principal Accountant General/Accountant General/ principal Director of Audit. -- Chairman 2) Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director in charge of Administration --Member 3) Senior Deputy Accountant General or Director, or Deputy Accountant General or Deputy Director --Member **Group 'B' Departmental confirmation Committee (for considering confirmation) consisting of** 1) Cadre Controlling Officer in the rank of Director General/Principal Accountant General/Accountant General/ principal Director of Audit. -- Chairman 2) Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director in charge of Administration --Member 3) Senior Deputy Accountant General or Director, or Deputy

		Accountant General or Deputy Director --Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary.

Authority:-Hqrs office Circular No. 39-Staff(App1)/2017 issued under No. 1220-Staff (App1)/01-2012 dated 05-09-2017

5.27 RECRUITMENT RULES TO THE POST OF AUDITOR

The following rules have been issued vide notification No. CSR-615 dated 14-7-88 published at pages 2322 to 2325 of the Gazette of India Part-II Section 3(i) dated 30.07.88

1 Short title and commencement:- These rules may be called the Indian Audit and Accounts Department (Auditor) Recruitment Rules, 1988.

2 Number of post, classification and Scale of pay:- The number of the said post, its classification and the scale of pay attached there to shall be as specified in column 2 to 4 of the Schedule annexed to these Rules.

3 Method of recruitment, age limit, qualifications etc:- The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in column 5 to 14 of the said Schedule.

4 Disqualification:- No person-

(a) who have entered into or contracted a marriage with a person having a spouse living or

(b) who having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said post:

Provided that the Comptroller and Auditor General of India may, if satisfied that marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is expedient or necessary so to do, he may by order and for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons.

6 Saving :- Nothing in these rules shall effect reservations, relaxation of age limit and other concession required to be provided for the Schedule Caste the Schedule Tribes, Ex-Servicemen and other Special Category of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

AUTHORITY : Headquarters' Office letter No. 768-N2/47-88 dated 26-8-88 circular No.65/NGE/1988 filed in Estt.I (A)45/Promotion panel/Clerks Auditors/85-88.

Note I(i) The Seniority of promoted clerks under (i) (a) of the Schedule will be regulated in terms of Headquarters officer letter No. 220-N.2/39-84 dated 20-04-84 and accordingly they will rank enbloc junior to the wait listed Accountants. Promotion of Section Officer Grade Examination Part-I passed clerks is not permissible because of existence of waiting list. After clearance of the entire waiting list in the cadre of Accountants the post of Auditor will be filled up in accordance with item (ii) of Col. 11 of the Schedule.

(ii) Graduate Group `D' officials with 3 years continuous regular service and graduate clerk with three years continuous service are eligible to appear at the Departmental Examination for Auditors from Feb., 1989. They should, however, satisfy the eligibility criteria as on 1st February/ August as laid down in Headquarters' office letter No. 421Exam/160-86 dated 17-5-88. The interse seniority amongst the examination qualified staff is to be regulated as laid down in the Recruitment Rules. The interse seniority between direct recruits and promotees will be regulated in terms of the Headquarters office letter No. 1336.N.2/45-86 dated 8/12.12.1986.

(iii) Clerks/Group `D' appointed as Auditors on passing the Departmental Examination for Auditors/Part-I of the Section Officers Grade Examination will be eligible to qualification pay at the prescribed rates from the date of appointment as Auditors.

(iv) Unless exempted from passing Type Test, a clerk who had not qualified the prescribed type test will not be entitled to promotion by seniority or through any departmental examination.

(v) In the case of clerks who have been transferred unilaterally from other office, the periods of five/three years service towards eligibility for promotion as Auditors under respective quota will be counted from the date from which the transfers seniority is fixed in the new office.

(vi) In 20-point roster Points 1, 5, 7, 9, 11, 15, 17 and 19 of the roster will be filled up by promotion of clerks on seniority basis. Point 3 and 13 will go to the staff qualifying the departmental examination. The remaining points in the roster are ear-marked for direct recruitment.

(vii) There shall be reservation to the extent of 15% for Scheduled Castes and 7«% for Scheduled Tribes in the posts filled on the basis of seniority subject to fitness as per instructions contained in para 2.1(iii)(c) of the Brochure on reservation for SCs/STs in Services-VII Edition. Separate 40 point roster as per Appendix-I of the Brochure may also be maintained for determining reservation for SC's and ST's in the 40% seniority quota and for determining reservation for SC's and ST's in the 10% examination quota, where fitness is adjusted on the basis of passing the examination.

(Authority: Headquarters office letter No. 1034-N2/39.84 dated 26-8-88 (circulated vide No. 65/NGE/1988 filed in Estt.I/A/45/Prom/Clerks to Adrs/85-88).

Note-II: The deficiency in the prescribed service of 3 years in the case of Graduate Clerks/Graduate Group `D' staff for eligibility to appear in the Departmental Examination for Auditors cannot be condoned.

Authority:- Headquarters office letter No. 1314-exam/27-88 dated 22.12.88 (circular No. 20 of1988) filed in Estt-I(a)/45 promotion panel/Clerks to auditors/87-88.

SCHEDULE

1	Name of Post	Auditor
2	No. of Post	3586 (2000) Subject to variation depending on workload.
3	Classification	General Central Services Group 'C' (Non Gazetted) Ministerial
4	Scale of Pay	Rs. 4000-100-6000
5	Whether selection by merit or selection-cum seniority of non –selection post	Non Selection
6	Whether benefit of added years of service admissible under rule 30 of Central Civil Services (Pension) Rules 1972	No
7	Age limit for direct recruits	Between 18 and 27 years Note: The crucial date for determining the age limit shall be as advertised by the authority making recruitment.
8	Educational and other qualifications required for direct recruits	Bachelor's Degree of a recognized University
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation if any	Two years for direct recruits
11	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	50% by promotion failing which by direct recruitment and 50% by direct recruitment. (i) Graduate Clerks and Graduate MTS with three years regular service who have passed the Departmental examination for auditors and clerks who have passed Group I of SAS Examination. (ii) Graduate Staff Car Drivers (ordinary Grade) in pay level 2, Grade II in Pay Level 4 and Grade I in Pay level 5 of pay matrix working in Audit and A&E offices may be allowed to appear in Departmental examination for Auditors and on passing the same will be considered for

		appointment to the post of auditor by absorption method
12	In case of recruitment by promotion/deputation/ absorption, grades from which promotion/deputation/absorption to be made	Promotion: 40% vacancies shall be filled up by promotion of Clerks having 5 years regular service in the grade and 10% by promotion from the following officials: (i) Clerk who have passed SAS Group I (erstwhile SOGE Grade I0 (ii) Graduate Clerk with three years regular service in the grade who have passed the Departmental Examination for Auditors (iii) Graduate MTS with three years regular service in the grade, who have passed the Departmental Examination for Auditors. Note: 1. Direct recruits and clerks promoted on seniority basis are required to pass a Departmental Examination with in such time limit and within such chances as prescribed by the Comptroller and Auditor General of India, failing which the direct recruits shall be liable to be discharged from service and the promotees reverted to clerks grade 2. Vacancies caused by the incumbent being away on transfer on deputation or long illness or study leave or under other circumstances for duration of one year or more and required to be filled by direct recruitment may be filled on transfer on deputation basis from:- (a) Accountants or Auditors from other offices of the Department (b) Clerks with 5 years regular service or clerks who had passed Departmental Examination for Accountant or Auditors from other offices in the department or

		(c) Officials holding analogous posts in other Accounting Organization of the Central Government. (The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall not exceeding 56 years as on the closing date of the receipt of the application.) 3.If an officer is being considered for promotion on seniority basis under (a) above, all persons senior to him/her shall also be considered notwithstanding that they may not have rendered the requisite qualifying service in the feeder cadre for promotion provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years, whichever is less. 4. As the cadre of Auditor and the feeder cadres are not centralized for the whole department, the rules are applicable to each cadre in the various field offices of the department. The requisite years of service prescribed under items (a), (b) (ii) and (b) (iii) above should be in the relevant feeder cadres in the field offices concerned.
13	If a Departmental Promotion Committee exists what is its composition	Departmental Promotion Committee consisting of :- 1. Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank in charge of Administration Group 2. Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank (from an office other than the office in which promotions are considered)

		3. Senior Audit Officer Note: Senior Officer amongst (1) and (2) of above shall be the chairman
14	Circumstances in which Union Public Service Commission is to be consulted in making recruitments	Not applicable

5.28 RECRUITMENT RULES FOR THE POST OF CLERKS IN THE FIELD OFFICES OF I.A. & A.D.

Ministry of Finance (Department of Expenditure) vide GSR No. 114 dated 3rd June 2014 published the Indian Audit & Accounts Department (Clerks in Accounts and Entitlement offices and Clerks in Audit Offices) Recruitment Rules 2014 in the Gazette of India Part-II Section 3(i) dated 7th June 2014.

1. Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department (Clerks in Accounts and Entitlement offices and Clerks in Audit Offices) Recruitment Rules 2014.

(ii) They shall come into force on the date of the publication in the official Gazette.

2. Application – These rules shall be applicable to the posts specified in column (1) of Schedule annexed to these rules.

3. Number of posts, classifications, pay band and Grade pay or scale of pay:- The number of posts, their classification, pay band and grade pay or the scale of pay attached thereto shall be as specified in column (2) to (4) of the said Schedule.

4. Method of recruitment, age limit, qualifications etc.:- The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Columns (5) to (13) of the said Schedule.

5. Disqualifications :- No person-

(a) Who has entered into or contracted a marriage with a person having a spouse living ; or.
(b) Who having a spouse living has entered into or contracted a marriage with any person,

shall be eligible for appointment to any said post.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there other grounds for so doing, exempt any person from the operation of this rule.

6. Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may, by order, and for reasons to be recorded in writing relax any of the provisions these rules with respect to any class or category of persons.

7. Saving :- Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the S.Cs, the S.Ts, OBCs, Ex-serviceman and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of Post	Clerk (in Audit Offices).
2	Number of Posts.	2833* (2014) Subject to variation dependent on workload
3	Classification.	General Central Service Group- 'C' Non-gazetted Ministerial.
4	Pay Band and Grade Pay or Pay Scale	Pay Band-1. Rs. 5200-20200 with Grade Pay of Rs. 1900
5	Whether selection post or Non-selection Post	Non-Selection
6	Age limit for direct recruits	Between 18 and 27 years. (Relaxable for Government servants upto age of 40 years in accordance with the instructions or orders issued by the Central Government) **Note**: The crucial date for determining the age limit shall be fixed by the Staff Selection commission (where recruitment is not through Staff Selection commission, crucial date of determining the age limit shall be the last date for receipt of application.
7	Educational and other qualifications required for direct recruits	(i) 12the class or equivalent qualification from a recognized Board or University. (ii) A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer. (35 words per minute and 30 words per minute correspond to 10500 key Depression Per Hour or 9000 Key Depression per Hour respectively on an average of 5 key depressions for each words)
8	Whether Age and educational qualification prescribed for direct recruits will apply in the case of promotees	Yes, to the extent as indicated in column (10)
9	Period of probation, if any.	Two years
10	Method of recruitment whether by direct recruitment or by promotion or by deputation/ absorption	(i) 85 percent by direct recruitment through Staff Selection Commission (ii) 10 percent of vacancies shall be filled from amongst the Group 'C' Staff in the grade pay of Rs. 1800 and who possess

	and percentage of the vacancies to be filled by various Methods	12th Class pass or equivalent qualification and have rendered three years regular service in the grade, on the basis of department qualifying examination. The maximum age limit for eligibility for examination is 45 years (50 years of age for the Scheduled Caste and the Scheduled Tribe candidates.) **Note:** If more of such employees than the number of vacancies available under clause (ii) qualified at the examination, such excess number of employees shall be considered for filling the vacancies arising in the subsequent years so that the employees qualifying at an earlier examination are considered before those who qualify at a later examination. (iii) 5% percent of the vacancies shall be filled on seniority-cum-fitness basis from amongst the Group 'C' Staff in the grade pay of Rs. 1800 and who posses 12th Class pass or equivalent qualification and have rendered three years regular service in the grade.
11	In case of recruitment by promotion/ deputation/ absorption grades from which promotion/ deputation/ absorption to be made	**Promotion** **(ii)** 10 percent of vacancies shall be filled from amongst the Group 'C' Staff in the grade pay of Rs. 1800 and who possess 12th Class pass or equivalent qualification and have rendered three years regular service I the grade, on the basis of department qualifying examination. The maximum age limit for eligibility for examination is 45 years (50 years of age for the Scheduled Caste and the Scheduled Tribe candidates. **Note:** If more of such employees than the number of vacancies available under clause (i) qualified at the examination, such excess number of employees shall be considered for filling the vacancies arising in the subsequent years so that the employees qualifying at an earlier examination are considered before those who qualify at a later examination. **(iii)** 5% percent of the vacancies shall be filled on seniority-cum-fitness basis from amongst the Group 'C' Staff in the grade pay of Rs. 1800 and who posses 12th Class pass or equivalent qualification and have

		rendered three years regular service in the grade.
12	If a Departmental Promotion Committee exits, what is its composition	**Group 'C; Departmental Promotion Committee (for confirmation or promotion)consisting of** : 1. Sr. Deputy Accountant General or Deputy Accountant General or Deputy Director or an officer of equivalent rank in –charge of Administration Group ------Chairman 2. Sr. Deputy Accountant General or Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office other than the one in which promotions are considered. ----------Member 3. Sr. Audit Officer, or Audit Officer --- Member
13	Circumstances in which Union Public Service Commission to be consulted in making recruitment	Not applicable

5.29 RECRUITMENT RULES FOR EX-CADRE POSTS IN THE FIELD OFFICES OF I.A. & A.D.

The following rules have been issued vide notification No. GSR 661 dated 04.08.88 published at pages 2516 to 2521 of the Gazette of India- Part-II Section 3(i) dated 20.08.88 to regulate the method of recruitment to the post of Assistant Caretaker, Caretaker and Welfare Assistant in the field offices and GSR 416 dated 26.09.2002 published at pages 2149 to 2152 of the Gazette of India Part-II Section 3(i) dated 12.10.2002.

1 Short Title and commencement:- (i) These Rules may be called the Indian Audit and Accounts Department Recruitment Rules, 1988 and Welfare Assistant Recruitment Rules, 2002.

(ii) They shall come into force on the date of their publication in the official Gazette.

2 Application:- These Rules shall apply to the posts specified in column 1 of the schedule annexed to these rules.

3 Number of posts, classification and scales of pay:- Number of posts, their classification and the scale of pay attached there to shall be specified in column 2 to 4 of the Schedule.

4 Method of recruitment, age-limit, qualification etc.:- The method of recruitment, age limit, qualifications and other matters relating to the said posts shall be specified in column 5 to 14 of the said Schedule aforesaid.

5 Disqualification:- No person

(a) Who has entered into or contracted a marriage with a person having a spouse living, or

(b) who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to any of the said posts.

Provided that the Comptroller and Auditor General may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing exempt any person from the operation of this rule.

6 Power to Relax:- Where the Comptroller and Auditor General of India of the opinion that it is necessary or expedient so to do, he may, by order and for reasons to be recorded in writing relax any of the provisions of the rules with respect to any class or category of persons.

7 Saving :- Nothing in these rules shall effect reservations, relaxation of age limit and other concessions required to be provided for the S.Cs. and S.Ts., Ex-serviceman and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

AUTHORITY : Headquarters office letter No. 857-N.2/27-56 dated 28.9.88 (Circular No. NGE/80/1988 filed in the Estt. I/Audit/Rec. Rules/Gr. 'C'/Ex -cadre/88-89)

Note: The officials appointed to the ex-cadre posts in accordance with the Indian Audit and Accounts Department Recruitment Rules, 1988 will have the option to draw grade pay plus deputation allowance or the scale of the post according to the Ministry of Finance O.M. No. F.1(11)-E.111(B)/75 dated 07.11.1975 as amended from time to time.

AUTHORITY : Headquarters office letter No. 1136-N.2/27-88 (Sub) dated 09.12.1988 filed in Estt.Audit/Rec. Rules/Gr. 'C' Ex -cadre/88-89 and No. 268-NGE (App)/82-99 dated 09.04.2003.

8. Vide Govt. of India Ministry of Finance Deptt. of Expenditure OM No. 12-3/2016-E.III(A) dated 20.07.2017 and Resolution No. 11-1/2016-IC dated 06.07.2017, the existing allowances viz. Caretaking Allowance, Extra Duty Allowance, Flag Station Allowance, Flight Charge Certificate Allowance, Library Allowance, Rajbhasha Allowance and Special Allowance have been abolished as a separate allowance and the eligible employees are now to be governed by the newly proposed **Extra Work Allowance.**

Accordingly, the above allowances shall stand abolished and the President is pleased to decide that the eligible employees shall now be covered under a new **Extra Work Allowance** which shall be governed as under:

(a) Extra Work Allowance will be paid at a uniform rate of 2% (two percent) of the basic pay per month.

(b) An employee shall receive this allowance for a maximum period of one year, and there should be minimum gap of one year before the same employee is deployed for similar duties again.

(c) This allowance shall not be combined i.e. if the same employee is performing two or more duties and is eligible for 2% (two percent) allowance for each add-on, then the total Extra Work Allowance payable will remain capped at 2% (two percent) of basic pay.

These orders shall be effective from 1st July, 2017.

{Authority: Govt. of India Ministry of Finance Deptt. of Expenditure OM No. 12-3/2016-E.III(A) dated 20.07.2017 and Resolution No. 11-1/2016-IC dated 06.07.2017}

NOTE: So far as the task of caretaking of office building is concerned, wherever any employee has drawn Extra Work Allowance in terms of O.M. dated 20.07.2017 for a period of one year and if no suitable employees are available for performing caretaking function, then the same employee may continue to perform caretaking function and shall also be paid extra work allowance at the prescribed rates therein for a period till a suitable employee is located. This dispension is applicable only in case of caretaking functions and not in respect of other functions for which separate allowances were admissible prior to 01.07.2017.

{Authority: Govt. of India Ministry of Finance Deptt. of Expenditure OM No. 12-3/2016-E.III(A) dated 04.02.2019}

SCHEDULE

1	Name of Post.	Welfare Assistant
2	Number of Posts.	83*(2002) *Subject to variation dependent on work load.
3	Classification.	General Central Service Group- 'C' Non-gazetted Ministerial.
4	Pay Level	Level - 8
5	Whether selection-cum-seniority or selection by merit or Non-selection Post	Not applicable
6	Whether benefit of added years of service admissible under Rule 30 of the Central Civil Service (Pension) Rules, 1972.	Not applicable
7	Age limit for direct recruits.	Not applicable
8	Educational and other qualifications required for direct recruits.	Not applicable
9	Whether Age and educational qualification prescribed for direct recruits will apply in the case of promotees.	Not applicable
10	Period of probation, if any.	Not applicable
11	Method of recruitment whether by direct recruitment or by promotion or by deputation/ absorption and percentage of the vacancies to be filled by various methods.	Deputation
12	In case of recruitment by promotion/ deputation/ absorption grades from which promotion/ deputation/ absorption to be made.	Deputation: Officers of the Central Government- (a) (i) holding analogous posts on regular basis in the parent cadre or department: or (ii) with three years service in the grade rendered after appointment thereto on a regular basis in the scale of pay Rs. 5000-8000/- or equivalent in the parent cadre or Department: and (b) possessing three years experience in the field of Welfare or community activities,

		House Keeping, Sports and Cultural Activities, Personnel Administration including settlement of Personal claims etc. (Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation or Department of the Central Government shall ordinarily not to exceed three (3) years. The maximum age limit for appointment by deputation or absorption shall be not exceeding 56 years, as on the closing date of receipt of applications)
13	If a Departmental Promotion Committee exists what is its composition.	Not applicable
14	Circumstances in which UPSC is to be consulted in making recruitment.	Not applicable.

{Authority:-Ministry of Finance Department of Expenditure notification dated 26th September 2002 read with CAG's Circular No. 22-NGE-2003 issued vide No. 268- NGE(App)/82-99 dated 09-04-2003.}

NOTE1:- Arrangement of selection to the ex-cadre post of Welfare Assistant. Through selection committee would continue. However, the composition of selection committee would be as below:-

1. Cadre controlling officer in the rank of PAG/AG-Chairman

2. Officer of the rank of Sr. DAG/DAG in charge of Administration Group member

3. Any other officer of the rank of Sr. DAG/DAG(from an office other than the one in which appointment is considered)

NOTE 2:- With the up gradation of existing pay scales of both Senior Auditors/Accountants and Welfare Assistant to Rs. 5500-9000 (now Level – 6) and Rs. 6500-10500 (now Level – 8) respectively, Senior Auditors/Accountants would continue to constitute feeder grade for the post of Welfare Assistant.

{Authority:- CAG's Circular No. 36-NGE-2003 issued vide No. 829-NGE(App)/44-2003 dated 08-10-2003.}

Recruitment Rules for the post of Welfare Officer.

In exercise of the powers conferred by the proviso to article 309, and clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Accounts Department (Welfare Officers) Recruitment Rules, 1974, except as respects things done or omitted to be done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment to the post of Welfare Officer in the Indian Audit and Accounts Department, namely:-

1 **Short title and commencement:-** (i) These rules may be called the Indian Audit and Accounts Department (Welfare Officers) Recruitment Rules, 2000.

(ii) They shall come into force on the date of their publication in the Official Gazette.

2 **Number of Posts, Classification and scale of pay:-** The number of said posts, its classification and the scale of pay attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.

3 **Method of recruitment, age limit and qualifications etc.:-** The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in columns (5) to (14) of the said Schedule.

4 **Disqualification –** No person

(a) who has entered into or contracted a marriage with a person having a spouse living, or

(b) who, having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said post:

Provided that the Central Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 **Power to relax:-** Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing and in consultation with the Comptroller and Auditor General of India and the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

6 **Saving:-** Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, the Schedules Tribes, ex-servicemen and other special categories of persons in accordance with the orders issued by the Central Government from time to time in this regard, as applicable to persons employed in the Indian Audit and Accounts Department.

Schedule

Name of Post	**Number of Post**	**Classification**	**Scale of Pay**	**Whether Selection-cum-seniority or selection by merit or non-selection post**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Welfare Officer	36* (2000)	General Central Service, Group 'A' Gazetted, Non-Ministerial	Rs. 10,000-325-15,200	Not applicable
Age limit for direct recruits	**Whether benefit of added years of**	**Educational and other qualifications**	**Whether age and educational**	**Period of probation, if any**

	service admissible under rule 30 of Central Civil Services (Pension) Rules, 1972.	required for direct recruits	qualifications prescribed for direct recruits will apply in the case of promotees	
(6)	**(7)**	**(8)**	**(9)**	**(10)**
Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Method of Recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of posts to be filled by various methods	In case of Recruitment by promotion/ deputation/ absorption grades from which promotion/ deputation/ absorption to be made	If a Departmental Promotion Committee exists what is its composition	Circumstances in which Union Public Service Commission to be consulted in making recruitments.
(11)	**(12)**	**(13)**	**(14)**
Deputation	Deputation Officers of the Indian Audit and Accounts Department: (a)(i) with five years regular service in the grade of Senior Accounts Officer/Senior Audit Officer; or (ii) with seven years combined regular service in the grades of Senior Accounts Officer/Accounts Officer or Senior Audit Officer/Audit Officer; or (iv) With seven years regular service in the grade of Accounts Officer/Audit Officer; and (b) Belonging to the cadre of the respective cadre controlling authority,	Not applicable	Consultation with Union Public Service Commission necessary.

	(period of deputation ordinarily not to exceed four years)		

Estate Management – Administrative Setup

1. **Estate Office:** Save as otherwise provided in CAG's MSO (Estates), Audit Offices vested with Cadre Controlling functions shall be entrusted with the Estate Management functions at all IA&AD stations.

2. **Estate Manager and Estate Officer:**

   Head of Department of the Estate Office shall be the Estate Manager and shall be responsible for Estate Management of IA&AD properties at the station. Group Officer in-charge of Administration of the Estate Office shall be designated as the Estate Officer. Estate Officer shall assist the Estate Manager in all aspects of Estate Management at a station. Estate Officer shall continue to be responsible for performance of her/his duties as required under Public Premises (Eviction of Unauthorized Occupants) Act, 1971and 'Allotment of Government Residences (IA&AD) Rules, 2021'.

   Duties of the Estate Manager shall inter alia include:

i. Creation, maintenance and updation of an IT database of IA&AD properties at the station duly supported by documents such as Land Records, Structural Drawings, As-built Drawings and Service Drawings, etc.

ii. Formulation, Implementation and Monitoring of 'Annual Estate Plan' for the station. The Plan shall include action plan for all activities of estate management viz., safeguarding, utilisation, maintenance and augmentation of physical infrastructure at the station with the objective of ensuring defined minimum basic standards and uniformity of infrastructure across offices in the station. Annual Estate Plan should necessarily include list of works and projects that are to be carried out in order of priority.

iii. Ensuring that physical infrastructure is utilized in compliance with instructions issued by Headquarters' office, GoI, State Government and Local Authorities. In particular, Estate Managers should develop IT systems to ensure automated real-time allotment and information on utilisation of staff quarters.

iv. Ensuring that Maintenance and Augmentation of physical infrastructure at a station is done in accordance with 'Estate Plan' through efficient execution of the plan and an effective monitoring mechanism.

v. Liaison with Local Estate Managers of the Directorate of Estates, Ministry of Housing and Urban Affairs (earlier Ministry of Urban Development/ MoUD)/Central Public Works Department, for office space and residential requirements of IA&AD offices/employees. Liaison with State Government departments, Local Administration and Local Bodies for their regular cooperation for maintaining security and other essential services to IA&AD offices and residential premises.

vi. Redressal of all complaints/grievances related to estates matters at the station.

vii. Ensuring that a functional consultative mechanism exists for engaging all Heads of Department at the station in estate management activities.

3. Estate Management Committee (EMC)

For active participation of all IA&AD offices in estate management at stations with more than one office, an Estate Management Committee (EMC) shall be constituted by the Estate Manager at all such stations. Group Officers in-charge of Administration of all IA&AD offices at the station shall be members of the EMC. Senior most IA&AS officer in the EMC shall be the Chairperson of the committee.

Estate Officer shall be the Convener and Secretary of the EMC and shall ensure that the proceedings of the EMC are recorded and documented. In case, Estate Officer is the senior most IA&AS officer (Group Officer) at the station, Estate Manager shall nominate one of the members as the Chairperson of the EMC. Periodicity of the meetings shall be as decided by the EMC based on the work load. Apart from regular meetings, Estate Manager/Estate Officer/Chairperson of EMC may convene contingent meetings of the EMC for discussions on urgent issues.

EMC shall act as a forum to aid all estate management related decision making at a station. It shall ensure that all activities of estate management viz., safeguarding, utilisation, maintenance and augmentation of physical infrastructure of the department are carried out in an efficient and effective manner so as to ensure defined minimum basic standards and uniformity of infrastructure across offices in the station.

Estate Officer shall ensure that Annual Estate Plan is duly approved by the EMC before submission to the Estate Manager for final approval. EMC shall oversee the implementation and monitoring of the Estate Plan through regular meetings, physical inspections or any other mechanisms in this regard and make recommendations to the Estate Manager for strengthening the same. EMC may also make recommendations on other estate related issues that require intervention of the Estate Office.

Estate Managers shall ensure that all recommendations of the EMC are acted upon. Decisions of the Estate Manager shall be final. If the Estate Manager chooses to act contrary to the decisions of the EMC, she/he can do so by recording reasons for the same in writing. Estate Officer shall ensure that all such cases are brought to the knowledge of Headquarters' office along with details of the issue.

4. Estate Management Section

There shall be an Estate Management Section (EMS) in each Estate Office. EMS will work under the overall supervision of the Estate Officer.

The EMS shall be headed by a Sr.AO level officer. Staff strength (AAO and below) required in the EMS shall be decided by the Estate Manager based on work load. As far as practicable and as decided by the EMC, Estate Management Section will have representation from all IA&AD offices at the station, in proportion to their staff strength.

All posts in the EMS shall be 'Ex-cadre'. The officials deputed to EMS from various offices at the station shall have a minimum tenure of 2 years. Estate Office shall float the deputation demand to all offices in the station. Willing officials shall apply directly to the Estate Office. Final selection of suitable officials for the EMS shall be done by the EMC.

5.30 Recruitment Rules for the post of Staff Car Driver (Ordinary Grade), Staff Car Driver (Grade II) and Staff Car Driver (Grade I) in IA &AD.

1 Short title and commencement:- These rules may be called IA &AD Staff Car Driver (Ordinary Grade), Staff Car Driver (Grade II) and Staff Car Driver (Grade I) Recruitment Rules, 2016.

(ii) They shall come into force on the date of that publication on the official Gazette

2 Number of posts, classification, pay band and grade pay or pay scale:- The number of the said posts their classification pay band and grade pay or pay scale attached thereto shall be as specified in column 2 to 4 of the annexed schedule.

3 Method of recruitment, age limit qualifications etc:- The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in columns 5 to 13 of the said schedule.

4 Disqualifications :- No person-

(a) who has entered into or contracted a marriage with a person having a spouse living; or

(b) who having a spouse living, has entered into or contracted a marriage with any person; Shall be eligible for appointment to the said posts:

Provided that the Comptroller and Auditor General of India, may if satisfied that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is expedient or necessary to do so, he may by order and for reasons to be recorded in writing relax any of the provisions of these rules with respect of any clerks and category of persons.

7 Saving :- Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided from the S.Cs. the S.Ts., Ex-Serviceman and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

Authority: ***Headquarters office letter No. 895-Staff(App I)/14-2013-Circular No. 18-Staff(App1)/2016.***

SCHEDULE

1	Name of Post	Staff Car Driver (Ordinary Grade)
2	Number of Posts	46*(2016) Subject to variation dependent on work-load.
3	Classification	General Central Service Group 'C' Non Gazetted-Non Ministerial
4	Pay band and Grade pay/Pay scale	Pay band I (Rs. 5200-20200 Grade Pay Rs. 1900
5	Whether selection post or non selection post	Not Applicable
6	Age limit for direct recruits	18-25 years*(Relaxation for Government servants upto the age of 40 years in accordance with the instructions or orders issued by the Central Government). Note:- The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India(and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi sub division of Chamba district of Himachal Pradesh, Andaman and Nicobar Islands and Lakshdweep) *If the direct recruitment is to be made by Direct Open Competitive Examination, the age limit would be 18 -27 years.
7	Educational and other qualifications required for direct recruits	**Essential**: (i) Possession of a valid driving license for motor cars.

		(ii) Knowledge of motor mechanism (The candidate should be able to remove minor defect in vehicles) (iii) Experience of driving a motor car for at least three years and (iv) Pass in 10th standard. **Desirable:** Three years service as Home Guard/Civil volunteers Note 1: The qualification regarding experience is relaxable at the discretion of the competent authority, in the case of candidates belonging to the Scheduled Castes of the Scheduled Tribes. If at any stage of selection, Competent Authority is of the opinion that sufficient number of candidates with requisite experience are not likely to be available to fill up the vacancy reserved for them.
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
9	Period of probation if any	Two years for direct recruits or re-employed
10	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods	Deputation/Absorption failing which by direct recruitment. **For Armed Forces Personnel**: Deputation/re-employment
11	In case of recruitment by promotion/deputation/absorption grades from which promotion/deputation/absorption to be made	**Deputation/Absorption:** From amongst the regular Dispatch Rider (Group 'C' and Group 'C' staff in Pay Band 1 Rs. 5200-20200 Grade Pay Rs. 1800 in the concerned field office of the Indian Audit and Accounts Department, in which the post of Staff Car Driver (ordinary grade) is to be filled up. who possess valid driving license for Motor Cars on the basis of driving license for the competence to drive Motor Cars, failing which from officials holding the post of Dispatch Rider on regular basis or regular Group 'C' employees in Pay Band 1 Rs. 5200-20200, Grade Pay Rs. 1800 in other offices of the IA&AD or Ministries of the Central Government who fulfill the necessary qualification as mentioned in column (7). **Deputation/re-employment for Armed Forces Personnel**: The Armed Forces personnel due to retire or who are to be transferred to reserve within a period of one year and having the requisite

		experience and qualifications prescribed shall also considered. Such persons would be given deputation terms upto the date on which they are due for release from the Armed Forces; thereafter they may be continued on re-employment. **Note**: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall be 'Not exceeding 56 years' as on the closing date of receipt of application.
12	If a Departmental Promotion Committee exists what is its composition	**Group 'C' Departmental confirmation Committee (for considering confirmation) consisting of** 1. Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank in charge of Administration Group 2. Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank (from an office other than the office in which promotions are considered) 3. Senior Audit Officer Note: Senior Officer amongst (1) and (2) of above shall be the chairman
13	Circumstances in which UPSC to be consulted in making recruitment.	Not Applicable

SCHEDULE

1	Name of Post	Staff Car Driver Grade II
2	Number of Posts	46*(2016) *Subject to variation dependent on work load
3	Classification	General Central Service Group 'C' Non Gazetted-Non Ministerial
4	Pay band and Grade pay/Pay scale	Pay band I (Rs. 5200-20200 Grade Pay Rs. 2400
5	Whether selection post or non selection post	Non-Selection
6	Age limit for direct recruits	Not Applicable
7	Educational and other qualifications required for direct recruits	Not Applicable
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not Applicable
9	Period of probation if any	Not Applicable
10	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods	Promotion
11	In case of recruitment by promotion/deputation/absorption grades from which promotion/deputation/absorption to be made	Promotion: Staff Car Driver (Ordinary Grade) in the Pay Band 1 Rs. 5200-20200 Grade Pay Rs. 1900 with nine years of regular service in the grade and have passed the trade test specified by the Government
12	If a Departmental Promotion Committee exists what is its composition	**Group 'C Departmental Promotion Committee consisting of** : 1. Assistant Comptroller and Auditor General (N)- Chairperson. 2. An officer of the rank of Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director or an officer of equivalent rank – Member 3. An officer of the rank of Senior Administrative Officer or Administrative Officer or an officer of equivalent rank - Member
13	Circumstances in which UPSC to be consulted in making recruitment.	Not Applicable

SCHEDULE

1	Name of Post	Staff Car Driver Grade I
2	Number of Posts	54*(2016) *Subject to variation dependent on work load
3	Classification	General Central Service Group 'C' Non Gazetted-Non Ministerial
4	Pay band and Grade pay/Pay scale	Pay band I (Rs. 5200-20200 Grade Pay Rs. 2800
5	Whether selection post or non selection post	Non-Selection
6	Age limit for direct recruits	Not Applicable
7	Educational and other qualifications required for direct recruits	Not Applicable
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not Applicable
9	Period of probation if any	Not Applicable
10	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods	Promotion
11	In case of recruitment by promotion/deputation/absorption grades from which promotion/deputation/absorption to be made	**Promotion:** Staff Car Driver (Grade II) in the Pay Band 1 Rs. 5200-20200 Grade Pay Rs. 2400 with six years regular service in the grade or with a combined service of fifteen years in the Staff Car Driver Grade –II and Staff Car Driver (Ordinary Grade);and have passed the trade test specified by the Government
12	If a Departmental Promotion Committee exists what is its composition	**Group 'C Departmental Promotion Committee consisting of** : 1.Assistant Comptroller and Auditor General (N)-Chairperson. 2.An officer of the rank of Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director or an officer of equivalent rank – Member 3.An officer of the rank of Senior Administrative Officer or Administrative Officer or an officer of equivalent rank - Member
13	Circumstances in which UPSC to be consulted in making recruitment.	Not Applicable

5.31 Recruitment Rules for the post of Sr. Private Secretary and Private Secretary

Authority: ***The following rules have been issued vide notification no. GSR 89 published in part-ii, Section 3(1) of Gazette of India dated April 6, 2019***

1 Short title and commencement:- (i) These rules may be called the Indian Audit and Accounts Department, Senior Private Secretary, Group 'B' post Recruitment Rules, 2019 .

(2) They shall come in to force on the date of their publication in the office Gazette.

2 Number of the post, classification and level in pay Matrix:- The number of posts, its classification and level I the Pay Matrix attached there to shall be as specified in column 2 to 4 of the schedule annexed to these rules.

3 Method of recruitment, age limit qualification etc.:-The Method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in column 5 to 13 of the said Schedule.

4. **Initial Constitution:-**The incumbents holding the post of Senior Private Secretary in the IA&AD on the date of the commencement of these rules shall be deemed to have been appointed under these rules to the corresponding post mentioned in the Schedule and service rendered by them in the said post on regular basis before the commencement of the said rules shall be taken into account for the purpose of probation period, qualifying service for promotion, confirmation and pension.

5 Disqualification:- No person.

(a) Who has entered into or contracted a marriage with a person having a spouse living or.

(b) Who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to the said post.

Provided that the Comptroller and Auditor General of India may if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

6 Powers to Relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

7 Saving :-Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Scheduled Castes, Scheduled Tribes, Ex-servicemen and other special categories of person in accordance with the orders issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of Post	Senior Private Secretary
2	Number of post	47* (2019) Subject to variation dependent on work load
3	Classification	General Central Service, Group 'B' Gazetted, Ministerial

4	Level in Pay Matrix	Level 8 (Rs. 47600-151100)
5	Whether Selection post or non selection post	Selection.
6	Age limit for direct recruits	Not applicable.
7	Educational and other qualifications required for direct recruit	Not applicable
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
9	Period of probation, if any	Not applicable
10	Method of recruitment whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods	By promotion failing which by deputation.
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion**: **Case 1: Where the post of Private Secretary exists**: (1) Private Secretary in Level 7 (Rs.44900-142400) in the pay matrix with two years regular service in the grade, who have successfully completed two weeks mandatory training in the area from the institutes to be prescribed by the Department; or **Case 2:Where the post of private secretary does not exist**: (1) Stenographer Grade 1 with six years regular service in Level 6 (Rs. 35400-112400) in the Pay Matrix who have successfully completed two weeks mandatory training in the area from the institutes to be prescribed by the Department. Note: Where juniors who have completed qualifying or eligibility service are being considered for promotion, their seniors would promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully

		completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Deputation** Officers of the Central Government: (A) (i) holding analogous post on regular basis in the parent cadre or department; or (v) With two years regular service in the post of Private Secretary grade rendered after appointment thereto on regular basis in Level 7 in Pay Matrix (Rs. 44900-142400) in the parent cadre or department. **Note** 1: The departmental officers in the feeder category who are in direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. **Note 2** The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or department of the Central Government shall ordinarily not to exceed three years. **Note 3** The maximum age limit for appointment by deputation shall be not exceeding fifty-six years as on the closing date of receipt of applications
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'B' Departmental Promotion Committee (for considering promotion) consisting of**:- (1) Cadre Controller-Director General of Audit or Principal Accountant General or Accountant General or Principal Director of Audit.-----Member (2) Director General of Audit or Principal Accountant General or Accountant General or Principal Director of Audit.-----Member (3) Director General of Audit or Principal Accountant General or Accountant General or Principal Director of Audit.-----Member (The senior most amongst the above shall be the Chairperson).
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with the UPSC not necessary.

Explanatory Note: These rules shall come into force from the date of publication in the Official Gazettee. However, rule 4 comes into force from retrospective effect with a view to regularize the service of the existing incumbents. it is certified that by giving retrospective effect to rule 4, no one is likely to be adversely affected.

AUTHORITY :-Headquarters office circular No. 27-Staff(App I)2019and letter No. 985-staff(AppI)/16-2012 dated 22-07-2019.

Note:- *In one office however, either of the two posts ie. either Private Secretary or Sr. Private Secretary would remain operational/functional at the same point of time. In other words in the case of Promotion of PS to the post of Sr. PS in any field office, the post of PS shall remain non-functional/non-operational till the time the post of Sr. PS in place.*

Authority:- Hqrs office Circular No. 36/Staff Ap/16-2010 issued under No. 980-Staff(App-I)/16-2010 dated 07-12-2011

G.S.R. 11:- In exercise of the powers conferred by clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Accounts Department (Private Secretary) Recruitment Rules 2003, except as respects things done or omitted to be done before such supersessions, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment in the field offices on the Indian Audit and Accounts Department to the post of Private Secretary, namely:-

1. Short title and commencement:- (i) These rules may be called the Indian Audit and Accounts Department (Private Secretary) Recruitment Rules, 2017.

(ii) They shall come into force on the date of their publication in the Official Gazette.

2. Number of posts, classification and Level in the Pay Matrix:- The number of posts, its classification and Level in the Pay Matrix attached thereto shall be as specified in columns (2) to (4) of the Schedule annexed to these rules.

3. Method of recruitment, age limit and qualifications, etc.:- The method of recruitment, age limit, qualifications and other matters relating to the said post shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualifications:- No person,

(a) who has entered into or contracted a marriage with a person having a spouse living, or

(b) who, having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said post:

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may, by order, and for reasons to be recorded in writing and in consultation with the Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for the Schedules Castes, the Schedules Tribes, Other Backward Classes, Ex-servicemen and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

Schedule

Name of Post	Number of Posts	Classification	Level in Pay Matrix	Whether Selection post or non-selection post
(1)	(2)	(3)	(4)	(5)
Private Secretary	78* (2017) Subject to variation dependent on work load	General Central Service, Group 'B' Gazetted, Ministerial	Level 7 (Rs. 44900-142400)	Selection
Age limit for direct recruits	**Educational and other qualifications required for direct recruits**	**Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees**		**Period of probation, if any**
(6)	(7)	(8)		(9)
Not applicable	Not applicable	Not applicable		Not applicable

Method of Recruitment whether by direct recruitment or by promotion or by deputation/ absorption and percentage of posts to be filled by various methods	In case of Recruitment by promotion/ deputation/ absorption grades from which promotion/ deputation/ absorption to be made	If a Departmental Promotion Committee exists what is its composition	Circumstances in which Union Public Service Commission to be consulted in making recruitments.
(10)	(11)	(12)	(13)
By Promotion failing which by deputation including short term contract	**Promotion:-** Stenographer Grade-I in Level 6 of Pay Matrix with five year's regular service in the grade and have successfully completed two weeks mandatory training in the relevant area from the institute(s) specified by the Department. **Note 1:** Officers who are holding the post in Pre-revised Scale of Rs. 5500-9000 on regular basis on 1st January, 2006 will be en-bloc senior to those who were holding posts in the pre-revised scale of Rs. 5000-8000. **Note 2:** Where juniors who have completed their qualifying or eligibility	**Group 'B' Departmental Promotion Committee consisting of:-** 1. Cadre Controlling Officer in the rank of Director General/ Principal Accountant General/ Accountant General/	Consultation with Union Public Service Commission not necessary.

	service are being considered for promotion, their senior shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service of two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. **Note 3:** For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to 1st January, 2016, the date from which the revised pay structure based on the Seventh Central Pay Commission recommendations has been extended, shall be deemed to be service rendered in the corresponding Level in the Pay Matrix extended based on the recommendations of the Commission. **Deputation/including short term contract (ISTC):** Officers of the Central Government/ State Government/ Union Territories/ Recognised Research Institutions/ Universities/ Public Sector Undertakings/ Semi Government/ Statutory or Autonomous Organizations- (i) Holding analogous post on regular basis in the parent cadre or department; or (ii) with five year's regular service in the Stenographers Grade-I in Level 6 of Pay Matrix or equivalent in the parent cadre or department. **Note 1:** The departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationists shall not be eligible for consideration for appointment by promotion. **Note 2:** The period of deputation (ISTC) including the period of deputation (ISTC) in another ex-cadre post held immediately preceding this appointment in the same or some other organization/department of the Central Government shall ordinarily not exceed three years. The maximum age	Principal Director of Audit – Chairman 2. Senior Deputy Accountant General/ Director/ Deputy Accountant General/ Deputy Director in-charge of administration – Member 3. Senior Deputy Accountant General/ Director/ Deputy Accountant General/ Deputy Director - Member	

	limit for appointment by deputation (ISTC) shall be 'not exceeding 56 years' as on the closing date of receipt of applications. **Note 3:** For the purpose of appointment on deputation (ISTC) basis, the service rendered on a regular basis by an officer prior to 1st January, 2016 (the date from which the revised pay structure based on the Seventh Central Pay Commission recommendation has been extended) shall be deemed to be service rendered in the corresponding Level in the Pay Matrix extended based on the recommendations of the Pay Commission.		

5.32 Indian Audit and Accounts Department (Group 'C' Electronic Data Processing posts viz. Data Entry Operator Grade 'A' and Grade 'B') Recruitment Rules 2016.

Notification

GSR 12:- In exercise of the powers conferred by Clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Account Department, (Group 'C' Electronic Date Procession posts) Recruitment Rules, 1994 in so far as it relates to the post of Data Entry Operator and Console Operator except as respects things done or omitted to done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment to the posts of Data Entry Operator Grade 'A' and Data Entry Operator Grade 'B' in the Headquarters and field offices of the India Audit and Accounts Department, Namely:-

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, (Group 'C' Electronic Date Procession posts) Recruitment Rules, 2016.

(ii) They shall come in to force on the date of their publication in the official Gazette.

2. Application:- These rules shall be applicable to the post specified in column (1) of Schedule annexed to these rules.

3 Number of post, classification, pay band and grade pay or pay scale:- The number of said posts, their classification pay band and grade pay or pay scale attached there to shall be as specified in columns (2) to (4) of the said schedule.

4 Method of recruitment, age limit and qualification etc.:- The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the said schedule.

5 Disqualification: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

6 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

7 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	**Data Entry Operator Grade 'A'**
2	Number of post	2938* (2016) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'C' Non-Gazetted, Non-Ministerial.
4	Pay Band and Grade Pay	Pay Band-1 (Rs. 5200-20200 with Grade pay Rs. 2400
5	Whether Selection post or non selection post	Not applicable
6	Age limit for direct recruits	Between 18 to 27 years (relaxable upto 40 years in case of Government Servants in accordance with the instructions of orders issued by the Central Government). Note:- The crucial date for determining the age limit shall be as advertised by the Staff Selection Commission.
7	Educational and other qualifications required for direct recruit	(iv) 12^{th} standard pass in Science stream with Mathematics as a subject from a recognized Board or equivalent. (v) A speed test of not less than 15000 key depression per hour for data entry work to be ascertained through speed test on computer. **Note:** Qualification is relaxable at the discretion of the Staff Selection Commission or competent Authority for reasons to be recorded in writing in case of candidates otherwise well qualified.
8	Whether age and educational qualifications prescribed for direct	Not applicable

	recruits will apply in the case of promotes	
9	Period of probation, if any	Two years.
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	Direct recruitment through Staff Selection Commission. **Note** vacancies caused by the incumbent being away on transfer on deputation or long leave or study leave or under other circumstances for a duration of one year or more may be filled on deputation by officials from the other offices of the Indian Audit and Accounts Department or Central Ministries holding analogus posts on regular basis and possessing educational qualifications prescribed for direct recruits at column (7).
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	Not applicable
12	If a Departmental Promotion Committee exists, what is its composition.	Group 'C' Departmental confirmation Committee (for considering confirmation) consisting of 1) Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank in charge of Administration Group -- Chairperson 2) Senior Deputy Accountant General, Deputy Accountant General or an officer of equivalent rank (from an office other than the office in which promotions are considered) --Member 3) Senior Audit Officer-- Member
13	Circumstances in which UPSC to be consulted in making recruitment	Not applicable

SCHEDULE

1	Name of the Post	**Data Entry Operator Grade 'B'**
2	Number of post	507* (2016) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'C' Non-Gazetted, Non-Ministerial.
4	Pay Band and Grade Pay	Pay Band-1 (Rs. 5200-20200 with Grade pay Rs. 2800
5	Whether Selection post or non selection post	Non -Selection
6	Age limit for direct recruits	Between 18 to 27 years (relaxable upto 40 years in case of Government Servants in accordance with the instructions of orders issued by the Central Government). **Note:-** The crucial date for determining the age limit shall be as advertised by the Staff Selection Commission.
7	Educational and other qualifications required for direct recruit	(i) 12^{th} standard pass in Science stream with Mathematics as a subject from a recognized Board with one year diploma in Computer Applications or DOEACC-A Level from a recognized institute and 2 years experience in EDP work in a Government Office or PSU or Statutory or autonomous organization of recognized institution. Or Bachelor's Degree in Computer Applications or Information Technology or Computer Science of a recognized University/Institute. (ii) A speed test of not less than 15000 key depression per hour for data entry work to be ascertained through speed test on computer. **Note 1 :** Qualification is relaxable at the discretion of the Staff Selection Commission or competent Authority for reasons to be recorded in writing in case of candidates otherwise well qualified. **Note 2:** The qualifications regarding experience are relaxable at the discretion of the Staff Selection Commission or Competent Authority, for reasons to be recorded in writing, in the case of candidates belonging to SC or ST, if any stage of selection the Staff Selection Commission or Competent Authority is of

		the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the vacancies reserved for them.
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Not applicable
9	Period of probation, if any	Two years for direct recruits.
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	Promotion failing which by deputation failing both by direct recruitment
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion:** Data Entry Operator Grade 'A in the PB-1 with grade pay of Rs. 2400 with 5 years regular service in the grade and have successfully completed two weeks of training in relevant area as prescribed by the Department from time to time. **Note 1:** Where juniors who have completed qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Note 2**: For the purpose of computing minimum qualifying service for promotion the service rendered on a regular basis by an official prior to 1st January, 2006 on the date from which the revised pay structure based on the Sixth Central Pay Commission recommendations have been extended shall be deemed to be service rendered in the corresponding pay or pay scale extended based on the recommendations of the Pay Commission.

		Deputation: Official under the Central Government (a)(i) holding analogous posts on regular basis in the parent cadre or Department or (ii) With 5 years service in the grade rendered after appointment thereto on a regular basis in posts in Pay Band-1 Rs. 5200-20200 with grade pay Rs. 2400 or equivalent in the parent cadre or department and (c) Possessing the educational qualifications and experience prescribed for direct recruits under column (7). **Note 1**: The Departmental officials in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationist shall not be eligible for consideration for appointment by promotion. **Note 2:** The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall not be exceeding 56 years as on the closing date of receipt of the applications. **Note 3**: For the purpose of appointment on deputation or absorption basis, the service rendered on regular basis by an officer period to 1st January, 2006 (the date from which the revised pay structure based on the Sixth Central Pay Commission recommendation has been extended) shall be deemed to be service rendered I the corresponding grade pay or pay scale extended based on the recommendations of the Pay commission except where there has been merger of more than one pre-revised scale of pay into one grade with a common grade pay or pay scale and where the benefit will extend only for the post(s) for which that grade pay or pay Scale is the normal replacement grade without any upgradation.
12	If a Departmental Promotion Committee	**Group 'C' Departmental promotion Committee (for considering promotion) consisting of**

	exists, what is its composition.	1. Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director an officer of equivalent rank in charge of Administration Group -- Chairman 2. Senior Deputy Accountant General or Director, or Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office other than the office in which promotions is considered) --Member 3. Senior Accounts Officer or Senior Audit Officer--Member **Group 'C' Departmental confirmation Committee (for considering confirmation) consisting of** 1. Senior Deputy Accountant General, or Director or Deputy Accountant General or Deputy Director an officer of equivalent rank in charge of Administration Group -- Chairperson 2. Senior Deputy Accountant General, or Director or Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office other than the office in which confirmation is considered) -- Member 3. Senior Accounts Officer or Senior Audit Officer--Member
13	Circumstances in which UPSC to be consulted in making recruitment	Not applicable

Authority Headquarters office Circular No. 08–staff(App1)/2016,No. 132-staff(App1)11-2014 dated 27-1-2016

5.33 Recruitment Rules to the Post of Data Entry Operator Grade 'D' in Indian Audit and Accounts Department.

Recruitment Rules to the post of Data Entry Operator Grade 'D' notified in Gazette of India, Part II Section 3 Sub-Section (i) vide GSR No. 231 dated 23-7-2018. These rules have been notified in supersession of IA&AD (Group 'C' Electronic Data Processing posts) Recruitment Rules 1994, in so far as they relate to the post of Senior Console Operator.

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, Data Entry Operator Grade 'D' Recruitment Rules, 2018.

(ii) They shall come into force on the date of their publication in the official Gazette.

2 **Number of post, classification, and level in the pay matrix**:- The number of said posts, their classification and level in the pay matrix attached there to shall be as specified in columns (2) to (4) of the schedule annexed to these rules.

3 **Method of recruitment, age limit and qualification etc**.:- The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the said schedule.

4 **Disqualification**: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

6 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	**Data Entry Operator Grade 'D'**
2	Number of post	443* (2018) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'C' Non-Gazetted, Non-Ministerial.
4	Level in pay matrix	Level 6 Rs. 35400-112400

5	Whether Selection post or non selection post	Selection
6	Age limit for direct recruits	Not exceeding 30 years. Note 1:- Relaxable for Government Servants upto five years in accordance with the instructions or orders issued by the Central Government. Note 2: .The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India. (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands and Lakshadweep)
7	Educational and other qualifications required for direct recruit	(i) Bachelor's Degree in Computer Applications or Information Technology or Computer Science of a recognized University or institute. (ii) A speed test of not less than 15000 key depression per hour for data entry work to be ascertained through speed test on computer. **Note 1:** Qualification is relaxable at the discretion of the Staff Selection Commission or competent Authority for reasons to be recorded in writing in case of candidates otherwise well qualified. **Note 2**:- The qualifications regarding experience are relaxable at the discretion of the Staff Selection Commission or Competent Authority, for reasons to be recorded in writing, in the case of candidates belonging to SC or ST, if any stage of selection the Staff Selection Commission or Competent Authority is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the vacancies reserved for them.
8	Whether age and educational qualifications prescribed for direct	Age : No Educational Qualification : No

	recruits will apply in the case of promotes	
9	Period of probation, if any	Two years for direct recruits and promotees.
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	50% by promotion failing which by deputation (including short term contract) 50% by direct recruitment.
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion:** Data Entry Operator Grade 'B' in Level 5 in the pay matrix Rs. 29200-92300 with six years regular service in the grade and have successfully completed two weeks of training as prescribed by the department from time to time. **Note:** Where juniors who have completed qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Deputation (including short term contract):** Officers under the Central Government or State Government or Union Territories Administration or recognized research institutions or Universities or Public Sector Undertakings or Semi-Government or Statutory Organisations or autonomous bodies— (a)(i) holding analogous posts on regular basis in the parent cadre or department (ii) With six years service in the grade rendered after appointment thereto on a regular basis in level 5 in the pay matrix Rs. 29200-92300 or equivalent in the parent cadre or department; and Possessing the educational qualification and experience prescribed for direct recruits under column (7)

		Note 1: The departmental officers in the feeder category who are in direct line of promotion shall not be eligible for consideration for appointment on deputation (including short term contract). Similarly, deputationists shall not be eligible for consideration for appointment by promotion. **Note 2** : Period of deputation (including short term contract) including period of deputation (including short term contract) in another ex-cadre post held immediately preceding this appointment in the same or some other organization or department of the Central Government shall ordinarily not exceed three years. **Note 3**: The maximum age limit for appointment by deputation (including short term contract) shall be not exceeding fifty six years as on the closing date of receipt of application.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'B' Departmental promotion Committee (for considering promotion) consisting of** 4. Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director an officer of equivalent rank in charge of Administration Group --Chairman 5. Senior Deputy Accountant General or Director, or Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office other than the office in which promotions is considered) --Member 6. Senior Accounts Officer or Senior Audit Officer--Member **Group 'B' Departmental confirmation Committee (for considering confirmation) consisting of** 4. Senior Deputy Accountant General, or Director or Deputy Accountant General or Deputy Director an officer of equivalent rank in charge of Administration Group --Chairperson

		5. Senior Deputy Accountant General, or Director or Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office other than the office in which confirmation is considered) --Member 6. Senior Accounts Officer or Senior Audit Officer--Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary.

Authority:- Headquarters office Circular No. 28-staff(App i)/2018, No. 1270-Staff (App 1)/15-2015 dated 07-09-2018.

5.34 Recruitment Rules for the posts of Data Entry Operator Grade 'F' (Level 8) and Data Entry Operator Grade 'E; (Level 7)

Recruitment Rules for the posts of Data Entry Operator Grade 'F' (Level 8) and Date Entry Operator Grade 'E; (Level 7) in IA&AD, notified in Gazette of India, Part II Section 3 Sub-section (i) Vide GSR No. 372 dated 10-12-2019 published in Gazetted of India on 04-01-2020.

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, Data Entry Operator Grade 'F' and Data Entry Operator Grade 'E' Group 'B' Posts Recruitment Rules, 2019.

(ii) They shall come into force on the date of their publication in the official Gazette.

2. Application: These rules shall apply to the posts specified in column (1) of Schedule annexed to these rules.

3 **Number of post, classification, and level in the pay matrix**:- The number of said posts, their classification and level in the pay matrix attached there to shall be as specified in columns (2) to (4) of the said schedule.

4 **Method of recruitment, age limit and qualification etc**.:- The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the aforesaid schedule.

5 **Disqualification**: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other

party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

6 **Powers to relax:**- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

7 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	**Data Entry Operator Grade 'F'**
2	Number of post	93* (2018) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'B' Gazetted, Non-Ministerial.
4	Level in pay matrix	Level 8 (Rs. 47600-151100)
5	Whether Selection post or non selection post	Selection
6	Age limit for direct recruits	Not applicable
7	Educational and other qualifications required for direct recruit	**Not applicable**
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Not applicable
9	Period of probation, if any	Not applicable
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	By promotion failing which by deputation.
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion:** Data Entry Operator Grade 'E' in Level 7 in the pay matrix (Rs. 44900-14240000) with two years regular service in the grade and have successfully completed four weeks of training as prescribed by the department from time to time.

		Note: Where juniors who have completed qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Deputation:** Official under the Central Government (a)(i) holding analogous posts on regular basis in the parent cadre or Department or (ii) With 2 years service in the grade rendered after appointment thereto on a regular basis in posts in Pay matrix (Rs. 44900-142400) or equivalent in the parent cadre or department and Possessing the following educational qualifications and experience: (I) Master's Degree in Computer Applications/ Information Technology/Computer Science of a recognized University/Institute; BE/B.Tech in Computer Engineering/Computer Science/Computer Technology/ Computer Science and Engineering/Information Technology from a recognized University/Institute. **Note 1**: The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, the deputationist shall not be eligible for consideration for appointment by promotion. **Note 2:** The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. **Note 3** The maximum age-limit for appointment by deputation shall not be

		exceeding 56 years as on the closing date of receipt of the applications.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'B' Departmental promotion Committee (for considering promotion) consisting of** 1. Cadre Controlling Officer in the rank of Director General/Principal Accountant General/Accountant General/ principal Director of Audit. -- Chairman 2. Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director in charge of Administration --Member 3. Senior Deputy Accountant General or Director, or Deputy Accountant General or Deputy Director or an officer of equivalent rank (from an office --Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary.

SCHEDULE

1	Name of the Post	**Data Entry Operator Grade 'E'**
2	Number of post	123* (2018) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'B' Gazetted, Non-Ministerial.
4	Level in pay matrix	Level 7 (Rs. 44900-142400)
5	Whether Selection post or non selection post	Selection
6	Age limit for direct recruits	Not exceeding 30 years. **Note 1**:- Relaxable for Government Servants upto five years in accordance with the instructions or orders issued by the Central Government. **Note 2:** .The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India. (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands and Lakshadweep)

7	Educational and other qualifications required for direct recruit	Possessing Master's Degree in Computer Applications/ Information Technology/Computer Science of a recognized University/Institute; or BE/B.Tech in Computer Engineering/Computer Science/Computer Technology/Computer Science and Engineering/Information Technology from a recognized University/Institute. **Note 1:** Qualifications are relaxable at the discretion of the Union Public Service Commission, for reasons to be recorded in writing in case of candidates otherwise well qualified. **Note 2**:- The qualifications regarding experience are relaxable at the discretion of the Union Public Service Commission, for reasons to be recorded in writing, in the case of candidates belonging to SC or ST, if any stage of selection the Union Public Service Commission is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the vacancies reserved for them.
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Age : No. Educational Qualification : No.
9	Period of probation, if any	Two years for direct recruits. **Note**: Mandatory Induction Training for DR.
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	By promotion failing which by deputation including short term contract (ISTC) and failing both, by direct recruitment..
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion:** Data Entry Operator Grade 'D' in Level 6 in pay matrix (Rs. 35400-112400) with five years regular service in the grade and have successfully completed four weeks of training in relevant area as prescribed by the department from time to time. **Note:** Where juniors who have completed qualifying or eligibility

		service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years, whichever is less, and have successfully completed probation period for promotion to the next higher grade alongwith their juniors who have already completed such qualifying or eligibility service. **Deputation including short term contract (ISTC)::** Officers under the Central Government or State Government or Union Territories Administration or recognized research institutions or Universities or Public Sector Undertakings or Semi-Government or Statutory or autonomous Organisations. (A)(I) holding analogous posts on regular basis in the parent cadre or Department or (II) 5 years service in the grade rendered after appointment thereto on a regular basis in level 6 in Pay matrix (Rs. 35400-112400) or equivalent in the parent cadre/ department; and (B) Possessing the educational qualifications and experience prescribed for direct recruits under column (7).: **Note 1**: The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation (ISTC). Similarly, the deputationist shall not be eligible for consideration for appointment by promotion. **Note 2:** The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. **Note 3** The maximum age-limit for appointment by deputation (ISTC) shall

		not be exceeding 56 years as on the closing date of receipt of the applications.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'B' Departmental promotion Committee (for considering promotion) consisting of** 1. Cadre Controlling Officer in the rank of Director General/Principal Accountant General/Accountant General/ principal Director of Audit. -- Chairman 2. Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director in charge of Administration --Member 3. Senior Deputy Accountant General or Director, or Deputy Accountant General or Deputy Director -- Member **Group 'B' Departmental confirmation Committee (for considering confirmation) consisting of** 1. Cadre Controlling Officer in the rank of Director General/Principal Accountant General/Accountant General/ principal Director of Audit. -- Chairman 2. Senior Deputy Accountant General or Director or , Deputy Accountant General or Deputy Director in charge of Administration --Member 3. Senior Deputy Accountant General or Director, or Deputy Accountant General or Deputy Director -- Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission necessary while making direct recruitment..

Authority:- Headquarters office Circular No. 05-Staff (App I)/2019, No. 89-Staff(App1)/16- 2015 dated 17-01-2020

5.35 Recruitment Rules to the Post of Junior Translator in Indian Audit and Accounts Department.

Recruitment Rules to the post of Junior Translator, notified in Gazette of India, Part II Section 3 Sub-Section (i) vide GSR No. 216 dated 16-06-2017. These rules have been notified in supersession of IA&AD Junior Translator Recruitment Rules 2000.

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, Junior Translator, Recruitment Rules, 2017.

(ii) They shall come in to force on the date of their publication in the official Gazette.

2 **Number of post, classification, and level in the pay matrix**:- The number of said posts, their classification and level in the pay matrix attached there to shall be as specified in columns (2) to (4) of the schedule annexed to these rules.

3 **Method of recruitment, age limit and qualification etc**.: - The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the said schedule.

4 **Disqualification**: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, and in consultation with the competent authority or the Staff Selection Commission, relax any of the provision of these rules with respect to any class or category of persons.

6 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Central Government from time to time in this regard, as applicable to persons employed in the Indian Audit and Accounts Department.

SCHEDULE

1	Name of the Post	**Junior Translator**
2	Number of post	320* (2017) Subject to variation dependent on workload.
3	Classification	General Central service, Group 'B' Non-Gazetted, Non-Ministerial.
4	Level in pay matrix	Level 6
5	Whether Selection post or non selection post	Not applicable

6	Age limit for direct recruits	Not exceeding 30 years. Note 1:- Relaxable for Government Servants upto five years in accordance with the instructions or orders issued by the Central Government. Note 2: .The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India. (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Chamba District of Himachal Pradesh, Andaman and Nicobar Islands and Lakshadweep)
7	Educational and other qualifications required for direct recruit	(i) Master's degree of a recognized University in Hindi with English as a compulsory or elective subject or as the medium of examination at the degree level; or Master's degree of a recognized University in English with Hindi as a compulsory or elective subject or as the medium of examination at the degree level; or Master's degree of a recognized University in any subject other than Hindi or English, with Hindi Medium and English as a compulsory or elective subject or as the medium of examination at the degree level; or Master's degree of a recognized University in any subject other than Hindi or English, with English Medium and Hindi as a compulsory or elective subject or as the medium of examination at the degree level; or

		Master's degree of a recognized University in any subject other than Hindi or English, with Hindi and English as a compulsory or elective subject or either of the two as a medium of examination and other as a compulsory or elective subject at degree level; and (ii) Possessing a recognized Diploma or Certificate course in translation from Hindi to English and vice versa or two year's experience of translation work from Hindi to English and vice versa in the Central or State Government, including Government of India Undertaking. **Note 1:** Qualification is relaxable at the discretion of the competent Authority or Staff Selection Commission for reasons to be recorded in writing in case of candidates otherwise well qualified. **Note 2**:- The qualifications regarding experience are relaxable at the discretion of the Staff Selection Commission or Competent Authority, for reasons to be recorded in writing, in the case of candidates belonging to SC or ST, if any stage of selection the Staff Selection Commission or Competent Authority is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the vacancies reserved for them.
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Not applicable.
9	Period of probation, if any	Two years..
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the	**Direct recruitment** **Note 1** Vacancies caused by the incumbent being away on deputation or log illness or study leave or under other circumstances for duration of one year or more may be filled on deputation basis

	vacancies to be filled by various methods	from amongst officials of Indian Audit and Accounts Department failing which, from Central Government offices at the same station and failing both, from the Central Government offices at other stations. (a)holding analogous post on a regular basis; and (b) possessing the educational and other qualifications as specified in column (7). **Note 2**: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall not be exceeding 56 years as on the closing date of receipt of the applications.
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	Not applicable.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'B' Departmental confirmation Committee (for considering confirmation) consisting of** 1 Senior Deputy Accountant General, or --Chairperson 2 Deputy Accountant General or Deputy Director --Member 3 Senior Accounts Officer or Senior Audit Officer--Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary.

Authority: ***Headquarters office circular No. 34-Staff(App 1)/2017, No.1062-Staff(App1)/ 27-2010 dated 20-07-2017.***

5.36 FILLING OF A PERMANENT POST VACATED BY THE DISMISSAL REMOVAL COMPULSORY RETIREMENT OR REDUCTION OF THE GOVERNMENT SERVANT.

A permanent post vacated by the dismissal, removal compulsory retirement or by the reduction of a Government servant to a lower cadre grade should not be filled substantively until the expiry of the period of one year from the date of such dismissal, removal, compulsory retirement or reduction, as the case may be. when on the expiry of the period of one year the permanent post is filled and the original incumbent happens to be reinstated thereafter he should be accommodated against any post which may be substantively vacant in the grade to which his previous substantive post belonged. If there is no such vacant post he should be accommodated against a supernumerary post which should be created in this grade with proper sanction and which the stipulation that it would be terminated on the occurrence of the first substantive vacancy in that grade.

AUTHORITY: ***Government of India, Ministry of Finance, O.M.No.9 (15)E.IV.A60(II) dated 04.01.1961 and No. F. 9(3).E IV/A/60 dated 02-08-62.***

5.37 RECRUITMENT RULES FOR DEPARTMENTAL CANTEENS GROUP 'B' AND GROUP 'C' POSTS

GSR 122:- In exercise of the powers conferred by Clause (5) of article 148 of the Constitution and in supersession of the Indian Audit and Account Department (Group 'C' and Group 'D' posts) Recruitment Rules 2001 in so far as they relate to the posts of Manager, StoreKeeper or Assistant Manager-cum-store-keeper, Cashier, Halwai, Clerk/Salesman, Assistant Halwai, Cook, Tea or Coffee maker, Bearer and Wash Boy, except as respects things done or omitted to done before such supersession, the President, after consultation with the Comptroller and Auditor General of India, hereby makes the following rules regulating the method of recruitment to the posts of Manager, Manager-cum-Accountant, Assistant Manager-cum-Store Keeper, Clerk, Halwai-cum-Cook, Assistant Halwai-cum-Cook and Canteen Attendant in the Departmental Canteens or Tiffin Rooms in the India Audit and Accounts Department, Namely:-

1 **Short title and commencement** :- (i) These rules may be called the Indian Audit and Accounts Department, (Group 'B' Posts) Recruitment Rules, 2021.
(ii) They shall come into force on the date of their publication in the Official Gazette.

2 **Number of posts, classification and level in the pay matrix:-** The number of posts, their classification and level in the pay matrix attached thereto shall be as specified in column (2) to (4) of the Schedule, annexed to this rules.

3 **Method of recruitment, age-limit, qualification, etc.:-** The method of recruitment, age-limit, qualifications and other matters relating thereto shall be as specified in columns (5) to (13) of the aforesaid Schedule.

4 **Disqualification:**- No person:-

(a) who has entered into or contracted a marriage with a person having a spouse living, or

(b) who, having a spouse living, has entered into or contracted a marriage with any person,

shall be eligible for appointment to the said post.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing exempt any person from the operation of this rule.

5 **Power to relax:-** Where the Comptroller and Auditor General of India is of the opinion that it is expedient or necessary so to do, he may, by order for reasons to be recorded in writing and in consultation with Union Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

6 **Saving:-** Nothing in these rules shall affect reservation, relaxation of age-limit and other concessions required to be provided for the Scheduled Castes, the Scheduled Tribes and the Other Backward Classes, Ex-service men and other special categories of persons in accordance with the orders issued by the Government of India from time to time in this regard.

Name of post	**Number of Posts**	**Classification**	**Level in the pay matrix**	**Whether Selection post or Non-selection post**	**Age limit for direct recruits**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Manager	25* (2021) Subject to variation dependent on workload.	General Central Service (Group-B) Non-Gazetted Non-Ministerial	Level-6 (Rs. 35400 – 112400/-)	Selection	Not exceeding thirty years. Note-1:- Relaxable for Government servant upto five years in accordance with the instructions or orders issued by the Central Government. Note-2:- The Crucial date for determining the age-limit shall be the closing date for receipt of applications from candidates in India, and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura,

					Sikkim, Union Territory of Ladakh Division, Lahaul and Spiti District and Pangi sub-division of Chamba District of Himachal Pradesh, Andaman and Nicobar Island or Lakshadweep.

Educational and other qualifications required for direct recruits	**Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes.**	**Period of probation, if any.**	**Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods.**
(7)	**(8)**	**(9)**	**(10)**
Essential: (j) Bachelor's Degree in Commerce or Business Studies or Economics or Public administration from a recognized University or Institute. (ii) Two years experience in Account work in any Government office or public sector undertaking or autonomous or statutory Organization. **Note 1:-** Qualifications are relaxable at the direction of the competent authority for reasons to be recorded in writing in case of candidates otherwise well qualified. **Note 2:-** Qualifications regarding experience is/are relaxable at the discretion of the competent authority, for reasons to be recorded in writing in case of candidates belonging to the Scheduled Castes or Scheduled Tribes, if, at any stage of selection, the competent authority is of the opinion that sufficient number of candidates	Not applicable	Two years for Direct Recruits and Promotees.	By Promotion, failing which by Deputation, failing both by Direct Recruitment.

from these communities possessing the requisite experience are not likely to be available to fill up the posts reserved for them.			

In case of recruitment by promotion or deputation grades from which promotion or deputation to be made.	**If a departmental Promotion Committee exists, what is its composition.**	**Circumstances in which the Union Public Service Commission to be consulted in making recruitment.**
(11)	**(12)**	**(13)**
Promotion: Assistant Manager-cum-Store-keeper in Level 4 (Rs. 25500-81100/-) of pay matrix with ten years of regular service in the grade. A mandatory training of four weeks on managerial skills for Canteen Manager, to be organized by the concerned organization in consultation with Institutes of Hotel Management under the Ministry of Tourism or any other recognized Institutes of Hotel Management and Catering. **Note:-** Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. **Deputation:-** Officials of the Central Government:- (A) (i) Holding analogous posts on regular basis in the parent cadre or department; or (ii) With six years in the grade rendered after appointment thereto on a regular basis in	Group 'B' Departmental Promotion Committee (for considering promotion) consisting of:- 1. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director in-charge of Administration group …… Chairman; 2. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director (from an office other than the one in which promotions are to be considered) ……. Member; and 3. Senior Audit Officer …… Member The senior amongst (1) and (2) above shall be the chairperson. Group 'B' Departmental Confirmation Committee (for considering confirmation) consisting of:- 1. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director in-charge of Administration group …… Chairman; 2. Senior Deputy Accountant General or Director or Deputy Accountant General or	Consultation with Union Public Service Commission not necessary.

posts in Level 5 (Rs. 29200-92300/-) of pay matrix or equivalent in the parent cadre or Department; or (iii) With ten years service in the grade rendered after appointment thereto on a regular basis in posts in Level-4 (Rs. 25500-81100/-) of pay matrix or equivalent in the parent cadre or Department; and (B) Possessing the educational qualifications and experience prescribed for direct recruitment under column 7. **Note 1:-** The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and similarly, deputationists shall not be eligible for appointment by promotion. **Note 2:-** The period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. **Note 3:-** The maximum age limit for appointment by deputation shall be not exceeding fifty six years as on the closing date of receipt of applications.	Deputy Director (from an office other than the one in which promotions are to be considered) ……. Member; and 3. Senior Audit Officer …… Member. The senior amongst (1) and (2) above shall be the chairperson.	

Name of post	**Number of Posts**	**Classification**	**Level in the pay matrix**	**Whether Selection post or Non-selection post**	**Age limit for direct recruits**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Manager-cum-Accountant	21* (2021) Subject to variation dependent	General Central Service (Group-B) Non-Gazetted	Level-6 (Rs. 35400 – 112400/-)	Selection	Not exceeding thirty years. **Note-1:-** Relaxable for Government servant upto five years in accordance with the instructions or

	on workload.	Non-Ministerial			orders issued by the Central Government. **Note-2:-** The Crucial date for determining the age-limit shall be the closing date for receipt of applications from candidates in India, and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Union Territory of Ladakh Division, Lahaul and Spiti District and Pangi sub-division of Chamba District of Himachal Pradesh, Andaman and Nicobar Island or Lakshadweep.

Educational and other qualifications required for direct recruits	**Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes.**	**Period of probation, if any.**	**Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods.**
(7)	**(8)**	**(9)**	**(10)**
Essential: (i) Bachelor's Degree in Commerce or Business Studies or Economics or Public administration from a recognized University or Institute. (ii) Two years experience in Account work in any Government office or public sector undertaking or autonomous or statutory Organization.	Not applicable	Two years for Direct Recruits and Promotees.	By Promotion, failing which by Deputation, failing both by Direct Recruitment.

Note 1:- Qualifications are relaxable at the direction of the competent authority for reasons to be recorded in writing in case of candidates otherwise well qualified. **Note 2:-** Qualifications regarding experience is/are relaxable at the discretion of the competent authority, for reasons to be recorded in writing in case of candidates belonging to the Scheduled Castes or Scheduled Tribes, if, at any stage of selection, the competent authority is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the posts reserved for them.			

In case of recruitment by promotion or deputation grades from which promotion or deputation to be made.	**If a departmental Promotion Committee exists, what is its composition.**	**Circumstances in which the Union Public Service Commission to be consulted in making recruitment.**
(11)	**(12)**	**(13)**
Promotion: Assistant Manager-cum-Store-keeper in Level 4 (Rs. 25500-81100/-) of pay matrix with ten years of regular service in the grade. A mandatory training of four weeks on managerial skills for Canteen Manager, to be organized by the concerned organization in consultation with Institutes of Hotel Management under the Ministry of Tourism or any other recognized Institutes of Hotel Management and Catering. **Note:-** Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their senior would also be considered provided they are not short of the requisite qualifying or eligibility service or two years, whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors	Group 'B' Departmental Promotion Committee (for considering promotion) consisting of:- 1. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director in-charge of Administration group …… Chairman; 2. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director (from an office other than the one in which promotions are to be considered) ……. Member; and 3. Senior Audit Officer …… Member	Consultation with Union Public Service Commission not necessary.

who have already completed such qualifying or eligibility service. **Deputation:-** Officials of the Central Government:- (A) (i) Holding analogous posts on regular basis in the parent cadre or department; or (ii) With six years in the grade rendered after appointment thereto on a regular basis in posts in Level 5 (Rs. 29200-92300/-) of pay matrix or equivalent in the parent cadre or Department; or (iii) With ten years service in the grade rendered after appointment thereto on a regular basis in posts in Level-4 (Rs. 25500-81100/-) of pay matrix or equivalent in the parent cadre or Department; and (B) Possessing the educational qualifications and experience prescribed for direct recruitment under column 7. **Note 1:-** The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and similarly, deputationists shall not be eligible for appointment by promotion. **Note 2:-** The period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organization or Department of the Central Government shall ordinarily not exceed three years. **Note 3:-** The maximum age limit for appointment by deputation shall be not exceeding fifty six years as on the closing date of receipt of applications.	The senior amongst (1) and (2) above shall be the chairperson. Group 'B' Departmental Confirmation Committee (for considering confirmation) consisting of:- 1. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director in-charge of Administration group …… Chairman; 2. Senior Deputy Accountant General or Director or Deputy Accountant General or Deputy Director (from an office other than the one in which promotions are to be considered) ……. Member; and 3. Senior Audit Officer …… Member. The senior amongst (1) and (2) above shall be the chairperson.	

1 Short title and commencement :- (i) These rules may be called the Indian Audit and Accounts Department, (Departmental Canteen) Group 'C' Posts Recruitment Rules, 2017.

(ii) They shall come in to force on the date of their publication in the official Gazette.

2. **Application**- These rules shall apply to the posts specified in column (1) of the schedule annexed to these rules

3 Number of post, classification and level in pay matrix :- The number of said posts, their classification and the level in the pay matrix attached there to shall be as specified in columns (2) to (4) of the said schedule.

4 Method of recruitment, age limit qualification etc.: - The method of recruitment, age limit, qualification and other matters relating thereto shall be as specified in Column (5) to (13) of the said schedule.

5 Disqualification: - No person,

(a) who has entered into or contracted a marriage with a person having a spouse living or

(b) who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the said posts.

Provided that the Comptroller and Auditor General of India may, if satisfied that such marriage is permissible under the personal law applicable to such a person and other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5 Powers to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do, he may by order, for reasons to be recorded in writing, relax any of the provision of these rules with respect to any class or category of persons.

6 Saving:- Nothing in these rules shall affect reservations, relaxation of age limit and other concession required to be provided for the Scheduled Castes, Scheduled tribes, other backward classes, Ex-Serviceman and other special categories of persons in accordance with the order issued by the Government of India from time to time in this regard.

SCHEDULE

1	Name of the Post	**Assistant Manager-cum-Store Keeper**.
2	Number of post	**33* (2017)** Subject to variation dependent on work load.
3	Classification	General Central Service Group 'C' Non-Gazetted, Non-Ministerial
4	Level in Pay Matrix	**Level 4 in the Pay Matrix**. **Note**:- He shall also draw a special allowance of 250 rupees per month for attending to duties in Canteens Type 'A', 'B', 'C"2-A', '3-A' and Rs. 500/- per month in canteens Type'4-V' and above.
5	Whether Selection post or non selection post	Non Selection
6	Age limit for direct recruits	Between 18 and 25 years (Relax able for Government servants upto 40 years in accordance with the instructions or orders issued by the Central Government from time to time) **Note:-** The crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit names and in case the post is advertised in the Employment News or the Newspaper, the

		crucial date for determining the age limit shall be last date upto which applications have been called for.
7	Educational and other qualifications required for direct recruit	(a) Bachelor's degree in Commerce from a recognized university or bachelor's degree in any other discipline from a recognised university with one year diploma in book keeping or store keeping from a recognized institution and (b) Three years experience in handling stores or accounts in a Government Department or Undertaking. **Note 1**: Qualifications(s) are relaxable at the discretion of the Comptroller and Auditor-General of India for reasons to be recorded in writing in the case of candidates otherwise well qualified. **Note 2:** The qualification regarding experience is relaxable at the discretion of the Comptroller and Auditor-General of India for reasons to be recorded in writing in case of candidates belonging to the Scheduled Castes or the Scheduled Tribes if, at any stage of selection, the Comptroller and Auditor-General of India is of the opinion that sufficient numbers of candidates belonging to these communities possessing the requisite experience are not likely to be available to fill-up the vacancies reserved for them
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	No
9	Period of probation, if any	Two years for direct recruits
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	Promotion failing which by deputation and failing both by direct recruitment
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	Promotion: (i) Clerks with atleast eight years regular service in Level 2 in the Pay Matrix. (ii) Halwai-cum-Cook with five years regular service in Level 3 in the Pay Matrix with two years experience in handling stores or accounts in a

		Government Department or Undertaking and possessing the educational qualification of 12 Class Pass with Commerce from a recognized board. **Note 1**: The eligibility list for promotion shall be prepared with reference to the date of completion by the officer of the prescribed qualifying service in the respective grade or post. **Note 2**: For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to the 1st January, 2016 or the date from which the revised pay structure based on the recommendations of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the said Pay Commission. **Note 3**:Where juniors who have completed their qualifying or eligibility service are being considered for promotion their seniors shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years. **Deputation**: **Official of the Central Government**- **(a)** (i)holding analogous post on regular basis: or (ii)With atleast eight years regular service in Level 2 in the Pay Matrix: and (iii)Possessing the education qualification as prescribed for direct recruits under column (7): and **(b)** Three years experience in a Government Department or Undertaking in handling Stores or Accounts. **Note 1**: The Departmental officials in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and similarly, the deputationists shall not be eligible for consideration for appointment by promotion. **Note 2**: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other

		organisation or Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall not be exceeding 56 years as on the closing date of receipt of application. **Note 3**:For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1st January, 2016 or date from which the revised pay structure based on the recommendation of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the said Pay Commission, except where there has been merger of more than one pre-revised scale of pay into one grade with a common grade pay or pay scale, and where this benefit will extend only for the post(s) for which that grade pay or pay scale is the normal replacement grade without any upgradation.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'C' Departmental Promotion Committee (for promotion and confirmation) consisting of –** 1. Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General in charge of Administration (of the office in which promotions are to be considered) ----- Chairman 2. An officer in the rank of Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General (from an office other than the office in which promotions are to be considered ------ Member. 3. An officer in the rank of Senior Administrative Officer or Administrative Officer or Senior Audit Officer or Audit Officer or Senior Accounts Officer or Accounts Officer-Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary

SCHEDULE

1	Name of the Post	**Clerk**
2	Number of post	**98* (2017)** Subject to variation dependent on work load.
3	Classification	General Central Service Group 'C' Non-Gazetted, Non-Ministerial
4	Level in Pay Matrix	Level 2 in the Pay Matrix.
5	Whether Selection post or non selection post	Non Selection
6	Age limit for direct recruits	Between 18 and 25 years (Relax able for Government servants upto 40 years in accordance with the instructions or orders issued by the Central Government from time to time) **Note:-** The crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit names and in case the post is advertised in the Employment News or the Newspaper, the crucial date for determining the age limit shall be last date upto which applications have been called for.
7	Educational and other qualifications required for direct recruit	(a) 12^{th} Class Pass or equivalent with Commerce from a recognized Board: and (b) A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer. (corresponding to 10500 Key Depression per hour or 9000 key Depression per Hour on an average of 5 key depressions for each works **Note 1**: Qualifications(s) are relaxable at the discretion of the Comptroller and Auditor-General of India for reasons to be recorded in writing in the case of candidates otherwise well qualified. **Note 2:** The qualification regarding experience is relaxable at the discretion of the Comptroller and Auditor-General of India for reasons to be recorded in writing in case of candidates belonging to the Scheduled Castes or the Scheduled Tribes if, at any stage of selection, the Comptroller and Auditor-General of India is of the opinion that sufficient numbers of candidates belonging to these communities possessing the requisite experience are not likely to be available to fill-up the vacancies reserved for them

8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	No
9	Period of probation, if any	Two years for direct recruits
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	Promotion failing which by direct recruitment
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion:** Canteen Attendant with atleast three years regular service in **Level 1 in the Pay Matrix**. (A two weeks training on Organisational behavior, Communication skill and Accounting practices from Institute of Secretariat Training and Management or any other recognized Institute shall be desirable for the Canteen Attendants for promotion to the post of Clerk **Note 1**:. For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to the 1st January, 2016 or the date from which the revised pay structure based on the recommendations of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the said Pay Commission. **Note 2**: Where juniors who have completed their qualifying or eligibility service are being considered for promotion their seniors shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years. Whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service.

12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'C' Departmental Promotion Committee (for promotion and confirmation) consisting of –** 1. Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General in charge of Administration (of the office in which promotions are to be considered) -----Chairman 2. An officer in the rank of Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General (from an office other than the office in which promotions are to be considered ------Member. 3. An officer in the rank of Senior Administrative Officer or Administrative Officer or Senior Audit Officer or Audit Officer or Senior Accounts Officer or Accounts Officer-Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary

SCHEDULE

1	Name of the Post	**Halwai-cum-Cook**
2	Number of post	**67* (2017)** Subject to variation dependent on work load.
3	Classification	General Central Service Group 'C' Non-Gazetted, Non-Ministerial
4	Level in Pay Matrix	**Level 3 in the Pay Matrix**.
5	Whether Selection post or non selection post	Non Selection
6	Age limit for direct recruits	Between 18 and 25 years (Relax able for Government servants upto 40 years in accordance with the instructions or orders issued by the Central Government from time to time) **Note:-** The crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit names and in case the post is advertised in the Employment News or the Newspaper, the crucial date for determining the age limit shall be last date upto which applications have been called for.

7	Educational and other qualifications required for direct recruit	(a) 10th Class Pass from a recognized Board, with a certificate or diploma in catering from a recognized institution: and (b) Two years experience in a Government Department or Undertaking in the relevant field shall be preferred. (A trade Skill Test for cooking shall be conducted to assess suitability of the candidate.) **Note:** The qualification regarding experience is relaxable at the discretion of the Comptroller and Auditor-General of India for reasons to be recorded in writing in case of candidates belonging to the Scheduled Castes or the Scheduled Tribes if, at any stage of selection, the Comptroller and Auditor-General of India is of the opinion that sufficient numbers of candidates belonging to these communities possessing the requisite experience are not likely to be available to fill-up the vacancies reserved for them
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	No
9	Period of probation, if any	Two years for direct recruits
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	Promotion failing which by deputation and failing both direct recruitment
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion**: Assistant Halwai-cum-Cook with atleast three years regular service in Level 2 in the Pay Matrix. **Note 1**:. For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to the 1st January, 2016 or the date from which the revised pay structure based on the recommendations of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or

		pay scale extended based on the recommendations of the said Pay Commission. **Note 2**: Where juniors who have completed their qualifying or eligibility service are being considered for promotion their seniors shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years. Whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. **Deputation**: **Official of the Central Government**- (a) (i)holding analogous post on regular basis: or (ii)Assistant Halwai-cum-Cook With atleast three years regular service in Level 2 in the Pay Matrix: and (b) Possessing the education qualification of (i) 10^{th} Class Pass from a recognized Board, with a certificate or diploma in catering from a recognized institution: and **(c)** Two years experience in a Government Department or Undertaking shall be preferred. **Note 1**: The Departmental officials in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and similarly, the deputationists shall not be eligible for consideration for appointment by promotion. **Note 2**: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation or Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall not be exceeding 56 years as on the closing date of receipt of application.

		Note 3: For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1st January, 2016 or date from which the revised pay structure based on the recommendation of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the said Pay Commission, except where there has been merger of more than one pre-revised scale of pay into one grade with a common grade pay or pay scale, and where this benefit will extend only for the post(s) for which that grade pay or pay scale is the normal replacement grade without any upgradation.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'C' Departmental Promotion Committee (for promotion and confirmation) consisting of –** 1. Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General in charge of Administration (of the office in which promotions are to be considered) -----Chairman 2. An officer in the rank of Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General (from an office other than the office in which promotions are to be considered -----Member. 3. An officer in the rank of Senior Administrative Officer or Administrative Officer or Senior Audit Officer or Audit Officer or Senior Accounts Officer or Accounts Officer-Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary

SCHEDULE

1	Name of the Post	**Assistant Halwai-Cum-Cook**
2	Number of post	**50* (2017)** Subject to variation dependent on work load.
3	Classification	General Central Service Group 'C' Non-Gazetted, Non-Ministerial
4	Level in Pay Matrix	**Level 2 in the Pay Matrix**.
5	Whether Selection post or non selection post	Non Selection
6	Age limit for direct recruits	Between 18 and 25 years (Relax able for Government servants upto 40 years in accordance with the instructions or orders issued by the Central Government from time to time) **Note:-** The crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit names and in case the post is advertised in the Employment News or the Newspaper, the crucial date for determining the age limit shall be last date upto which applications have been called for.
7	Educational and other qualifications required for direct recruit	(a) 10^{th} Class Pass from a recognized Board with a certificate or diploma in catering from a recognized Institution and one year experience in the trade. (A Trade Skill Test for cooking including maintenance of hygiene, etc shall be conducted by the Departmental Promotion Committee to assess the suitability of the candidate.) **Note 1:** The qualification regarding experience is relaxable at the discretion of the Comptroller and Auditor-General of India for reasons to be recorded in writing in case of candidates belonging to the Scheduled Castes or the Scheduled Tribes if, at any stage of selection, the Comptroller and Auditor-General of India is of the opinion that sufficient numbers of candidates belonging to these communities possessing the requisite experience are not likely to be available to fill-up the vacancies reserved for them
8	Whether age and educational qualifications prescribed for direct	No

	recruits will apply in the case of promotes	
9	Period of probation, if any	Two years for direct recruits
10	Method of recruitment whether by direct recruitment or by promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	Promotion failing which by deputation and failing both by direct recruitment
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	**Promotion**: Canteen Attendant in Level 1 in the Pay Matrix with atleast three years regular service. (A Trade test shall be conducted by the Departmental Promotion Committee for cooking including maintenance of hygiene, etc., to assess the suitability of candidate). **Note 1**:. For the purpose of computing minimum qualifying service for promotion, the service rendered on a regular basis by an officer prior to the 1st January, 2016 or the date from which the revised pay structure based on the recommendations of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the said Pay Commission. **Note 2**: Where juniors who have completed their qualifying or eligibility service are being considered for promotion their seniors shall also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years. Whichever is less, and have successfully completed their probation period for promotion to the next higher grade along with their juniors who have already completed such qualifying or eligibility service. **Deputation**: **Official of the Central Government**- (i) holding analogous post on regular basis: or (ii) Canteen Attendant in Level 2 in the Pay Matrix: with atleast three years regular service in the grade

		having one year experience as helper to Halwai-cum-Cook and (iii) Possessing a certificate or diploma in catering from a recognized institute. **Note 1**: The Departmental officials in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation and similarly, the deputationists shall not be eligible for consideration for appointment by promotion. **Note 2**: The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation or Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall not be exceeding 56 years as on the closing date of receipt of application. **Note 3**: For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to 1st January, 2016 or date from which the revised pay structure based on the recommendation of the Seventh Central Pay Commission has been extended, shall be deemed to be service rendered in the corresponding grade pay or pay scale extended based on the recommendations of the said Pay Commission, except where there has been merger of more than one pre-revised scale of pay into one grade with a common grade pay or pay scale, and where this benefit will extend only for the post(s) for which that grade pay or pay scale is the normal replacement grade without any upgradation.
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'C' Departmental Promotion Committee (for promotion and confirmation) consisting of –** 1. Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General in charge of Administration (of the office in which promotions are to be considered) ----- Chairman 2. An officer in the rank of Director or Deputy Director or Senior Deputy Accountant General or Deputy

		Accountant General (from an office other than the office in which promotions are to be considered ------ Member. 3. An officer in the rank of Senior Administrative Officer or Administrative Officer or Senior Audit Officer or Audit Officer or Senior Accounts Officer or Accounts Officer-Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary

SCHEDULE

1	Name of the Post	**Canteen Attendant**
2	Number of post	**393* (2017)** Subject to variation dependent on work load.
3	Classification	General Central Service Group 'C' Non-Gazetted, Non-Ministerial
4	Level in Pay Matrix	**Level 2 in the Pay Matrix**.
5	Whether Selection post or non selection post	Non Selection
6	Age limit for direct recruits	Between 18 and 25 years (Relaxable for Government servants upto 40 years in accordance with the instructions or orders issued by the Central Government from time to time) **Note:-** The crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit names and in case the post is advertised in the Employment News or the Newspaper, the crucial date for determining the age limit shall be last date upto which applications have been called for.
7	Educational and other qualifications required for direct recruit	(b) 10^{th} Class Pass or equivalent from a recognized Board.
8	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotes	Not applicable
9	Period of probation, if any	Two years
10	Method of recruitment whether by direct recruitment or by	By direct recruitment

	promotion or by deputation or absorption and percentage of the vacancies to be filled by various methods	
11	In case of recruitment by promotion or deputation or absorption, grades from which promotion or deputation or absorption to be made.	Not applicable
12	If a Departmental Promotion Committee exists, what is its composition.	**Group 'C' Departmental Promotion Committee (for promotion and confirmation) consisting of –** 1. Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General in charge of Administration (of the office in which promotions are to be considered) -----Chairman 2. An officer in the rank of Director or Deputy Director or Senior Deputy Accountant General or Deputy Accountant General (from an office other than the office in which promotions are to be considered ------Member. 3. An officer in the rank of Senior Administrative Officer or Administrative Officer or Senior Audit Officer or Audit Officer or Senior Accounts Officer or Accounts Officer-Member
13	Circumstances in which UPSC to be consulted in making recruitment	Consultation with Union Public Service Commission not necessary

5.38 Restructuring of Cadre of Group 'D' Multi tasking Staff (MTS).

As per recommendation of 6th CPC all Group 'D' posts in the Government will stand upgraded to Group 'C' Pay band -1 with grade pay of Rs. 1800/- and there will no further recruitment in Group 'D'. The Ministry/Deptt may adopt the designation of Multitasking Staff for some of the common categories of erstwhile Group 'D' post of Peon, Daftry, Jamadar, Junior Gestatnor Operator, Frash Chowkidar, Safaiwala, Mali etc.

(**Authority: GoI, Min of PPG&P O.M. No. AB-14017/6/2009-Estt(RR) dated 30-4-2010**)

5.38.1 RECRUITMENT RULES OF MULTI TASKING STAFF (MTS)

The following Rules to regulate the method of recruitment to Multi- tasking-Staff in the field offices of the I.A.& A.D. have been made. These Rules have been published in the Gazette of India Part-II Section 3(i) dated 13 August 2011 vide Ministry of Finance (Deptt of Expenditure) GSR No. 230 dated 9th August, 2011. The future recruitment in the MTS cadre, if required has to be made through Staff Section Commission. The cadre controlling officer shall place their requisition with Regional Director of Staff Selection commission under intimation to CAG office.

1 Short title and Commencement :- (i) These Rules may be called the Indian Audit and Accounts Department Multi Tasking Staff Recruitment Rules, 2011.

(ii) They shall come into force on the date of their publication in the official gazette.

2 No. of posts, clarification and scale of pay:- The number of the said posts, their classification and the scales of pay attached there to shall be as specified in columns 2 to 4 of the said schedule.

3 Method of recruitment, age limit, qualification etc.:- The method of recruitment, age limit, qualification and other matters relating to the said posts shall be as specified in column 5 to 14 of the schedule.

4 Disqualifications:- No persons-

(a) who has, entered into or contracted a marriage with a person having a spouse living or

(b) who having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to any of the said posts;

provided that the Comptroller and Auditor General of India may if satisfied that such marriage is permissible under the personal law applicable to such a person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this Rule.

5 Power to relax:- Where the Comptroller and Auditor General of India is of the opinion that it is necessary or expedient so to do he may by order and for reasons to be recorded in writing relax any of the provisions of these Rules with respect to any class or category of persons.

6 Saving :- Nothing in these Rules shall affect reservation, relaxation of Age limit and other concessions required to be provided for the SCs, the STs, Ex-servicemen and other special categories of persons, in accordance with the orders issued by the Government of India

from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

SCHEDULE

1	Name of Post	Multi Tasking Staff (Non-Technical)
2	Number of Post	5717* (2011) * subject to the variation dependent on workload
3	Classification	General Central Service Group 'C' Non- Gazetted, Non-Ministerial
4	Scale of Pay	Pay Band -1(Rs. 5200-20200)+Grade Pay Rs.1800
5	Whether selection post or non-selection post	Not applicable
6	Whether benefit of added years of service admissible under Rule 30 of the Central Civil Service (Pension) Rules, 1972	Not applicable
7	Age limit of direct recruits	Between18 to 25 years of age. Note: The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates in India (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu and Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Chamba District of HP, Andaman and Nicobar Islands or Lakshadweep. In the case of recruitment made through the Employment Exchange, the crucial date for determining the age limit shall be the last date up to which the Employment Exchange is asked to submit the names.
8	Educational and other qualifications required for direct recruits	Matriculation or equivalent pass from a recognized School/Board.
9	Whether age and educational qualification prescribed for direct recruits will apply in the case of promotes	Not applicable
10	Period of probation, if any	Two years
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation/absorption and percentage of the vacancies to be filled by various methods	By Direct recruitment

12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	Not applicable.
13	If a Departmental Promotion Committee exists, what is its composition.	**Departmental Promotion Committee (for confirmation)consisting of** : (1) Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in –charge of administration group.. (2) Another Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank (from an office other than the one in which promotions are considered). (3) A Senior Accounts Officer/Accounts Officer **Note**: The senior amongst (1) and (2) above shall be the Chairperson.
14	Circumstances in which Union Public Service Commission is to be consulted in making recruitment.	Not applicable.

(Authority: Hqrs' circular No. 42 –Staff (App 1)/2012 issued vide No. 991-Staff (App 1)/25-2010 Dated 23-11-2012.

CHAPTER VI

ASSISTANT AUDIT OFFICER

6.1 Appointment to the post of Assistant Audit Officer

No person who has not passed the Departmental Examination (Subordinate Audit/Accounts Service (SAS) Examination) is eligible for appointment as Assistant Audit Officer: Provided that the Comptroller and Auditor General may on his own initiative waive this requirement in special cases. The details of Scheme and syllabus of SAS examination for appointment to Assistant Accounts/Assistant Audit Officer's service has been described in para 5.2 and chapter IX of CAG's MSO (Admn) Vol. I.

{Authority: Chapter 5 and 9 of CAG' MSO (Admn) Vol. I (Third edition)}

6.2 Merger of cadre of Section Officer and Assistant Audit Officer.

Ministry of Finance had vide Notification under GSR 622(E) dated 29.08.2008 upgraded the pre-revised pay scales of section officer and Assistant Audit officer and placed them in a common pay band (PB-2 Rs. 9300-34800) with Grade Pay of Rs. 4800/- merging the posts of Section Officer and Assistant Audit Officer. Consequently it has been decided that the merged cadre of Section Officer and Assistant Audit Officer will be re designated as Assistant Audit Officer and will be classified as Group-'B' Gazetted.

(*Authority*: CAG's letter No. 697-6 PC/GE-II/22-2009 dated 27.05.2009)

6.3 Relaxation in Recruitment Rules to the post of Supervisor (Audit)

As per Column 12 of the Schedule of existing Recruitment Rules for the post of Supervisor (Audit), Senior Auditors with three years regular service in the grade are eligible for promotion to the post of Supervisor (Audit). Similarly, as per para (ii) below heading 'Deputation' in Column 12 of the Schedule of existing Recruitment Rules for the post of Supervisor (Audit), Senior Auditors with three years regular service in the grade are eligible for deputation to the post of Supervisor (Audit) in other Cadre Controlling Audit offices of IA&AD.

2. It has been decided to operationalize post of Assistant Supervisor (Audit) in Level 7 from 01.01.2021 i.e. from panel year 2021. Therefore, feeder cadre for the post of Assistant Supervisor (Audit) would now be Sr. Auditor and method of recruitment would be by promotion of Sr. Auditor (Level 6 of Pay Matrix) with 5 years regular service in the grade.

3. To fill up the post of Supervisor (Audit) from the panel year 2021, there is a need to relax Column 12 of the Schedule of existing Recruitment Rules for the post of Supervisor (Audit) and allow the officials with combined regular service of 7 years in the grade of Senior Auditor and Assistant Supervisor (Audit) to occupy the post of Supervisor (Audit) through promotion/deputation.

4. Accordingly, the Comptroller & Auditor General of India, in exercise of the powers contained in Rule 5 of the Indian Audit & Accounts Department Supervisor (Audit) Recruitment Rules 1990, has ordered, in relaxation or provisions contained in Column 12 of the Schedule, amended vide GSR 552 dated 21.09.2001, that officials with combined regular service of 7 years in the grade of Senior Auditor and Assistant Supervisor (Audit) are eligible to be considered for promotion/deputation to the post of Supervisor (Audit) from the panel year 2021 till the amendment of Recruitment Rules to the post of Supervisor (Audit).

{Authority: CAG's Circular No. 50 – Staff (App 1)/2020 No. 1273 – Staff (App 1)/21-2020 dated 09.11.2020}

6.4 Cadre Re-structuring of Group 'B' & 'C' Main Cadres – Creation of posts of Assistant Supervisor in Level 7 of Pay Matrix

1. To achieve functional requirement and to motivate non-gazetted officials for discharging essential and higher level responsibilities, the Cadre Review Committee has recommended to opeartionalise the post of Assistant Supervisor, with higher functional responsibilities, at Level 7 in Pay Matrix, after re-distributing the existing posts of Auditor/Accountant and Senior Auditor/Senior Accountant.

2. The recommendation of the Cadre Review Committee has been accepted and the Competent Authority has decided to re-distribute posts among the different levels in the ratio of (i) Auditors/Accountants (50%), (ii) Sr. Auditors/Sr. Accountants (30%), (iii) Assistant Supervisor (15%) and (iv) Supervisor (5%).

3. Accordingly, posts of Assistant Supervisor (Audit) and Assistant Supervisor (Accounts) have been created in Audit and A&E offices of Indian Audit & Accounts Department.

4. Assistant Supervisor (Audit) and Assistant Supervisor (Accounts) should be assigned higher functional responsibilities that require more professional experience. The higher responsibilities identified by the Cadre Review Committee are enclosed.

5. Till the framing of Recruitment Rules to the post of Assistant Supervisors (Audit) and Assistant Supervisors (Accounts) in Level 7 of Pay Matrix, these posts will be filled up as under:

Assistant Supervisor (Audit) in Audit offices:
Method of recruitment: By promotion.

- Sr. Auditors in Level 6 of Pay Matrix with 5 years regular service in the grade and have successfully completed training of 2-4 weeks as prescribed by the Training wing of Hqrs. Office followed by a centralized examination conducted by the Examination wing of Hqrs. office.
- Obtaining qualifying marks as prescribed in the centralized examination will be a necessary requirement for promotion to the post of Assistant Supervisor (Audit).
- Being a selection post, benchmark for promotion to the post of Assistant Supervisor

Job profile of Assistant Supervisor in Audit Offices:

(i) Field Audit:

- Audit of stores and stock,
- Examination of cash book,
- Audit of vouchers exceeding a threshold level,
- Checking of reconciliation with treasury/bank,
- Pay fixation of staff in the audited entity,
- Examination of contracts upto a threshold level,
- Verification of account balances in the Profit & Loss Account in financial attest audits etc.

(ii) Central Audit

- Coordinating sections of functional audit wing associated with the process of audit planning which would include collection and updating of data on the audit universe,
- Preparation of the initial versions of annual audit plan in headquarters,
- Checking of selected schedules of finance and appropriation accounts and cross checking of arithmetical accuracy,
- Sampling of vouchers submitted by Accountant General (A&E) to audit office of detailed checking etc.

(iii) Administrative Duties:

- Compliance with statutes/rules like:
    - Preparation of replies under Right to Information Act,
    - Recruitment procedures,
    - Budget related matters including operation of Public Finance Management System (PFMS), Budget and Expenditure Monitoring System (BEMS)
    - Procurement through Government e-Market Application etc.
    - Calculation of income tax of staff,
    - Legal work

(iv) Any other work assigned by the Group Officer/Head of the Department.

{Authority: CAG's circular No. 43-Staff (App1)/2020 No. 1201 – Staff (App1)/13-2019 dated 15.10.2020}

6.5 Eligibility to appear in the S.A.S Examination

1. Only persons who have put in a minimum of three years continuous Service in one or more of the following capacities in a particular field office of IA&AD and who had successfully completed probation period are eligible to appear for the examination:-

(a) As a Clerk/Auditor/Senior Auditor/Assistant Supervisor in an Audit Office.
(b) As a Clerk/Accountant/Senior Accountant/ Assistant Supervisor in an Accounts Office.
(c) As a Data Entry Operator Grade 'A'.
(d) As a Data Entry Operator Grade 'B'.
(e) As a Data Entry Operator Grade 'D'.
(f) As a Stenographer Grade – II.
(g) As a Stenographer Grade – I.
(h) As a Private Secretary (PS)
(i) As a Divisional Accountant, and Divisional Accounts Officer Grade II in PAG/AG (A&E).
(j) As a Junior Translator.
(k) As a Senior Translator.
(l) As a Supervisor.

{Authority: CAG's Circular No. 6-Staff (App 1)/2023 vide No. 379-Staff (App 1)/18-2010/.KW dated 03.03.2023}

Note:1 There will not be any upper age limit for appearing in S.A.S Examination from the Examination to be held in November, 1986 onwards.

{Authority : C.A.G's letter No. 161- Exam/71-66, dated 13th April, 1967, Exam 145-67, dated 5th June, 1967 and No. 266-Exam/55-79(i) dated 13th April, 1981 and No. 489-Exam/20-1986 dated 16th June, 1986.}

Note:2 Re-naming the Main and Supplementary SAS/RA/I/CPD Examinations – The competent authority has decided that the distinction between the Main and Supplementary Examinations will be removed and the fresh/existing candidates will be allowed to appear in both the examinations which will be renamed as **Examination-1** and **Examination-2** of the year (applicable for the examinations from the first examination to be held in the year 2021). The cut-off dates for determining the eligibility of the officials for SAS/RA/I/CPD Examinations will be **1st March** for **Examination-1** and **1st September** for **Examination-2** of the year, unless otherwise notified by the competent authority in a particular year.

{Authority: CAG's Examination Wing's Circular No. of 2020 No. 370/04-Exam/MSO Chapter 9-Revision/2020 dated 15th October 2020ss}

Note: 3 Persons sent on deputation or on foreign service in Public interest will be permitted to sit in examination subject to the usual conditions of eligibility.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.206-EXAM/30-63 DATED 30.07.1963.

6.6. Number of Attempts and Withdrawal of candidature from the S.A.S Examination.

In supersession of Examination Wing Circular No. 08 of 2020 and other earlier circulars/orders regarding chances to pass the SAS Examination, the Competent Authority has increased the number of chances to pass the SAS Examination from l0 to 12. The details of the modified system are as under:

a) Under the modified system, the total chances to pass the SAS Examination will be twelve (6 normal +6 additional).
b) The time limit for passing the SAS Examination will be eight years considering two Examinations in a year (8 years for 12 chances). The six additional chances are not consecutive as earlier.
c) The additional six chances may be admissible only to those candidates who have cleared five papers within first (normal) six attempts (6+6=12)
d) The eligible officials will be allowed to appear afresh in the SAS Examination after exhausting either twelve chances or eight years whichever is earlier from the first registration of CBT without any carry forward of exempted papers
e) The eligible officials who could not pass five papers within the first (normal) six chances will also be allowed to appear afresh in the SAS Examination without any carry forward of exempted papers (no need to wait for completion of eight years).
f) Afresh means that the candidates are required to be screened through the Preliminary test, mandatory training etc. as applicable to candidates appearing for the first time.
g) Those who have already exhausted ten chances will be allowed two more chances from next SAS Examination- I and has to avail these two chances within two years i.e. four Examinations (counting from Examination-l of 2021)
h) In the modified system also, chance will be counted once a candidate registers for the SAS Examination.
i) No scope for withdrawal of candidature under the modified system
j) In respect of direct recruit AAOs, they have to qualify the SAS Examination in respective branches during the period of probation for confirmation and regular appointment as AAO
k) This modified system including the counting of eight years of SAS Examination will be applicable from SAS Examination-l of 2021.

(Authority: CAG's Examination Wing's Circular No. 11 of 2020 No.75 /03-Exam/Addl Chance/2016/Vol. I dated 19th October 2020)

6.7 Switch Over of Branches in SAS Examination

Permission for switch over of SAS Examination branch, once granted shall be final, except switch back to "appropriate branch" in terms of Para 9.2.14 of C&AG's MSO (Admn) Vol. I.

Option to switch back in appropriate branch of SAS Examination will not be available to those officials who after passing the SAS Exam have been absorbed to the post of AAO in other Cadre Controlling Office. SAS passed officials, who are still on deputation and not absorbed in other Cadre Controlling Office, can switch back to "appropriate branch", only after joining in their parent office.

{Authority: Headquarters' Examination Wing Circular No. 09 of 2022 issued vide No. 131/03-Exam/Switch over/2022 dated 22.03.2022}

6.8. Selection of Candidates for the SAS Pre Exam (Civil) Preliminary Test.

The selection of candidates for the SAS examination is primarily the responsibility of the Principal Accountant General/ Director General/ Accountant General/ Principal Director of Audit who may be aided by an advisory committee which will determine the suitability of the candidates taking the SAS examination for the first time by holding a preliminary test which should not be elaborate one. This test will include papers as follows:-

(1) Paper-I On General English/General Hindi and Constitution of India divided into two Sections ; and

(2) Paper-II On 'Service Regulations and Financial Rules and Principles of Government Accounts.

{Authority : Para no 9.2.4 C&AG's MSO(Admn) Vol-I (Third edition)}

Note 1:- Pattern of the questions will be MCQ (100 questions). However, where there is testing of Language Skill in English/Hindi/Other Indian Languages, it is to be continued in existing pattern of descriptive mode. No books are allowed in MCQ pattern of exam.

Note 2:- The duration of the exam will be 2 hours.

Note 3:- Pass marks will be 45% in each paper.

{Authority: Headquarters' Examination Wing Circular No. 01 of 2022 issued vide No. 04/08-Exam/Syllabus Revision/2021 dated 06.01.2022 and Circular No. 10 of 2022 issued vide No. 145/07-Exam/Clarification MCQ Pattern/2022 dated 24.03.2022}

Note 4:- A candidate who has already qualified in the preliminary test of the branch to which he/she originally belongs will not be required to appear again in the preliminary test on her/his switching over to a different branch.

Note 5:- A candidate who has qualified a preliminary test but absent or withdraws his/her candidature from the immediate next SAS Examination will be required to be re-screened in the preliminary test for eligibility to appear in subsequent examination

{Authority : Para no 9.2.4 CAG MSO(Admn) Vol-I (Third edition)}

6.9. Training of S.A.S candidates in Audit offices:-

See Para 9.2.7 to 9.2.9 of C.A.G's M.S.O (Admn.) Vol .I, 3rd Edition.

Note 1:- The competent authority has decided that single training for both group 1 & II may be provided to eligible candidates from the forthcoming SAS (main) examination (Aug/Sep 2012) and onwards.

{Authority: CAG Circular No. 4/5/Prog-SAS/RA/Inc. Exam/2011/KW-3 dated 20/01/2012}

Note 2:- Preparatory training for SAS exam

Preparatory training should not be discretionary. As far as possible, candidates should not be exempted from the training, and as was the practice earlier, a training completion certificate will be mandatorily obtained from each office prior to the exam.

A Group Officer should be nominated to oversee the entire training programme and guide candidate.

Faculty should be carefully selected and especially for the Group 2 papers, should include experienced Sr. AOs of proven caliber.

A challenge the faculty faces in this training is the considerable variation in comprehension ability and educational profile of SAS candidates, aspirants include direct recruit candidates (AAOs), Auditors, Clerk and departmental promotee candidates. A uniform training is unlikely to serve the purpose.

The training should be of varying duration- one for the direct recruit candidates-AAOs, Auditors and clerks; and longer, more intensive training for departmental promotee candidates (clerks/auditors and accountants).

A suggested, staggered training schedule is enclosed. A 30 day (120 sessions) training is prescribed for direct candidates and a two month (240 sessions) training for departmentally promoted candidates.

A second phase, combined training can be held a week before the exam. This should include a revision of concepts, a manual mock exam, followed by counselling on common deficiencies and special emphasis on working of negative marking, followed by a second mock exam.

A common training for group 1 could be at RTIs/RTCs or at the concerned AG office. For Group 2, field offices could arrange training in their respective offices or in co-ordination with other branch office for common papers.

{Authority: CAG's DO No. 179-Trg.Div./32-2012 dated 21 May 2014}

6.9.1 PROPOSED TRAINING SCHEDULE FOR SAS EXAMINATION

Stream	Civil Audit	Commercial Audit	No. of sessions for Direct recruits (AAO/Adr.)	No. of sessions for Departmental promote candidates (Sr. Adr/Adr/Clerks)
Group-I	PC-1	PC-1	8	16
	PC-2	PC-2	8	16
	PC-3	PC-3	8	16
	PC-4	PC-4	8	16
	PC-5	PC-5	20	40
	PC-8	PC-12	68 (4 paper x 17 sessions each)	136 (4paper x 34 sessions each)
	PC-14	PC-15		
	PC-16	PC-20		
	PC-22	PC-26		
Total no. of sessions			120	240
Total no. of days (total no of sessions/4(sessions per day)			30	60

{Authority:- DO No 179-training.division/32-2012 dated 21 May 2014}

6.9.2. Rate of Honorarium for delivering Lecture.

The rates of honorarium for delivering lectures at in-house training in field offices have been revised as per the details given below:

Sl. No.	**Faculty Type**	**Existing Rates (per session)**	**Revised Rates (per session)**
1.	Serving Officers	250	500
2.	Non-Serving Officers	250	1000
3.	Experts/Eminent Persons	400	2000

The above rates are applicable subject to the following conditions:

(i) All field offices may not exceed the budget allocated to them.

(ii) Maximum honorarium payable to in-service faculty is subject to ceiling of upto 30 days or 60 sessions in a year, whichever is lower.

(iii) Honorarium payable to expert/eminent faculty may be limited to Rs. 2,000/- per session.

(iv) No exception to the above will be allowed.

The revised rates of honorarium will be effective from 01.04.2021

{Authority: C&AG's Circular No. 17-Staff Entt.II/2021 No. 73-Satff Entt.II/25-2021(I) dated 22.04.2021}

(a) Rate per session is linked to duration of lecture, i.e. 75 minutes or more.

(b) Selection of topics for lecture should be approved for Group Officer In-charge of subject of the lecture and also by PAG and in his absence by DAG (Admn.)

(c) Some faculty should take lecture on same or concerned subject in a course but he must not be repeated for more than one course in a year except when approval is given by PAG on the grounds of his being a very good faculty, producing result in examination or in improvement of work in office

{Authority:- CAG Circular 56-staff Entt-II/25-2015 dated 08/09/2015}

(d) The competent authority has directed that consolidated proposals (with complete details and full justification) as of 30th September and end of February may be submitted to headquarters office for sanction by 10th of the following month respectively (i.e. by 10th of October and 10th of March). No proposals will be considered after 10th of March in any case.

{Authority:- CAG Circular 56-staff Entt-II/25-2015 dated 08/09/2015}

6.10. INSTRUCTIONS FOR CONDUCTING THE SUBORDINATE AUDIT/ACCOUNTS SERVICE (SAS) EXAMINATION.

In 2010, it was decided that SAS examination will be computer based test having multiple choice objective questions (Except Drafting an Writing Abilities-Basics of PC 1 paper which is a subjective paper). The whole syllabus has been divided into two groups i.e. group-I and group II. Eligible departmental candidates can appear in both the groups simultaneously subject to any restrictions relating to mandatory training requirements. The names and other particulars of the candidates permitted to take the examination should be registered online. The Registration of the candidates intending to appear in any Group or both groups of SAS is to be got done under the supervision of the Sr. AO (Adm). or Group Officer, in charge of Administration, during the period specified by the Exam Branch of the Headquarters' Office. To ensure correctness the Head of

offices should get the particulars in the statement checked by Sr. AO/AAO. After carrying out the through check of the information given in the registration the Principal Accountant General shall approve the candidature for the Exam.

{Authority:- Para 9.2.1 to 9.2.3 of CAG's MSO (Admn) Vol.I and CAG Circular 17-NGE/2010 dated 07/06/2010}

Note 1:- The instructions for conducting the Departmental Examination are mentioned in Section chapter 9 of the Comptroller and Auditor General's Manual of Standing Orders Vol I. The Presiding Officer should ensure that all these instructions are strictly followed.
NOTE 2: Candidates of one branch permitted to switch over to another branch will be required to clear all papers of new branch (except common papers).
NOTE 3: SAS Group-I or Group II Civil Accounts passed candidates opting for Commercial Audit Branch will be required to pass the papers of Commercial Audit Branch (except the common papers).
{Authority: Para 9.2.16 of C.A.G's M.S.O. (A) Vol-I (Third Edition)}

Note 3: The minimum aggregate marks required for passing Subordinate Audit/Accounts Service Examination would be 45 percent in each paper of SAS examination. A candidate who scores 45 percent marks and above in any paper of SAS Examination would be treated as passed as well as 'exempt' from future appearance in that paper.

Note 4 With effect from SAS 2013 (main) Examination, in order to check the scope of guess work, system of negative marking has been introduced to the extent 0.25 marks (25 percent).
{Authority: Para 9.2.18 of chapter IX (revised upto 05-11-2013) of CAG's MSO (Admn) Vol.I}

6.10.1 Use of Calculators by the Candidates:

As per instructions attached with admit card for SAS examination, calculator, pager, cellular phone and electronic gadgets are not allowed in examination hall.

6.11. SENIORITY OF SAS EXAMINATION PASSED OFFICIALS.

A Clerk/Auditor/Sr. Auditor who passed the SAS Examination in an earlier examination will have precedence for appointment to Assistant Audit Officers (AAO) Service vacancy over a persons who passes in a later examination and that among persons who pass in the same examination the one senior in the Clerical/Auditor's Grade will have a prior claim for such appointments.

The seniority of persons appointed to officiate in the AAO Service should be based on the date on which the person is appointed to officiate in the AAO service after passing the SAS Examination.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 3083-NGE-III/188-54 DATED 11.12.54.***

The following principles should be adopted in appointing to AAO service posts, the various classes of persons who pass in the examination:-

(a) In the case of directly recruited Auditors, the seniority by total length of service as Auditors alone irrespective of their seniority and irrespective of total number of chances they have taken in passing the Departmental Examination of Auditors will be the determining factor for their claim for appointment to the post of AAO. But in case of Auditors recruited from the same panel would be criteria for appointment to the above post subject to any loss of seniority which is envisaged if a candidate does not join within the prescribed time limit. However, in case of transfer from one office to another at one's own request the seniority in the gradation list will be the criterion.

(b) In the cases of those Auditors who have been promoted from Clerks' cadre, service as Clerks upto six years will be ignored and there after service in the clerks' cadre will be counted as Auditors service for purpose of determining seniority.

(c) Service as Stenographer shall be equated to service as Auditor or Clerk according as the person concerned is a graduate or under graduate. It will also include the service in the higher grade like Personal Assistant etc. The date of declaration of the results of the degree examination passed by a Stenographer, while in service, should be taken into account for purposes of fixation of his seniority vis-à-vis Auditor.

Note-1:- Service as Auditor and service as clerk, referred to above, means service as Auditor and Clerk in the IA&AD and does not include service as such any where else. Service as Auditor also includes service in higher grade such as Senior Auditor, Assistant Supervisor and Supervisor.

Note-2:- Penalties like reduction in rank, do not have adverse cumulative effect for the purpose of reckoning seniority under this para.

{Authority: Para 5.7 of C&AG's MSO (Admn) Vol.I (Third edition)}

Note-3:- Appointment to the AAO service in departmental promotion for purposes of the orders governing reservation of vacancies in favour of members of Scheduled Castes and Scheduled Tribes; but in case, appointment is also made by direct recruitment, the appointing authority shall pay due regard to the proper and adequate representation of these communities in the AAO service. For this purpose, all the factors included in the instructions contained in this behalf, in the Brochure on Reservation for Scheduled Castes and Scheduled Tribes in Services (latest edition) shall be taken into account.

{Authority: Para 5.8 of C&AG's MSO (Admn) Vol. I (Third edition)}.

Note-4:- So far as Scheduled Castes/ Scheduled Tribes vacancies are concerned, the qualified Scheduled Castes and Scheduled Tribes candidates will have a right of promotion against reserved posts in preference to general candidates senior to them in the waiting list. Their seniority in the AAO service will, however, be ultimately fixed in accordance with their position in the waiting list on the date of promotion. In other words, they will rank

junior- most in the AAO service cadre till all SAS examination passed Clerks/ Auditors/ Sr. Auditors senior to them as per waiting list gain promotion. However, if the question of reversion of an officiating section officers service so arises, the persons who would not have been promoted had the last promotion not been made should be reverted. So far as confirmation in promotion cadres is concerned as there is no reservation for scheduled castes/scheduled tribes in confirmation, the seniority assigned as above will be the basis for confirmation.

AUTHORITY:- ***HEADQUARTERS OFFICE LETTER NO. 815-NGE-II/56-72-III DATED 25.04.73.***

Note-5:- If a person eligible for appointment to the section officers service happens to be non-available on account of leave, or otherwise, on the first occasion when his turn for appointment comes, and a person below him is appointed to fill the vacancy the latter will not for that reason alone become senior to the former in the section officers service grade.

AUTHORITY:- ***PARAGRAPH 5.6.3 OF COMPTROLLER AND AUDITOR GENERAL'S M.S.O. (ADMN) VOLUME-I.***

Note-6:- The grant of advance increment in the time scale does not involve the incidental advantage of crediting one year in reckoning seniority among SAS Exam passed officials, for promotion to the AAO service.

6.12 PROFORMA PROMOTION OF SAS EXAMINATION PASSED CLERKS/ AUDITORS.

No proforma promotion of SAS passed Clerks/ Auditors should be made for periods less than 14 days. A particular vacancy should not be split up to allow proforma promotion for short spells. The proforma promotion in cases where there is a clear vacancy for longer spells can however, be allowed without any objection.

{Authority: C&AG's Letter No.110-NGE.III/11-67 dated 11.01.68.}

6.13 PAY ON APPOINTMENT AS ASSISTANT AUDIT OFFICER

Directly recruited AAO on or after 01.01.2016, will be fixed at the minimum pay or the first Cell of the level 8.

The pay of SAS passed Clerks/Auditors appointed to post of AAO, would be fixed as per revised pay rules 2016. In the case pay calculated is below the minimum pay (47600/- of Level 8) than pay will be fixed at the minimum in level 8 i.e. Rs. 47600/-

6.14 SPECIAL ALLOWANCE ADMISSIBLE FOR PASSING THE SAS EXAMINATION.

It has been decided to adopt the following instruction/guidelines, with prospective effect, for treatment of Special Allowance on passing SAS examination on promotion to the next higher post:

i. The element of Special Allowance on passing SAS Examination may be treated as standalone element i.e. Special Allowance of Rs. 360/-p.m. during the first year waiting and Rs.630/-p.m. from the second year onwards.

ii. Dearness Allowance and other allowances on Special Allowance will not be admissible.

iii. Special Allowance will be admissible till the government servant is not promoted to the next higher post/grade on passing SAS examination.

iv. On promotion to next higher post after passing SAS examination, the element of Special Allowance shall not be taken into account for fixation of pay on promotion to the next higher post.

v. On such promotion, the pay of such government servant will be fixed as per Rule 13 of CCS (RP) Rules 2016.

{Authority: GOI, Ministry of Finance, Department of Expenditure O.M. F. No. 03-26/2020-E.III (A) dated 29th June 2022}

6.15 Grant of lumpsum incentive for acquiring higher qualification

1. The President is pleased to decide that in supersession of all the existing orders/OMs/instructions/guidelines on the subject of granting incentive for acquiring fresh higher qualifications, the following one-time lump-sum rates as incentive for acquiring fresh higher qualification by a Government employee shall be permissible for courses in fields that are directly relevant to the employee's job:

Sr. No.	Qualification	Amount (Rs)
1	Ph.D. or equivalent.	30000
2	PG Degree/Diploma of duration more than one year, or equivalent.	25,000
3	PG Degree/Diploma of duration one year or less, or equivalent.	20,000
4	Degree/Diploma of duration more than three years, or equivalent	15,000
5	Degree/Diploma of duration three years or less, or equivalent.	10,000

2. Professional courses directly relevant to the functional requirement of the Organization/Ministry/Department but not covered by any one of the categories mentioned in para 1 above, shall be notified specifically under SI. No. 4 or 5 of para 1 above, by the concerned Ministry/Department in consultation with their respective IFD.

3. Ministries/Departments are free to choose courses on their own. However, the grant of incentive in respect of above qualifications will be subject to the fulfilment of the criteria laid down in para 8 below. The grant of incentive for the qualifications listed above shall be considered by the administrative authorities in consultation with their IFD and necessary orders shall be issued after ensuring that the criteria laid down in para 8 below are fulfilled.

4. Criteria/guidelines for granting incentive for acquiring fresh higher qualifications, in the 7th CPC Scenario, are as under:

(a) The incentive will not be available for the qualifications which are laid down as essential or desirable qualifications in the recruitment rules for the post.

(b) No incentive shall be allowed for acquiring higher qualification purely on academic or literary subjects. The acquisition of the qualification should be directly related to the functions of the post held by him/her, or to the functions to be performed in the next higher post. There should be direct nexus between the functions of the post and the qualification acquired and that it should contribute to the efficiency of the government servant.

(c) The quantum of incentive will be uniform for all posts, irrespective of their classification or grade or the department.

(d) The incentive shall not be admissible where the government servant is sponsored by the government or he/she avails study leave for acquiring the qualification.

(e) The incentive would be given only for higher qualification acquired after induction into service.

(f) No incentive would be admissible if an appointment is made in relaxation of the educational qualification. No incentive would be admissible if employee acquires the requisite qualification for such appointment at a later date.

(g) The qualifications meriting grant of incentive should be recognized by University Grants Commission, respective regulatory bodies like AICTE, Medical Council of India, etc. set up by Central/State Government or recognized by the Government.

(h) The incentive shall be limited to maximum two times in an employee's career, with a minimum gap of two years between successive grants.

(i) The Government servant should prefer the claim within six months from the date of acquisition of the higher qualification.

5. The incentive as per this OM will be admissible for above qualifications acquired on or after 01.07.2017.

6. Government Servants, who have acquired the fresh higher qualification on or after 01.07.2017 till the date of issuance of this OM, may also claim these incentives within six months from the date of issuance of this OM.

{Authority:- GOI, DOPT letter 1/5/2017-Estt(pay) dated 15/03/2019}

6.15.1 Instructions Regarding grant of permission for undertaking higher studies to officials working in the Commercial side are contained in Hqrs. office Confidential letter No395-CA-I/A 214-88 dated 16-03-1989 (File No. Estt-I/Audit/Permission/Imp. Orders/88-89)

6.16 TRAVELING ALLOWANCE FOR JOURNEY PERFORMED FOR ATTENDING THE SAS EXAMINATION

Traveling allowance may be granted for to and fro journey to candidates, appearing in the SAS/RAE-Examination under S.R.132, only in respect of any two attempts in each part of the examination.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 617-NGE-I/73-71, DATED 11.03.71.***

6.17 Commercial S.A.S Examination

The general rules and regulations relating to age, length of service, permissible number of chances, etc., laid down in Chapter IX of the Comptroller & Auditor General's Manual of standing Orders (Administrative) Vol-1for the S.A.S Examination will also be applicable in the case of Commercial S.A.S Examination except where otherwise provided.

NOTE:- Persons who have passed both the parts of SAS Examination of the branch appropriate to their respective establishment and who are not officiating as AAO may revoke the option exercised by them for taking the Commercial SAS Examination, if they get promotion as Assistant Audit Officer in their parent branch earlier than their passing S.A.S (Commercial) Examination. Once this option is revoked, the candidates will not be allowed to take up the SAS (Commercial) Examination thereafter.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 110-EXAM/5-78(III) DATED 15.02.80.***

6.17.1 The period of practical training in Public Works Accounts which a candidate will be required to take before he is allowed to sit for Part-I of the SAS (Commercial) Examination should be reduced from two months to six weeks and the training will be imparted to the candidates appearing for the first time in Part-I Examination by attaching them in Public Works Division for two weeks, WAD Sections for three weeks and in Commercial organization for one week period.

{Authority: Comptroller and Auditor General's letter No. 1082/O&M/131-83 dated 27.12.83.}

6.18 Allocation of the Commercial Wing of Civil Audit Office:

Overall control of Commercial Audit organisation rests with Chairman Audit Board. The board consists of Chairman who is ex-officio Deputy Comptroller and Auditor General, two or more whole time members who are ex-officio Principal Director in-charge of concerned Administrative Ministry and two part time members who are nominated by Government of India in each case with the concurrence of CAG. The member secretary of the Board is ex-officio Principal Director (Commercial).

Seniority confirmation and promotion of AAO (Commercial) are regulated by Principal Director (Commercial)

6.19 Seniority list of SAS (Commercial) Examination passed officials:-

(a) The inter-se-seniority of AAO (Commercial) is fixed on All India basis under Separate orders issued by C&AG of India.

(b) The AAOs (Commercial) working in the Commercial Audit Wing of the Civil Audit Offices will be shown separately in the Gradation List of the offices of the Pr. Accountant General/ Accountant General.

(c) Short term vacancies in the AAO cadre of less than four month’s duration arising in the Commercial Audit wing of an Audit office may be filled up, as a purely local arrangement without prejudice to the rights of seniors, by promoting the senior most SAS (Commercial) passed Auditor available in the Commercial Wing of that office only if it is not immediately possible to get qualified man from the regional seniority list maintained by the Chief Auditor, Commercial Accounts.

If no suitable qualified man is available even in the Commercial Audit Wing, such temporary vacancies may be filled up by local arrangement from the civil wing of that office. If however, there is a possibility of the vacancy continuing for more than four months, arrangement should be made to call for qualified man from the Regional Chief Audit Commercial Accounts.

6.20 Transfer and Posting guidelines for Sr. Audit Officers/Assistant Audit Officers of Commercial Cadre

Rationale for Transfer and Posting Guidelines

1. Assistant Audit Officers and Senior Audit Officers borne on Commercial cadres of Indian Audit and Accounts Department (IA&AD) have an All India transfer liability. They, thus, have to work in different offices of IA&AD spread across the country. At the same time, it is a fact that their families are settled at particular places and hence they prefer to remain posted at places of their choice. While the department has to ensure that different offices have sufficient persons to carry out their assigned mandate of audit, care has to be taken to minimize the inconvenience resulting from transfers of officers to places other than their choice station.
2. These Transfer and Posting Guidelines have been formulated keeping the above objective in view. These apply to commercial cadres of AAOs and Sr. AOs of IA&AD.

Principles of Transfer and Posting Guidelines

3. These Transfer and Posting Guidelines are based on the following principles.

(i) Office requirement and administrative convenience will have precedence over the convenience of individual officers.

(ii) Transfer or posting to a particular station cannot be claimed as a matter of right by officers.

(iii) Frequent transfers of an individual are not in the interest of stability of functioning of an office and hence have to be avoided to the extent possible.

(iv) Mere existence of vacancies at a particular station does not entitle officers serving outside the station to get posted to that station. Filling up of vacancies is a prerogative of administration which is exercised keeping in view the overall vacancy position across the offices and exigencies of work.

(v) Administration will accommodate officers to their choice station subject to the conditions mentioned in these Transfer and Posting Guidelines.

'Base Station' concept

4. Every officer will be assigned a base station which is a place where he will generally be posted. The base station is determined as follows:

(a) In respect of SAS passed Auditor/Sr. Auditor/Clerk promoted as AAO, it will be the place where he is posted as Auditor/Sr. Auditor/Clerk (generally the place from where he passed his SAS examination).

(b) In respect of directly recruited AAO, it will be the place where he is initially posted on appointment.

5. A 'base station', once allotted, cannot be changed for five years. After five years, an officer can make an application to HQ for a change of his base station. The transfer to base station will be considered based on the station seniority in the particular cadre (i.e. AAO or Sr. AO) which will be arrived at as under:-

(i) In case posted outside from the base station on transfer/promotion:- Seniority for posting back to the base station will be counted with reference to the period spent outside his base station on transfer/promotion. However if an officer opts for base station other than the station from where he was transferred/promoted to the present grade, then his seniority will be counted from the date of receipt of his application in the present office for opting/change of base station.

(ii) In other cases:- Station seniority will be counted from the date of receipt of his application in the present office for opting/change of base station.

An officer can request for a change of his base station more than once. However, each such request will be considered only after he completes five years of service after the change of previous station. In case of Auditors/Senior Auditors/Clerks, their service prior to promotion as AAO will also be counted for the purpose of working out five year period.

6. A change of base station will be considered before completion of five years of service in case both the spouses are officials of IA&AD but they have different base stations.

Initial Posting in AAO Cadre

7. Initial posting in AAO cadre are the postings of persons at the time of their induction into AAO cadre. There are two streams of induction into this cadre. Firstly, departmental candidates who pass departmental SAS (Commercial) examination get inducted into the cadre of AAOs. Secondly, the candidates who clear SSC examination for AAO (Commercial) are directly recruited as AAOs.

8. Initial postings of SAS passed officials:

An SAS passed candidate, on his induction into AAO cadre, will be posted to his base station subject to availability of a vacancy at the base station. In case no vacancy is available, he will be posted to other station where a vacancy is available. An SAS passed candidate posted on promotion as AAO to a station other than his base station may be posted back to his base station after completion of one year outside the base station provided he has not been penalized under CCS (CCA) Rules during the past three years

and subject to availability of a vacancy at the base station and his outstation seniority among those waiting outside to get posted to the same base station.

9. A directly recruited AAO will be posted to a station as per his initial choice subject to availability of a vacancy at the station. If no vacancy is available at his choice station he will be posted to a station where vacancy is available. In case more AAOs opt for a particular station than the number of vacancies at that station, the posting to that station will be governed by the handicapped status and merit of the candidates in the examination.
10. Once a directly recruited AAO is posted to a particular station that station becomes his base station.

Subsequent Transfers in AAO cadre

11. Wherever a request for a change of base station has been accepted in terms of clause 5 above, the concerned AAO will be transferred to the new base station if the vacancy is available at that station. If no vacancy is available, he will be transferred as and when the vacancy arises. However, such a transfer will be effected only if the concerned AAO has not been penalized under CCS(CCA) Rules during past three years.
12. An Assistant Audit Officer who has been penalized under CCS (CCA) Rules during past three years may be transferred, to a station other than his base station. He will have to serve for a minimum of two years at that new station.
13. An Assistant Audit Officer returning from deputation to non IA&AD office or from abroad may be posted to a station other than his base station. The period spend on deputation to non IA&AD office will not be considered in computation of his station seniority for the purpose of transfer back to base station.
14. An Assistant Audit Officer returning from deputation from IA&AD office will be posted to his base station subject to availability of vacancy at the base station. In case he is posted outside his base station, he will be brought back to base station, depending on his outstation seniority including deputation station vis-à-vis other AAOs, waiting outside, as and when a vacancy arises at his base station provided he has not been penalized under CCS (CCA) Rules during past three years. However period spent on deputation to IA&AD office at the base station will not be considered in computation of his seniority.
15. An Assistant Audit Officer may be considered for deputation within IA&AD. This deputation shall be at the discretion of Cadre Controlling Authority.

16. Deputation outside IA&AD, if circulated for AAOs by Commercial Wing/HQ, may be considered at the discretion of Cadre Controlling Authority.

Initial Postings in SAO Cadre

17. An Assistant Audit Officer, on promotion as Sr. AO, will be posted to his base station subject to
    (a) availability of a vacancy at the base station and
    (b) no other request from Sr. AO who has been assigned the same base station and who is presently serving outside the base station for at least one year, is pending.

    Otherwise, he will be posted to a station other than his base station.

Subsequent Transfers in SAO Cadre

18. An AAO posted on promotion as Sr. AO to a station other than his base station may be posted back to his base station after completion of one year outside the base station provided he has not been penalized under CCS (CCA) Rules and subject to availability of a vacancy at the base station and his outstation seniority among those waiting outside to get posted to the same base station.
19. Wherever a request for a change of base station has been accepted in terms of clause 5 above, the concerned Sr. AO will be transferred to the new base station if the vacancy is available at that station provided no other request from a Sr. AO who has been assigned the same base station and who is presently serving outside the base station for at least one year, is pending. However, such a transfer will be effected only if the concerned Sr. AO has not been penalized under CCS (CCA) Rules during the last three years. If no vacancy is available, his name will be added to the list of officers waiting to get posted to the same base station.
20. A Sr. AO, provided he has not been penalized under CCS (CCA) Rules during past three years, who is waiting to get posted to his base station and has already served at least two years outside the base station since his posting outside, will be posted to his base station by creating a vacancy provided that there is another officer available at the base station who has served at least five years at the base station. In such case, Sr. AO waiting outside will be posted to his base station and the Sr. AO who is the senior most in terms of station seniority at that base will be transferred out. For the purpose of counting station seniority, total continuous service at the station (both as AAO and SAO) will be considered.

21. Notwithstanding anything contained in clause 20 above, the senior most officer will not be transferred out if he is left with service of less than five years before his retirement.
22. Notwithstanding anything contained in clause 20 and 21 above, a Sr. AO who has been penalized under CCS (CCA) Rules during past three years may be transferred to a station other than his base station. He will have to serve for a minimum of two years at that new station.
23. A Sr. AO returning from deputation to non-IA&AD office or from abroad may be posted to a station other than his base station. The period spent on deputation to non-IA&AD office will not be considered in computation of his station seniority for the purpose of transfer back to base station.
24. A Sr. AO returning from deputation to IA&AD office from outside the base station will not be posted to his base station subject to availability of vacancy at the base station and provided no Sr. AO is waiting outside to get posted to the base station for a longer period than him. The period spent on deputation to IA&AD office outside the base station will be considered in computation of his seniority for the purpose of transfer back to base station. However period spent on deputation to IA&AD office at the base station will not be considered in computation of his station seniority.
25. A Sr. AO may be considered for deputation within IA&AD. This deputation shall be solely at the discretion of the Cadre Controlling Authority.
26. Deputation outside IA&AD, if circulated by Commercial Wing/HQ, may be considered at the discretion of the Cadre of the Cadre Controlling Authority.

Exceptions to these Transfer and Posting Guidelines

27. Deputy Comptroller and Auditor General (Commercial) cum Chairperson Audit Board shall be the competent authority to relax one or more provisions of these Transfer and Posting Guidelines and make such exceptions in individual cases as he may deem fit.

Effective Date of these Transfer and Posting Guidelines

28. These Transfer and Posting Guidelines come into effect from the date of their issue and shall supersede all previous instructions, orders, guidelines etc. issued on the subject.

{Authority: C&AG's letter No. 1724/CA-I/09-2010 dated 7th December 2010, C&AG's letter No. 609/CA-I/09-2010 dated 15th June 2010}

NOTE: Treatment of transfer of Assistant Audit Officers (Commercial) to their choice station:

1. Transfer of DRAAOs (C) to their choice stations after completion of five years of service in terms of Transfer & Posting Guidelines will be treated in public interest.
2. Transfer of AAOs to their choice stations before completing five years of service will not be considered in public interest.
3. The benefits of transfer TA will be extended only on first transfer and no transfer TA will be payable on subsequent choice transfers.
4. Transfer of AAOs, who are posted to their choice station (1st choice) on initial appointment, will not be considered in public interest.
5. The similar benefits will also be extended to departmentally SAS passed candidates who were transferred to their choice stations after completion of five years of service from the date of their appointment in the cadre of Auditors/Clerks/DEOs etc.

Cases of transfers of AAOs (C) prior to 05.07.2018 will not be re-opened.

{Authority: C&AG's Circular issued vide No. 1514 to 1572/CAI/Transfer AAOs/262-2018 dated 12.09.2019}

6.21 GENERAL

The sanctions for the creation of new posts or for the conversion of temporary posts into permanent ones in the Commercial Audit Wing of Civil Audit Offices, will continue to be obtained by the Pr. Accountants General as at present.

The deputation of AAOs (Commercial) and Sr. AOs (Commercial) in the Commercial Audit Wings of Civil Audit Offices will be arranged by the Pr. A.G. in accordance with the orders issued from time to time.

{ Authority: Comptroller and Auditor General's Letter No. 491-NGE-III/34-60-R.PT.IV dated 28.02.61.}

6.22 CONTINUANCE OF AAO IN THE SAME SECTION.

AAOs should be given opportunity to gain experience of the work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no AAO normally remains in any particular Section/Wing for more than five years. Where AAOs (Civil) are working in the Commercial Wing they too would be subject to rotation as above.

{Authority: Para 5.9 of C&AG's MSO (Admn.) Vol. I (Third edition).}

6.23 It has been decided that a candidate appearing for a Departmental Examination (both for obligatory and for preferment) conducted by I.A. & A.D. treated as on duty on the days of examination even though the examination is held only in the forenoon or afternoon. A candidate for such examination need not attend office on those days except on the last day of the

examination. If the examination is only in the forenoon than he/she should attend office in the afternoon.

{Authority: Comptroller & Auditor General's Letter No 2558-NI/21-82 dated 24.08.82.}

6.24 CASH PRIZES FOR SECURING HIGHEST MARKS IN SAS EXAMINATION:

Examination wing revised the amount of cash prizes, to candidates securing highest marks in the Subordinate Audit Service (SAS) Examination which will be effective from SAS Examination –I to be held in 2021. The revised amount of cash prizes, are as under:

Position	Existing amount (Rs.)	Revised amount (Rs)
First	4000	10000
Second	2500	6250
Third	1600	4000
Forth	1000	2500

{Authority:- CAG's Circular No. 17 of 2020 issued vide No. 484/19./Cash Awards/2020 dated 17.12.2020}

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BRANCH) AUDIT

SUGGESTED LECTURE FOR TRAINING

DURATION OF EACH LECTURE: 75-MINUTES.

PART-I

PAPERS-I	SERVICE REGULATIONS	No. Of Lectures
1.	Definitions, general conditions of service etc.	1
2.	Pay-different kinds, honorarium, compensatory allowance, fixation of pay, increments including practical exercises (at least 2 sessions)	6
3.	Foreign service-Calculation of contribution (Problems to be worked out)	2
4.	T.A. Rules (including practical exercises)	8
5.	Joining time including practical exercises.	2
6.	Pension rules including practical exercises.	9
7.	Commutation of pension including practical exercises.	2
8.	Leave rules including practical exercises.	6
9.	G.P.F. Rules.	2
10.	CCS(CCA) Rules	3
11.	Revision	3
		44

NB:- Practical exercises should be at least for 2 sessions in major topics.

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BRANCH) AUDIT
SUGGESTED LECTURE FOR TRAINING DURATION OF EACH LECTURE: 75-MINUTES.

PART-I

PAPER-II: FINANCIAL RULES AND PRINCIPLES OF GOVERNMENT ACCOUNTS

		No. of lectures.
1.	General Principles of Accounts. including Forms of accounts.	3
2.	Rules regarding classification of transactions classification	3
3.	Incidence of pension and leave salary allowance of pension and leave salary (Account code Vol.I)	3
4.	Pay and Account Offices-System of receipts and payments maintenance of Accounts thereof and monetary settlement between different Governments and departments.	4
5.	General Financial Rules.	4
6.	Compilation and consolidation of accounts-preparation of Finance and Appropriation A/Cs.	5
7.	Revision	4
		26

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BRANCH) AUDIT

SUGGESTED LECTURE FOR TRAINING **DURATION OF EACH LECTURE: 75-MINUTES.**

PART-I

PAPER-III:	CONSTITUTION OF INDIA	No. of Lectures
1.	Part-I Union and its territories	3
2.	Part-V The Union-the executive, Parliament, Union Judiciary-CAG	5
3.	Part-VI-The States-executive, State Legislature, high courts.	4
4.	Part-VIII-The Union Territories.	1
5.	Part-X-The schedule and Tribal areas.	1
6.	Part-XI-The Relationship between the Union & States.	2
7.	Part-XII-Distribution of revenues between the Union and the States, miscellaneous financial provision, borrowing.	2
8.	Part-XIV-Services under the Union and the States-Public service commission.	1
9.	Part-XVIII-Emergency provision	1
10.	Part-XIX-Miscellaneous and Part-XX-Amendments	1
11.	Various committees of Parliament	1
12.	Revision	2
		24

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BRANCH) AUDIT

SUGGESTED LECTURE FOR TRAINING **DURATION OF EACH LECTURE: 75-MINUTES.**

PART - II

PAPER-I:- Precis and Drafting	No. of lectures.
Precis/draft made up of three general lectures and four practical exercises and four sessions to discuss perfor-mance and model answer	11(3+4+4)

	11

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BRANCH) AUDIT

SUGGESTED LECTURE FOR TRAINING **DURATION OF EACH LECTURE: 75-MINUTES.**

PART-II

PAPERS-II	PUBLIC WORKS ACCOUNTS	No. of Lectures.
1.	General outline and system of Accounts organization of a PW Division, Divisional Accountant and his function: relationship with the Accountant General.	3
2.	Imprest, temporary advance, cash Book and Accounts (including practical exercises)	7
3.	Store Account including Preparation of Manufacturing Account.	2
4.	Payment of contractors bills, advances, contractors ledger including practical exercises.	9
5.	Issue of material- materials at site Accounts works abstracts and Register of lumpsum	3

	contract works including practical exercises.	
6.	Suspense Accounts-Deposit and Deposit works.	2
7.	Monthly Accounts	2
8.	Residuary provisions in Account Code Vol.III and CPWA code, list of major and minor heads of Accounts.	2
9.	Revision	3
		33

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BATCH) AUDIT

SUGGESTED LECTURE FOR TRAINING

DURATION OF EACH LECTURE: 75-MINUTES.

PART-II

PAPER-III: Advanced Book-keeping with Elementary costing

		No. of lectures.
1.	Fundamentals of double entry, Journal, ledger, balancing and trial balance including practical exercises.	4
2.	Trading manufacturing, profit and loss accounts and balance sheet including practical exercises.	6
3.	Capital revenue, income and expenditure, Receipts and payments accounts including practical exercises.	4
4.	Bills of exchange including practical exercises.	2
5.	Accounts of Joint Stock Companies including practical exercises.	5
6.	Depreciation and reserves	2
7.	Cost Accounts-practical exercises.	3
8.	Auditing- internal check and control, vouching of cash and sundry transaction, verification and valuation of Assets and liabilities.	2
9.	Revision	2
		30

SECTION OFFICERS GRADE EXAMINATION
CIVIL-(ORDINARY BATCH) AUDIT

SUGGESTED LECTURE FOR TRAINING **DURATION OF EACH LECTURE: 75-MINUTES.**

PART-II

PAPER-IV	GOVERNMENT AUDIT	No. of lectures.
1.	Duties, powers and conditions of service of the CAG of India.	2
2.	Central Audit, Inspection and Local audit including of PWD and Treasuries. CAG's MSO(T) Vol.I and II.	5
3.	Audit of autonomous bodies	4
4.	Efficiency-cum-performance Audit.	4
5.	Drafting of paragraphs for the audit report.	4
6.	Revision	1
		20

Annexure 'A'

(Referred to Para 4.4.1)

1. Subordinate Audit/Accounts Service Examination (Civil/Commercial)

Sl. No	Paper Code	Name of the paper
		Group-I
1	**PC- 1**	Language Skill (all branches)
2	**PC- 2**	Logical, Analytical and Quantitative Abilities (all branches)
3	**PC- 3**	Information Technology (Theory) (all branches)
4	**PC- 4**	Information Technology (Practical) (all branches)
5	**PC- 5**	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)
		Group-II
6	**PC- 8**	Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)
7	**PC- 12**	Financial Rules, Principles of Government Accounts and CPWA (Commercial Audit)
8	**PC- 14**	Financial Accounting with Elementary Costing
9	**PC- 15**	Advanced Accounting (Commercial Audit)
10	**PC- 16**	Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)
11	**PC- 20**	Cost Accountancy & Commercial laws and Corporate Tax (Commercial Audit)
12	**PC- 22**	Government Audit (Civil Audit & Local Audit)
26	**PC- 26**	Commercial Auditing (Commercial Audit)

1- Subordinate Audit /Accounts Service Examination

Detailed Syllabus

Group –I

The new revised syllabus will be applicable with effect from 2017 Annual/main Examination

Revised Syllabus for Subordinate Audit/ Accounts Service (SAS) Examination (all branches)

GROUP – I

PC 1: Language Skill (for all branches)

Duration 2 ½ hours, **Maximum Marks: 100.**

A. Verbal and Reading Abilities **50 marks**

Basics

i. Verbal Reasoning
ii. Sentence Correction
iii. Idioms and phrases
iv. Grammar Applications
v. Antonyms
vi. Synonyms
vii. Vocabulary Skills
viii. Writing Styles
ix. Arranging sentences in order
x. Comprehension of passages: (Science passage, Socio-economic passage, Business passage, Entertainment passage etc.)

B. Drafting and Writing Abilities Basics **50 marks**

(i) Précis of any topic

(ii) Drafting of an official letter, giving the facts, as directed in the question.

(iii) Draft Para to be drafted from material provided

Section 'A' will contain multiple choice objective questions and Section 'B' the subjective questions to be answered in computer mode only.

PC 2: Logical, Analytical and Quantitative Abilities (All branches)

Duration 2hours, **Maximum Marks: 100**

Section I **70 Marks**

(A) DATA INTERPRETATION

i. Data Tables
ii. Pie Charts
iii. 2 Dimensional Graphs
iv. Bar Charts
v. Venn Diagram
vi. Geometrical Diagram
vii. Pert Charts

(B) DATASUFFICIENCY

(C) REASONING

i. Deduction
ii. Logical connectives.
iii. Selections
iv. Distribution
v. Circular arrangement

(D) QUANTITATIVEABILITY

i. Probability and chance
ii. Simple Equation
iii. Ratio-Proportion-Variation
iv. Percentages
v. Profit &Loss
vi. Simple Interest and Compound Interest
vii. Weighted Averages

Section II **30 Marks**

(E) Statistics & Statistical Sampling

i. Introduction to statistics.: Variable as attribute of an entity, Primary Data and Secondary Data, Descriptive and Numerical Data, Concept of Discrete and continuous data, Basic concepts of Data Analysis, Box plotting of Data
ii. Statistical concepts of classification of Data, Geographical Classification, Chronological classification, conditional classification, qualitative classification, quantitative classification.
iii. Class interval, Frequency Distribution and Histograms

iv. Arithmetic Mean and Geometric Mean, Median, Mode-Concepts and inter se comparison and their interpretation

v. Range, Variance, Standard Deviation, Quartile Deviation and Coefficient on Variance – Concepts & inter se comparison and their interpretation

vi. Concepts of Skewness & Kurtosis and their interpretation

vii. Sampling:

- What is Statistical Sampling?
- Statistical Sampling vs. Non- Statistical Sampling
- Advantage of Statistical Sampling
- Random Number Table &Sampling
- Sampling Error vs. Non-Sampling Error
- Simple Random Sampling (with and without replacement) Systematic Random Sampling
- Systematic Random Sampling
- Stratified Random Sampling
- Cluster Sampling
- Probability Proportional to Size Sampling
- Multi-Stage Sampling
- Attribute & Variable Sampling
- Step-by-step Sampling
- Discovery Sampling
- Monetary Unit Sampling
- Audit Hypothesis Testing
- Normalisation – meaning and objective
- Estimation:

(i) Sample size and estimation of Single Mean forum-stratified (Simple Random) Sampling

(ii) Sample size and estimation of Single Proportion for un-stratified (Simple Random) Sampling

Scatter Diagram in Statistics and interpreting, Scatter Diagrams, correlation and regression.

PC 3: Information Technology (Theory) (all branches) (Revised syllabus to be applicable w.e.f Examination – 2 of 2022)

Duration 2 hours, Maximum Marks: 100

1.1 Software and hardware components:

1.1.1 Introduction to Computers and their components- Hardware, CPU, Memory devices etc.

1.1.2 Operating System, its key functions

1.1.3 Basic network concepts- LAN/ WAN/ Internet, server infrastructure, endpoint devices.

1.1.4 Cloud computing - basic concepts (IAAS, PAAS, SAAS)

1.1.5 ERP Systems- basic concepts

1.2 Database Systems

1.2.1 Data and database - basic concepts

1.2.2 Relational database (Integrity constraints- primary, foreign keys, Relationships)

1.2.3 Concept of Joins, views, data manipulation etc.

1.3 Governance and Management of Information Systems in India

1.3.1 IT Act 2000 (and subsequent amendments)

1.3.2 IT (reasonable security practices and procedures and sensitive personal data and information rules-2011

1.3.3 Guidelines for Indian government websites (GIGW)

1.3.4 National e-Governance Plan (NeGP) and associated MMPs (Mission Mode Projects)

1.3.5 Digital India Programme, e-Kranti mission

1.4 Protection of Information Assets

1.4.1 Basic criteria lor information protection - Confidentiality, Integrity and non-repudiability, Availability of data

1.4.2 Privacy principles, principles of personally identifiable information (PII)

1.4.3 Physical access and environment control

1.4.4 Information system attack methods and OWASP Top 10 vulnerabilities

1.5 Information System Auditing Process

1.5.1 CAG's Standing order on auditing in an IT environment (August 2020)

1.5.2 Type of controls (Control objective and measures, General and IS specific controls)

1.5.3 CAATs, continuous auditing techniques

1.6 Information systems acquisition, development, and implementation L6 L System Development Life Cycle (SDLC) phases

2. Suggested reading material/ references:

2.1 CAG's Standing order on auditing in IT environment

2.2 WGITA-IDI handbook on IT audit for Supreme Audit Institutions

2.3 For 1.3, acts/ rules can be used for reading material

PC 4: Information Technology (Practical) (all branches)

Duration 2 hours, Maximum Marks: 100

I Word 2013 25 Marks

(A) Basic and Mid-level

Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References, Inserting and Formatting Objects,

(B) Advanced Topics

Managing and Sharing Documents: Managing Multiple Documents, Preparing Documents for Review, Managing Document Changes and Designing Advanced Documents: Applying Advanced formatting, Applying Advanced Styles, Creating Advanced References: Create and Manage Indexes, Creating and Managing Reference Tables and Manage forms, Fields, and Mail Merge Operations.

II EXCEL2013 35 Marks

(A) Basic and Mid-Level

Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print Or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables: Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions. Charts and Objects: Creating and Formatting A Chart and Inserting and Formatting an Object

(B) Advanced Topics

Managing and Sharing Workbooks: Managing Multiple Workbooks, Preparing A Workbook For Review and Managing Workbook Changes. Applying Custom Formats and 'Layouts: Applying Custom Data Formats, Applying Advanced Conditional Formatting and Filtering, Applying Custom Styles and Templates. Creating Advanced Formulas: Applying

Functions in Formulas: Look Up Data With Functions, Applying Advanced Date and Time Functions and Creating Scenarios. Creating Advanced Charts and Tables: Creating Advanced Chart Elements, Creating and Managing Pivot Tables and Creating and Managing Pivot Charts.

III Access 2013Basic (Awareness) 25 Marks

Creating and Managing a Database: Creating a New Database, Managing Relationships and Keys, Navigating Through a Database, Protecting and Maintaining a Database and Printing and Exporting a Database. Building Tables: Creating a Table, Formatting a Table, Managing Records and Creating and Modifying Fields. Creating and Modifying Queries: Creating a Query, Modifying a Query, and Utilizing Calculated Fields and Grouping within a Query. Creating Forms: Creating a Form, Setting Form Controls and Formatting a Form. Creating Reports: Creating a Report, Setting Report Controls and Formatting a Report.

IV Power Point 2013 15 Marks

Create and Manage Presentations: Creating A Presentation, Formatting A Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media. Applying Transitions and Animations: Applying Transitioning Between Slides, Animating Slide Contents and Setting Time for Transitions and Animations. Managing Multiple Presentations: Merging Content from Multiple Presentations, Tracking Changes and Resolving Differences and Protecting and Sharing Presentations.

PC 5: Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)

Duration 2 hours, Maximum Marks: 100

A. Service Regulations

I. Common Subjects: 30 Marks

Provisions of the following Rules:

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme, (New Pension Scheme)
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control and Appeal) Rules,
6. Central Civil Services (Conduct) Rules

II. Specific Subjects: 40 Marks

Provisions of the following Rules:

1. Fundamental Rules,
2. Travelling Allowances Rules as contained in the Supplementary Rules,
3. General Provident Fund (Central Services) Rules,
4. Central Civil Services (Medical Attendance) Rules,
5. Central Civil Services (LTC)Rules,

B. Constitution of India, Acts, Regulations: 30 Marks

1. Constitution of India Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX together with relevant Schedules appended to it.

Note: Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

2. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act1971
3 Regulations on Audit and Accounts-2020

GROUP- II

PC 8: Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)

Duration 2hours **Maximum Marks: 100**

I. Financial Rules.

1. Provisions of Central Government Accounts (Receipts and Payments) Rules,1983
2. Provisions of General Financial Rules2017
3. Provisions of Delegation of Financial Powers Rules (DFPR)1978

II. Principles of Civil Accounts

1. Provisions of Government Accounting Rules,1990
2. Provisions of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. II:

   Chapter 1- Appropriation Accounts

   Chapter 2- Finance Accounts (Revised) Annexure and Appendices
3. List of Major and Minor Heads of Accounts of Union and States (LMMH)
4. Provisions of Civil Accounts Manual issued by Controller General of Accounts, Ministry of Finance, Department of Expenditure: Chapters 1-10 and Chapter 13 and Chapter 17.

PC 12: Financial Rules and Principles of Govt. Accounts and CPWA (Commercial Audit)

Duration 2hours **Maximum Marks: 100**

I. Financial Rules and Principles of Govt. Accounts in the following Rules

1. Government Accounting Rules1990:

   Chapter on General outline of the system of Accounts.

2. General Financial Rules, 2017
3. Delegation of Financial Powers Rules, 1978

II. Provisions of following Chapters of Central Public Works Accounts Code

1. Chapter-2:Definitions
2. Chapter-3: General Outline of System of Accounts
3. Chapter- 5:Appropriations
4. Chapter-6:Cash
5. Chapter- 7:Stores
6. Chapter-8: Transfer Entries
7. Chapter-9: Revenue Receipts
8. Chapter 10: Works accounts
9. Chapter-11: Accounts procedure for lump sum contracts
10. Chapter-13: Suspense Accounts
11. Chapter-15:Deposits
12. Chapter 16:Non Government Works
13. Chapter-17: Transactions with other Divisions, Departments and Government
14. Chapter-22: Accounts of Divisional Officers
15. Statement E: Treatment of recoveries of Expenditure in the Accounts of the Public Works Department

III. International Public Sector Accounting Standards (IPSAS)

PC 14: Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit & P&T Audit)

Duration 2 hours **Maximum Marks: 100**

Financial Accounting: **40 Marks**

1. Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
3. Depreciation, Provisions and Reserves.
4. Financial Statements: Sole Proprietorship Concerns, Analysis of Financial Statements.
5. Accounts of Joint Stock Companies.

Accounting Standards: **20 Marks**

1. Accounting Standards issued by Institute of Charted Accountants of India and IND AS notified by the Ministry of Corporate Affairs
2. Uniform Format of Accounts for Central Autonomous Bodies

Cost Accounting Topics: **40 Marks**

1. Introduction
2. Materials
3. Labour and Direct Expenses
4. Overheads (I) Factory Overheads
5. Overheads (II) Office and Administrative, Selling and Distribution Overheads
6. Marginal Costing,
7. Production Accounts and Cost Sheets
8. Process Accounts

PC-15: Advanced Accounting (Commercial Audit)

Duration 2hours **Maximum Marks: 100**

1. Basic concepts of Accounting: single and double entry, Books of Original Entry, Bank Reconciliation, Journal, Ledgers, Trial Balance, Rectification of Errors, Adjusting and closing entries, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts, Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of Inventories, Non-profit organisations Accounts, Receipts and Payments and Income & Expenditure Accounts, Bills of Exchange, Self Balancing Ledgers.
2. Accounting concepts and conventions.
3. Royalty and Lease Accounts
4. Company Accounts including Consolidated Financial Statements
5. A.- Uniform format for accounts for Central Autonomous Bodies

   B- Accounts of Public Utilities Enterprises: Accounting formats prescribed by Electricity Act, (Electricity utility), Banking Companies, Non banking Companies, Insurance companies, Transport Companies
6. Branch and Departmental accounts (including Foreign Branch Accounts)
7. Cash and Funds Flow Statement, Working Capital
8. Accounting Standards prescribed under section 133 of the Companies Act, 2013.
9. Accounting Standards of ICAI /IND AS notified by Ministry of Corporate Affairs
10. Concepts of interim reporting, Segment reporting, Corporate Social Responsibility
11. Accounting for JVs and Public Private Partnerships

PC 16: Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)

Duration 2hours **Maximum Marks: 100**

Provisions of following Codes/Manuals

1. Central Public Works Accounts Code with Appendices
2. Accounts Code Volume-III
3. Comptroller and Auditor General's Manual of Standing Orders (A&E)Volume-I
    (i) Chapter 8 – Accounts of Public Works
    (ii) Chapter 9 – Accounts of Forests
4. CPWD WorksManual2014

PC20: Cost Accountancy & Commercial Laws and Corporate Tax (Commercial Audit)

Duration 2hours **Maximum Marks: 100**

A. Cost Accountancy: 50 Marks

1. Books of Accounts in Cost Accounting, Cost Accounts Rules &Records
2. Job Order/Control Costing
3. Process Costing, Operation Cost and Operating Costing
4. Marginal Costing, Differential Costs and Cost Volume Profit Relationship
5. Standard Costing including Variance Analysis
6. Value Analysis, Cost Reduction, Productivity
7. Product Pricing.
8. Reconciliation of Costs and Financial Accounts.

B. Commercial Laws & Corporate Tax: 50 Marks

Provisions of following Acts:

9. Companies Act, 2013 - Chapter 1 to 4 and chapter 8 to 10 and 12. Rules issued by Ministry of Corporate Affairs relating to these Chapters.
10. The Indian Contract Act,1872
11. The Indian Sale of Goods Act,1930
12. Negotiable Instruments Act,1881
13. Electricity Act,2003
14. Road Transport Corporation Act,1950
15. Securities and Exchange Board of India Act, 1992and Listing Agreement
16. Foreign Exchange Management Act, 1999(FEMA)
17. Payment of Bonus Act,1965
18. Employees Provident Funds Act,1952
19. Corporate Tax- Income Tax on Companies including Income Computation and Disclosure Standard issued under Income Tax Act1961

PC22: Government Audit (Civil Audit & Local Audit)

Duration 2hours **Maximum Marks: 100**

1. Provisions of CAG's Manual of Standing Orders(Audit)
2. Provisions of Regulation on Audit & Accounts – 2020
3. Provisions of Auditing Standards issued by the C &AG.
4. Provisions of Audit Quality Management Framework Guidelines issued by C&AG
5. Provisions of Performance Audit Guidelines of C&AG.
6. Provisions of Compliance Audit Guidelines of C&AG.
7. Financial Attest Audit: Provisions of Financial Attest Audit Manual and Financial Attest Auditing Guidelines for audit of State Government Accounts of C&AG.
8. Provisions of Manual of Instructions for Audit of Autonomous Bodies of C&AG
9. Provisions of Internal Controls Evaluation Manual of C&AG.
10. Provisions of Public Private Partnerships in Infrastructure Project Public Auditing Guidelines of C&AG.
11. Provisions of Environment and Climate Change Auditing Guidelines issued by C&AG
12. Provisions of Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG.

PC 26: Commercial Auditing (Commercial Audit)

Duration 2hours **Maximum Marks: 100**

1. Nature and Principles of Auditing
2. Audit of Cash Transactions: Receipts and Payments
3. Verification of Assets
4. Audit of Financial Statements
5. Standards on Auditing issued by ICAI
6. Provisions of Regulation on Audit and Accounts 2007 issued by CAG
7. Provisions of Performance Auditing Guidelines issued by CAG
8. Audit of Public Sector Undertaking (Section II, Chapter V of MSO(Audit)
9. Provisions of Companies (Cost Records and Audit) Rules,2014
10. Special features of Audit of:
    a. Finance Companies
    b. Electricity Companies
    c. Transport Companies
    d. Social Sector/Welfare Companies-Section 8 of Companies Act,2013
11. Provisions of Companies Auditors' Report Order issued under section143 (11) of the Companies Act2013
12. Directions issued under Section 143(5) of the Companies Act2013
13. Appointment of Statutory and Internal Auditors, their Rights, Duties, Powers Remuneration, Joint Auditors, Branch Auditors
14. Audit Committee: Constitution, Powers and Duties.
15. Internal Audit, Statutory Audit and Government Audit
16. Corporate Governance: Clause 49 of SEBI and Provisions of Companies Act2013
17. Role of Committee on Public Undertaking
18. Internal Controls Evaluation Manual of C&AG.
19. Manual on Financial Attest Audit, of C&AG
20. Compliance Audit Guidelines of C&AG.
21. Standing Order on Role of Audit in Relation to Cases of Fraud and Corruption issued by C&AG of India
22. Audit of Public Private Partnership projects with special emphasis on Concessionaire agreements and sharing of revenue.

Revised Syllabus of Subordinate Audit/Accounts Services (SAS) Examination

The Comptroller and Auditor General of India constituted a committee headed by ADAI (Staff) to review the Subordinate Audit/Accounts Services (SAS) Examination syllabus, papers and the pattern of Questions. The Competent Authority has accepted the recommendations of the committee so constituted and has approved the revised syllabus along with paper wise exemption matrix of SAS Exam.

The salient features of the **revised syllabus and pattern of SAS Examination**, are as follows:

a) The number of branches of exams have been rationalised from 7 to 6 branches combining Civil Audit and Local Audit.
b) The number of papers (PCs), have been rationalised from 27 to 20 papers.
c) A candidate has to pass 8 papers in 2 groups of 4 papers each.
d) 3 out of 4 papers in Group-I, are common to all branches [PC-1: Language Skills, PC-2: Government Audit & PC-3: Information Technology (Theory & Practical)].

The revised syllabus of SAS Examination shall be implemented from **Examination-II of 2024**.

The revised syllabus along with paper wise exemption matrix may be viewed/downloaded from CAG's website (cag.gov.in > Departmental Examinations > Syllabus & Books).

CHAPTER VII

DEPARTMENTAL EXAMINATION

INTRODUCTION

7.1. With effect from 1st April, 1963, Revenue audit Branch has been set up with the audit of receipts of customs, Central Excise, Income Tax, Sales Tax and such other receipts as may be taken up for audit in future.

[Authority:- Para 2(1) C.A.G's letter No. 1890-RCA/63-62, dated 26th December, 1962].

7.2 Revenue Audit Examination for Assistant Audit Officers/Sr. Audit Officers.

Revenue Audit Examination is held for Assistant Audit Officers/Sr. Audit Officers borne on the cadre of all branches of the Indian Audit & Account Department except Civil Account Branch, once in a year with SAS Examination. It is optional for Assistant Audit Officers/Sr. Audit Officers of these branches to appear in this examination.

{Authority:- Para 9.3 of C.A.G's M.S.O. (Admn.) Vol. I Third Edition}

7.3 ELIGIBILITY CRITERIA FOR SR. AUDIT OFFICER AND ASSISTANT AUDIT OFFICERS FOR REVENUES AUDIT EXAMINATION (CIVIL BRANCH).

Eligibility criteria in respect of Sr. AOs/AAOs for appearing in revenue Audit Examination are as under-

(a) Sr. AOs after having one year of continuous service in the Revenue Audit Branch as Sr.AO/AAO or after having prescribed training in the Revenue Audit.

(b) Departmental officials who are promoted as AAO are eligible to appear in Revenue Audit Examination after completion of one year of continuous service in Revenue Audit Branch or have the prescribed training in Revenue Audit after completion of one year of continuous service as AAO.

(c) Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year of regular service in Revenue Audit Branch as a regular AAO; or have the prescribed training in Revenue Audit after completion of one year regular service after confirmation as AAO.

{Authority:- Para 9.3.1 of CAG, MSO Vol-1, 3rd edition}

7.4 PATTERN AND SYLLABUS OF REVENUE AUDIT EXAMINATION

The Comptroller and Auditor General of India revised the pattern and Syllabus of Revenue Audit Examination from the Main Examination 2019 as under:

There will be **only two papers** as mentioned below:

Paper 1 -	**RAE 1**	**Income Tax (common for all candidates)**	**100 marks**
Paper 2 -	**RAE 2**	**Goods and Services Tax and Branch Specific Revenues**	**100 marks**
		- Section I Goods and Services Tax	40%
		- Section II Branch Specific Revenues	60%

- **Income Tax** (RAE I) paper will be **common for all branches**, as under existing pattern.
- Section I of RAE 2 **Goods & Services Tax** will also be **common for all branches**.
- Section II **Branch Specific Revenues** of RAE 2 **for each separate branch** of audit, as given below:

Name of the Section	Title of Section	Branches of audit to which applicable
Section II A	Central and State Revenues Audit	For candidates from all **Commercial Audit** offices and all **Civil Audit** offices
Section II B	Railway Revenues Audit	For all candidates from **Railway Audit** Offices
Section II C	Post and Telecommunications Revenues Audit	For all candidates from **P&T Audit** Offices
Section II D	Defence Revenues Audit	For all candidates from **Defence Audit** Offices

Revised syllabus of RAE-I Income Tax (common for all branches)

Duration 2 hours **Maximum Marks: 100**

Sl. No.	Content	Marks allocation
1	**a) Basic concepts** **Chapter I – Sections 1, 2 and 3 and** **Chapter II – Sections 4, 5, 5A, 6, 7, 8 & 9** Assessment year, Previous year, Person, Assessee, Charge of income-tax, Income, Gross Total Income, Total income and tax liability, Agricultural Income, Difference between exemption and deduction, Definition of Manufacture, Capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue Expenditure, Method of accounting, Residential status of Individual & Company, Relation between residential status and incidence of tax, Receipt & Accrual of income, Income deemed to accrue or arise in India **b) Income of Charitable or Religious Trusts and Institutions** **Chapter III - Sections 11, 12, 12A & 13**	**30**
2	**Income Computation and Disclosure Standards (ICDS)** ICDS I Accounting Policies ICDS II Valuation of Inventories ICDS III Construction contracts ICDS IV Revenue Recognition ICDS V Tangible Fixed Assets ICDS VI Effects of Changes in Foreign Exchange Rates ICDS VII Government Grants ICDS VIII Securities ICDS IX Borrowing Costs ICDS X Provisions, Contingent Liabilities and Contingent Assets	**5**
3	**Profits and gains of business or profession – Principles and Computation** **Chapter IV (D)** Chargeability, General principles governing assessment of business income, Method of accounting, Scheme of deductions and allowances, Depreciation	**25**
4	**Capital gains - Principles and Computation** **Chapter IV (E)**	**15**

	Meaning of capital asset, Transfer of capital asset, Computation of capital gain, Full value of consideration, Expenditure on transfer, Cost of acquisition, Cost of improvement, indexed cost of acquisition and indexed cost of improvement, Problems on computation of Long Term Capital Gains (LTCG) Tax	
5	**Income from other sources** **Chapter IV (F)** Dividend, Interest on securities	**5**
6	**Set-off and Carry forward of losses** **Chapter VI - Sections 70 to 80**	**5**
7	**International Taxation** **Chapter IX – Sections 90, 90A & 91** Double Taxation Relief **Chapter X – Sections 92 to 92CD and 92F** Transfer Pricing & Other Anti-Avoidance Measures Definitions of certain terms relevant to computation of arm's length price, etc. **Chapter XII-A** Special Provisions relating to certain incomes of Non-Residents	**10**
8	**Special Provisions relating to certain companies** **Chapter XII B** Concepts of Minimum alternate Tax (MAT) and MAT credit, etc.	**5**

Note: Amendments upto 1st April of the previous Financial Year will be considered.

The following books/reference material are prescribed:

(i) Taxmann's Direct Tax Manual (Vol. I – Acts)
(ii) Finance Act of the Year (may be read as Finance Act of the Previous year)
(iii) Income Tax Act, 1961
(iv) Income Tax Rules, 1962
(v) Income Computation and Disclosure Standards issued by the Ministry of Finance

Revised Syllabus of RAE-2

Goods and Services Tax and Branch Specific Revenues

Duration 2 hours **Maximum Marks: 100**

Section I :	**Goods and Services Tax**	**40 percent**
	(common for all branches)	
Section II :	**Branch Specific Revenues**	**60 percent**
	(based on the branch from which a candidate belong)	

Section I Goods and Services Tax **40 percent**

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1	Constitutional Aspects, GST Council, Administration of GST, Assessment and Audit, Dual GST Model, GST (Compensation to States) Act, 2017 GST Network	**8**
2	Levy and collection of CGST & IGST – Application of CGST/IGST law, concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters, charge of tax, exemption from tax, composition levy, Distribution of IGST	**8**
3	Place of supply, time and value of supply	**8**
4	Input Tax Credit, Computation of GST Liability, Procedures of GST – registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work, Provisions relating to e-commerce, GST Forms (GST REG-01, GSTR 1, GSTR 4, GSTR 10, GST PMT 01, GST-RFD-01, GST ITC-01)	**8**
5	Liability to pay in certain cases, inspection, Search Seizure and Arrest, Demand and Recovery, Offences and Penalties, Anti-profiteering, Advance Ruling, Appeals and Revision, Other Residuary provisions under the CGST Act 2017 and IGST Act 2017	**8**

(B) The following books/reference material are prescribed:

(i) Taxmann's GST Manual with GST Law Guide

(ii) Centax GST Law Times (Latest issues)

(iii) Handbook of GST in India: Concept and Procedures by Rakesh Garg

Section II Branch Specific Revenues 60 percent

Section II A	Central and State Revenues Audit
Section II B	Railway Revenues Audit
Section II C	Post and Telecommunications Revenues Audit
Section II D	Defence Revenues Audit

Section II A Central and State Revenues Audit 60 percent

Part – I Central Excise and Revenue Audit Manual (10 marks)

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1	Provisions of Central Excise Revenue Audit Manual (Chapter 1,3,4,5,8,11,14 to 17,19,20 as amended, 21,22 and 24)	**5**
2	Provisions of Central Excise Act and Central Excise Tariff Manual (Chapter 24 of SECTION IV and Chapter 27 of SECTION V)	**5**

(B) The following books/reference material are prescribed:

(i) R K Jain's Central Excise Manual

(ii) R K Jain's Central Excise Tariff

(iii) Revenue Audit Manual (Central Excise)

Part – II Customs & Foreign Trade Policy (30 marks)

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1	(a) Constitutional Provision and Basic Concepts : Definitions, procedures governing Imports and Exports, Warehousing, Baggage, Search and Seizure, Appeal and Revision contained in Chapters I, III, IX, XI, XIII, XIV, XV, XVI and XVII of Customs Act 1962 (b) Customs Tariff Act No. 51 of 1975 (Section 1 to Section 13) (c) Foreign Exchange Management Act 1999	**10**
2	Levy and collection of duties : Basic Customs Duty, Integrated Goods and Services Tax, Compensation Cess, Anti-dumping Duty, Safeguard Duty, Project Imports contained in (i) Section 1 to 10 and Chapter Notes to Chapter 98 of Customs Tariff Act 1975 and (ii) Chapter V, VA of Customs Act 1962	**8**
3	Refunds and drawbacks: Section 26 to 27A of Customs Act 1962- Chapter V, Chapter X	**2**
4	Foreign Trade Policy (2015-20): Legal Framework, Definitions, Duty Exemption and Remission Schemes for Exports, Foreign Trade Agreements contained in a. Foreign Trade Development and Regulation Act, 1992 b. Chapter 9 and Glossary of FTP c. Chapters 3,4,5,6 and 7 of FTP	**5**
5	Provisions of SEZ Act and Rules a. Chapters I, II, IV, VI and VII Sections 47,49, 50 to 56 b. Chapters IV, V and VI and Annexure-I - Guidelines for Annual monitoring of performance of units in SEZ	**3**
6	Provisions of Revenue Audit Manual : Chapter 20	**2**

(B) The following books/reference material are prescribed:

(i) R K Jain's Customs Law Manual

(ii) R K Jain's Customs Tariff

(iii) Foreign Trade Policy, 2015-20, Ministry of Commerce and Industry, Government of India

(iv) The Special Economic Zones Act and The Special Economic Zones Rules

Official websites of the Ministry of Commerce and Industry and Department of Revenue, Ministry of Finance, Government of India http://www.cbic.gov.in/ http://dgft.gov.in/ http://sezindia.nic.in/index.php **for Foreign Trade Policy.**

Part – III State Revenues (20 marks)

(A) The following will be the syllabus and subjects

Sl. No.	Content	Marks allocation
1	Provisions of The Central Sales Tax Act, 1956 and the Taxation Laws (Amendment) Act, 2017 (No. 18 of 2017)	**4**
2	Provisions of Value added Tax Auditing Guidelines (issued by the Comptroller and Auditor General of India)	
3	Provisions of Motor Vehicles Act,1988 Provisions governing Licensing of Driver, Registration of Motor Vehicles and Offences, Penalties and Procedure contained in the following Chapters II, IV and XIII of the Act	**4**
4	Provisions of Registration Act, 1908 Part I Preliminary Part II The Registration-Establishment Part III Registrable Documents Part VI Presenting Documents for Registration Part XI The Duties and Powers of Registering Officers Part XIII The Fees for Registration, Searches and Copies	**4**
5	Provisions of Indian Stamp Act, 1899 Chapter I Preliminary Chapter II Stamp Duties Chapter VI Reference And Revision	**4**
6	Provisions of Mines And Minerals (Development And Regulation) Act, 1957 Chapter I Preliminary Chapter II General Restrictions on Undertaking Prospecting and Mining Operations	**4**

(B) The following books/reference material are prescribed:

(i) Value added Tax Auditing Guidelines (issued by the Comptroller and Auditor General of India)

(ii) For all other topics, the relevant Acts are mentioned in the table above.

{Authority:- Headquarters Office circular No. 17 of 2019 received vide letter No. 810/14-Exam/Revised Syllabus/2018 dated 27-8-2019}

7.5 TRAINING CLASSES IN REVENUE AUDIT

Training classes in Revenue Audit should be conducted on the following lines. The duration of each lecture should be 1 ½ hours.

Subject Audit of	Total No. of lectures	Maximum No. of lectures by AAO	Maximum No. of lectures by Sr. Audit officer.
Income Tax, wealth tax, Gift Tax and Estate Duty.	34	17	17
Central Excise	18	9	9
Customs	18	9	9
State Receipts	18	9	9
	88	44	44

In addition, 6 lectures may be arranged to be delivered by the officers of the Income Tax Department preferably of the level of Assistant Commissioner (Audit) or Senior Income Tax Officer (Audit).

Note: At least half the number of lectures (indicated above) and especially those on important topics should be delivered by the experienced I.A. & A.S. or Sr. Audit Officer. The remaining lectures may be delivered by Assistant Audit Officers. The Group Officer should select such persons for giving lectures as have actual audit experience and not mere bookish knowledge. Where I.A. & A.S. Officers with experience in receipt Audit work are available they should deliver lectures in preference to Audit Officers or Assistant Audit Officers/Section Officers.

AUTHORITY:- ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 72-REC AIV/II(II)-80/GR-I DATED 11.07.84.***

7.5.1. TOPICS FOR LECTURES

A list of the topics on which lectures may be delivered, indicating those which should preferably be delivered by Audit Officers are given in Annexures to this para. In the annexures audit paragraphs are also indicated in code (e.g. 2.23/AR/1982-83) and use may be made of such audit paragraphs in the lectures to illustrate the practical aspects of audit.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 712 - REV. A / II(II)-84/GR.I DATED 11.07.84.***

Note I: During theoretical training the Accountant General may also arrange for a few lectures by officers (Sr. Audit Officers or Assistant Accountants General) already trained in the respective revenue audit and who have also conducted actual audit work.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1696-REV/103/PCA/63 DATED 16.07.63***

Note II: For arranging lectures from the officers of Income Tax department, a requisition will be placed on the Commissioner of Income Tax concerned who will draw up a panel of Income Tax officers for delivering lectures on receipt of requisition from the Pr. Accountant General.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTERS NO. 3167-REV/103/RCA/63-11 DATED 05.10.63 AND BOARD OF REVENUE LETTER NO. 42/37/63 AND COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1825-REV.I (SR) 1271-65, DATED 21.06.66.***

7.5.2 SCHEDULE OF TRAINING CLASSES

The training classes may be held once a year well in advance, so that training can be completed at least one month before the commencement of the examination.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.712-REC/A-IV/II(II)-84/GR.I DATED 11.07.84.***

NOTE 1: The number of trainees in any batch should not be less than ten or more than forty. Where the number of trainees is less than ten, Headquarters office may be approached for approval.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 123-RA-IV/21-75 DATED 06.03.79 READ WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.712-REC-A-IV/II(II)-84/GR.I DATED 11.07.84.***

NOTE II: Training classes may be held outside office hours and the Assistant Audit Officers and Sr. Audit Officers (or I.A.&A.S. officers) selected for delivering lectures and the officer from the Income Tax Department may be paid honorarium at the prescribed rates.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.712_REC-A-IV/II(II)-84-GR.I DATED 11.07.84.***

NOTE III: It may not be necessary that immediately after the theoretical training, all trainees should be sent for the practical training. The practical training should be so arranged that the Revenue Audit parties are not crowded with trainees.

NOTE IV: It may not be necessary to train further Sr. Audit Officers in Revenue Audit. If, however, Sr. Audit Officers are to be trained, the nature and extent of training may continue to be the same as in the past.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1696-REV./103/PCA/63 dated 15.07.63.***

7.5.3 THEORETICAL TRAINING TO PERSONNEL ON DEPUTATION/ FOREIGN SERVICE

The Assistant Audit Officers who are on deputation/foreign service to various departments/offices situated in the same city in which the Pr. Accountant General's office is situated, can be permitted to receive the theoretical training arranged in Pr. Accountant General's office.

AUTHORITY: ***CAG'S LETTER NO.478-REV.A/36-63 DATED 26.03.64.***

2. The Assistant Audit Officer who are on deputation/foreign service to other departments/offices outside the city in which the parent office (i.e. Office of Pr. Accountant

General) is situated can receive theoretical training in Revenue Audit in another office of Accountant General if that office happens to be in the city in which the deputationists are working provided that:-

- the parent office agrees, and
- the foreign employer permits them to attend the theoretical training classes in Revenue Audit.

Authority: Comptroller and Auditor General's letter No. 626-Rev/36-63 dated 10.04.64.

7.5.4 DEFICIENCIES IN THEORETICAL TRAINING

The Pr. Accountant General may condone the deficiencies in theoretical training in Revenue Audit not exceeding 15 days. Where, however, the training period is not more than 8 weeks, condonation beyond 10 days (upto 15 days) should be in really hard cases only. The Accountant General may also condone a deficiency upto 15 days in the prescribed service of one year in Revenue Audit Branch.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 298-/REC.A.IV/360-67-II, DATED 25.05.74 AND COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.263/REC.A/IV/360-62-II, DATED 13.05.75.

NOTE: As regards the practical training in Revenue Audit, the period of deficiency may be made good by extending the period of training.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO'S 20474-REV/103-RCA/63 DATED 24.09.63 NO.444-REV/36-64 DATED 21.05.64 NO.3630-REV/36-63 DATED 21.12.63 AND NO.1178-REV/36-63-119 DATED 17.07.64.

7.5.5 REVENUE AUDIT EXAMINATION FOR ASSISTANT AUDIT OFFICERS (OTHER THAN CIVIL) – PRE-EXAMINATION TRAINING INCOME TAX (PAPER-I)

The arrangements for training of Assistant Audit Officers (other than civil) in income tax (Paper-I) would be as under:-

i. Training will be in the form of concentrated full-time course spread over a period of 10 working days, consisting of 25 lectures on the topics listed in Annexure to this para.

ii. In the case of Commercial Audit Wing of this office, the training centre will be Director of Audit, Central Revenues Office, New Delhi. The Office of the Director of Audit, Central Revenues, New Delhi will be responsible for arranging classes.

iii. In regard to training of Assistant Audit Officers, who are on deputation, the instructions contained in Headquarters office circular No.455-Exam/102-72(iii), dated 7.8.74 (given in the note below) may be followed. In case a

Assistant Audit Officer is on deputation to place other than the headquarters of his parent office/subordinate office, he may be given training at any of the nearest Centres.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.460-REC.A.IV/ 31-83/GR.I dated 28.05.84.***

NOTE:

(i) If it is found administratively possible to accommodate any Assistant Audit Officer on deputation/foreign service for training and if the Assistant Audit Officer can by arrangement with the borrowing department and without financial liability to parent department join the training classes and complete the same, there would be no objection to allow him to appear in the examination. Further, if any Assistant Audit Officer on deputation takes leave to enable him to undergo the training course he may be allowed to attend the training classes and appear in the examination.

AUTHORITY:- HEADQUARTERS NO.455-EXAM/102-72(III) DATED 07.08.1974.

(ii) As soon as the intimation about holding of the Revenue Audit Examination for Assistant Audit Officers is circulated by Headquarters office, the Heads of Audit offices may intimate names of the trainees (including trainees of their subordinate offices and those on deputation) to the Pr. Accountant General (Audit)/Director of Audit concerned for conducting the training.

(iii) After collecting the information from heads of offices, the Pr. Accountant General (Audit)/Director of Audit entrusted with the training would decide the dates of training. The training may be arranged in such a way that it is completed at least two months before the commencement of the Revenue Audit Examination for Assistant Audit Officers (other than civil).

(iv) If the number of trainees at any centre exceeds sixty, the training may be arranged in two batches. In case the number of trainees is less than ten the Accountant General (Audit)/Director of Audit responsible for conducting the training may refer the case to Headquarters office for approval. If the number is just one or two, the nearby centre at which these trainees can be diverted may also be suggested.

3. The following instructions would also apply:-

(i) The training will be given by a Sr. Audit officer and an Assistant Audit Officer, as may be, nominated by the Pr. Accountant General (Audit)/Director of Audit concerned. They will deliver lectures in addition to their normal duties. Since this is a whole time training, the Sr. Audit Officer will be in-charge of the Training class.

(ii) The Sr. Audit Officers and Assistant Audit Officers who are deputed to deliver the lecture, will be entitled to honorarium at the usual rates.

(iii) The trainees, who have to proceed for this training to a centre at a place other than their headquarters, will be entitled to T.A. as for a journey on tour. The period of training will be treated as duty in all cases.

(iv) At the end of the training, the Accountant General (Audit)/Director of Audit in-charge of the training will inform the Heads of offices concerned about the completion of the training of the candidates to enable the latter to certify about the candidates eligibility to sit for the examination.

4. After the completion of training, Accountant General (Audit)/Director of Audit conducting the training will send the following information to Headquarters office:

(i) Actual dates of training.

(ii) Total number of candidates trained, as also office-wise break-up of these trainees.

(iii) Whether any notes were renewed and supplied to the trainees.

(iv) Expenditure, if any, incurred on hire of hall, furniture etc.

(v) Number of deputationists, who attended the classes, keeping in view the instructions contained in letter No.455-Exam/102-72(iii) dated 7th August, 1974.

(vi) Names of the Audit Officers and Assistant Audit Officers, who took the classes.

5. Any difficulties/points of doubt arising are required to be referred to Headquarters office for clarification.

AUTHORITY:- HEADQUARTERS LETTER NO.460-REC.A-IV/31-83/GR.I DATED 23.05.84.

7.5.6. PATTERN OF TRAINING PRESCRIBED FOR ASSISTANT AUDIT OFFICERS WHO ARE TO BE POSTED FOR SALES TAX REVENUE AUDIT WORKS

(i) In states where adequate facilities for training are offered by the sales tax department, Assistant Audit Officer's may be sent to the department for training for a period of two months (preferably alongwith the Audit Officers) if sanctioned post of Audit officers exists for training in lieu of the existing programme of practical training.

(ii) Where training facilities are not available in the Sales Tax Department, Assistant Audit Officer's may be given theoretical training by arranging lecture classes according to the schedule already prescribed and by posting them as extra hands for

three weeks in the Revenue Audit Headquarters Section and four weeks in the field parties. While undergoing training in the Revenue Audit Headquarters, they must study the departmental assessment cases of different types initiated in audit and sales tax cases reported in the various publications and tribunal decisions. While working in the field party, they should study the departmental instructions and manuals

regarding assessment procedures, various registers maintained by the departmental officers and circulars containing rulings on the classification of commodities etc.

7.6 NUMBER OF CHANCES TO BE ALLOWED

The number of chances admissible to the Assistant Audit Officer/Sr. AO to pass the Revenue Audit Examination shall be six. There will be no upper age limit for appearing in the RAE examination.

[Authority : Para 9.3.3 of CAG's MSO (Administration) Vol-I]

2 The chance of a candidate would be counted once she/he registers and there is no scope for withdrawal.

(Authority: Hqrs. Examination Wing's Circular No. 421/13-Exam./Examination -1/2022 dated 27.09.2022)

7.7 GRANT OF ADVANCE INCREMENTS ON PASSING THE REVENUE AUDIT EXAMINATION

Assistant Audit Officers/Sr. Audit Officers who pass the Revenue Audit Examination would be granted one advance increment w.e.f. first of the month in which the examination is held. The normal date of increment will remain unaffected. The advance increments in such case will be sanctioned by the respective Heads of the Department.

{Authority- Para 9.3.5 of CAG MSO (Administration) Vol-I}

2. As per circular letter No.1124-NGE.I/87-66 dated 31.5.1968 Section Officers who were appointed as Subordinate Accounts Service (on probation) will not be entitled to the grant of advance increments on passing the Revenue Audit Examination for Section Officers.

AUTHORITY:COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1200-NGE.I/86-71(PT)-DATED 19.05.71.

3. In cases where a penalty imposed under the C.C.S (CCA) Rules for the stoppage of increments is in operation, the advance increments under the incentive scheme on passing the Revenue Audit Examination may be granted after following the normal procedure prescribed for the purpose but the increment which accrued in the time scale should be withheld in terms of the penalty order so that the pay remains depressed to the extent contemplated in the penalty order.

AUTHORITY:- HEADQUARTERS OFFICE LETTER NO.3043-NGE.I/8071 DATED 15.12.72.

7.8 POSTING OF AUDITOR IN THE CUSTOMS AND CENTRAL EXCISE REVENUE AUDIT SECTIONS

Whenever Auditors are to be posted to Customs and Central Excise Revenue Audit Wing, preference should, as far as possible, be given to persons holding science degree.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1586-REV.A/104-65 DATED 02.09.64.

7.9 UTILIZATION OF SERVICE OF AUDIT OFFICERS IN REVENUE AUDIT

The following decision has been taken in this regards:-

a) Sr. Audit officers who have either undergone the prescribed practical training for the Assistant Audit Officers or the training prescribed for Sr. Audit Officers, must be put on revenue audit work.

b) Sr. Audit Officers who as Assistant Audit Officers worked in Revenue Audit Branch for not less than a year may also be considered for supervisory work.

c) Sr. Audit Officers trained in one branch of Revenue Audit or who have put in service for a year as Assistant Audit Officer in one branch must as far as possible not be asked to supervise the Revenue Audit work of another branch.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1986-REV.A/125-66, DATED 25.04.68.***

7.10 Introduction of Continuous Professional Development (CPD) tests for SAS pass Gazetted officers.

In view of the increasing changes in the nature of audit and to keep the SAS pass Gazetted officers abreast with the latest developments in the field of auditing on a continuous basis and test them on periodic basis on basics as well as advanced topics in auditing, a scheme of Continuous Professional Development (CPD) tests (Computer Based Test in Multiple Choice Question mode) has been introduced w.e.f. the year 2013.

{Authority: Headquarters Circular No.32/Staff (App 1)-2012 No.878-Staff (App 1)/25-2011 dated 06.09.2012.}

7.10.1 The salient features of the Continuous Professional Development tests are mentioned below:

(i) The scheme of Continuous Professional Development for SAS pass Gazetted officers shall consist of three tests namely CPD I, CPD II and CPD III.

(ii) The CPD tests would be open to SAS pass Gazetted officials from both Audit and A&E offices. No departmental training would be imparted to eligible candidate for appearing in CPD tests.

(iii) Every eligible candidate would be given six (6) chances each for qualifying CPD I, CPD II and CPD III.

(iv) The minimum aggregate marks required for passing CPD test would be 50 % in each paper of CPD test. A candidate who scores 50 % marks and above in any paper of CPD would be treated as 'passed' as well as 'exempt' from future appearance in that paper.

Note:- The competent authority vide Circular No. 14 of 2016 (No:816/45-Exam/Circulars/2010 Vol.(III) dated 04.11.2016 has decided to introduce the negative marking for CPD examinations to the extent 0.25 marks (25%) for each wrong answer to reduce the guesswork. It will be introduced from CPD (Main) Examination 2017.

(v) Candidates after qualifying each CPD test would be granted one (01) advance increment in their respective scales with effect from the first of the month in which the examination is held.

(vi) The advance increment would be sanctioned by the respective Heads of Department, who would, in turn, obtain the Headquarters' ex post facto approval.

7.10.2 The eligibility criteria for appearing in CPD tests shall be as under:

(i) All Sr. AOs shall be eligible to take the first CPD test.

(ii) AAOs including AAOs (Regular Temporary) shall be eligible to appear in the first CPD test after completion of four* years continuous service in the grade on the 1st of the month in which the examination is held.

In respect of computation of regular service for direct recruited AAOs, it is stated that 4 years regular service would be counted from the date of their confirmation. However, in accordance with revised Para 5.6.6 (iii) of the C&AG's MSO (Admn.) Vol-1, which has been circulated vide Circular No.44-Staff Wing/2016 issued under No. 1316-Staff (Appt.)/361-2015 dated 21.11.2016, 4 years regular service in respect of direct recruited AAO appointed on or after 21.11.2016 would be counted from the date following the date of last paper of SAS Examination, in which he/she has been declared successful.

(Authority:- vide Headquarters Office Circular No.50-Staff(App 1)/2016 No.1660-Staff(App 1)/20-2013 dated 23.12.2016 *the time gap for appearing in CPD-I test has been reduced from existing 5 years to four years.)

(iii) The second CPD test can be taken by Sr. AO/AAO after elapse of four years from qualifying their first CPD test.

(iv) The third and final CPD test can be taken by the Sr. AO/AAO after elapse of three years from qualifying their second CPD test.

(Authority: Para 9.10 of Chapter 9 of C&AG's MSO (Admn) Vol- I)

7.11 Detailed Syllabus of Continuous Professional Development (CPD) Examination

CAG's office vide letter No. 80/14-Exam/Revised Syllabus/2018 dated 27th August 2019 has revised the syllabus of Continuous Professional Development Examinations (CPD-I, CPD-II & CPD-III) which will be implemented from the Main examination 2020**.**

1. Stage – I Examination

C I Financial Management

1. **Analysis of Financial Statements:**

   Analysis and Interpretation of Financial Statements, Techniques and limitations of Financial Analysis, Ratio Analysis, Funds Flow Analysis and Cash Flow Analysis.

2. **Concepts of Value and Return:**

   Time preference for money, present value, future value, value of annuity, Rate of Return.

3. **Investment Decisions:**

   Concepts of Capital Budgeting, Capital Budgeting Appraisal Methods, Tactical Versus Strategic Investment Decisions, Capital Rationing, Factors Affecting Capital Investment Decisions.

4. **Financial Planning and Capital Structure:**

   Estimating Capital Requirements, Fixed Capital, Working Capital, Capitalization, Patterns of Capital Structure.

5. **Sources of Finance:**

   Financial Markets, Security Financing, Debentures, Loan Financing, Bridge Finance, Loan Syndication, Book-Building, New Financial Institutions, Venture Capital Institutions, Mutual Funds, Factoring Institutions, New Financial Instruments: Commercial Papers, Securitization of Debt, Global Depository Receipts (GDR), Derivatives: Options, Forward, Future and SWAP, Lease Financing: Concept of Leasing, Types of Lease Agreements, Difference Between Hire Purchase and Lease Financing.

6. **International Financial Management**:-

   Foreign Exchange Market, Exchange Risk Management, Mode of Payment in International Trade; Open Account, Bank Transfer, Letter of Credit, Consignment Sale.

7. Public Procurement:

Principles and Methods of Public Procurement, Transparency and Professionalism in Public procurement, Penalties & debarment etc. Indian Contract Act, 1872, The Arbitration & Conciliation Act, 1996.

Suggested Readings:

1. Taxman's Financial Management by Sh. Ravi M. Kishore 2. Indian Financial System by Sh. H R Machiraju, published by Vikas Publishing House Pvt. Ltd. New Delhi 8. 3 Indian Contract Act, 1872. 4. The Arbitration & Conciliation Act, 1996.

C2 Auditing Principles and Standards

1. CAG's Auditing Standards 2017
2. International Auditing Standards issued by IFAC
3. Indian Accounting Standards (IND Ass) notified by the Ministry of Corporate Affairs.
4. Indian Government Accounting Standards (IGASs) issued by Government Accounting Standards Advisory Board (GASAB).
5. Internal Public Sector Accounting Standards (IPSAS) issued by International Public Sector Accounting Standards Board (IPSASB)
6. Guidelines on Data Analytics issued by CAG.

Suggested Reading: Standards and Guidelines issued by the authorities concerned, as indicated above.

2. Stage –II Examination

C 3 PUBLIC FINANCE

1. Public Financial Management

Meaning and Importance of Public Finance, The Principle of Maximum Social Advantage, Role of Public Finance under different Economic Systems, Concept and Principles of Federal Finance, Analytical study of Union Budget, Government Accounting Standards issued by the GASAB.

2. Public Expenditure

Principles of Public Expenditure, Revenue and Capital Expenditure, Development and Non Development Expenditure, Effects of Public Expenditure

3. Public revenue

Sources of Revenue, Taxes, Canons of Taxation, Characteristic of Good Tax System, The Theory of Tax Structure Development, Changes in Tax Structure

under the Impact of Economic Development, Relative Merits and Demerits of Direct and Indirect Taxes.

4. **Problem of equity**

   Cost of Service Principle, Benefit or 'Quid Pro Quo' Theory. 'Ability to Pay' Theory, Proportional vs. Progressive Taxation.

5. **Public debt**

   Classification of Public Debt. Purposes of Public Debt. Methods of Debt Redemption. Voluntary or Forced Loans. Effects of Public Debt on Production, Distribution, Consumption and Level of Income and Employment.

6. **Economic development and Planning**

   Concepts of National Income & Product, Central Banking Principles, Functions of Central Banks, Monetary Policy Vs Fiscal Policy, Balance of Payments, Determinants of economic growth, Government Measures to Promote Economic Development, Regulatory Bodies established by laws, Provision of Economic and Social Overheads, Provision of Financial Facilities, Institutional Changes, Direct Participation, Indirect Measures, Forms of Planning : Planning by inducement and planning by Direction, Centralized planning vs. Decentralized Planning Pre-requisites of a Successful Planning.

Suggested Readings:

1. Public Finance in Theory & Practice by Dr. S.K.Singh, published by S.Chand & Company, New Delhi.
2. Modern Economic Theory by Dr. K.K. Dewett and Sh M.H. Navalur published by Shyam Lal Charitable Trust, New Delhi (sole distributor S.Chand & Company Ltd, New Delhi).
3. Union Budget (Latest available)
4. Fiscal Responsibility and Budget Management Act, 2003 and FRBM Rules 2004, as amended upto 1st April of the previous Financial year.
5. Recommendations of latest Finance Commission (as available on the 1st April of the previous Financial year).

C4 General Principles of Economics

Economics :

1. Basic concepts
2. Demand and Supply.
3. Consumer Theory.

4. Production and Costs.
5. Types of Markets.
6. Definitions and characteristics of different types of markets.

International Trade:

7. Basics – classical and neo-classical trade theories.
8. Instruments of Trade Policy.
9. International Financial System.

Suggested Reading: (i) Economics by Paul Samuelson and William Nordhaus (Indian Edition) (ii) Modern Economic Theory by KK Dewett & MH Navalur.

3. Stage –III Examination

C5- General Studies & Current Economic Developments

Candidate's awareness of current national issues and topics of socio- economic relevance in Current environment such as the following:

1. The Indian economy and issues relating to planning, mobilization of resources, growth, development and employment.
2. Issues arising from the social and economic exclusion of large sections from the benefits of development issues relating to good governance and accountability to the citizens.
3. Environmental issues, ecological preservation, conservation of natural resources.
4. Issues relating to India's Economic Interaction with the World such as foreign trade, foreign Investment: economic and diplomacy issues relating to oil, gas and energy flows: the role and functions of I.M.F., World Bank, W.TO., WIPO etc which influence India's economic interaction with other countries and international institutions.
5. Current developments in the field of science and technology, information technology, space, nanotechnology, biotechnology and related issues regarding intellectual property rights.
6. Sustainable Development Goals and their implementation in India.

Suggested Reading:

The suggested reading/sources are as follows:

http://www.niti.gov.in/content/overview-sustainable-development-goals#

National e-Governance Programme (NeGP)

http://meity.gov.in/divisions/national-e-governance-plan

Digital India

http://digitalindia.gov.in/

C-6 – Information Systems Audit (To be implemented w.e.f. Examination I of 2021)

1. Information Systems Audit

1.1. Information System Acquisition, Development and Implementation

1.1.1 Project Management- planning, execution, monitoring and closure

1.1.2 Governance structure, roles and responsibilities

1.1.3 System Development Life Cycle (SDLC) phases

1.1.4 Software Development methods

1.1.5 Hardware/ software acquisition processes and steps, Model RFP (MEITY)

1.1.6 IT services management (ITSM)

1.1.7 Business Continuity Planning (BCP)

1.2. Governance and Management of Information Systems

1.2.1 Overview of frameworks- CoBIT framework, ISO 27000 series (security), ISO 38500 series (IT governance)

1.2.2 IT Act 2000 (and amendments) and rules issued thereunder

1.2.3 Aadhaar Act and Regulations issued thereunder

1.2.4 National Information Security Policy and guidelines

1.2.5 Digital India programme and e-Kranti mission

1.3. Information System auditing process

1.3.1 2020 CAG's Standing Order on Auditing in an IT Environment

1.3.2 Risk-Based IS Audit Planning

1.3.3. Types of Controls

1.3.3.1. Control objectives and measures

1.3.3.2. General and IS-specific controls

1.3.4 IS audit processes activities

1.3.5 Data Analytics- CAATs, Continuous auditing techniques

1.4. Protection of Information assets

1.4.1 Identity and Access Management

1.4.2 Network and End-Point Security

1.4.3 Data Classification

1.4.4 Data Encryption and Encryption-Related Techniques, Public Key Infrastructure (PKI)

1.4.5 Information System Attack Methods and Techniques, OWASP Top l0 vulnerabilities

1.4.6 Security Testing Tools and Techniques

1.4.7 Security Monitoring Tools and Techniques

1.4.8 Incident Response Management

2. Suggested reading material/ references:

2.1 CoBIT framework by ISACA; overview of ISO 27001 and ISO 38500

2.2. CAG's Standing order on auditing in IT environment

2.3 WGITA-IDI handbook on IT audit for Supreme Audit Institutions

2.4 For 1.2, acts/ rules can be used for reading material.

ANNEXURE -I TO PARA 7.5.1

LIST OF 34 LECTURES ON INCOME TAX AND OTHER DIRECT TAXES.

*1 General structure and Legislative background.

2. Definition of important technical terms like `previous year' etc.

*3 Basis of charge-scope of total income etc.

4. Residence in India and determination of "Status" for assessment purposes.

5. Income not included in "total" income.

*6 Income from property held for charitable or religious purposes.

7. Computation of income under the heads:

   a. Salaries-questions like "perquisite", profits in lieu of salary etc.
   b. Interest on securities.
   c. Income from house property.
   d. Income from other sources.

*8 (a) Computation of income under the head- "Profits and gains of business of profession"

(b) Depreciation-

(i) Normal (ii) Extra Shift Allowances.

*9 Investment allowance and computation of Capital gains

*10 Income of other persons included in assessee's Total income.

*11 Set off or carry forward of loss/depreciation.

*12 Deduction admissible under Chapter-VI A of Income Tax Act, 1961.

*13 Taxation of income of non-residents tax on dividends, royalty, technical services fees in the case of foreign companies.

*14 Double taxation relief.

*15 Special provisions relating to avoidance of tax (Chapter-X)

*16 Additional income tax on the distributed profits.

*17 Determination of tax in certain special cases (Chapter-XII)

18. Hindu undivided family- various aspects including assessment after partition of an Hindu Undivided family.

19. Special provisions applicable to firms-assessment, registration, changes in constitution; succession or dissolution.

20. Collection and recovery of tax deduction at source-advance payment of tax.

21. Interest payable by assessee/ Government including interest payable on delayed refunds.

22 Assessments:- (a) Provisional (b) Regular (c)Summary assessment (d) Rectifications and (e) Reopening of Assessment.

23. Refunds set off of refunds against tax remaining payable

24. Penal provision in the Income Tax Act. 1961 and Provisions for appeals and revision of assessments.

25. Various registers maintained by Income Tax Officers and their purposes.

26. Audit Procedures, as detailed in Revenue Audit Manual-part-I Section-II.

*27 Salient features of companies (profits) sur tax Act.

28. Salient features of Wealth Tax Act.

29. Salient features of Estate Duty Act.

30. Salient features of Gift Tax Act.

31. Salient features of Interest Tax Act.

*32 Important irregularities reported in latest Audit Reports on:-(a) Income Tax Act and (b) sur Tax.

*33 Important irregularities reported in latest Audit Reports on:- (a) Wealth Tax Cases. (b) Gift Tax Cases.(c) Estate Duty cases and (d) Interest Tax Act Cases.

*34 Important changes brought about by the latest Finance Act and Income etc. (Amendment) Act.

NOTE: lectures on items marked * to be delivered by Audit Officer and in other cases by the Assistant Audit Officer.

ANNEXURE -II TO PARA 7.5.1

TOPIC FOR LECTURES ON CENTRAL EXCISE RECEIPT AUDIT.

1. Organisation of Collectorate and Ranges and nature of documentation for purposes of levy of excise-RG I, RT 12, Gate Pass etc.
2. Types of excise duties, reasons for having a variety of excise duties, division and allocation between States excise in lieu of Sales Tax etc.
3. Price Lists and Classification Lists - S.R. Procedure, production based, Audit based and other SRP controls.

*4 Meaning of 'manufacture' section 2(f)-point of levy of duty and point of collection-distinction between Sales Tax and Excise basis of qualification of levy vis-a-vis nature of levy- case laws (2.09/AR 82-83).

*5 & 6 Classification and Central Excise Tariff-Schedule to Act- misclassifications-Audit Cases (2.23 to 2.31/AR 82-83).

*7 & 8 Valuation Section 4 valuation rules-recent judgment of Supreme Court (May and October 1963) actual audit cases (2,15 to 2,122/ AR 82-83).

*9 Rules 9 and 40 point of levy Rules 96 D and 49 A deferment of duty (bond) vis-a-vis non levy of duty- chapter 10 procedure Rule 56(c) (2.41 (iv)/AR/82-83).

*10 & 11 Exemption Rules 8(I) and Rule 8(2); audit cases (2.32 to 2.49 and 2.05/AR 82-83).

*12 & 13 Set off of duty under Rule 56 A- is it proforma credit or real credit-RG. 23 Rules 8 (I) and 56A-audit cases. (2.53 to 2.58/AR 82-83).

14. Exports-Rebate/refund/drawback-Rules 12,13,191A, 191B, drawback rules-procedure AR4, AR 5-Audit cases (2.61 and 2.62/AR 82-83).

15. Cess in the nature of Excise Duty nature and types of Cess Audit cases (2.47 to 2.50 AR 81-82, 2.63 to 2.65/AR 82-83).

16. Non levy of duties -surveys L-6 and L-4 licences, exemption for small scale units specified goods and tariff item 68 goods- audit cases (2.50 to 2.52/AR 82-83).

17. Compounded levy Vs. physical control-job works- who is manufacturer-leakage of revenue-audit cases. (2.50 (ii)/AR 82-83).

18. Adjudication show-cause-demands-appeals-time bar provisional levy of duty-fortuitous benefits-audit cases. (2.59, 2.60 and 2.66/AR/82-83).

NOTE: Lectures marked with asterisk should be delivered preferably by an experienced IA & AS Officer or Audit Officer.

ANNEXURE -III TO PARA 7.5.1

TOPICS FOR LECTURES ON AUDIT OF CUSTOMS RECEIPTS.

Lecture 1	Organisation and functions of the Custom House and Collector of Customs and Assistant Collector of custom area-control by port trust of IAAI vis-a-vis customs-entry inwards and out-wards, physical inspection and chemical examiner's report-preventive customs-rummaging of ships- town seizures- and use condition (1.25 & 1.26/AR 81-82)
*Lecture 2	Basis for levy of customs duty, section 12- Concepts of import, export, foreign going vessels/ aircrafts - actual cases and case laws on imports and exports-audit cases. (1-13/AR82-83).
*Lecture 3	Valuation of goods-section 14 of the Customs Act 1962, elements included in the assessable value –rates of exchange- under and over invoicing- price at foreign part-catalogue/leaflets-audit points and actual cases (1.14/AR 81-82).
*Lecture 4	Classification of goods as per customs tariff- actual audit cases in classification. Customs co-operation Council Nomenclature and chapter notes therein- legality of customs tariff and persuasive nature of C.C.C. No. in classification Four Rules of interpretation of classification tariff in customs tariff Act 1975 (1.19 to 1.23 AR 82-83).
Lecture 5	Bill of entry and shipping bill-Number of copies-Tracing movement of bills of entry and shipping bills in Custom House-Entry inwards and Outwards-importance of documentation.
*Lecture 6&7	Grant of exemptions under section 25 of Customs Act, 1962-Public Interest-End use condition-difference between sub sections (I) and (2) of Section 25-General Exemptions for defence-D.E.E.C Scheme-Replenishment licences- Import policy-Actual Audit cases in exemptions (1.25/AR 81-82). 1.24 to 1.26/AR 82-83).
Lecture 8	The export Tariff- Export duty-Audit cases (1.30/AR 82-83)
*Lecture 9&10	Refunds and drawback payment Sections 74 and 75 of the Customs Act-Drawback Rules 1971-manner of fixation of all Industry drawback rates and Brand rates- Drawback vis- a-vis cash assistance-Audit cases on refunds and drawback-(1.20, 1.21 to 1.23/AR 81-82)
Lecture 11	Export cess types of cess-Audit cases.
*Lecture 12	Ships files and air craft files and their importance for suit- types of checks in audit- import and Export manifest-Duty of ships stores. (1.10/AR 81-82). Provisional Assessments and delay in realisation of Custom Revenues-Audit Cases (1.28/AR 81-82)
Lecture 13	Warehousing provisions in Customs Act-Into bond, Ex bond-Custody of bonded goods-rates for payment of Customs duty-manipulation of rates vis-a-vis reasons for bonding without clearance or payment of duty.
Lecture 14	Procedure covering disposal of unclaimed, seized and confiscated goods-Co-ordination between Customs with International Airport Authority of India and Port Trust- Disposal-Collection of Customs duty-Interse priority on allocation of sale proceeds-Section 150-Audit cases (1.11 and 1.21/Ar/81-82,1.14 and 1.42/AR.82-83).
Lecture 15	Postal Customs Appraisement and collection.

*Lecture 16&17 Baggage-Audit cases (1.19/Ar-81-82) 1.35,1.40 and 1.43/ AR 82-83)

Lecture 18 Assessment- Adjudication- Appeal- Revision-Various Appellate authorities including Tribunal- Executive as buffer between audit and judiciary-audit only of executive acts including failure to appeal.

NOTE: Lecture marked with asterisk should be delivered preferably by an experienced IA&AS Officer or Audit Officer.

ANNEXURE -IV TO PARA 7.5.1

TOPICS FOR LECTURES ON AUDIT OF STATE RECEIPTS.

*Lecture 1&2	Structure of Sales Tax laws and their administration- Central sales Tax and State Sales Tax- Laws-Sales Tax Authorities, Appellate Authorities Amendment to CST in 1976 recent changes in regard to Central Excise in lieu of Sales Tax and Consignment tax (including 46th Amendment to Constitution).
*Lecture 3&4	Definition of important terms like sales, Sale Price goods, Declared Goods, Dealer, Registered Dealer, turn over, Sale Points and Purchases Points, Sales Tax Vis-a-Vis Purchase Tax-Set Off-Cases from Audit Reports:- (2.11 A.P,2.7 Gujarat,; 2.7 Haryana,; 2.5 (iii) Arunachal Pradesh,2.4. (iii) 2.7 (Karnataka; 2.13 M.P.;2.5 Punjab;2.4(x),2.6(i) (ii) and (vi) Tamil Nadu;2.6,2.10 and 2.21 West Bengal) AR.1982-83. 2.13, 2.14 A.P; 2.9, Gujrat; 2.9 (1+8), 2.20, 2.3 Karnataka;2.7 Kerla;2.4 Maharashtra;2.8 Orissa; 2.4 (v) Punjab, 2.2,2.7 Rajasthan; 2.2., 2.5 (i) (iii) and (vi) Tamil Nadu, 3.10 Delhi; AR-1981-82.
Lecture 5	Registration of dealers; compulsory registration voluntary registration and provisional registration- Security from dealers, cancellation of registration-registration as an administrative tool- survey and returns, periodicity of returns, control through declaration forms on sales to other registered dealers in the State and outside State- cases from audit reports:- (2.8 Assam; 2.2 H.P.; 2.6 Maharashtra; 2.4 Rajasthan; 2.7 W.B.)/AR 1982-83) (2.11 Assam, 2.4,2.6 H.P.;2.2(i) & (v), 3.5(i) Maharashtra; 2.1 Punjab 2.2(a)U.P.); 2.11(iv) W.B.; 3.04 Delhi Ar.1981-82.
Lecture 6	Assessment and reassessment-Turnover escaping assessment- misdeclarations by dealer-audit checks-limitation periods for assessments and re-assessments-interest and penalty Appellate authorities-cases from audit reports:- (2.4;2.13,2.15 and 2.16 A.P.;2.3 and 2.7 Assam; 2.5 to 2.7 and 2.12 Bihar; 2.2. Gujarat;/ 2.2 to 2.5 Haryana; 2.9 Karnataka; 2.2, 2.11 and 2.12 Kerala; 2.6, 2.10 to 2.12 M.P.; 2.3 Maharashtra, 2.8, 2.12 to 2.16, 2.18 Orissa; 2.2,2.3,2.8 and 2.9 Punjab; 2.2 Rajasthan; 2.11 T.N. 2.2(c) to (f) 2.7 to 2.10 U.P.;2.3,2.4, 2.8, 2.9,2.11,2.13, 2.24 W.B)/AR 1982-83. (2.15,A.P.;2.12 Assam;2.11 Bihar, 2.6,2.8 Gujarat;2.7 to 2.9 Haryana; 2.3,2.8 H.P.; 2.2 Kerala; 2.7., 2.8 Karnataka;2.3 and 2.16 M.P.; 2.8 to 2.10 Maharashtra; 2.9, 2.17 2.19, 2.20, 2.21 Orissa; 2.2,2.3,2.5(iv) 2.8 Punjab, 2.8,2.9 Rajasthan, 2.5 (viii), 2.7, 2.11 T.N.; 2.2(b) 2.2(e) and 2.10 U.P.; 2.8 to 2.10, 2.12 W.B.; 3.9, 3.13, 3.14 Delhi; 6.7 Meghalaya; 3.2.11 Sikkim;7.4 Manipur; 6.2(ii) J&K/AR 1981-82.
*Lecture 7&8	Tax concessions and exemptions- sale to registered dealers and Government departments- inter branch transfers-set off on use for manufacture cases from audit reports:- (2.2,2.3,2.12 A.P.,2.8,2.10 Bihar;2.6 Haryana;2.5(ii) and 2.6 H.P.; 2.4(i) and (ii) Karnataka; 2.3,2.6,2.7,2.13

	Kerala;2.2 to 2.4, 2.9, 2.14,2.16 M.P., 2.7 and 2.9 Maharashtra;2.4 and 2.5 Orissa; 2.5, 2.6 (ii) Rajasthan; 2.6(v) T.N.;2.2(b), 2.4(b) U.P. 2.15, 2.18(ii) 2.19 W.B;)/AR 1982-83. (2.2, 2.10, 2.19, 2.20, 2.22, A.P.; 2.7 and 2.8 Assam; 2.9 & 2.10 Bihar; 2.3 & 2.4 Gujarat; 2.2 & 2.4 Haryana; 2.10 & 2.11 H.P.; 2.4 & 2.5 Kerala; 2.9, 2.13, 2.15, M.P.; 2.5 Maharashtra; 2.2, 2.4; 2.6 & 2.9 Orissa; 2.5 (i), (ii) & (iii) Punjab; 2.3 (ii) Rajasthan; 2.5 (v) and (vi) T.N.; 2.3 and 2.7 U.P; 2.2, 2.5, 2.13 W.B.; 3.9, 3.11 Delhi; 7.6 Manipur; 3.2.10 Sikkim; 6.2(iii) J&K /AR 1981-82).
Lecture 9	Sale or purchase of goods in the course of interstate trade or commerce-declared goods-non-declared goods-prescribed forms cases from audit reports:- (2.8,2.10 A.P.,2.2,2.4,2.5,Assam; 2.9 Bihar, 2.9 Gujrat; 2.4 H.P.; 2.5, 2.8 M.P. 2.2 Orissa; 2.5(ix) T.N.; 2.4(a) 2.6 U.P. 2.4, 2.14, 2.17, 2.18(i) W.B./AR 1982-83. (2.16, 2.17, 2.18 A.P.;2.5 Assam 2.3 Haryana; 2.10 M.P.; 2.5, 2.7 and 2.12 Orissa; 2.3(i) Rajasthan; 2.3(i) and (ii) T.N.;2.6 UP 2.11(i) and(ii) W.B;) AR 1981-82.
*Lecture 10	Sales or purchase of goods in the course of import or export- last sale prior to export sale- cases from audit reports:- (2.10 Bihar; 2.3 Orissa; 2.4(ii),(v) T.N.;) AR 1982-83. (2.3 (v) and (vi) Karnataka/AR 1981-82
Lecture 11	Liability to produce accounts and supply information- cross check of assessments of selling and purchasing dealers-cases from audit reports:- (2.5(v) H.P.;2.2 W.B)/AR 1982-83. (2.2 Bihar; 2.2 and 2.8 H.P.;2.2 M.P.; 2.4(vi) Punjab; 3.2.2 Chandigarh; 6.5 and 6.10 Nagaland; 6.2 (iv) J&K/ AR 1981-82).
Lecture 12	Land Revenue- Classification of lands, settlement survey-mode of use of land and rates of levies- guarantee period-cases from audit reports:- (4.2, 4.4. to 4.7 A.P.; 4.2 to Assam; 5.1 to 5.3 Bihar; 3.2 to 3.4 Gujrat; 5.3 to 5.6 H.p.; 6.2 to 6.6, 3.2 to 3.5, 3.8 to 3.11 M.P; 4.2, 4.3 4.5, 4.6, 4.8 to 4.11 Maharashtra; 4.2 to 4.5 Orissa; 4.2 to 4.8 Rajasthan; 4.2 to 4.4, 4.6 to 4.8 T.N.; 7.2 to 7.4 U.P.; 3.2, 3.5, 3.7, 3.8 W.B)/ AR. 1982-83. (4.2 Gujrat; 4.2 H.P. 6.2 to 6.5 Karnataka; 3.2, 3.5 and 3.6 M.P.; 4.2 to 4.8 Maharashtra; 4.3 and 4.7 Orissa; 4.2 to 4.5, 4.7 to 4.9 Rajasthan; 4.2 to 4.4 T.N.; 6.7 and 6.8 U.P.; 5.3, 5.4 and 5.6 W.B.; 3.20 Delhi; 7.7 and 7.8 Manipur; 6.7 Nagaland; A.R. 1981-82.
*Lecture 13&14	State excise duty- items controlled by state vis-a-vis items on which State can levy excise-Molasses control- leakage of revenue on movements and in auctions-check of records in distilleries/breweries check of bonded ware- houses, pharmacies and department offices-losses and norms-cases from audit reports:- (3.2 to 3.4, 3.6 to 3.9 A.P., 5.2 Assam; 3.2 to 3.5 Bihar; 3.2 to 3.5 Haryana; 3.2 to 3.5 H.P.; 3.2 to 3.7 Karnataka; 4.3 to 4.6 Kerala; 5.2, 5.3, 5.5, 5.6 M.P.; 3.2, 3.8 Maharashtra; 7.1, 7.2 Orissa; 5.1 Punjab; 6.2 to 6.8 Rajasthan; 3.2 to 3.4 M.P.; 5.2 to 5.4 W.B.)/ AR. 1982-83. (3.2 and 3.4 A.P.; 5.1 and 5.2 Assam; 3.4 to 3.7 Bihar; 3.5 Haryana; 3.4 to 3.6 and 3.9 Karnataka; 4.2, 4.3 Kerala; 5.3 M.P.; 5.2 and 5.3

	Orissa; 5.2, 5.3, 5.5 Punjab; 6.2 and 6.3 Rajasthan; 3.2, 3.3 and 3.6 U.P; 6.3 Meghalaya; 3.2.8 Sikkim)/ AR 1981-82.
*Lecture 15	Goods and passenger tax and Motor Vehicles tax, types of tax levies and fees for services-bilateral agreements, zonal permit schemes and national permits scheme- collection of fees/ taxes- leakage points-cases from audit reports:- (5.3 to 5.5 and 5.7 A.P.; 3.1 to 3.3, 3.5 Assam; 4.2 to 4.4 Bihar; 4.2 to 4.6 Gujrat; 4.2 to 4.4, 4.6 to 4.8 Haryana; 4.2 to 4.4, 4.7 to 4.9 H.P.; 4.3 to 4.7 Karnataka; 5.2, 5.3 Kerala; 4.2 to 4.4 M.P.; 5.2 to 5.5 and 5.8 Maharashtra; 3.3, 3.5, 3.7 to 3.13, 3.15 Orissa; 3.2 3.9 Punjab; 3.2 to 3.5, 3.7 to 3.9 Rajasthan; 5.3 to 5.8 and 5.10 T.N.; 4.2,4.4 to 4.9 U.P.;4.2 to 4.6, 4.8 and 4.9 W.B.)/AR 1982-83. (5.7, 5.8 and 5.10 A.P.; 4.2 and 4.4 Assam; 4.3 and 4.4 Bihar; 4.2, 4.3,4.5 and 4.6 Gujrat; 4.4 Haryana; 3.1, 3.2, 3.5 and 3.7 H.P.; 4.3, 4.5 to 4.8 Karnataka; 5.6 Kerala; 4.5 and 4.7 M.P.; 5.5 to 5.7 Maharashtra;3.2, 3.5, 3.6, 3.9, 3.10, 3.12, 3.15 and 3.19 to 3.21 Orissa; 3.2, 3.4, 3.6, 3.9 Punjab; 3.2, 3.4 to 3.6 Rajasthan; 5.2 to 5.4,5.6 and 5.7 T.N.; 4.2, 4.4. 4.5 U.P; 3.2 W.B; 3.2 Goa; 6.4 Arunachal Pradesh; 7.9 and 7.10 Manipur; 6.4 to 6.6 Meghalya; 5.3 and 5.4 Tripura) AR/1981-82.
Lecture 16	Basis for levy of stamp duty and Registration fee- basis for classification of document- leakage of revenue-cases from audit report:- (6.2, 6.4 to 6.7 A.P.; 5.5 Assam; 5.5 Bihar; 5.2 to 5.5 Gujrat; 5.1, 5.2 and 5.4 Haryana; 7.2 to 7.4 Karnataka; 6.2 and 6.3 M.P.; 6.2 to 6.7 Maharashtra; 4.2 to 4.6 Punjab; 5.2 to 5.5 Rajasthan; 7.2 and 7.13 T.N.; 5.2 to 5.6 U.P.; 6.4 to 6.6 W.B.)/AR 1982-83. (6.2, 6.3, 6.5 A.P.; 5.2 to 5.5., 5.7, 5.8, 5.10 Gujrat; 5.3, 5.5 Haryana; 7.2 7.5 Karnataka 5.2 Kerala; 5.7 and 5.8 M.P.; 6.2 to 6.6 Maharashtra; 6.4 Orissa; 4.2 to 4.6 Punjab; 5.2, 5.7 and 7.6 Rajasthan; 7.2 and 7.4 T.N.; 5.2, 5.4 and 5.5, U.P.; 7.3 W.B., 6.4 J&K)/AR 1981-82.
Lecture 17	Entertainment tax and Betting Tax-Survey of Cinemas, number of shows, other games and betting houses-exemption for charitable shows- leakage of revenue-cases from audit report:- (7.1 and 7.2 A.P., 5.10 Bihar; 6.2 Gujrat; 6.1 M.P.; 7.4 to 7.6 Maharashtra, 7.4 T.N.)/AR 1982-83. (7.2 A.P.; 6.5 and 6.6 and 6.8 Gujrat, 7.7, 7.8 Maharashtra; 6.1 and 6.2 Orissa; 6.4 Punjab 8.2 and 8.3 T.N.; 7.4 and 7.5 W.B.; 6.11 U.P.; 3.21 Delhi; 6.6 Nagaland; 3.2.12 Sikkim)/AR 81-82.
Lecture 18	Forest and Mining receipts-contractual basis of receipts-explanation of terms like royalty deed rent, surface rent, etc. compounding offences- leakage of revenue- cases from audit reports:- (7.5 A.P.; 6.4 to 6.7, 6.9 and 6.10 Assam; 6.2, 6.5 to 6.9, 7.1 Bihar, 6.1 to 6.4 Haryana; 6.2, 6.3, 6.5, 6.6, 6.8 and 6.9 H.P.; 8.2 to 8.5, 8.7, 8.8 and 9.5 Karnataka; 6.1 to 6.3 Kerala; 8.1 to 8.3 Maharashtra; 7.2, 7.3, 7.5 to 7.9, 7.11, 7.13, 7.14, 7.17, 9.2 to 9.10 M.P.; 5.2 to 5.7, 6.2 to 6.5, 6.8 Orissa; 7.2 to 7.6 Rajasthan; 8.1 and 8.2 T.N.; 8.4 to 8.9, 8.12 U.P.;6.7 W.B.)/AR 1982-83.

(7.7 A.P.; 6.5, 6.6, 6.9 and 6.10 Assam; 6.2, 6.6, 6.10, 6.11 Bihar; 7.1 Gujrat; 6.1, 6.3 and 6.10 Haryana; 5.2 to 5.4 H.P.; 8.2, 8.3 and 8.10 Karnataka, 6.3 Kerala; 6.2, 6.4, 6.10, 6.14, 8.3, 8.4, 8.7 and 8.10 M.P.; 8.1, 8.6 and 8.7 Maharashtra; 7.2, 7.3, 7.6 to 7.10 Orissa; 7.2, 7.3 and 8.2 Rajasthan; 9.1 to 9.3 T.N.; 7.4, 7.6 7.8, 8.7, 8.8 U.P.; 6.4, 6.6, 6.8 to 6.12 W.B.; 6.5 to 6.9 Arunachal Pradesh; 7.11 Manipur; 6.9 Meghalaya; 6.8, 6.9, 6.11, 6.12 Nagaland; 6.6, 6.7, 6.8, 6.9, 6.10 and 6.11 J&K)/ AR 1981-82.

NOTE I: Lectures marked with asterisks should preferably be delivered only by experienced IA &AS or Audit Officers.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 712-REC. AIV/II-84/GR. I, DATED 11.02.84).***

NOTE II: The illustrative audit paragraphs of Audit Report 1982-83 may be made use of after the audit report has been presented to the legislature.

ANNEXURE -V TO PARA 7.5.5

No. of lectures	Topics
1	Charge of Income Tax, status, Residence etc.
1	Previous year.
1	Heads of income chargeable to Tax. Exemptions and exclusions in determining total income.
1	Computation of salary income.
1	Computation of property income.
1+1	Computation of income under the head "Profit and gains of business and professions".
1	Depreciation (i) Normal, (i) Initial, (iii) Extra Shift. Development rebate/ Development allowance/ Investment allowance.
1	Taxation of capital gains.
1	Income from other sources.
1+1	Various rebates, reliefs and deductions under the I.T. Act.
1	Carry forward set off of loss.
1	Submission of returns. Assessments- Provisional and Regular, Powers of I.T. authorities in making assessments.
1	Computations of tax including demand of tax.
1	Rectification of assessments. Re-opening of assessments under certain circumstances.
2	Corporate taxation in all its aspects.
1	Assessment of firms and partners Taxation of firms and Co-operative Societies.
1	Deductions of tax at source, collection and adjustment of tax.
1	Advance payment of tax.
1	Refunds.
1	Penal provisions under different sections of I.T. Act. for failure to observe due dates and for concealment of income.
1	General discussions of I.T. Act. including some topics of

	interest detected by audit Revision and discussion to remove doubts.
1	Audit procedure as detailed in Revenue Audit Manual Part-I Section-II.

7.12 LIMITED DEPARTMENTAL COMPETITIVE EXAMINATION FOR 12th PASS MULTI TASKING STAFF (MTS) IN IA&AD FOR PROMOTION AS CLERKS

There will be a Departmental Examination for promotion of 12th pass Multi Tasking Staff (MTS) as Clerks under the examination quota in all Audit and Accounts Offices.

Multi Tasking Staff who are 12th passed and have put in three years continuous service on the first day of the month in which the examination is held are eligible to appear in this examination.

The examination will be held once in a year in the month of September. The papers will be set locally by each Head of Office. There is no limit in the number of chances, a candidate may avail.

There will be three papers viz. (I) English/Hindi (II) Arithmetic and Tabulation (III) General Knowledge and Office Procedure for Departmental promotion of 12th pass Multi Tasking Staff (MTS) as Clerks

- All the three question papers will be set by the respective offices for the aforesaid examination w.e.f 1988 and the examination will be held once in a year in the month of September and the dates of examination will also be determined by the respective heads of office.

7.12.1 SCHEME OF THE EXAMINATION

	Paper	Duration	Maximum Marks
1.	English/Hindi	2 hours	100
2.	Arithmetic and Tabulation	2 hours	100
3.	General Knowledge and office procedure	1 hour	100

NOTE 1: The standard of the question papers I and II will be approximately that of 12th pass examination of an Indian Board/University.

NOTE 2: Paper second and third will be set in English and in Hindi. The candidates will have to exercise their option for English or Hindi. The option will apply to all the three papers.

NOTE 3: A candidate will be declared to have passed the examination if he has secured 45% marks in each of three papers.

NOTE 4: Candidates securing 45% marks in any paper(s) would be exempted from appearing in that paper(s) in subsequent examinations.

NOTE 5: It has been decided to reform the pattern of the following departmental examinations which are being conducted locally by the Heads of the Department from conventional mode to Multiple Choice Questions (MCQ) pattern with effect from 06.01.2022;

(a) Departmental Examination for Auditors/Accountants

(b) Departmental Examination for l2th Pass Multi Tasking Staff

(c) Incentive Examination for Sr. Auditors/Sr. Accountants

(d) Divisional Accountants Grade Examination

(e) Preliminary Examination for SAS Examination

2. However, wherever there is testing of Language Skill in English/Hindi/other Indian Languages, it is to be continued in existing pattern of descriptive mode.

3. The existing percentage of pass marks and all other terms and conditions will continue.

*(**Authority:** CAG's Examination Wing Circular No. 01 of 2022 No. 04/08-Exam/Syllabus Revision/2021 Dated 06/01/2022)*

7.12.2 SYLLABUS

Paper I: English/Hindi

(i) **Essay writing** 25 marks

A short essay of about 200 words to be written on one of several simple subjects.

(ii) **Letter writing** 25 marks

A letter to be drafted on one of the given topics.

(iii) **Grammar** ..... 25 marks

- Correction of sentences.
- Filling in the blanks with prepositions.
- Simple idioms and phrases.

(iv) **Comprehension ...**

Question based on the given passage will have to be answered. 25 marks

Paper-II:- Arithmetic and Tabulation

(i) **Arithmetic** **70 marks**

Problems in arithmetic of Matriculation standard.

(ii) **Tabulation** **30 marks**

A problem to test the candidates ability to compile, arrange and present a given set of data in a tabular form.

Paper-III:- General knowledge and office procedure

(i) **Part A- General Knowledge** **75 marks**

Questions on General knowledge including current affairs will be objective type. The question will be designed to test the candidates knowledge of

current events and of such matters of day to day observation and experience as any educated person may be expected to know.

(ii) **Part B-Office Procedure** **25 marks**

Questions for at least 15 marks from this part will be compulsory. The questions will be simple and designed to test whether the candidate knows the procedure for receipt, diarising, issue, file opening and weeding of records etc.

Authority : Para 9.6 of Chapter 9 of C&AG's MSO (Admn) Vol- I

7.13 Passing of Type Test

Candidates will have to take a typing test which will be held once in a quarter by the Principal Accountants General/Director Generals/Principal Director of Audit/Accountants General. A typing speed of 35 words per minute in English or 30 words per minute in Hindi on computer will be required for qualifying the type test. (35 words per minute and 30 words per minute correspond to 10500 Key Depression per Hour/9000 Key Depression per Hour respectively on an average of 5 Key depressions for each word). The Multi Tasking Staff may take the typing test at any time either before the written examination or after the written examination. They will become eligible for promotion as Clerks after passing written papers of the examination.

(Authority:- Para 9.6.5 of MSO (Admn) Vol.III)

Passing of type test is mandatory for Clerks. Clerks (except Direct Recruit Clerks. Clerks (except Direct Recruit Clerks, sponsored by Staff Selection Commission) who fail to qualify in the prescribed type test would not earn any increments not become eligible for promotion to the post of Auditor/Accountant. Further, the Clerks who have not qualified the type test, would also not be allowed to appear in Departmental Examination such as SAS, DEA etc. on passing of which promotion is given.

Note: However, on passing the type test, their held over increments will be released but arrears prior to passing the type test will not be payable.

(Authority:- 9.6.6 of MSO (Admn) Vol.III)

7.14 COMMUNICATION OF MARKS TO THE FAILED CANDIDATES

Marks to the failed candidates of the departmental examinations may also be communicated.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR NO.I OF 1985 ISSUED VIDE NO.87-EXAM/21-88, DATED 02.02.1985.***

7.15. DEPARTMENTAL EXAMINATION FOR STENOGRAPHERS TO TEST THEIR PROFICIENCY FOR PROMOTION TO THE HIGHER GRADE

Any permanent or temporary regularly appointed stenographer or Selection grade Stenographer who has not passed the Stenography test at 100 w.p.m. is eligible to appear at this examination.

7.16 DEPARTMENTAL EXAMINATION FOR AUDITORS

Directly recruited Auditors and Clerks promoted as Auditors on seniority basis are required to pass a departmental examination for confirmation and promotion to the higher scale of Senior Auditors. This examination will be arranged to be held by Principal Accountants General/Principal Directors of Audit/Accountants General once in six months i.e. February and August of each year.

Graduate MTS or Graduate clerks in Audit offices with three years continuous service are also eligible to appear in this departmental examination for auditors for being considered for promotion against the promotion quota.

Note: SAS Group 1 passed officials promoted to the post of Auditors is not required to pass the Departmental Examination for Auditors for promotion the higher scale of Sr. Auditors.

Directly recruited Accountants/Auditors, who have completed one year's continuous service on 1st February/1st August will be eligible to sit in the examination. Clerks promoted on seniority basis may take the examination immediately after their promotion. They may however, not take the examination if it is held within 90 days of their promotion. They may instead take their first examination held immediately thereafter. They will have to pass the examination within six chances in six consecutive examinations held after they became eligible. Absence in any examination for whatever reasons will also be taken as chance availed. Failure to pass the departmental examination within stipulated time/number of chances will entail discharge from service in the case of direct recruit and reversion to clerks grade in the case of promoted Accountant/Auditor. The reverted clerks will have three more chances to clear this examination within two years of the reversion.

(Authority:- Para 9.4 2 of CAG,s MSO (Administration Volume-1)

NOTE 1: Stenographers are not eligible under the scheme of restructuring to take the Departmental Examination for Auditors. They can, however, take the SAS Examination.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR NO.NGE/48/1984 ISSUED UNDER LETTER NO.521-N.2/39-84 DATED 02.06.1984.

NOTE 2: All the question papers will be set by the respective offices. However, papers should be set by the officer not below the rank of Deputy Accountant General and approved by the concerned Accountant General. The standard of the question papers set will be the same as that of the Question papers used to be set by Comptroller and Auditor General's office. The valuation of answer scripts will be done by other offices as usual.

7.16.1 SCHEME AND SYLLABUS FOR THE DEPARTMENTAL EXAMINATION FOR AUDITORS

The syllabus of the Departmental examination for the Auditors has been revised w.e.f 07.01.2022 vide Examination Wing's Circular No. 02 of 2022 No. 05/08-Exam/Syllabus Revision/2021 dated 07.01.2022. The revised syllabus is as under:

Paper I: Government Accounting and Commercial Accounting

Duration 2 Hours **Maximum Marks: 100**

Section I: Government Accounting **50 Marks**

1. Accounting Entities and role of CAG
2. Accounting Rules
3. Budgetary process and review
4. Functioning of Treasuries
5. Receipt of Accounts and Departmental Compilation including Public Works and Forest Division Accounting, Preparation of monthly accounts and annual accounts
6. Accounts of inter-governmental transactions
7. Accounting of Institutional Loans and Advances and Debt Accounts
8. Contingency Fund Transaction & its Recoupment
9. Accounting of Deposits and Reserve Funds
10. General Provident Fund Accounting
11. RBD Accounting and Cash Management
12. Review of Balances
13. Transfer Entries
14. Internal Controls in Accounts

Section II: Commercial Accounting **50 Marks**

1. Introduction
2. Conceptual framework of Accounting
3. Double Entry Accounting System

4. Accounting process: Journal and Ledger
5. Accounting process: Cash Book and Subsidiary Books
6. Preparation of Trial Balance and Final Accounts
7. Bank Reconciliation Statement
8. Rectification of Errors
9. Depreciation Accounting

Books and reference material:

The following books published by the National Academy of Audit and Accounts, Shimla:

1. Government Accounting- Book Keeping in Public Sector
2. Commercial Accountancy- Book Keeping in Private Sector

Paper 2: Mandate of CAG and Service Regulations

Duration 2 Hours **Maximum Marks. 100**

Group 1: Mandate of the CAG of India **50 Marks**

1. Constitution of India (Articles 148 to 151, 279)
2. Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971
3. Regulations on Audit and Accounts, 2020
4. Provisions of CAG's Manual of Standing Orders (Audit)
   a. Section l: Functions of the Comptroller and Auditor General of India
   b. Section Il: General Principles and Practices of Audit
5. Routine noting and drafting

Books and reference material:

1. Constitution of India (Bare Act)
2. Manual of Standing Orders (Audit), 2002 (issued by the Comptroller and Auditor General of India)
3. Regulations on Audit and Accounts, 2020
4. Chapter VI (Forms & Procedure of Communication) of Central Secretariat Manual of Office Procedure (14th Edition) issued by the Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances (website: www.darpg.gov.in)

Group II: Service Regulations **50 Marks**

1. CCS (Leave) Rules, 1972
2. FRSR, Part I: Chapter II - Definitions and Chapter IV - Pay
3. TA Rules of Union Government as contained in Compilation of FRSR Part II

Books and reference material:

1. Central Civil Service (Leave) Rules, 1972
2. Fundamental Rules and Supplementary Rules, Part-I
3. Traveling Allowance Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules, Part II

Paper 3: Government Audit and Basic Concepts of Income Tax and Goods and Service Tax
Duration 2 Hours **Maximum Marks: 100**

1 . **Compliance Auditing of Public Expenditure and Revenue:** Chapter 14 to 17 only (excluding portions related lo taxes subsumed in GST)- Book published by the National Academy of Audit and Accounts, Shimla

2. **Basic Concepts of Income Tax:** Sections 2 to 27 of Income Tax Act

3. **Basic Concepts of Goods and Service Tax:** Chapter III, IV & V of CGST Act

4. **Auditing Standards of CAG of India**

Books and reference material:

1. Compliance Audit of Public Expenditure and Revenue published by the National Academy of Audit and Accounts, Shimla

2. CGST Act

3. Income Tax Act

4. Auditing Standards issued by CAG of India

Paper 4: Information Technology Practical

Duration 2 Hours **Maximum Marks: 100**

Word 2013 **35 Marks**

Creating and managing documents, Formatting a document, Customizing Options and Views for Documents, Configuring Documents to Print or Save, Formatting Text, Paragraphs, and Sections, Creating Tables and Lists, Creating and Modifying a List, Applying References, Inserting and Formatting Objects

Excel 2013 **40 Marks**

Creating and Managing Worksheets and Workbooks: Creating Worksheets and Workbooks, Navigating Through Worksheets and Workbooks, Formatting Worksheets and Workbooks, Customizing Options and Views For Worksheets and Workbooks and Configuring Worksheets and Workbooks to Print or Save. Cells and Ranges: Inserting Data in Cells and Ranges, Formatting Cells and Ranges and Ordering and Grouping Cells and Ranges. Tables. Creating and Modifying Table. Formulas and Functions: Applying Cell Ranges and References in Formulas and Functions.

Power Point 2013 **25 Marks**

Create and Manage Presentations: Creating a Presentation, Formatting a Presentation Using Slide Masters, Customizing Presentation Options and Views, Configuring Presentations to Print or Save and Configuring and Present Slideshows. Inserting and Formatting Shapes and Slides: Inserting and Formatting Slides, Inserting and Formatting Shapes and Ordering and Grouping Shapes and Slides. Creating Slide Content: Inserting and Formatting Text, Inserting and Formatting Tables, Inserting and Formatting Charts, Inserting and Formatting Smart Art, Inserting and Formatting Images and Inserting and Formatting Media.

Books and reference material:

1. Microsoft Word 2013 Step by Step (Lambert & Cox)

2. Microsoft Word 2013 Fast and Easy (Edward Jones)
3. Word 2013 in Depth (Faith Wempen)
4. Microsoft Excel 2013 Step by Step (Frye)
5. Microsoft Excel 2013 AII-ln-One for Dummies (Greg Harvey)
6. Excel 2013 in Depth (Bill Jelen)
7. Microsoft Power point 20 13 Step by Step (Lambert & Cox)
8. Microsoft Power point 201 3 AII-ln-One for Dummies (Greg Harvey)

NOTE 1: Pattern of the questions will be MCQ and no books will be allowed.

NOTE 2: Pass and exemption marks will be 45% in paper.

NOTE 3: There is no provision for sectionwise pass/exemption marks in the revised syllabus of departmental examination for Auditors of Civil Audit.

NOTE 4: Existing number of chances i.e. six will continue. However, the counting of number of chances availed would start afresh from the examination to be held in 2nd part of the year 2022.

NOTE 5: IT Practical should be conducted on computer. Every answer may be saved in a separate file & the file(s) may be sent by email/DVD/CD by ensuring appropriate and strict security controls.

NOTE 6: Negative marking to the extent 0.25 marks (25 percent) is introduced to maintain quality and to guard against guess work.

AUTHORITY: ***CAG's Exam Wing Circular No. 10 of 2022 No. 145/07-Exam/Clarification MCQ pattern/2022 dated 24.03.2022***

7.16.2. OPTION TO ANSWER PAPER IN HINDI

Candidates have the option to answer all the papers of the examination in Hindi.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR NO.12 OF 1985 ISSUED UNDER LETTER NO.1040-EXAM/20-84/20-84(I), DATED 03.09.1985.***

7.16.3. NUMBER OF CHANCES

Six chances are permitted to candidates for qualifying in the Departmental Examination for Auditor. However, the counting of number of chances availed would start afresh from the examination to be held in 2nd part of the year 2022.

Note 1 : Grant of additional chances at the Departmental examination can be considered on merit alone for those candidates who have exhausted all the six chances but could not avail of one or two chances due to genuine reasons like natural calamity, compelling family circumstances, illness, of self and family and any other such circumstances considered by the Head of Department to be genuine. These chances may not be counted against the limit of six chances.

Note 2: If a candidate fails to qualify in the Departmental Examination within the first three chances, the concerned Head of Department will arrange for training for such candidates

7.16.4. CONDONATION OF DEFICIENCY IN THE PRESCRIBED PERIOD OF SERVICE FOR ELIGIBILITY TO APPEAR IN THE DEPARTMENTAL EXAMINATION FOR AUDITORS

Pr. Accountant General may at his discretion condone deficiencies in the prescribed service of one year in respect of directly recruited Auditors, and in the prescribed service of three years in respect of clerks and MTS up to a limit not exceeding two months.

[Authority : CAG MSO Admin Vol-1 para 9.4.4].

7.17. INCENTIVE EXAMINATION FOR SENIOR AUDITORS.

A scheme of incentive examination for Senior Auditors is contained in para 9.8 of Chapter IX of CAG MSO (Admn) Vol.-I. The scheme and syllabus of the examination will be as under:-

(a) Eligibility:

Sr. Auditor with one year continuous service in the grade on the first of the month in which the examination is schedule to be held will be eligible to appear in the examination.

(Authority: Para 9.8.2 of CAG MSO (Admn) Vol. I)

(b) Frequency:

The examination will be conducted by the Heads of the Department in the rank of Pr. Accountant General/Accountant General every year in April, with the first examination to be held in April, 1989. Exact date of examination will be fixed by the Head of the Department concerned.

(Authority: 9.8.1 of CAG MSO (Admn) Vol. I)

(c) Revised Syllabus of 'Incentive Examination for Sr. Auditors' for all Audit Branches

Paper: Finance, Accounts and Audit

Duration 2 Hours Maximum Marks: 100

Section I: Provisions of the Constitution of India 20 Marks

1. Money Bills - Articles 110 and 111 of Part V (Chapter II)
2. Procedure in financial matters - Articles 112 to 119 of Part V (Chapter II)
3. Finance - Articles 264 to 290A of Part XII (Chapter I)
4. Borrowing - Articles 292 to 293 of Part XII (Chapter II)

Books and reference material:

- Constitution of India

Section II: Book Keeping 30 Marks

1. Receipts & Payments Account and Income and Expenditure Account
2. Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Books and reference material:

- Commercial Accountancy Book-keeping in Private Sector published by the National Academy of Audit and Account Shimla
- Manual of Instructions for Audit of Autonomous Bodies issued by CAG of India
- Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Section III: CAG's Auditing Guidelines 50 Marks

Provisions of the following:

1. Practice Note on Financial Attest Audit of Autonomous Bodies
2. Compliance Auditing Guidelines
3. Performance Auditing Guidelines 2014

Books and reference material:

- Practice Note on Financial Attest Audit of Autonomous Bodies issued by CAG of India
- Compliance Auditing Guidelines issued by CAG of India
- Performance Auditing Guidelines 2014 issued by CAG of India

{Authority: Headquarters' Examination Wing's Circular No. 02 of 2022 vide No. 05/08-Exam/Syllabus Revision/2021 dated 07/01/2022}

(d) Grant of Incentive:

Candidate securing fifty percent marks and above would be granted one advance increment in the scale of Senior Auditors with effect from the first of the month in which the examination is held. Advance increment in such cases will be sanctioned by the respective Heads of the Department and ex-post facto approval obtained from Headquarters

{Authority: 9.8.3 of CAG MSO (Admn) Vol. I}

7.18. SUBORDINATE AUDIT/ACCOUNTS SERVICE (SAS) EXAMINATION

Subject to the fulfilment of the conditions as laid down in Chapter IX of the CAG's MSO (Admn) Vol. I, the following revised scheme and syllabus for the Subordinate Audit/Accounts Service- Civil and Commercial Branches (Audit), with effect from 2010, have been prescribed by the Comptroller and Auditor General of India:-

2. Syllabus of Subordinate Audit/Account Service Examination (Civil/Commercial)

Refer to Annexure 'A' to Chapter VI.

7.18.1 EXEMPTIONS TO CANDIDATES APPEARING IN SAS EXAMINATION.

The minimum aggregate marks required for passing Subordinate Audit/Accounts Service Examination would be 50 percent in each paper of SAS examination. A candidate who scores 50

percent marks and above in any paper of SAS Examination would be treated as passed as well as **'exempt'** from future appearance in that paper.

Note 1: With effect from SAS 2013 (main) Examination, in order to check the scope of guess work, system of negative marking has been introduced to the extent 0.25 marks (25 percent).

(Authority: Para 9.2.18 of chapter IX of CAG's MSO (Admn) Vol.I)

Note 2: In the revamped SAS examination since there is no scope for any answer remaining unchecked or totalling mistakes etc., therefore, representations from failed candidates for the rechecking of the answer should not be forwarded to the office of the CA.G.

(Authority: Para 9.2.13 of chapter IX of CAG's MSO (Admn) Vol.I)

7.19 TABULATION AND DECLARATION OF RESULT OF DEPARTMENTAL EXAMINATION

Following procedure should be followed before the result of any departmental examination conducted by this office is declared.

- The tabulation of the result should be done in Deputy Accountant General (Admn.) Secretariat with reference to the award lists received from the evaluators nominated for the purpose. The person(s) who tabulate(s) the result would put his/their signature at the bottom of the tabulation sheet.
- After tabulation has been done, Deputy Accountant General (Administration) will nominate an Audit Officer who would exercise the following checks before the result is declared.
- All the answer scripts would be scrutinised to see that no question or a part thereof has been left unmarked.
- The marks awarded to each question or a part thereof are carried over correctly to the title sheet of the answer scripts.
- The total of the marks on the title sheet are correct.
- The total marks of each paper are correctly carried over to the tabulation sheet.
- The result of the candidates who pass or fail is correctly indicated in the relevant column of the tabulation sheet with reference to the marks secured by the candidates.
- After the above check is exercised by the Audit Officer so nominated will put his signatures in token of this check on the tabulation sheets and handover the same to Deputy Accountant General (Administration) for finalization/ declaration of the results.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS PLACED AT PAGE 93-COFFILE NO.ESTT.I/(AUDIT)/35(I)/SOGGY-PRELIMINARY/1985-86-87.

7.20 HONORARIUM TO PAPER SETTERS/EXAMINERS AND TO THE OFFICERS AND STAFF FOR INVIGILATION DUTY AND SECRETARIAL WORK FOR VARIOUS DEPARTMENTAL EXAMINATIONS

1. Revised Rates of honorarium payable to paper setters/examiners of the SAS Preliminary and departmental examination for Accountants/Auditors and for all other departmental examination other than those mentioned in Circular No. 977/31-Exam/Honorarium Rev./2019 dated 03.10.2019 are as under:-

(a) For setting Question Papers:-

(i)	Less than three hours	Rs. 750/-
(ii)	Three hours	Rs. 800/-

(b) For Valuation of Answer Papers:-

(i)	Two hours or less	Rs. 10/-
(ii)	Two and half hours	Rs. 13/-
(iii)	Three hours	Rs. 15/-

The revised rates will take effect for all examinations to be held from 28.01.2020.

{Authority:- CAG's Circular No. 07-Staff Entt-II/2020 vide No. 12/Staff Entt.II/25-2019 dated 28.01.2020}

3. The rates of honorarium to the Paper Setters/Examiners/Moderators etc. of the Subordinate Audit/Accounts Services Examinations, Revenue Audit/Incentive Examinations for Assistant Audit Officers/Assistant Accounts Officers and Departmental Examination for I.A. & A.S. probationers have been revised by the competent authority. The revised rates of honorarium are as under:-

(a) For setting the Question Papers:-

1. **Double Paper** Rs. 1875/-
   Theoretical & Practical on the same subject set by one examiner irrespective of time limit of each paper
2. **Single Paper**
   (i) Less than 3 hrs. duration Rs. 1125/-
   (ii) 3 hrs. duration Rs. 1500/-

(b) Moderation of Question Paper

(1) Double Paper Rs. 1125/-

(2) Single Paper

(i)	Less than 3 hrs. duration	Rs. 565/-
(ii)	3 hrs. duration	Rs. 875/-

(c) Valuation of Answer Scripts

(i)	Less than & up to 2 hrs. duration	Rs. 14/- per answer script
(ii)	More than 2 hrs. duration	Rs. 23/- per answer script
(iii)	Valuation of floppies through Computer	Rs. 23/- per floppy

(d) Head Examiner Rs. 4/- (over the rate of valuation)

(e) Framing of MCQs

(i)	50 Questions	Rs. 2250/-
(ii)	60 Questions	Rs. 2550/-
(iii)	75 Questions	Rs. 3000/-
(iv)	100 Questions	Rs. 3375/-

The revised rates will take effect for all Examinations to be held from 03.09.2019

{Authority:- Office of Comptroller and Auditor General of India, Examination Wing's Circular No. 21 of 2019 vide No. 977/31-Exam/Honorarium Rev./2019 dated 03.10.2019}

3. The rates of honorarium payable to the officers and staff for invigilation duty and secretarial work for various Departmental Examinations have been revised as per the details given below:-

Name of Post	**Existing Rates**	**Proposed Rates**
For Group A	Rs. 80/- per day	Rs. 300/- per day
For Group B	Rs. 60/- per day	Rs. 220/- per day
For Group C (except MTS)	Rs. 40/- per day	Rs. 150/- per day
For MTS	Rs. 30/- per day	Rs. 110/- per day

The revised rates of honorarium will be effective from the date of issue.

{Authority:- CAG's Circular No. 40-Staff Entt.II/2020 vide No. 130-Staff Entitlement-II/25-2020(I) dated 06.10.2020}

CHAPTER VIII

HOLIDAYS AND LEAVE

HOLIDAYS

8.1. GENERAL

In accordance with holidays policy circulated by Government of India vide their Departments of Personnel and Training Memorandum No. 12/4/96 JCA dated 9th July 1996 and circulated vide CAG's office circular letter No.1135-NGE (App)/64-96 dated 16.8.1996 Central Government Administration offices located outside Delhi/New Delhi would observe following holidays compulsory.

1. Republic Day
2. Independence Day
3. Mahatma Gandhi's Birthday
4. Budh Purnima
5. Christmas Day
6. Dussehra (Vijay Dashmi)
7. Diwali
8. Good Friday
9. Guru Nanak's Birthday
10. Idul Fitr
11. Idul Zuha
12. Mahavir Jayanti
13. Muharram
14. Prophet Mohammad's (ID-e-milad) Birthday

In addition to above, 3 holidays may be chosen by Central Govt. Employees Welfare Coordination Committees wherever they exist or by the Head of offices where such committees do not exist from out of the following 12 occasions namely:

1. An additional day for Dussehra
2. Holi
3. Janmashtmi (Vaishnavi)
4. Ram Navami
5. Maha Shivratri
6. Ganesh Chaturthi/Vinayak Chaturthi
7. Makar Sankaranti
8. Rath Yatra
9. Onam
10. Pongal
11. Sri Panchmi/Vasant Panchmi
12. Vishu/Vaisakhi/Vaisakhadi/Bhag Bihu/Mashdi Ugadi/Chaitra Sakladi/Cheti Chand/ Gudi Padava/1st Navratra/Naoraj /Chhath Pooja/Karva Chauth

In addition to the above holidays each employee will also be allowed to avail himself/herself of any two holidays to be chosen by him/her out of the list of restricted holidays to be drawn by coordination committees as per Government of India instructions. It may happen that the change of date of the above occasion has to be notified at a very short notice, in such a situation announcement could be made through TV/AIR/Newspaper and Heads of

Department/offices of the Central Government may take action according to such an announcement without waiting for a formal order, about the change of date.

As per Para 1.25.3 of CAG's M.S.O. (Admn) Vol.1 3rd Edition a copy of the list of closed/restricted holidays should be sent to the CAG office (in duplicate) (by Welfare section of this office) on or before 22nd December each year as well as to the Department of Personnel and Training Government of India.

As per Para 1.25.4 of CAG's M.S.O.(Admn.) Vol.I 3rd Edition, any departmental examination conducted by the CAG and scheduled to be held on date not declared as closed holidays should not, however, be postponed but should be conducted according to the schedule at all Centers, unless instruction to the contrary are received form the O/o the CAG.

NOTE 1: With effect from 3rd June, 1985 the Government of India have switched over to 5 days week with every Saturday and Sunday as closed holidays.

AUTHORITY: ***COMPTROLLERAND AUDITOR GENERAL 'S LETTER N O. 1903-NGE-III/76-85 DATED 27.05.85 G.O.I.DEPARTMENT OF PERSONNEL NO. 13/4/85/JCA DATED 21.05.85.***

NOTE 2: The Inspection Parties entrusted with local inspection of offices will observe the same holidays as are observed by the offices inspected.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 874-NGE/I/18-61, PT.II DATED 10.05.61.***

NOTE 3: If a Central Government office outside Delhi desires to close the office on a day declared as a holiday by the State Government and to work on a Saturday or a Sunday or any other closed holiday, a reference will have to be made to the Ministry of Home affairs through the Comptroller and Auditor General

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1588-NGE.I/295-65, DATED 02.07.66.***

NOTE 4: No Government Servant should get any privilege like coming to office late or leaving office early on the ground of his community or religion alone.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 301-NGE-I/211-66, DATED 17.02.67.***

8.2 WORKING ON SUNDAYS AND HOLIDAYS ETC

The Staff required to perform duty for the full prescribed hours of work on Sundays (or other weekly or fortnightly off days or Saturdays) should as a rule be granted compensatory leave in lieu thereof. In cases where an employee is required to work for half a day or less, two such half days should be taken as equivalent to one full day for the purpose of grant of compensatory leave, or where necessary half day's compensatory leave may be given.

8.3 PREFIXING/SUFFIXING TO LEAVE

Restricted holidays can be prefixed or suffixed to regular leave or casual leave. Saturday/Sunday on which office remains closed can also be prefixed or suffixed to leave.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS, P.M. NO.20/37-60 PUB.I, DATED 07.10.60 RECEIVED WITH COMPTROLLER AND AUDITORGENERAL'S LETTER NO.1350-A.II/181-60, DATED 21.10.60.***

8.4 CLOSING OF OFFICE DURING ELECTIONS

The Heads of offices in places outside Delhi may be given discretion to close their offices on the polling days in accordance with the following principles:-

I GENERAL ELECTIONS

At General Elections, whether to the Lok Sabha or to a State Assembly, a large proportion of Government officials are put on election duty. A local holiday is also usually declared by State on the date(s) of polling in a particular area/ constituency. When such a holiday is declared, the Central Govt. offices in that area/constituency may also be closed on the polling days in accordance with the practice adopted by the State Government.

II BY ELECTIONS

Lok Sabha Bye Elections are usually held on Sundays but in a constituency which has large Christian population or in extra-ordinary circumstances polling is some times fixed on a week day. In that event, the State Government also declares a local holiday in that particular area on the polling day. Central Government offices in that area may also follow the practice adopted by the State Govt. and close the offices on that day.

(b) State Assemblies Assistance from the Central Government officials in the locality is not ordinarily sought in connection with bye-elections to State Assemblies. It would not, therefore, be necessary to close Central Government offices in the area on such occasions. It would be sufficient if the Central Government employees who may be placed on election duty are permitted to absent themselves from office on the polling day and all other employees are given facilities to cast their votes either by way of coming late to office or by being allowed to leave office early or a short absence on that day subject to the exigencies of the service.

Authority: Ministry of Home Affairs, New Delhi O.M.No. 27/30/63-PB.I dated 18.01.64, with the Comptroller and Auditor General's Letter No. 168-NGE.I/30-64 dated 01.02.64 read with G.O.I. Ministry Of Personnel Public Grievances And Pensions O.M. No. 1214/86-JCA dated 09.03.87

III PANCHAYAT/CORPORATION/MUNICIPALITIES OR OTHER LOCAL BODIES

The Central Government Offices shall not be closed. The Government employees who are bonafide voters and desire to exercise their franchise should however, be offered reasonable facility, subject to the normal exigencies of service, either by way of coming late to office or by being allowed to leave office early or a short absence on that day.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF PERSONNEL PUBLIC GRIEVANCES AND PENSIONS OFFICE MEMORANDUM NO. 12/4/86-JCA DATED 09.03.87.

Note: Heads of Central Government Offices located in places outside Delhi may also, permit the staff detained on election duty to remain away from their normal duties on polling day(s) which might be undertaken in order to perform such election duty.

AUTHORITY: G.O.I.M.O.PPC & IP OFFICE MEMORANDUM NO. 12/4/86-JCA DATED 09.03.87

8.5. GRANT OF CASUAL LEAVE

(a) Casual leave cannot be taken as a matter of right but is subject to the exigency of Public Service.

The maximum amount of casual leave admissible to the staff serving in the Civil offices of the Government of India shall be 8 days in a calendar year, subject to the condition that not more than 5 days casual leave may be allowed at any one time. The head of the office may, however, waive this condition in individual cases if he considers that there are exceptional circumstances, justifying a relaxation in this regard. Saturdays/ Sundays or closed holidays which precede a period of casual leave or come at the end may be prefixed or suffixed to such leave.

AUTHORITY:- DoPT O.M. NO. 28016/3/98-ESTT.(A) DATED 15TH JUNE 1998.

The Public holidays and Sundays falling within a period of casual leave should not be counted as part of the casual leave. Restricted holidays and Saturdays on which offices remain closed falling within a period of casual leave will also not be counted as part of the casual leave.

(b) In cases where the necessity for leave cannot possibly be foreseen, the application for casual leave should be submitted to the sanctioning authority on the day for which leave is required before 9.10 A.M.

In regard to persons who join Government Service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 8 days or only a proportion thereof, after taking into account all the circumstances of the cases.

Casual leave should be applied for, in advances, in all cases in which the need for it can be foreseen and absence from duty should ordinarily commence only after the leave has been sanctioned.

NOTE: Competent authority may grant casual leave in combination with special Causal leave but in cases where it is permissible to grant regular leave, in combination with special casual leave, Casual leave should not be granted in combination with both special casual leave and regular leave.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS O.M. NO. 46/8/67-ESTT(A) DATED 22-07-1967 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL ENDTT. NO. 899- AUDIT/ 114-67 DATED 01-08-67 AND DOPT OM NO28016/3/98-ESTT (A) DATED 15.06.1998.

8.6 Special dispensation in the form of Special Casual Leave to Central Government Employees with disabilities.

The number of Casual Leave available for employees with disabilities should be 12 days as against 8 days for other employees and the additional benefit of 4 days leave shall be granted in the form of Special Casual Leave. The Government has approved that Central Government employees with disabilities as defined in the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 may be granted Special Casual Leave for 4 (four)days in a calendar year for specific requirements relating to the disability of the official.

Authority:- GoI, Min of Personal, Public Grievances & Pensions (Department of Personnel & Training's OM No. 25011/1/2008-Estt(A) dated 19th Nov. 2008)

8.7 SANCTION OF CASUAL LEAVE IN EXCESS OF LIMIT

Sanctions for casual leave in excess of the limit prescribed in paragraph 8.5 should not be granted without the approval of the Pr. Accountant General.

8.8 SANCTION OF CASUAL LEAVE

Casual leave to Group 'B' non-gazetted and Group 'C' staff may be granted as and when necessary upto 03 days at a time by the Assistant Audit Officers. The Sr. Audit Officer will have the power to grant Casual leave upto 05 days at a time to the staff working under the Assistant Audit Officer when the period exceeds the Assistant Audit Officer's power of sanction.

Authority: Comptroller And Auditor General's Letter NO.F.4-OSD (P)/73 dated 06.03.73.

Casual leave to the Assistant Audit Officer may be granted as and when necessary upto 5 days at a time by the Branch Officer. (Casual leave to the Assistant Audit Officer of those Sections which are under the direct charge of the Deputy Accountant General/ Pr. Accountant General will, however, continue to be submitted to the Deputy Accountant General/ Pr. Accountant General.) Casual leave for more than 5 days to Assistant Audit Officers will, however, be sanctioned by the Deputy Accountant General/ Pr. Accountant General under whose control the Assistant Audit Officers functions. Casual leave to Sr. Audit Officers will be sanctioned by the Deputy Accountant General/ Pr. Accountant General.

Authority: Govt. of India Ministry of Home Affairs D.M.NO. 06-03-59-Estt(A) dated 20-08-60

Authority: Comptroller and auditor general's letter NO. 2450-NGE.I/20-69 PT. IV, dated 02.12.60)(Government of India Ministry of Home Affairs O.M. NO. 06.03.69- Estt(4), dated 23.12.59 received with Comptroller and Auditor General's Letter NO. 2772-NGE I/67-59 dated 28.12.59and O.MNO.6/3/59-Estt.(A)dated 20.08.60 received with Comptroller and Auditor General's Letter NO. 1927 NGE (I) 20-60 dated 20.09.60 read with Comptroller And Auditor General's Letter NO.F.4-OSD (P)/ 73 dated 27.06.73 & Accountant General's Orders dated 13.07.85 in file NO. ESTT.I (A)/ DELEGATION/84 OM NO 28016/3/98-ESTT (A) dated 15.06.1998.

NOTE I: The Conversion of a period of regular leave, previously taken, into casual leave is within the competence of the head of an office so long as the conditions laid down regarding the grant of leave are fulfilled.

AUTHORITY: AUDITOR GENERAL'S LETTER NO. 43/A/189/26 DATED 17.07.26.

NOTE II: The Assistant Audit Officers/Sr. Audit Officers may allow the staff working under them to avail the restricted holiday. When such a holiday is required in continuation of the Casual leave, it should not be taken into account for computing the limit of 5/8 days upto which the Assistant Audit Officers/ Sr. Audit Officer respectively are competent to sanction casual leave.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.40 SD (P)/73 DATED 19.07.73.

NOTE III: The attendance registers may continue to be submitted to the Branch Officers daily as usual.

AUTHORITY: Comptroller and Auditor General's Letter NO. F.4 OSD(P) dated 25.08.73.

8.9 SANCTION OF RESTRICTED HOLIDAY

When any member of the staff proposes to avail of any Restricted holiday out of the list circulated by the office, he should apply in writing and obtain the formal permission of the authority who is competent to sanction casual leave to him.

2. The record of the restricted holidays availed of by the members of the staff should be kept in the Casual Leave Register.

8.10 CASUAL LEAVE TO MULTI TASKING STAFF (MTS).

Application for casual leave from MTS in the main office should be dealt with by Welfare Section in the same way as those from the Ministerial Staff. The Welfare Section will arrange for their work on the grant of leave to MTS. For this purpose any peon may be called upon to do the work of any number of section.

8.11 GRANT OF HALF DAY'S CASUAL LEAVE

Half a day's casual leave for the first half or second half may be granted if applied for by a Government servant to attend to some urgent private work which does not require a full day's casual leave.

2. For the grant of 1/2 day's casual leave, as mentioned above, the lunch break will be the dividing line, e.g. a person who takes 1/2 day's casual leave for the forenoon session, is required to come to office at 1.30 P.M., Similarly if a person takes leave for the afternoon session, he can be allowed to leave office at 1.00 P.M.

3. There is no objection to the grant of 1/2 day's casual leave in conjunction with full day or days casual leave, if so applied for likewise, even when the casual leave at the

credit of a Government Servant is in terms of full days, there is no objection to the grant of 1/2 day's casual leave in conjunction with full day or days. The existing restrictions imposed on the numbers of days casual leave that can normally be granted at a time will, however, continue to apply.

8.12. COMBINATION OF HALF DAY'S CASUAL LEAVE WITH REGULAR LEAVE

In case where a Government Servant who has only 1/2 day's casual leave due in his casual leave account and avail of the same after the lunch break and is unable to resume duty on the next day due to unexpected illness or some unforeseen compelling grounds, he may as an exception to the general rule, be permitted to combine half a days casual leave with regular leave. Those who have only half casual leave due to them and do not attend office on the next working day (having already applied for the leave of kind due and admissible to cover their absence for that working day and for subsequent day's, if any, should not be allowed the last half a day's casual leave for the afternoon.

2. In case where an official has casual leave at his credit but not sufficient enough to cover the period of leave applied for, there should be no objection to the grant of 1/2 day's casual leave in combination with regular leave, if the other conditions mentioned in the last sentence of the sub para above, are satisfied.

AUTHORITY: Government of India M.O.H.O.M.No. 60/17/64-Estt(A) dated 04.08.65 and No.60/45/65- Estt(A) dated 4-02-66 received with Comptroller and Auditor General's No. 1940 NGE-I/ 194-65 dated 11-08-65 and No.386-BGE-I/194-65 dated 08.08.66.

8.13 CASUAL LEAVE ACCOUNT

Each Section will maintain Casual Leave Account in the prescribed form in which all casual leave sanctioned to staff working in the Section shall be recorded. Casual leave Account in respect of Sr. Audit Officers shall be maintained by the PA's of the respective Group Officers. In respect of Sr. Audit Officers directly under the charge of the Pr. Accountant General, Casual Leave account will be maintained by Pr. Accountant General's Secretariat. One page or more should be used for a whole year for all the employees in one Section (Group), appropriate indication being given in the relevant column against the date on which casual leave or restricted leave is availed of by any individual and the entry should be attested by the sanctioning officer promptly by means of dated initials. To avoid subsequent alteration, no entry should be made in the Casual Leave Account (statement) on first report of absence. On return of the absentee the necessary entries should be made and the statement submitted to the Sr. Audit Officer. If, however, as should usually be the case, an official applies for casual leave

before absenting himself from office, the application should be submitted alongwith the statement.

In the case of transfer of officials from one section to another, the total number of days of casual Leave/ Restricted Leave availed of by him before his transfer, should be brought forward and noted in the Casual Leave Account (statement) of the section to which he has been transferred and entry attested by the Assistant Audit Officer concerned.

Authority: GOI MHA. O.M. NO. 40/3/61-ESTT/A dated 17.08.61 received under Comptroller and Auditor General of India's NO. 1860-NGE.I/256-60 dated 12.09.61.

NOTE I: The Casual Leave Account should be submitted for review by Branch Office on 7th of every month.

AUTHORITY: OFFICE ORDER NO. B/89 DATED 30.08.54.

NOTE II: A suitable note of the casual leave forfeited by late attendance should be made, whenever, necessary, in the account of the official concerned and the number of days thus forfeited should be added to the progressive total under the dated initials or orders of the Gazetted officer.

8.14 COMPENSATORY LEAVE

The number of days earned as compensatory leave should be entered in red ink in the casual leave register. The entries in respect of compensatory leave should be attested in the register. by the Assistant Audit officer in-charge of the section concerned only after obtaining the orders of the Branch officer.

NOTE 1: The compensatory leave is not admissible to the supervisory staff.

NOTE 2: The accumulation of compensatory leave will not be subject to any maximum limit but such leave should be allowed within a month of its becoming due. This condition of one month may be relaxed in exceptional circumstances, where the Head of Department is satisfied that the grant of compensatory leave to all the staff within a month would cause serious dislocation of current work, provided that not more than two days compensatory leave should be allowed to be availed of at a time.

Authority: G.O Min of Finance O.M.No.F.9 (17)-E-II(B)/65 dated27.11.65 received with Comptroller and Auditor General's Letter No.1748-Audit/7-65, dated 7-12-65 and G.I.Mo. No. F.9 (17)-E II(B) 65 dated20.03.67 received with Comptroller and Auditor General's Letter No. 342-Audit/7/6 dated 28.03.67.

8.14.1 The compensatory leave given to Government Servants may be allowed to be prefixed or affixed to regular leave or casual leave subject to the conditions laid down in S.R. 209.

Authority: Government of India, Ministry of Finance(Department of Expenditure) O.M. No. F.2X1 (13)- ESTT.IV(A)/63 dated 19.11.63 received with Comptroller and Auditor General's Letter No.1974 AUDIT/ 313-63, dated 02.12.63.

8.15 SPECIAL CASUAL LEAVE

A. For participation in Sports and Cultural Activities

(1) Sports Events:- At present Special Casual Leave is grated to Central Government servants for a period not exceeding 30 days in any one calendar year for –

(i) Participating in sporting events of national/international importance;

(ii) Coaching/administration of teams participating in sporting events of national/international importance;

(iii) Attending coaching or training camps under Rajkumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes;

(iv) Attending coaching or training camps at the National Institute of Sports, Patiala;

(v) Participating in mountaineering expeditions;

(vi) Attending coaching camps in sports organized by National Sports Federation/Sports Boards recognized by Government (Department of Youth Affairs and Sports); and

(vii) Participating in trekking expeditions.

2. Special casual leave is also granted to Central Government servants for a period not exceeding 10 days in any one calendar year for participating in inter-Ministerial and inter-Departmental tournaments and sporting events held in and outside Delhi.

Besides the inter-Ministerial and inter-Departmental sporting meets and tournaments, special casual leave will be available to the physically disabled Central Government employees who are sponsored to participate in sports meets/tournaments organized by different State Governments subject to the overall limit of 10 days in a calendar year.

3. The Government of India have had under consideration for some time past the question of granting some further incentives/facilities to sportsmen and sportswomen. The matter has been examined and the President is pleased to decide as follows:-

(i) In case of Central Government servants who are selected for participating in sporting events of national/international importance, the period of the actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty. Further, if any pre-participating Coaching Camp is held in connection with the above-mentioned events and the Government servant is required to attend the same, this period may also be treated as on duty. Consequently, the existing provisions regarding grant of special casual leave for the purposes mentioned in this item may be treated as cancelled.

(ii) The quantum of special casual leave for a period not exceeding 30 days in a calendar year allowed to Central Government employees for the purposes indicated in items (iii) to (vii) in Para

1 above, will cover also their attending the pre-selection trial camps connected with sporting events of national/international importance.

National Championships by National Sports Federation:-

For the purpose of availing the facilities mentioned in the O.M., referred to above, National Championships being conducted by the recognized National Sports Federations in individual disciplines and National Games conducted by Indian Olympic Association should be recognized as events of National importance.

Events recognized by the International Sports Bodies:-

For the purpose of availing the facilities mentioned, the events recognized by the International Sports Bodies in the concerned disciplines and in which participation has been with the prior approval of the Government (Department of Youth Affairs and Sports) may be treated as sporting events of international importance.

It is further clarified that tournaments conducted by the Central Civil Services Board are recognized as events of National importance for the purpose of availing benefits contained in DoPT's O.M. dated 16.07.1985.

Managers, Coaches, etc. :-

Managers/Coaches/masseurs/Doctors as may be approved or required by the federations under rules to administer/coach/manage the teams participation in sports events of national/international importance may be treated as an integral part of the teams and these officials may also be allowed the same facilities as are available to sportspersons for such participation except that the question of grant of rewards in the form of advance increments could be considered on merits, if and when sponsored by the Department concerned. However, the technical officials concerned with the administration of the tournaments will not be treated as part of the teams but will be given the facilities of availing of special casual leave as is admissible in the case of persons concerned in Para 1 (iii) to (vii).

{Authority: G.I., DoPT O.M. No. 6/1/85-Estt. (Pay) (I), dated 16/07/1985, 07/11/1988 and 08/06/1989 and O.M. No. 28016/6/93-Estt., dated 13/08/1993}

Participation by Central Government servants in sporting events and tournament of National or International importance:-

In reference to DoPT's O.M. No. 6/1/85-Estt. (Pay-I), dated 16/07/1985 wherein special casual leave is granted to Central Government employees for a period not exceeding 30 days in any one calendar year for participating in the sporting events as mentioned under Para 1 of the OM ibid. In

order to promote adventure sports and similar activities amongst Central Government employees, it has been decided to extend the provision of special casual leave to Central Government employees who participate in programme of adventure sports/similar activities conducted by Central Civil Services Cultural and Sports Board (CCSCSB).

{Authority: DoPT O.M. No. 6/3/2015-Estt.(Pay-I) dated 29.02.2016}

(2) Cultural Activities:-

Home Ministry's O.M. No. 46/20/54-sts. (A), dated 16.06.1958, provides for grant of special casual leave to Government servants who participate in sporting events of National/International importance and Inter-Ministerial/Inter-Departmental tournaments and sporting events. It has been decided to extend this concession to those Government servants also who participate in cultural activities, like dance, drama, music, poetic symposium, etc., of an All-India, or Inter-State character organized by the Central Secretariat Sports Control Board or on its behalf subject to the overall limit of 30 days. Special casual leave will not be admissible for practice or for participation in cultural activities organized locally.

{Authority: M.H.A. O.M. No. 27/3/68-Ests. (B), dated 28.06.1969}

Representations have been received from various quarters that similar concession may be extended to Central Government employees for participation in National and International dancing and singing programmes organized by Government of India/Government sponsored bodies. The matter has been considered and it has been decided that Government servants, who participate in dancing and singing competitions organized at Regional, National or International level may be granted special casual leave not exceeding 15 days in any calendar year. It is clarified that the special casual leave will not be admissible for practice in connection with such cultural activities.

The term 'Government Sponsored Body' mentioned denotes institutions and organizations substantially controlled by Government and which receive substantial assistance from the Government in the form of grant-in-aid.

{Authority: DoPT O.M. No. 28016/1/87-Estt.(A) dated 09.09.1987}

Several instances have come to notice when Government servants are deputed to participate in International cultural events such as Festivals of India in foreign countries. Keeping this in view, it has been decided to extend the scope of the instructions issued vide O.M. dated 09-09-1987, to provide for grant of Special Casual Leave to Government servants to participate in International cultural events such as Festivals of India, abroad. The International cultural event for

which Special Casual Leave is admissible should be one organized by the Government of India / a Government Sponsored Body.

The maximum limit of Special Casual Leave on account of participation in dancing and singing competitions at Regional, National or International level as well as participation in international cultural events would not exceed 15 days in any calendar year.

{Authority: DoPT O.M. No. 28016/5/88-Estt.(A) dated 01.04.1992}

(3) Mountaineering Expeditions:-

It has been decided that Government servants participating in mountaineering expeditions may be granted special casual leave not exceeding 30 days in any one calendar year, subject to the following conditions:-

(a) That the expedition has the approval of the Indian Mountaineering Foundation; and

(b) There will be no change in the overall limit of 30 days' special casual leave for one calendar year for participation in sporting event of National or International importance.

The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the person concerned. For this purpose, Government servants may be permitted as a special case to combine special casual leave with regular leave.

{Authority:- M.H.A. O.M. No. 27/4/68-Ests. (B) dated 06.11.1969}

(4) Trekking Expeditions:-

The question has been raised whether special casual leave could be granted to Government employees taking part in Trekking Expeditions also. The matter has been considered carefully and it has been decided that the period of absence of duty of Central Government employees participating in Trekking Expeditions may be regulated by the grant of special casual leave not exceeding 30 days in one calendar year, subject to the following conditions:-

1. (a) That the expeditions has the approval of the Indian Mountaineering Federation or is organized by Youth Hostels Association of India; and

   (b) There will be no change in the overall limit of 30 days of special casual leave for an individual Government servant for one calendar year for participating in sporting events of National or International importance.

2. The period of absence in excess of 30 days should be treated as regular leave of the kind admissible under the leave rules applicable to the persons concerned. For this purpose, Government servants may be permitted as a special case, to combine special casual leave with regular leave.

{Authority: DoPT O.M. No. 28016/2/84-Estt. (A) dated 11.04.1985 and No. 28016/3/89-Estt. (A) dated 25.10.1989}

B. For Family Planning

(1) In case of Male Employees:- Male Central Government employees who undergo Vasectomy operation under the Family Welfare Programme for the first time may be granted special casual leave not exceeding five working days. Sundays and closed holidays intervening should be ignored while calculating the period of special casual leave. If any employee undergoes Vasectomy operation for the second time on account of the failure of the first operation, special casual leave not exceeding five working days may be granted again on production of a certificate from the Medical Authority concerned to the effect that the second operation was performed due to the failure of the first operation.

(2) In the case of Female Employees:- (a) Female Central Government employees who undergo Tubectomy operations – whether puerperal or non-puerperal – may be granted special casual leave not exceeding 10 working days.

(b) In case of female Central Government employees who undergo Tubectomy operation for the second time on account of the failure of the first operation, special casual leave not exceeding 10 working days may be granted again on production of a medical certificate from the prescribed Medical Authority concerned to the effect that the second operation was performed due to failure of the first operation.

(c) Female Central Government employees who have insertions of Intra-Uterine contraceptive devices may be granted special casual leave on the day of the IUCD insertion.

(d) Female Central Government employees who have reinsertions of Intra-Uterine Device (IUD) may be granted special casual leave on the day of the IUD reinsertion.

(e) Female Central Government employees who undergo Salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave not exceeding 10 working days.

Female Government servants who undergo Salpingectomy operation along with Medical Termination of Pregnancy and avail the facility of maternity leave for six weeks under Rule 43 will not be entitled to additional 10 working days of special casual leave.

(3) Male Central Government Employees whose wives undergo Tubectomy operation:-

(a) Male Central Government employees whose wives undergo either puerperal or non-puerperal Tubectomy operation for the first time or for the second time due to failure of the first operation (under Family Welfare Programme) may be granted special casual leave for 3 working days, subject to the production of a medical certificate stating that their wives have undergone Tubectomy operation for the second time due to the failure of the first operation. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

(b) Male Central Government employees whose wives undergo Tubectomy / Salpingectomy operation after Medical Termination of Pregnancy (MTP) may be granted special casual leave up to 7 days, subject to the production of the medical certificate stating that their wives have undergone Tubectomy / Salpingectomy operation after Medical Termination of Pregnancy. It shall not be necessary to state in the certificate that the presence of the Central Government employee is required to look after the wife during her convalescence.

Special casual leave has to follow the date of operation:- The grant of special casual leave to a male Government servant whose wife undergoes Tubectomy operation is intended to enable him to look after his family after the operation. In the circumstances, the special casual leave will necessarily have to follow the date of operation and there cannot be any gap between the date of operation and the date of commencement of special casual leave.

(4) Special casual leave to women employees when their husbands undergo Vasectomy operation:- The question whether women Central Government employees should be granted any special casual leave when their husbands undergo Vasectomy operation in terms of DoPT O.M. No. 28016/3/75-Estt.(A) dated 06.08.1978, has been engaging the attention of the Government of India for some time. It has been now decided that special casual leave for one day, on the day when their husbands undergo Vasectomy operation may be given to women Central Government employees, to enable them to attend on their husbands.

(5) Post-sterilization Complications:-

(a) Non-Hospitalization: Post Vasectomy Complication / Post-Tubectomy Complications – Commuted leave to be granted, if necessary as complications requiring hospitalization are of minor nature which do not call for additional special casual leave.

(b) Hospitalization: A Government employee who requires special casual leave beyond the limits laid down for undergoing sterilization operation owing to the development of post-operation complications may be allowed special casual leave to cover the period for which he or she is hospitalized on account of post-operational complications, subject to production

of a medical certificate from the concerned Hospital Authorities / an Authorized Medical Attendant.

(6) Admissible for sterilization operation by laparoscopic method also:- A question has been raised whether these provisions relating to grant of special casual leave to male and female Central Government employees on account of puerperal or non-puerperal Tubectomy operations will be applicable also to cases where the sterilization of female Central Government employees is performed through operation under laparoscopic method.

2. The matter has been considered in consultation with Ministry of Health and Family Welfare and it has been decided that the aforesaid provisions relating to grant of special casual leave to male and female Central Government employees may also be applied to cases where the sterilization operation is performed by laparoscopic method.

(7) No special casual leave for Salpingectomy operation undergone with 'induced abortion':- It has been decided that the abortion induced under the Medical Termination of Pregnancy Act, 1971, should also be considered as a case of abortion for the purpose of granting maternity leave under the CCS (Leave) Rules, 1972.

(8) For undergoing recanalization operation:- Central Government employees who undergo operation for recanalization may be granted special casual leave up to a period of 21 days or actual period of hospitalization as certified by the Authorized Medical Attendant, whichever is less. In addition, special casual leave can also be granted for the actual period of the to and fro journey performed for undergoing this operation. The grant of special casual leave for recanalization operation (without any commitment to the reimbursement of medical expenses) is subject to the following conditions:-

(i) The operation should have been performed in Hospital / Medical College / Institute where facilities for recanalization are available. If the operation is performed in a private hospital, it should be one nominated by the State Government/ Union Territory Administration for performing recanalization operations.

(ii) The request for grant of special casual leave is supported by a medical certificate from the Doctor who performed the operation to the effect that hospitalization of the Government servant for the period stipulated therein was essential for the operation and post-operation recovery.

The concession indicated above is admissible to Central Government employees who –

(a) are unmarried; or

(b) have less than two children; or

(c) desire recanalization for substantial reasons, e.g. a person has lost all male children or all female children after Vasectomy/Tubectomy operation performed earlier.

(9) Combining with regular / Casual leave:- Special casual leave connected with sterilization/ recanalization under family welfare programme may be suffixed as well as prefixed to regular leave or casual leave. However, special casual leave should not be allowed to be prefixed both to regular leave and casual leave. Special casual leave should either be prefixed to regular or to casual leave and not both. Similarly, special casual leave may be suffixed either to regular leave or to casual leave and not both. The intervening holidays and/or Sundays may be prefixed/suffixed to regular leave, as the case may be.

{Authority: DoPT O.M. No. 28016/1/91-Estt.(A) dated 13.05.1992, DP&AR O.M. No. 28016/3/78-Estt.(A) dated 06.08.1979, No. 28016/1/80-Estt.(A) dated 30.04.1981, No. 3518/82-Estt.(A) dated 13.10.1982, No. 28016/5/83-Estt.(A) dated 25.01.1984, No. 28016/1/88-Estt.(A) dated 02.06.1988, No. 28016/1/91-Estt.(A) dated 13.05.1992 and No. 28016/02/2007-Estt.(A) dated 04.01.2008}

C. For Ex-Servicemen

Appearing before Medical Re-Survey Boards and to go to Artificial Limbs Centres for treatment, etc.:-

The Department of Personnel and Administrative Reforms have been receiving from time to time requests from Ministries/Departments for concurrence to the grant of special casual leave to Ex-Servicemen re-employed as civilians, for appearing before Medical Re-Survey Boards for assessing their disability pension and also to those Ex-Servicemen who had sustained injuries during operations and are re-employed as civilians, to enable them to go to Artificial Limb Centres for replacement of the artificial limb(s) or for treatment. DoPT has generally been agreeing to such requests in consultation with the Ministry of Finance. However, with the increase in the number of such cases, the question of delegating the necessary powers to Ministries/Departments has been examined. It has now been decided that the Ministries/Departments concerned may themselves decide such cases without reference to DoPT or the Ministry of Finance and grant special casual leave to their staff under their administrative control for the purposes mentioned above. They can, in such cases, after satisfying themselves about the merits of each individual case, grant special casual leave up to a maximum of fifteen days in a year, including transit time both ways on the basis of medical discharge certificates.

The power of granting special casual leave under these orders will be exercised by the Head of Department as defined in SR 2 (10) in the case of Government servants under their administrative control and by the Ministries/Departments of the Government of India in other cases.

{Authority: DP&AR O.M. No. 28016/12/75-Ests.(B) dated 04.05.1976}

D. For Union/Association Activities

(1) Members/Leader/Secretary of Staff Side of JCM :-

At the request of the leader of the Staff Side, the Head of Department/Office, under which a Member of Joint Council is serving, may sanction special casual leave of not more than five days in a year to enable a member of the Staff Side to attend Staff Side consultations. No travelling/daily allowance will be payable for journeys performed for such consultations.

Similarly, the leader of the Staff Side and, at above the Departmental Joint Council level, one Secretary from the Staff Side designated as such by the Leader, may be allowed additional special casual leave of not more than ten days in a year for preparing Staff Side cases.

The orders contained in Ministry of Home Affairs O.M. No. 24/33/59-Ests. (B), dated 04.01.1960, regarding the grant of special casual leave up to a maximum period of ten days to the office bearers of the recognized service associations for participation in the activities of their associations will also continue to be applicable.

{Authority: M.H.A. O.M. No. 8/1/64-JCA dated 18.10.1966}

In accordance with the instructions contained in Paragraph 7 (i) of Ministry of Home Affairs O.M. No. 8/1/64-JCA dated 18.10.1966, at the request of the leader of the Staff Side, the Head of Department/Office under which a Member of a Departmental Council is serving, may sanction special casual leave of not more than five days in a year to enable to member of the Staff Side of the Council to attend to Staff Side consultations, without any T.A./D.A. for the journeys. It has now been decided that instead of a total of five days' special casual leave in a year mentioned above, the Staff Side members of the Departmental Councils may be allowed for such consultations-

(i) One day's special casual leave for each meeting of the Departmental Council (No T.A./D.A. would be admissible for these days) and in addition;

(ii) One day's duty period, on the day preceding the day of each meeting of the Departmental Council, for consultations, as this will be treated as duty, T.A./D.A. would be admissible.

{Authority: M.H.A. O.M. No. 8/6/70-JCA dated 30.10.1970}

(2) Union office-bearers/delegates :- It has been decided that the following facilities may be provided to recognized Unions/Associations of the Central Government Employees to carry on their activities:-

1. Taking into account the present practice in various Departments, it has been decided that the existing position of special casual leave as laid down in Home Ministry's O.M. No. 24/33/59-Estt.(B) dated 04.01.1960, to be further liberalized as indicated below –
    (a) Those office-bearers of recognized Service Associations/Unions of Central Government employees who are getting special casual leave up to a maximum of 10 days in a calendar year for participation in the activities of Associations may be allowed special casual leave subject to the same conditions as in the O.M. referred to above up to a maximum of 20 days in a calendar year.
    (b) Special casual leave up to 10 days in a calendar year will be admissible to outstation delegates/members of executive committee of recognized All-India Association/Federation to attend its meetings.
    (c) Special casual leave up to 5 days in a calendar year will be admissible to local delegates and local members of executive committees of all recognized Associations/Unions/Federations.

It is, however, clarified that those who would be availing of casual leave in their capacity as office-bearer under (a) above will not be entitled to avail casual leave separately in their capacity as Delegate/Committee Members under (b) and (c).

2. It is clarified that the special casual leave granted for purposes of work connected with JCM as laid down in Paragraph 7 of M.H.A., O.M. No. 8/1/64-JCA, dated the 18th October, 1966, is in addition to the special casual leave mentioned in Paragraph 1 above for participation in the activities of the Associations/Unions.
3. It has been decided that the Chief Executive as defined in the Constitution of the Association/Union/Federation or the General Secretary, or where the Chief Executive has been specifically defined, the General Secretary may be brought on transfer to the headquarters of the appropriate Head of Administration as far as possible. In such of the Government departments/officers where a different practice is being followed now, the existing practice, if not less favourable, may continue.
4. It has been decided that three years should be the normal period of deputation for elected office-bearers of Unions, but may be extended in special cases.

    {Authority: M.H.A. O.M. No. 27/3/69-Ests.(B) dated 08.04.1969}

Clarifications:-

According to Order above, office-bearers of recognized Service Associations/Unions of Central Government employees are allowed special casual leave up to a maximum of 20 days in a calendar year for participation in the activities of Associations/Unions. Outstation

Delegates/Members of Executive Committee of a recognized All-India Association/Federation are also allowed special casual leave up to 10 days in a calendar year for attending its meetings. Similarly, the local Delegates and the local Members of Executive Committees of all recognized Associations/Unions/Federations are allowed special casual leave up to 5 days in a calendar year for attending meeting of such Associations/Unions/Federations. A question has been raised as to how the grant of special casual leave should be regulated:-

(a) In cases where a Union/Association/Federation follows a year other than the calendar year for purposes of its annual Election; and

(b) In the case of office-bearers, etc., who have come into office during the course of a year in casual vacancies.

The matter has been examined in consultation with the Ministry of Finance and it has been decided that

(i) in cases referred to in Paragraph 1 (a) above, the entitlement of special casual leave should be regulated in terms of the year actually followed by such Union/Association/Federation in place of the calendar year; and

(ii) in regard to the case of office-bearers, etc., coming into office during the course of a year in casual vacancies referred to in Paragraph 1 (b) above, the competent authority may, at its own discretion, grant special casual leave up to the maximum entitlement in a full year, having regard to the genuineness and merits of each particular case.

{Authority:- G.I., C.S. (D.P.), O.M. No. 8/13/72-JCA, dated 04.09.1972}

E. Miscellaneous

(1) Interview/Medical Examination to join Indian Naval Reserve:-

The period of absence from duty of civilian Government servants occasioned by their interview/ medical examination, etc., in connection with their joining the Indian Naval Reserve and the Indian Naval Volunteer Reserve should be treated as special casual leave. This concession would, however, be admissible in those cases where it may not be possible for the Government servants concerned to attend to their civilian duties after the interview/medical examination, etc. If a Government servant withdraws his candidature at the interview, he would not be entitled to any special casual leave.

{Authority: M.H.A. O.M. No. 47/4/62-Ests.(A) dated 04.12.1962 and O.M. No. 47/28/63-Ests.(A) dated 20.06.1963}

(2) Transit time to join training in Territorial Army, etc.:-

When Civil Government servants are called for training in the Territorial Army/Defence Reserve/ Auxiliary Air Force, the period spent by them in transit from the date of their relief from civil posts to the date on which they report to military authorities and vice versa should be treated as special casual leave. During such periods, which should be restricted to the minimum required for the purpose, they would be paid pay and allowances at civil rates by their parent department/office.

{Authority: M.H.A. O.M. No. 36/15/64-Ests. (B) dated 15.06.1965}

(3) To attend Competitive Examinations:-

The Government of India have had under consideration the question of treatment of period of absence from duty of Central Government servants appearing at departmental promotion examination (open) competitive examinations. It has been decided that special casual leave may be granted to Central Government servants who are eligible to appear at departmental promotion examinations which are neither obligatory nor entail a condition of preferment in Government service. Special casual leave will not, however, be admissible to departmental candidates for appearing at the open competitive examinations held by the UPSC etc. for direct recruitment. Special casual leave for the departmental promotion examination will, however, cover the actual duration of the examination concerned plus the minimum period required for the journey to and from the examination centre nearest to the headquarters station where such examination is held outside the headquarters. No travelling allowance will, however, be admissible to the Government servant appearing at the examination.

Government servants can combine special casual leave with ordinary casual leave (but not with regular leave) for the purpose.

The power of granting special casual leave under these orders will be exercised by the Head of the Department/Office concerned.

{Authority: M.H.A. O.M. No. 46-26/63 Ests.(A) dated 02.12.1963}

(4) For looking after work of co-operative societies formed exclusively with the Central Government employees:-

Members, Delegates of Members, Managing Committee Members and office-bearers of Co-operative Societies (formed exclusively with Central Government employees) who are posted outside the headquarters of the societies, may be granted special casual leave up to a maximum period of ten days in a calendar year plus the minimum period required for the journeys to attend such meetings.

Members of the Co-operative Societies whose bye-laws provide for attending Annual General meetings/Special General Meetings through delegates of members will not be eligible

for special casual leave and in such Cases only the elected delegates will be eligible for this Special Casual leave. However, if the members are required to participate in any meeting outside the headquarters of the society for the purpose of electing their delegates, they may be granted special casual leave.

The power of granting special casual leave under these orders will be exercised by the Heads of Departments/Ministries concerned.

Special casual leave under these orders, will be allowed to be combined with ordinary casual leave only and not with regular leave. Sundays/Holidays intervening the period of special casual leave will not be ignored but will form part of special casual leave.

{Authority: M.H.A. O.M. No. 46/22/63-Ests.(A) dated 14.01.1964}

The benefit of special casual leave as admissible in the Ministry of Home Affairs, O.M. dated 14.01.1964, may be extended also to those Government employees who are members, office-bearers, etc., of such Co-operative Societies and who are posted at the same place as the Headquarters of the Co-operative Societies, subject to the following conditions:-

(i) Special casual leave should be granted only to cover the actual period of unavoidable absence and subject to exigencies of work. If the absence will be in the forenoon or in the afternoon, as the case may be, then special casual leave may be granted for half a day only to cover the actual period of absence.

(ii) The Government servant concerned should furnish a certificate from the Co-operative Society concerned to the effect that he actually attended the meeting, indicating the time and duration of the meeting.

(iii) The grant of special casual leave under this O.M. would be subject to all other conditions laid down in the Ministry of Home Affairs, O.M. No. 46/22/63-Estt.(A) date 14.01.1964.

{Authority: M.H.A., D.P.&A.R. O.M. No. 28016/1/184-Estt.(A) dated 19.06.1984}

(5) Heads of Departments may grant special casual leave in cases of natural calamities, bandh, etc.:-

Proposals have been made to the Department of Personnel and A.R. for delegation of powers to Heads of Departments to grant special casual leave to Central Government employees who stays at places far from their headquarters, as a result of which they have to commute a long distance to their office, and due to dislocation of traffic arising out of natural calamities, bandh, etc., they are not able to undertake the journey and report to the headquarters for duty.

The matter has been carefully considered in consultation with the Ministry of Finance (Department of Expenditure). In accordance with the Department of Personnel & A.R.'s O.M.

No. 27/6/71-Ests. (B), dated 01.11.1971, all the Heads of Departments have been authorized to grant special casual leave with the concurrence of the Ministry/Department administratively concerned. In view of the genuine difficulty felt on exercising of powers by Head of Department with the prior concurrence of Ministries/Departments, it has been decided that the following procedure may be adopted for granting special casual leave in cases of the kind mentioned in Para 1 above:-

(a) Special casual leave wherever admissible under the provisions in this regard may be granted by the Head of Department.

(b) All such cases where special casual leave has been granted should be reported to Ministry/Department/C&AG, as the case may be.

{Authority: D.P.&A.R. O.M. No. 28016/1/79-Ests. (A) dated 28.05.1979}

Special casual leave to employees who could not attend office on account of bandh, curfew, failure of transport, etc.:-

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

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

(ii) Where the competent authority is satisfied that the absence of individual concerned was entirely due to reasons beyond his control, e.g., due to failure of transport or disturbances or picketing or imposition of curfew, etc.;

(iii) Unauthorized absence, i.e., where conditions mentioned in (i) or (ii) above are not satisfied.

As regards the first category, leave of the kind due and admissible, including Casual Leave, may be granted to the Government servants concerned. As regards the second category, if the competent authority is satisfied that the absence was due to failure of transport facilities, special casual leave may be granted to such Government servants who had to come from a distance of more than 3 miles to their place of duty. If the absence was due to picketing or disturbances or curfew, then too special casual leave could be granted to regularize the absence, without insisting on the condition that the distance between their place of duty and their residence should be more than 3 miles. Special casual leave in either of the cases mentioned above may be granted with the concurrence of the Ministry/Department concerned.

2. As regards the third category mentioned above, under the proviso to Fundamental rule 17(1), an officer who is absent from duty without any authority, shall not be entitled to any pay and allowances during the period of such absence. Unauthorized absence of his kind, apart from resulting in loss of pay and allowances for the period of such absence, would also constitute a break in service entailing forfeiture of past service for all purposes, unless the break itself is condoned and treated as *dies non.* If the break is condoned and treated as *dies non* by the competent authority, the service rendered prior to the break will be counted for all purposes, but the period of break itself will not count for any purpose.

3. There might, however, be a case in which a number of Government employees acting in combination or in a concerted manner may absent themselves from duty for a part of a day only. The provisions of Ministry of Home Affairs O.M. No. 60/17/64-Ests. (A) dated 04.08.1965, shall not appl to such a case. Their absence even for a part of a day in the above circumstances shall be deemed to be unauthorized absence for a whole day, and action may be taken in regard to the unauthorized absence as outlined in Para 2 above.

(6) For Participating in activities of Kendriya Sachivalaya Hindi Parishad:-

The question whether Government servants participating in the activities of the Kendriya Sachivalaya Hindi Parishad should be granted any facilities by way of special casual leave has been under consideration. Taking into account the fact that the activities of the Parishad have a relation to the Official Language policy of Government, it has been decided, as a special case, that Government servants may be granted special casual leave to the extent indicated below for work connected with the various meetings, etc., of the Parishad –

(a) In connection with the general body meetings of the Parishad and on the occasion of its prize distribution, an office-bearer of the Parishad may be granted special casual leave up to the limit of five days in a year including the time taken on journeys, subject to the condition that the special casual leave will be confined to the days on which the meetings/ceremonies are held and the time actually taken on the journeys;

(b) For participation in the meetings of the Central Committee at Delhi, an office-bearer travelling from an outstation may be granted special casual leave up to a limit of five days depending on the distance of his place of duty from Delhi; and

(c) Office-bearers working in the Central Secretariat at Delhi and going to different places for attending to activities of the Parishad other than those mentioned in (a) and (b) above may be granted special casual leave up to a limit of twenty days in a year for the outward and return journeys, subject to the condition that

(i) the special casual leave will be restricted to the time actually spent on the journeys, and

(ii) for reckoning the twenty days limit, such special casual leave as may have been taken in terms of (a) and (b) above will be taken into account.

The total special casual leave granted to an individual during any one year for any of the purposes mentioned in (a), (b) and (c) above or for all the purposes taken together, is not to exceed twenty days.

(7) Special casual leave may be granted for the following purposes also:-

1. Training and duty as members of officially sponsored Auxiliary Police organizations, such as Home Guards, National Volunteer Corps, etc.

2. Training as a member of St. John Ambulance Brigade (to the extent not covered by ordinary casual leave due).

3. Periods spent in camp by Government servants to join the Urban Units of Territorial Army, not exceeding 14 days, which can be combined with regular leave, when necessary.

4. Interview/medical examination at the time of actual recruitment, commissioning in the Urban Unit of the Territorial Army (to the extent not covered by ordinary casual leave due).

5. Training with P & T Units of Territorial Army.

6. Attending coaching or training camps under the Rajkumari Amrit Kaur Coaching Scheme or similar All-India Coaching or Training Scheme, provided the Government servants are selected or sponsored by a National Sports Federation/Association recognized by All-India Council of Sports and approved by the Ministry of Education.

7. Participants in Republic Day Parades and rehearsals connected therewith as members of the St. John Ambulance Brigade.

8. Donating blood to recognized Blood Banks on working day (for that day only).

9. For giving running commentaries over the All India Radio/Doordarshan in National/International meets of officials selected or sponsored by the National Sports Federation/Association recognized by the All-India Council of Sports and approved by the Ministry of Education.

10. Central Government servants who having joined Lok Sahayak Sena have won certificate of merit and are required to participate in the Republic Day Parade (for the period of stay not exceeding 14 days plus minimum period required for journey from headquarters to Delhi and back).

11. Attending Courts of laws as jurors or assessors with the permission of Heads of Departments.

12. Government servants who are members of the Indian Institute of Public Administration and who are residing outside Delhi for attending authorized meeting of the Institute for a period not exceeding 6 working days in a calendar year plus journey time.

{Authority: M.H.A. Notes on Office Procedure – Chapter 11}

(8) Special casual leave enhanced to 7 days to employees associated with the activities of St. John Ambulance Brigade:-

According to M.H.A. O.M. No. 27/5/70-Estt. (B) dated 12.01.1971, Government servants, who have enrolled themselves as members of St. John Ambulance Brigade while performing such duties during office hours on working days may be granted special casual leave not exceeding three days per annum. Also, if the duties so performed extend to only half a day on any one occasion, the said OM provide that only half a day's special casual leave should be allowed.

2. On the basis of a request made by the St. john Ambulance Association, the Ministry of Health and Family Welfare recommended for consideration of DoPT, enhancement of special casual leave to members of St. John Ambulance Association, while performing duties to provide first-aid cover on occasions like festivals, natural calamities, major accidents, sports meet, etc., from 3 days to 7 days. The matter has been considered and it has been decided to enhance the quantum of special casual leave to Central Government servants performing duties in connection with the activities of the St. John Ambulance Association from 3 days to 7 days.

{Authority: DoPT O.M. No. 21011/2/88-Estt.(A) dated 21.03.1988}

(9) Combination of special casual leave with ordinary casual leave/regular leave:-

A question has been raised whether ordinary casual leave can be sanctioned in combination with special casual leave on occasions for which special casual leave could not be granted under the existing orders. It is clarified that as a general rule, it is open to the competent authority to grant casual leave in combination with special casual leave; but, in cases where it is permissible to grant regular leave in combination with special casual leave, casual leave should not be granted in combination with both special casual leave and regular leave.

{Authority: M.H.A. O.M. No. 46/8/67-Ests. dated 22.07.1967}

(10) Grant of Special Casual Leave to differently abled Central Government employees:-

Representations are received from differently-abled persons for grant of Special Casual Leave to participate in conferences/workshops/seminars/trainings for Disability and Development – related programmes.

2. The question of granting special casual leave to differently abled Central Government employees has been considered and it has been decided that subject to exigencies of work, special casual leave for not more than 10 days in a calendar year may be granted to differently abled Central Government servants with disabilities as defined in Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 for participating in the Conference/Seminars/Training/Workshop related to Disability and Development related programmes organized at National and State level agencies to be specified by the Ministry of Social Justice and Empowerment.

3. The period of absence in excess of 10 days is to be treated as regular leave of the kind due and admissible. Special casual leave under these orders will be allowed to be combined with regular leave as a special case.

4. The power of granting special casual leave under these orders will be exercised by the Heads of Department concerned.

{Authority: DoPT O.M. No. 28016/02/2007-Estt. (A) dated 14.11.2007}

(11) Special dispensation in the form of Special Casual Leave to Central Government Employees with disabilities:-

The Sixth Central Pay Commission had recommended that the number of Casual Leave available for employees with disabilities should be 12 days as against 8 days for other employees and it has been decided that the additional benefit of 4 days' leave shall be granted in the form of special casual leave in a calendar year.

{Authority: DoPT O.M. No. 25011/1/2008-Estt. (A) dated 19.11.2008}

8.16 TREATMENT OF LEPROSY

(a) Any Government employee who suspects that he has contracted the disease of leprosy, will at once report himself to his immediate superior, who will arrange to have him examined by the Chief Medical Officer of the District. In case the Chief

Medical Officer suspects the employee to be suffering from leprosy, he will refer the case to the State Leprosy Officer.

(b) If, after clinical and bacteriological examination the case is found to be closed one i.e. a case from which dissemination of infection seems improbable, the patient should be allowed to continue in service under the following conditions:-

(i) that he remains under suitable medical supervision and treatment;

(ii) that at periodical re-examination by the state Leprosy Officer, he is found to remain a closed case.

After each examination the state Leprosy Officer, will inform the patient and his superior Officer, when re-examination is necessary.

(c) If, after careful examination, the case is considered one from which dissemination seems probable, the patient should be granted sick leave up to the maximum to which he is entitled. He should not be allowed to resume his employment, unless he is certified by the State Leprosy officer as having become a closed case. He should then be allowed to resume his employment under the conditions laid down for closed cases.

(d) If a Government servant fails to report as required by clause(a) above, he will render himself liable to disciplinary action.

8.17 REGULAR LEAVE

The following Rules regulate the conditions under which such leave may be granted to and availed of by the office establishment. In sanctioning leave, Branch officer are required to exercise their discretion with due regard both to the requirements of the office and to the reasonable interests of members of the establishment.

(a) Any member of the establishment, who absents himself from duty without the definite approval of his Branch Officer, does so at his own risk. He cannot assume that leave will be sanctioned to cover his absence as a matter of course.

(b) Absence from duty in anticipation of formal permission or of formal grant of leave may be necessitated by serious illness or accident which renders it unsafe or impracticable for the employee to attend duty until sanction is accorded. In such cases, the authority who has power to sanction the leave will grant such leave as is admissible on production of proper evidence of its necessity including, where necessary, a certificate from the medical attendant regarding the seriousness of the illness which does not enable the official to attend office even for the purpose of handing over charge. The official concerned should, however, attend office as soon as he is in a fit condition to do so and hand over charge.

(c) In other cases the nature of the indisposition, etc., may be such that an employee can reasonably be expected to continue to attend to his duty for the short time necessary

to enable his application for leave to be considered and sanctioned and for his relief to be arranged. If he does not do this, but absents himself unnecessarily from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and dealt with accordingly.

(d) Members of the staff should, before availing of leave, handover the work of their seat to the successor or to the Assistant Audit Officer in urgent cases, i.e. give in writing the stage of work in their seat in regard to correspondence, audit, filling etc. Failure to do so will entail delay in the grant of leave apart from any disciplinary action as may be found necessary in each case.

(e) Assistant Audit Officers of sections concerned should furnish on the application for leave a certificate regarding the state of work of that seat of which the official was in charge, indicating clearly the extent of arrears, if any, and whether the official handed over charge of his seat (if he has stayed away in anticipation) and whether he is responsible for the arrears, so as to enable the Deputy Accountant General (Admn.) to deal with the case suitably.

(f) Sr. Audit Officer should ensure that the responsibility of the officials in this behalf is brought home to them and that cases of non observance are promptly reported for disciplinary action.

NOTE: Whenever a Sr. Audit Officer wants to grant leave to any member of the staff under him, he should so arrange that no arrears crop up on that account. The official who takes leave should be required to complete the item left over by him, on his return from leave by sitting late, if necessary.

8.18 ABSENTEE REGISTER

Administration Section will maintain a register showing the state of office as regards absentees. The register should be maintained accurately and upto date and submitted to the Deputy Accountant General (Admn) in the first week of every month.

8.19 PROCEDURE FOR TAKING LEAVE

The following procedure should be observed while taking leave:-

1. Leave should be applied for only in the prescribed Form-I of CCS (Leave) Rules, 1972 and the address of the applicant during leave should invariably be recorded in the leave applications. Assistant Audit Officer of Sections concerned should see that this is done.
2. The reasons for applying for leave should be clearly stated in the leave application giving dates, if necessary. Vague terms like domestic work etc. should, as far as possible, be avoided.
3. Before proceeding on leave every member of the office is required to submit a report to his Assistant Audit Officer or if he is an Assistant Audit Officer to the Sr. Audit Officer stating the date and hour (forenoon or afternoon) on which he is relieved of his duties and the list of papers etc. made over by him. All such report of departure on leave should be transmitted by the

Assistant Audit Officer to the Entitlement Section through their sectional transit registers. In no case, should the transmission of these papers be delayed beyond 24 hours.

NOTE: Applicants for leave of any kind must attend office to make over charge of their papers, etc. unless prevented by infectious disease or certified to be unfit to attend office.

4. Except for special reasons no extension of leave will be allowed. Application for extension of leave should ordinarily be sent so as to reach the office at least a week before the expiry of the leave already granted.
5. No member of the office who has been granted leave or extension of leave on medical certificate should resume his duty without producing a certificate of fitness from the authorized medical attendant. Certificates from Private Practitioners (Registered Allopathic and Ayurvedic Practitioner) may be accepted by the authority sanctioning leave.
6. Any change in address, while on leave should be communicated immediately to the office.
7. Every member of the office should on return from regular leave not exceeding thirty days when no substitute has been provided in his place, report himself to the Assistant Audit Officer or the Sr. Audit Officer who should forward the joining report to the Entitlement Section immediately on the date duty is resumed. In other cases he should always report for duty to the Assistant Audit Officer / Sr. Audit Officer Administration.

8.20 RETURN FROM LEAVE

(A) Every member of the office establishment should on return from leave exceeding 30 days report himself for duty to the A.A.O Administration section, who will submit the report to the Audit Officer in-charge with a note as to his posting etc. The orders passed will be communicated to the parties concerned for compliance.

(B) The joining reports will be filed in the personal file of the individual concerned after the period of leave availed of by him has been recorded both in his service book and in the leave account and the entries attested by the Assistant Audit Officer/ Sr. Audit Officer in-charge of the Entitlement Branch.

8.21 APPLICATION FOR LEAVE

Application for leave where the leave is to be sanctioned by the Deputy Accountant General (Admn) should be sent through the Deputy Accountant General of the Section concerned and passed on to the Entitlement section for necessary action. Applications for extension of leave or other applications sent by post must be addressed officially to the Pr. Accountant General (Audit) H.P. and on the day of their receipt in the Diary Branch, should be passed on direct to the Entitlement Section through the diary of inward letters.

NOTE: No substitute will be sent to a section in a short leave vacancy. Leave will be distinguished as "Short leave" not exceeding 30 days.

8.22 LEAVE SANCTIONING AUTHORITY

Branch officers are competent to sanction regular leave with pay and allowances to the Section Officers working under them upto a maximum of 15 days at a time on the condition that no substitutes are asked for. The exercise of these powers is subject to other conditions like verification of title, production of medical certificate where leave is applied for on medical grounds etc.

NOTE: Group Officers can sanction leave to Section Officers upto period of 30 days provided no substitute is required. Leave exceeding 30 days will, however, be sanctioned by Deputy Accountant General (Admn.) in all cases.

2. Regular leave with pay and allowances to the Auditor/Clerks/Group "D" can be sanctioned by the Audit Officer for one month or less at a time without asking for substitutes. The exercise of this option is subject to other conditions like verification of title, production of Medical Certificate where leave is applied for on Medical Grounds etc.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. F-OSD(P) 73, DATED 06.03.73 READ WITH LETTER NO. F.4. OSD(P)/73 DATED 27.06.73.

3. Leave upto 30 days when no substitute is required to be posted in place of officers (AAO's) proceeding on leave may be sanctioned by the Group Officers concerned. Leave in excess of 30 days and upto 90 days other than special disability leave and study leave in whose cases normally a substitute is/ are required may be sanctioned by the D.A.G.(Admn.) on the recommendation of Group Officer concerned.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS DATED 30.4.1974 AND 13.02.85.

NOTE: The Certificates of continued officiation in respect of Audit Officer(C.A.W) and Section Officer/Assistant Audit Officer (C.A.W) under FR 26 for the periods of leave availed of by them are to be issued by the Director of Commercial Audit being the appointing authority.

AUTHORITY: DIRECTOR OF COMMERCIAL AUDIT, NEW DELHI LETTER NO. 5283-ADMN(PG)/319-64 DATED 15.01.65 ADDRESSED TO A.G RAJASTHAN, JAIPUR.

8.23 RECALL FROM LEAVE

Recall from leave requires the sanction of the Accountant General in all cases. When such a Course is indispensable, only those who have already enjoyed a greater portion of their leave and are residing comparatively at a nearer place, should be recalled. In the orders recalling an official to duty before the expiry of his leave, it should invariably be stated whether the return to duty is optional or compulsory. The fact of recall should also be recorded in the service book of the individual concerned on his return to duty under the dated initials of the Gazetted Officer-in charge Entitlement Section.

8.24 ENTRY OF LEAVE GRANTED IN THE LEAVE ACCOUNTS, SERVICE BOOKS AND LEAVE REGISTERS

All leave granted should be entered in the leave account, the service book and the leave register maintained in the Entitlement Section.

8.25 CHECK AND ATTESTATION OF LEAVE ACCOUNT OF OFFICERS TRANSFERRED FROM OTHER AUDIT OFFICE

The leave account of an officer transferred to this office from any other office should be checked and attested as soon as it is received from the office from which the clerk is transferred.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1122-NGE/629-32 DATED 26.01.35.

8.26 LEAVING HEADQUARTERS

The member of the staff should obtain permission of the Head of the Office before leaving their Headquarters during casual leave and/or holidays. Address during such absence from Headquarters should invariably be left with the office. During regular leave also address should be left with office but no formal permission to leave headquarters is necessary. These orders also apply to the members of the staff residing away from the headquarters and coming to the Headquarters stations from their residences.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO 1958-NGE/280-59, DATED 15.09.59 AND NO 2493-NGE-I/280-59 DATED 21.11.59.

NOTE I: The term "Head of Office" should not be interpreted strictly as defined in the Comptroller and Auditor General's Manual of Standing orders. An authority competent to sanction casual leave under the existing provisions may also permit the staff to leave Headquarters etc., during casual leave and/or holidays.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 278-NGE0I/3760, DATED 10.02.60.

NOTE II: Applicants for leave on medical grounds should not ordinarily leave the station until their leave is sanctioned or the medical certificate of their medical attendance is countersigned by the Chief Medical Officer and they obtain the permission of the sanctioning authority unless the civil surgeon advises immediate departure.

NOTE III: Applicants who have put in Medical certificates from their medical attendant duly countersigned by the concerned Surgeon should also attend office to receive orders on their applications for leave and to make over papers, etc. (not necessarily to do any work), unless the medical officer certifies in the medical certificate that the applicant is unfit to leave his house. Any applicant who fails to attend office as ordered above or leaves before he has got his orders to make over charge of his papers etc., will render himself liable to disciplinary action.

8.26.1 The grant of permission to leave the station is always subject to the condition that the person concerned, returns to duty without fail on the expiry of the holidays or casual or compensation leave, as the case may be.

8.26.2 Comptroller and Auditor General has ruled that leave on medical certificate should not be refused by the Head of offices where they are convinced with the medical certificate produced.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTERNO811-NGE-194-39 dated 25.07.39.

8.26.3 the special order of the leave sanctioning authority should always be taken in all cases in which a second medical opinion is considered necessary under S.R. 229.

8.26.4 A non- gazetted Government servant in superior service should not, in view of the extra ordinary frequency and the length of the leave already taken by him, be sent to a Medical Board for re-examination when leave or extension of leave for a definite period has already been recommended to such an official by the chief Medical Officer. It is, however, permissible in such cases to communicate, under the orders of the Accountant General, the full past history of the official concerned to the medical officer and to ask him whether in the circumstances he would be prepared to invalid the applicant under supplementary Rule 220.

AUTHORITY: AUDITOR GENERAL'S LETTER NO. 1140-ADMN./178.A/27 DATED 11.08.27.

8.26.5 When leave is required on medical grounds but is not so urgent as to necessitates the immediate absence of an applicant from duty, he should apply for the required leave before hand stating the nature of illness.

8.26.6 T.B. Specialist while issuing certificates of fitness for return to duty in respect of ex-T.B. patients, who have not been discharged from service and on leave on medical grounds, often recommend light work "for some time after their resumption of duty".

The rules, as they stand do not make any special provision for such recommendations of the manner in which they should be dealt with. The certificate prescribed in S.R. 212 contemplates that the officer should be fit to resume duty fully and in all respects. However, having regard to the special nature of the disease it has been decided that inclusion of such a recommendation in the certificate should not debar the ex--T.B. patient from resuming duty subject to the exigencies of service. Efforts should be made, as far as possible, to give effect to the recommendations of the certifying officer but the possession of a certificate with such a recommendation will not confer on the officer concerned, a right to be transferred to a different post or to be absolved from the performance of the duties of the post in which he is employed.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS MEMO NO. F.13/8/55.R.P.S DATED 03.11.55, COPY RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 2369-NGE-III/2/29-54, DATED 01.12.55.

8.26.7 Prefixing and suffixing holidays to leave, other than leave on medical certificate. shall be allowed automatically except in cases where for administrative reasons permission for prefixing/ suffixing holidays to leave is specifically with held. In case of leave on medical certificate, if the day on which an employee is certified medically fit for rejoining duty happens to be a holidays, he shall automatically be allowed to suffix such holidays to his medical leave and such days shall not be counted as leave.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE, MEMO. NO. 16(I) E-(A)/76 DATED 24.12.76.

8.27 GRANT OF PERMISSION TO GOVERNMENT SERVANTS ON LEAVE OTHER THAN LEAVE PREPARATORY TO RETIREMENT TO ACCEPT EMPLOYMENT IN AN OFFICE UNDER THE GOVERNMENT OF INDIA OR UNDER THE STATE GOVERNMENT.

A Government Servant on leave, other than preparatory to retirement, should not ordinarily be permitted to accept employment in any office under the Union Government (in or outside India) or under a State Government. If grant of such permission is considered desirable in any exceptional case, the Government Servant concerned may be required either to resign his appointment or to have his services transferred temporarily from his parent office.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS OM NO. F.29/1-53-ESTT, DATED 19.05.54 FORWARDED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 699-A/158-54, DATED 10.06.54.

8.28 LEAVE ON REVERSION FROM FOREIGN SERVICE

The date of reversion of a Government Servant from foreign service who takes leave before re-joining his post under Government is the date as the lending Government, on whose establishment he is borne, may decide in terms of F.R. 125.

(2) In the case of this office personnel proceeding on leave on reversion from foreign bodies, the date upto which leave is sanctioned by such bodies should be the date of reversion from foreign service.

(3) The joining time pay and allowances will, in all such cases, be borne by foreign employers even though another spell of leave is allowed to such personnel by this office and liability for dearness allowance in respect of the second spell of leave lies with this office.

AUTHORITY: ACCOUNTANT GENERAL'S ORDER DATED 17.04.65.

8.29 ADJUSTMENT OF LEAVE SALARY CONTRIBUTIONS RECOVERABLE FROM OTHER GOVERNMENTS/ FOREIGN BODIES.

Gazetted officer whose service are lent on foreign service terms or lent to the state Government on the usual deputation terms and other non-gazetted staff whose services are lent either on deputation or on foreign service terms within India, the recovery of contributions recoverable are watched by P.A.O. of this office. This P.A.O. Section, is required to be kept informed immediately by the Administration section about the event, i.e. transfer or reversion, of the officials to/ from deputation/ foreign service.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF ECO.AFFAIRS, O.M. NO. F.I.(65)-B/63 DATED 05.07.76.

8.30 GRANT OF LEAVE SALARY IN ADVANCE

When a person is granted leave for not less than a month or 30 days, he may be allowed leave salary advance on the following conditions;-

(i) The amount of advance should be restricted the net amount of the leave salary for the first month of leave, that is clearly admissible to the person after deductions on account of Income Tax, Provident Fund, House Rent, repayment of advances etc. so that there is no financial risk involved.

(ii) The advance should be adjusted in full in the leave salary bill in respect of leave availed of. In cases where the advance cannot be so adjusted in full, the balance will be recovered from the next payment of pay or / and leave salary.,

(iii) The advance will be sanctioned by the Head of Office or by other subordinate officer to whom the power may be specially delegated both in the case of Gazetted and non-gazetted officers.

(iv) Officers who are head of offices may sanction the advance to themselves.

(v) The advance in respect of temporary Government servant will be sanctioned subject to the furnishing by him of the surety of a permanent Central government Servant.

(vi) The amount of advance will be debited to the head of account to which the pay etc. of the persons is debited and adjustment of the advance will be watched through objection book by the Audit Officer concerned.

(vii) Advances under these orders shall be sanctioned in whole rupees.

AUTHORITY: ***Government of India Ministry of Finance O.M. No. F.7 (76) E-IV(A)/60 dated 05.08.60 received under Comptroller and Auditor General's No. 1063- audit-II-109-60 dated 17.08.60.***

8.31Special kind of leave

1. ***Maternity Leave:*** **-** Maternity leave is granted to women government employees. 1) Pregnancy: 180 days – Admissible only to employees with less than two surviving children.

2. ***Miscarriage/abortion (induced or otherwise***): Total of 45 days in the entire service. Admissible irrespective of number of surviving children. Application to be supported by a certificate from a registered medical practitioner for NGOs and from AMA for GOs. The maternity leave is not debited to leave account and full pay is granted. It can be combined with any other leaves and counts as service for increments and pension.

3. ***Paternity Leave: -*** A male Govt. employee (including an Apprentice) with less than two surviving children may be granted Paternity Leave for a period of 15 days during the confinement of his wife i.e. upto 15 days before or upto six months from date of delivery of the child and if such leave is not availed of within this period it shall be treated as lapsed. During the period of such leave he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave. Paternity Leave shall not be debited against the leave account and may be combined with other kind of leave as in the case of Maternity Leave. It may not normally be refused under any circumstances**.**

   Authority : DOPT letter No. 13018/1/97-Estt. (L) Dated 07.10.1997& No. 13018/2/98-Estt. (L) Dated 16.07.1999

8.32 Child Care Leave:- Women employees having minor children may be granted Child Care Leave by an authority competent to grant leave for a maximum period of 730 days (2 years) during their entire service for taking care of up to two children., whether for rearing or to look after any of their needs like examination, sickness, etc..

Conditions for Child Care Leave

i) Child care leave shall not be admissible if the child is eighteen years of age or older . It shall be admissible for two eldest surviving children only.

ii)The period of such leave, the women employees shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

iii)The leave account for child care leave shall be maintained in the proforma enclosed, and it shall be kept alongwith the Service Book of the Government servant concerned.

iv)CCL cannot be demanded as a matter of right. Under no circumstances can any employee proceed on CCL without prior proper approval of the leave by the leave sanctioning authority.

v)The leave is to be treated like the Earned Leave and sanctioned as such.

vi)Consequently, Saturdays, Sundays, Gazetted holidays etc. falling during the period of leave would also count for CCL, as in the case of Earned Leave.

vii)CCL may not be granted in more than 3 spells in a calendar year.

viii)CCL should not ordinarily be granted during the probation period except in case of certain extreme situations where the leave sanctioning authority is fully satisfied about the need of Child Care Leave to the probationer. It may also be ensured that the period for which this leave is sanctioned during probation is minimal.

ix)These orders take effect from 1.9.2008. Earned Leave, if any, availed by women employees before availing CCL subsequent to the issue of the OM 13018/2/2008- Estt. (L) dated 18-11-2008 may be adjusted against CCL, if so requested by the employee.

Authority : DOPT letter No. 13018/2/2008-Estt. (L) Dated 11.09.2008, 29.09.2008,18.11.2008 & No. 13018/1/2010-Estt. (Leave) Dated 07.09.2010.

Note 1: DoPT vide OM No. 13018/6/2013 dated 3-4-2018 with regard to leaving Head Quarters/Station while on CCL and availing LTC during CCL clarified that:-

(i) An employee on CCL may be permitted to leave headquarters with the prior approval of appropriate competent authority.

(ii) LTC may be availed while an employee is on CCL.

(iii) An employee on CCL may proceed on foreign travel provided clearances from appropriate competent authorities are taken in advance.

Note:2 DOPT vide their OM No. 1018/6/2013-Estt.(L) dated 22.6.2018removed the limit of 22 years in case of disabled child for the purpose of child care leave under the Provision of Rule 43-C of CCS (Leave) Rules, 1972. It is also decided that CCL may not be granted for a period less than five days at a time. These orders shall take effect from 13.6.2018**.**

8.33 Amendment in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendations of 7th CPC

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018, have come into force w.e.f. 14.12.2018 when the Notification was published in the official gazette.

II. Government servants serving in a Vacation Department have been allowed Earned Leave in place of Half Pay Leave by amending Rule 28 and Rule 29.

III. With the amendment of Rule 43-C relating to Child Care Leave (CCL), following changes have been made:-

(a) CCL may be granted at 100% of the leave salary for the first 365 days and .80% of the leave salary for the next 365 days.

(b) CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.

(c) For single female Government servants, the CCL may be granted for six spells in a calendar year. However, for other eligible Government servants, it will continue to be granted for a maximum of 3 spells in a calendar year.

IV. "Special Disability Leave for injury intentionally inflicted" under Rule 44 has been substituted by a new Leave named "Work Related Illness and Injury Leave (WRIIL)" which may be granted to a Government servant (whether permanent or temporary), who suffers illness or injury that is attributable to or aggravated in the performance of her or his official duties or in consequence of her or his official position. With the introduction of WRIIL, "Special Disability Leave for accidental injury" (under Rule 45) and Hospital Leave (under Rule 46) have been deleted. WRIIL has foil owing provisions:-

(a) Full pay and allowances will be granted to all. employees during the entire period of hospitalization on account of WRIIL.

(b) Beyond hospitalization, WRIIL will be governed as follows:

(i) Government servants (other than military officers) will be paid full pay and allowances for the 6 months immediately following hospitalization and Half Pay only for 12 months beyond that period. The Half Pay period may be commuted to full pay with corresponding number of days of HPL debited from the employee's leave account.

(ii) For officers of the Central Armed Police Forces (GAFF), full pay and allowances will be paid for the 6 months immediately following hospitalization, and full pay only for the next 24 months.

(iii) Personnel below the rank of officers of GAFF will be paid full pay and allowances, with no limit regarding the period of leave.

(iv) In the case of persons to whom the Workmen's Compensation Act, 1923 applies, the amount of leave salary payable under WRIIL shall be reduced by the amount of compensation payable under the Act.

(v) No EL or HPL will be credited during the period that employee is on WRIIL.

Authority:-Government of India Ministry of Personnel PG & Pensions Department of Personnel & Training O.M. No. 11020/01/2017-Estt. (L) Dated 30.8.2019

8.34 Introduction of Child Adoption Leave to the female Govt servants on adoption of child upto one year of age.

After considering the justification of Association of Adoptive Parents (ATMAJA) and the views of Ministry of Health & Family Welfare, Department of Personal and Training extended the benefit of leave for 135 days to the adoptive mothers with fewer than two surviving children as 'Child Adoption Leave' on adoption of a child upto one year of age, on the lines of maternity leave admissible to natural mothers.

2. During the period of Child Adoption Leave, she shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.

3. Child Adoption leave may be combined with leave of any other kind.

4. In continuation of 'Child Adoption leave' the adoptive mothers may also be granted, if applied for, leave of the kind due and admissible (including Leave not due and Commuted leave not exceeding 60 (sixty) days without production of Medical certificate) for a period upto one year reduced by the age of the adopted child on the date of legal adoption without taking into account the period of Child Adoption Leave, subject the following conditions.

(i) This facility shall not be admissible to an adoptive mother already having two surviving children at the time of adoption.

(ii) The maximum period of one year leave of the kind due & admissible (including Leave not due and Commuted leave upto 60 (sixty) days without production of Medical certificate) will be reduced by the age of the child on the date of adoption without taking into account of Child Adoption Leave as in following illustrations:

-if the age of the adopted child is less than one month on the date of adoption leave upto one year may be allowed.

- If the age of child is six months and above but less than seven months, leave upto 6 months may be allowed.

-If the age of the child is 9 months and above but less than ten months, leave upto 3 months may be allowed.

5. Child Adoption Leave shall not be debited against the leave account.

(Authority:- Govt of India Min of Personal, PG & Pensions DoPT OM No. 13018/4/2004-Estt.(L) dated 31-3-2006

8.35 Enhancement of Child Adoption Leave and extension of the facility of Paternity Leave to Adoptive fathers.

1. On the lines of maternity leave admissible to natural mothers, the Child Adoption Leave enhanced from 135 days to 180 days.
2. A male Government servant (including an apprentice) with less than two surviving children, on valid adoption of a child below the age of one year, may be sanctioned Paternity Leave for a period of 15 days within a period of six months from the date of valid adoption**.**

(Authority:- Govt of India Min of Personal, PG & Pensions DoPT OM No. 13018/1/2009-Estt.(L) dated 22nd July,2009.)

CHAPTER IX

RETIREMENT, RESIGNATION, DISMISSAL ETC. FROM SERVICE

9.1 RETIREMENT AGE

Except as otherwise provided in Rule 56(a) of Fundamental Rules every Government Servant shall retire from service on the afternoon of the last day of the month in which he/she attains the age of sixty years w.e.f. 13.05.1998.

NOTE: A Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of sixty years.

AUTHORITY: GOVERNMENT OF INDIA NOTIFICATION NO. 7(7)-EV(A)/74 DATED 07.02.1975 AND COMPTROLLER AND AUDITOR GENERAL'S ENDORSEMENT NO. 264-AUDIT/155-74, DATED 05.03.1975, DOPT. NO.25012/2/97/-ESTT.(A) DATED 13.5.98.

9.2 BHAVISHYA PORTAL AND DETERMINATION AND AUTHORISATION OF THE AMOUNTS OF PENSION AND GRATUITY

Bhavishya is an online system for sanction of retirement benefits and tracking of sanction and payment of pension by the Government servant and the authorities concerned with sanction of pension to the Government servant.

Pension Process Map and Time Frame

S. No.	Process	Authority Concerned	Time frame
1.	Preparation of list of employees who are due to retire within 12 to 15 months	Head of the Department	1st January, 1st April, 1st July and 1st October each year
2.	Communication of the list to the Accounts Officer Concerned	Head of the Department, Head of the Office	31st January, 30th April, 31st July and 31st October each year. In case of Government servants retiring for reasons other than immediately as soon as the fact comes to notice. In the case of a Government servant retiring for reasons other than by way of superannuation, the Head of Office shall promptly inform the Accounts Officer concerned, as soon as the fact of such retirement becomes known to him.
3.	Communication of the list to the Directorate of Estates in respect of employees having General Pool Accommodation	Head of the Office	12 months before retirement.

	with a view to obtain 'No Demand Certificate'.		
4.	Verification and determination of qualifying service, and if necessary, in consultation with the employee; and determination of average emoluments.	Head of the Office	12 months before retirement. The process to complete before eight months from the retirement.
5.	Communication of facts to the retiring employees for action by the employees.	Head of the Office	8 months before the retirement.
6.	Submission of papers by the employee	Employee	6 months before the retirement.
7.	Presentation of papers to pay and accounts office.	Head of the Office	4 months before the retirement.
8.	Checking the pension and gratuity admissible and forwarding the PPO to the pension paying authority.	Pay and Accounts Office	1 month before the retirement.
9.	Dispatch of PPO to CPAO	PAO	On the last working day of the month preceding the month of retirement.
10-A	Dispatch of Bank half of the PPO to CPPC of Authorized Bank	CPAO	By 20th of the month of retirement.
10-B	Handing over of pensioners half of the PPO to the retiring employee.	Head of Office	Date of retirement.
11	Completion of all formalities and crediting the pension to the pensioner's account.	CPPC/Paying Branch	Last date of the month.

Determination and authorisation of the amounts of pension and gratuity

The rules regarding Determination and authorisation of the amounts of pension and gratuity has been given in Chapter X of CCS (Pension) Rules, 2021. The rules regarding the same are as follows:-

Rule 53:- Processing of pension cases in the online pension sanctioning system:- (1) Unless otherwise exempted by a general or special order of the Government, the pension case of a Government servant shall be processed through 'Bhavishya'

(2)(a) In the case of a department or office or person exempted from the purview of Bhavishya in accordance with sub-rule (1), the details or documents in respect of the person due to retire shall be transmitted in physical mode and his pension case shall be processed manually.

(b) In a case or cases where a particular action or activity cannot be performed under Bhavishya, such action or activity shall be performed manually.

Rule 54:- Preparation of list of Government servants due for retirement:- (1) Every Head of Department shall have a list prepared by 15th day of every month, of all Government servants who are due to retire within the next fifteen months of that date.

(2) A copy of every such list shall be supplied to the Accounts Officer concerned before the last day of every month.

(3) In the case of a Government servant retiring for reasons other than by way of superannuation, the Head of Office shall inform the Accounts Officer concerned not later than ten days from the date of issue of order regarding retirement of Government servant.

Rule 55:- Intimation to the Directorate of Estates regarding issue of "No Demand Certificate":- Immediately after preparing the list of Government servants due to retire within the next fifteen months, the Head of Office shall obtain from each such Government servant, who was or is in occupation of a Government accommodation (hereinafter referred to as the allottee), the complete details regarding the Government accommodation, as prescribed by the Directorate of Estates and shall send these details to the Directorate of Estates, at least one year before the anticipated date of retirement of the Government servant for issuing a `No demand certificate' in respect of the period preceding eight months of the retirement of the allottee.

(2) Immediately after the orders for retirement of a Government servant for reasons other than by way of superannuation, the Head of Office shall also obtain from such Government servant, the details regarding the Government accommodation held by him from time to time, if any.

(3) The Head of Office shall, within ten days of receipt of the details from the Government servant, send these details to the Directorate of Estates along with a copy of intimation sent by him to the Accounts Officer under sub-rule (3) of rule 54 for issuing a `No demand certificate', if the Government servant concerned was or is an allottee of Government accommodation.

(4) A Government servant, referred to in sub-rule (1), if he is not in occupation of any residential accommodation and had also not been allotted any residential accommodation during his service, shall submit a declaration to the Head of Office to this effect one year before his retirement on superannuation.

(5) A Government servant, referred to in sub-rule (2), if he is not in occupation of any residential accommodation and had also not been allotted any residential accommodation during his service, shall submit a declaration to the Head of Office to this effect immediately after the competent authority has approved such retirement or the retirement has become effective, as the case may be.

(6) The Head of Office, after verification of the records, shall issue the ‘No Demand Certificate’ in respect of a Government servant referred to in sub-rule (4) and sub-rule (5). No separate ‘No Demand Certificate’ from the Directorate of Estates shall be necessary in such a case.

Explanation:- The term ‘Directorate of Estates’, wherever occurring in these rules, shall also include any other office or agency concerned with allotment and maintenance of accommodation for Government servants in a Department or office.

Rule 56:- Preparation for processing of pension case.- Every Head of Office shall undertake the preparatory work for processing of pension case one year before the date on which a Government servant is due to retire on superannuation, or on the date on which he proceeds on leave preparatory to retirement, whichever is earlier.

Rule 57:- Stages for the processing of pension case on superannuation.- (1) The Head of Office shall divide the period of preparatory work of one year referred to in Rule 56 in the following three stages, namely:

(a) First Stage:- Verification of service

(i) the Head of Office shall go through the service book of the Government servant and satisfy himself as to whether the certificates of verification for the service subsequent to the service verified under rule 30 are recorded therein;

(ii) in respect of the unverified portion or portions of service, he shall verify the portion or portions of such service, as the case may be, based on pay bills, acquittance rolls or other relevant records, such as last pay certificate and pay slip for month of April (which shows verification of service for the previous financial year) and record necessary certificates in the service book;

(iii) If the service for any period is not capable of being verified in the manner specified in sub-clause (i) and subclause (ii), that period of service having been rendered by the Government servant in another office or Department, the Head of Office under which the Government servant is at present serving shall refer the said period of service to the Head of Office in which the Government servant is shown to have served during that period for the purpose of verification;

(iv) on receipt of communication referred to in sub-clause (iii), the Head of Office in that office or Department shall verify the portion or portions of such service, in the manner as specified in sub-clause (ii), and send necessary certificates to the referring Head of Office within two months from the date of receipt of such a reference;

Provided that in case a period of service is incapable of being verified, it shall be brought to the notice of the referring Head of Office simultaneously.

(v) if no response is received within the time referred to in the preceding sub-clause, such period or periods shall be deemed to qualify for pension;

(vi) if at any time thereafter, it is found that the Head of Office and other concerned authorities had failed to communicate any non-qualifying period of service, the Secretary of the administrative Ministry or Department shall fix responsibility for such non-communication;

(vii) the process specified in sub-clauses (i), (ii), (iii), (iv) and (v) shall be completed eight months before the date of superannuation;

(viii) if any portion of service rendered by a Government servant is not capable of being verified in the manner specified in sub-clause (i) or sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v), the Government servant shall be asked to file a written statement on plain paper within a month, stating that he had in fact rendered service for that period, and shall, at the foot of the statement, make and subscribe to a declaration as to the truth of that statement;

(ix) the Head of Office shall, after taking into consideration the facts in the written statement referred to in subclause (viii) admit that portion of service as having been rendered for the purpose of calculating the pension of that Government servant; and

(x) if a Government servant is found to have given any incorrect information willfully, which makes him or her entitled to any benefits which he or she is not otherwise entitled to, it shall be construed as a grave misconduct.

(b) Second Stage:- Making good the omissions in the service book,-

(i) the Head of Office while scrutinising the certificates of verification of service, shall also identify if there are any other omissions, imperfections or deficiencies which have a direct bearing on the determination of emoluments and the service qualifying for pension;

(ii) every effort shall be made to complete the verification of service, as specified in clause (a) and to make good the omissions, imperfections or deficiencies referred to in sub-clause (i);

(iii) any omission, imperfection or deficiency which is incapable of being made good and the periods of service about which the Government servant has submitted no statement and the portion of service shown as unverified in the service book which it has not been possible to verify in accordance with the procedure laid down in clause (a) shall be ignored and service qualifying for pension shall be determined on the basis of the entries in the service book;

(iv) for the purpose of calculation of emoluments and average emoluments, the Head of Office shall verify from the service book the correctness of the emoluments drawn or to be drawn during the last ten months of service;

(v) in order to ensure that the emoluments during the last ten months of service have been correctly shown in the service book, the Head of Office shall verify the correctness of emoluments only for the period of twenty-four months preceding the date of retirement of a Government servant, and not for any period prior to that date.

(c) Third Stage:- As soon as the second stage is completed, but not later than eight months prior to the date of retirement of the Government servant, the Head of Office shall,-

(i) furnish to the retiring Government servant a certificate regarding the length of qualifying service proposed to be admitted for the purpose of pension and gratuity and also the emoluments and the average emoluments proposed to be reckoned for retirement gratuity and pension;

(ii) direct the retiring Government servant to furnish to the Head of Office the reasons for non-acceptance, supported by the relevant documents in support of his claim within two months if the certified service and emoluments as indicated by the Head of Office are not acceptable to him;

(iii) advise the retiring Government servant to submit Form 4 and Form 6 along with an undertaking to the Bank in Format 9, a common nomination form for arrears of pension and commuted value of pension in Form A appended to the Payment of Arrears of Pension (Nomination) Rules, 1983 and an option form for availing Fixed Medical Allowance or out-patient medical facility provided by the Government.

(2)(a) The Government servant shall submit to the Head of Office duly completed Form 4 and Form 6 along with an undertaking to the Bank in Format 9, a common nomination form for arrears of pension and commuted value of pension in Form A appended to the Payment of Arrears of Pension (Nomination) Rules, 1983 and an option form for availing Fixed Medical Allowance or out-patient medical facility provided by the Government, not later than six months prior to his date of retirement.

(b) The Government servant shall also apply in Form 6, if he so desires, for commutation of a percentage of pension in accordance with the Central Civil Services (Commutation of Pension) Rules, 1981.

(3)(a) Where the Head of Office is satisfied that the Government servant is not in a position to submit the forms referred to in sub-rule (2) on account of any bodily or mental infirmity, the Head of Office may allow the spouse of the Government servant or, in the absence of the spouse, the member of the family eligible to receive family pension on death of Government servant, to submit Form 4 and Form 6.

(b) If there is no member of the family eligible to receive family pension on death of Government servant, a member of the family in whose favour a nomination was made by the Government servant for payment of gratuity, may be allowed to submit Form 4 and Form 6:

Provided that where the said forms are submitted by the spouse or any other member of the family, the Government servant shall not be entitled to the benefit of commutation of a percentage of pension until he himself subsequently applies for such commutation in accordance with the Central Civil Services (Commutation of Pension) Rules, 1981.

Rule 58:- Submission of forms by Government servant retiring for reasons other than superannuation.- (1) A Government servant, who is retiring or has retired for reasons other than superannuation, shall submit to the Head of Office duly completed Form 4 and Form 6 along with an undertaking to the Bank in Format 9, a common nomination form for arrears of pension and commuted value of pension in Form A appended to the Payment of Arrears of Pension (Nomination) Rules, 1983 and an option form for availing Fixed Medical Allowance or out-patient medical facility provided by the Government, immediately after the competent authority has approved such retirement or the retirement has become effective, as the case may be.

(2)(a) Where the Head of Office is satisfied that the Government servant is not in a position to submit the forms referred to in sub-rule (1) on account of any bodily or mental infirmity, the Head of Office may allow the spouse of the Government servant or, in the absence of the spouse, any other member of the family eligible to receive family pension on death of Government servant, to submit Form 4 and Form 6.

(b) If there is no member of the family eligible to receive family pension on death of Government servant, a member of the family in whose favour a nomination was made by the Government servant for payment of gratuity, may be allowed to submit Form 4 and Form 6.

Provided that where the forms are submitted by the spouse or any other member of the family, the Government servant shall not be entitled to the benefit of commutation of a percentage of pension until he himself subsequently applies for such commutation in accordance with the Central Civil Services (Commutation of Pension) Rules, 1981.

Rule 59:- Completion of pension case:-

(1) In cases under rule 57, the Head of Office shall complete Part I of Form 7 along with the check list and the pension calculation sheet not later than four months before the date of retirement of a Government servant. In cases under rule 58, the Head of Office shall complete Part I of Form 7 along with the check list and the pension calculation sheet within two months after submission of Form 4 and Form 6 by a Government servant or his or her spouse or member of his or her family, as the case may be.

(2) In the case of a Government servant who has died after retirement and in respect of whom Forms referred to in rule 57 or rule 58 have not been submitted, action shall be taken in accordance with sub-rule (5) of rule 80.

Rule 60:- Forwarding of pension case to Accounts Officer:-

(1) After complying with the requirement of rules 57, 58 and 59, the Head of Office shall forward the pension case to the Accounts Officer and shall also send to the Accounts Officer,-

(i) copies of Form 4, Form 6 and an undertaking to the Bank in Format 9, signed and submitted by the Government servant;

(ii) copies of Form 7 (including the check list and the pension calculation sheet) and the covering letter in Format 10, and

(iii) duly completed and up-to-date service book of the Government servant along with any other documents relied upon for the verification of service.

(2) The particulars of the Government dues referred to in rule 67 ascertained and assessed by the Head of Office and the amount to be withheld, if any, as per the intimation of Directorate of Estates under sub-rule (5) of rule 68 shall also be furnished to the Accounts Officer in Format 10 so that the dues are recovered out of the gratuity before its payment is authorised.

(3) The Head of Office shall retain a copy of each of the Forms referred to in sub-rule (1) and sub-rule (2) for his records.

(4) The pension case and the papers referred to in sub-rule (1) and sub-rule (2) shall be forwarded to the Accounts Officer not later than four months before the date of superannuation of a Government servant and in cases other than retirement on superannuation not later than two months after the date of submission of Form 4 and Form 6.

Rule 61:- Intimation to Accounts Officer regarding any event having bearing on pension or any Government dues:-

(1) If, after the pension case and pension papers have been forwarded to the Accounts Officer under rule 60, any event occurs which has a bearing on the amount of pension admissible, the fact shall be promptly reported to the Accounts Officer by the Head of Office.

(2) If, after the particulars of Government dues have been intimated to the Accounts Officer under sub-rule (2) of rule 60, any additional Government dues come to the notice of the Head of Office, such dues shall be promptly reported to the Accounts Officer.

Rule 62:- Provisional pension for reasons other than Departmental or Judicial proceedings:-

(1) Where, in a case of retirement on superannuation, after a Government servant or his or her spouse or a member of his or her family, as the case may be, has submitted the Forms in accordance with sub-rule (2) or sub-rule (3) of rule 57 but,-

(i) in spite of following the procedure laid down in rule 57, it is not possible for the Head of Office to forward the pension case and pension papers referred to in rule 60 to the Accounts Officer within the period specified in sub-rule (4) of that rule; or

(ii) the pension case and pension papers forwarded to the Accounts Officer have been returned by the Accounts Officer to the Head of Office for eliciting further information before issuing pension payment order and order for the payment of gratuity, and the Government servant is likely to retire before his pension and gratuity or both can be finally assessed and settled in accordance with the provisions of these rules, the Head of Office shall rely upon such information as may be available in the official records and shall determine the amount of provisional pension and the amount of provisional retirement gratuity.

(2) In a case of retirement otherwise than on superannuation, on receipt of Forms from Government servant or his or her spouse or a member of his or her family in accordance with sub-rule (1) or sub-rule (2) of rule 58, the Head of Office shall rely upon such information as may be available in the official records and shall determine the amount of provisional pension and the amount of provisional retirement gratuity.

(3) Where the amount of pension and gratuity cannot be determined for reasons other than the departmental or judicial proceedings and a provisional pension and provisional gratuity is required to be sanctioned in accordance with sub-rule (1) or sub-rule (2), the Head of Office shall do the following, namely:-

(a) issue a letter of sanction addressed to the Government servant endorsing a copy thereof to the Accounts Officer authorising,

(i) 100 per cent. of pension as provisional pension from the date following the date of retirement; and

(ii) 100 per cent. of the gratuity as provisional gratuity withholding ten per cent of gratuity.

(b) specify in the letter of sanction, the amount recoverable from the gratuity as assessed under rule 67 and after issuing the letter of sanction referred to in clause (a), the Head of Office shall draw,

(i) the amount of provisional pension; and

(ii) the amount of provisional gratuity after deducting therefrom the amount specified in sub-clause (ii) of clause (a) and the dues, if any, specified in rule 68, in the same manner as pay and allowances of the establishment are drawn by him.

(4) A sanction for provisional pension under sub-rule (3) shall be issued not later than ten days after the date of retirement of Government servant in cases covered under sub-rule (1) and within one month from the date of submission of forms in cases covered under sub-rule (2).

(5) The amount of provisional pension and gratuity payable under sub-rule (2) or sub-rule (3) shall, if necessary, be revised on the completion of the detailed scrutiny of the records.

(6)(a) The payment of provisional pension shall not continue beyond the period of six months from the date of retirement of a Government servant or from the date of submission of Form 4 and Form 6 by the Government servant, whichever is later, and if the amount of final pension and the amount of final gratuity had been determined by the Head of Office in consultation with the Accounts Officer before the expiry of the said period of six months, the Accounts Officer shall,-

(i) issue the pension payment order; and

(ii) direct the Head of Office to draw and disburse the difference between the final amount of gratuity and the amount of provisional gratuity paid under sub-clause (ii) of clause (b) of sub-rule (3) after adjusting the Government dues, if any, which may have come to notice after the payment of provisional gratuity.

(b) If the amount of provisional pension disbursed to a Government servant under sub-rule (3) is, on its final assessment, found to be in excess of the final pension assessed by the Accounts Officer, it shall be open to the Accounts Officer to adjust the excess amount of pension out of gratuity withheld under sub-clause (ii) of clause (a) of sub-rule (3) or recover the excess amount of pension in instalments by making short payments of the pension payable in future.

(c) (i) If the amount of provisional gratuity disbursed by the Head of Office under sub-rule (3) is more than the amount finally assessed, the retired Government servant shall not be required to refund the excess amount actually disbursed to him.

(ii) The Head of Office shall ensure that chances of disbursing the amount of gratuity in excess of the amount finally assessed are minimized and the officials responsible for the excess payment shall be accountable for the overpayment.

(7) If the final amount of pension and gratuity have not been determined by the Head of Office in consultation with the Accounts Officer within a period of six months referred to in clause (a) of sub-rule (6), the Accounts Officer shall treat the provisional pension and gratuity as final and issue pension payment order immediately on the expiry of the period of six months.

(8) As soon as the pension payment order has been issued by the Accounts Officer under clause (a) of sub-rule (6) or sub-rule (7), the Head of Office shall release the amount of withheld gratuity under sub-clause (ii) of clause (a) of sub-rule (3) to the retired Government servant after adjusting Government dues which may have come to notice after the payment of provisional gratuity under sub-clause (ii) of clause (b) of sub-rule (3).

(9) If a Government servant is or was an allottee of Government accommodation, the withheld amount should be paid on receipt of `No Demand Certificate' from the Directorate of Estates.

(10) It shall be the responsibility of the Head of Office to ensure that in cases where there is a delay in issue of Pension Payment Order, a provisional pension and provisional gratuity is sanctioned in accordance with this rule.

Rule 63:- Authorisation of pension and gratuity by the Accounts Officer:-

(a) On receipt of pension case and pension papers referred to in rule 60, the Accounts Officer shall apply the requisite checks, record the account enfacement in Part II of Form 7 and assess the amount of pension, family pension and gratuity and issue the pension payment order not later than two months in advance of the date of the retirement of a Government servant on attaining the age of superannuation.

(b) In the cases of retirement otherwise than on attaining the age of superannuation, the Accounts Officer shall apply the requisite checks, complete Part II of Form 7, assess the amount of pension, family pension and gratuity, assess dues and issue the pension payment order within forty-five days of the date of receipt of pension papers from the Head of Office.

(c) While applying the requisite checks, the Accounts Officer shall verify the correctness of emoluments only for the period of twenty-four months preceding the date of retirement of a Government servant, and not for any period prior to that date.

(d) The Accounts Officer shall indicate in the Pension Payment Order, the name of the spouse of the Government servant, if alive, as family pensioner.

Provided that in the case of a Government servant whose family includes more than one wife who is alive, the Accounts Officer shall indicate, in the Pension Payment Order, the names of all the wives with their respective share in the family pension.

Provided further that in the case of a Government servant whose family includes a wife, who is alive, and a child or children from a wife who is not alive or from a divorced wife or from a void or voidable marriage, the Accounts Officer shall indicate, in the Pension Payment Order, only the name of wife who is alive with her share in the family pension, then on death of the pensioner, the share of family pension indicated in the Pension Payment Order shall initially become payable to the surviving widow and on receipt of a communication from the Head of Office, the Accounts Officer shall issue a revised Pension Payment Authority, indicating the

names of all the members of family who are eligible for family pension on the date of death of the pensioner with their respective share in the family pension, in accordance with rule 50.

(e) The Accounts Officer shall also indicate in the Pension Payment Order, the names of the permanently disabled child or children and dependent parents and disabled siblings as family pensioners if there is no other member of family to whom family pension may become payable before such disabled child or children or dependent parents or disabled siblings.

(f) On receipt of a written communication from the Head of Office on an application in Form 8 from an existing pensioner or family pensioner, the Accounts Officer shall also indicate in the Pension Payment Order, the names of the permanently disabled child or children and dependent parents and disabled siblings as family pensioners if there is no other member of family to whom family pension may become payable before such disabled child or children or dependent parents or disabled siblings.

(g) Where an intimation regarding marriage or remarriage after retirement has been received from a retired Government servant in accordance with clause (f) of sub-rule (15) of Rule 50, the Head of Office, after due verification, forward the papers to the Account Officer and the Account Officer shall take the said intimation on record and, if there is no child or children from an earlier marriage or if the child or children from an earlier marriage are not eligible for family pension, issue a Revised Pension Payment Authority including the name of such spouse as family pensioner in the pension payment order.

(h) The Pension Disbursing Authority shall commence disbursement of family pension, as authorized in the Pension Payment Order, to the members of family referred to in clause (c), (d), (e) or (f), in accordance with the provisions of rule 79 and in the order indicated in rule 50.

(2) The amount of gratuity as determined by the Accounts Officer under Clause (a) of sub-rule (1) shall be intimated to the Head of Office with the remarks that the amount of the gratuity may be drawn and disbursed by the Head of Office to the retired Government servant after adjusting the Government dues, if any, referred to in rule 67 and the amount to be withheld, if any, as per the intimation of Directorate of Estates under sub-rule (5) of rule 68.

(3) The amount of gratuity withheld under sub-rule (5) of rule 68 shall be adjusted by the Head of Office against the outstanding license fee intimated by the Directorate of Estates and the balance, if any, refunded to the retired Government servant.

(4)(a) The Accounts Officer shall forward a copy of the Pension Payment Order or the Revised Pension Payment Authority issued under this rule along with the undertaking in Format 9 to the Central Pension Accounting Office, not later than two months from the date of receipt of pension papers from the Head of Office, for issuing a Special Seal of Authority.

(b) The Central Pension Accounting Office shall issue the Special Seal of Authority and forward the same to the Pension Disbursing Authority along with the copy of the Pension Payment Order or the Revised Pension Payment Authority issued by the Accounts Officer and the undertaking in Format 9, not later than twenty one days from the date of receipt of the Pension Payment Order or the Revised Pension Payment Authority from the Accounts Officer, in accordance with the orders issued by the Controller General of Accounts.

(c) The Pension Disbursing Authority shall take action to disburse the pension to the retired Government servant on the date on which it becomes due, in accordance with the orders issued by the Controller General of Accounts and Central Pension Accounting Office.

(5)(a) In case, any departmental or judicial proceedings are pending against the Government servant, a provisional pension as provided in sub-rule (5) of rule 8 shall be authorised by the Accounts Officer and no gratuity shall be paid to the Government servant until the conclusion of the departmental or judicial proceedings and issue of final orders thereon and after the conclusion of departmental or judicial proceedings and issue of final orders thereon, the Head of Office shall forward the copy of final orders passed by the competent authority along with the details in Form 7-A, not later than thirty days from the date of issue of the said orders.

(b) On receipt of the copy of final orders passed by the competent authority and the details in Form 7-A from the Head of Office, the Accounts Officer shall take further action to authorise the final pension to the retired Government servant in accordance with the orders passed by the competent authority in regard to the departmental or judicial proceedings within thirty days of the date of receipt of the said Form 7-A.

Rule 64:- Government servants on deputation:-

(1) In the case of Government servant who retires while on deputation to another Central Government Department, action to authorise pension and gratuity in accordance with the provisions of these rules shall be taken by the Head of Office of the borrowing Department.

(2) If, a Government servant retires from service, while on deputation to a State Government or while on Foreign Service, action to authorise pension and gratuity in accordance with the provisions of these rules shall be taken by the Head of Office or the Cadre authority which sanctioned deputation to the State Government or to foreign service.

Rule 65:- Interest on delayed payment of gratuity, pension and family pension:-

(1) In all cases where provisional pension or provisional family pension or provisional gratuity has not been sanctioned in accordance with these rules or where the payment of pension or family pension or gratuity has been authorised later than the date when its payment becomes due, including in the cases of retirement otherwise than on superannuation, and it is clearly established that the delay in payment was attributable to administrative reasons or lapses, interest shall be paid on arrears of pension or family pension or gratuity at the rate and in the manner as applicable to General Provident Fund amount in accordance with the instructions issued from time to time.

Provided that no interest under this sub-rule shall be payable if the delay in payment was caused on account of failure on the part of the Government servant or the pensioner or the member of the family of the Government servant to comply with the procedure laid down by the Government for processing the pension or family pension case.

(2) Every case of delayed payment of pension or family pension or gratuity (including provisional pension or family pension or gratuity) in respect of employees of a Ministry or Department and the employees of its attached and subordinate offices shall be considered by the Secretary of that Ministry or Department or any other officer, not below the level of Joint Secretary to the Government of India, authorised by him for this purpose, and where the Secretary or the officer authorised by him is satisfied that the delay in the payment of pension or family pension or gratuity was caused on account of administrative reasons or lapse, the said Secretary or the officer authorised by him shall sanction payment of interest.

(3)(a) The administrative Ministry or the Department or the office shall issue sanction for the payment of interest after the Secretary or the officer authorised by him has sanctioned the payment of interest under sub-rule (2).

(b) The payment of interest on delayed payment of gratuity or pension or family pension shall be paid within two months from the date on which payment of interest has been sanctioned by Secretary or the officer authorised by him.

(4) In all cases where the payment of interest has been sanctioned by the Secretary of the administrative Ministry or the Department or the officer authorised by him, such Ministry or the Department or Office shall fix the responsibility and take disciplinary action against the Government servant or servants who are found responsible for the delay in the payment of gratuity or pension or family pension on account of administrative lapses.

Provided that payment of interest under sub-rule (3) shall be made without waiting for the outcome of the disciplinary proceedings, if any.

(5) Without prejudice to the generality of the provisions of sub-rule (1), the period for which interest shall be payable for the delay in payment of pension or gratuity shall be determined in the following manner, namely:-

(a) In the case of a Government servant who retires on superannuation, interest shall be payable from the date following the date of expiry of a period of three months from the date of retirement, up to the date of payment of arrears of pension or gratuity or both;

(b) In the case of a Government servant who retires or is retired otherwise than on superannuation or is absorbed in a public sector undertaking or an autonomous body or dies during service or after retirement, interest shall be payable from the date following the date of expiry of a period of three months from the date of retirement or absorption or death, as the case may be, up to the date of payment of arrears of pension or gratuity;

(c) In the case of a Government servant to whom provisional pension was paid and retirement gratuity was not paid on retirement in accordance with clause (c) of sub-rule (4) of rule 8 on account of departmental or judicial proceedings pending against him on the date of retirement and who is exonerated of all charges on conclusion of such departmental or judicial proceedings, interest shall be payable on retirement gratuity and arrears of pension, if any, from the date following the date of expiry of a period of three months from the date of retirement up to the date of payment of arrears of pension and gratuity;

(d) In the case of a Government servant to whom provisional pension was paid and retirement gratuity was not paid on retirement in accordance with clause (c) of sub-rule (5) of rule 8 on account of departmental or judicial proceedings pending against him on the date of retirement and despite him not having been fully exonerated of all charges on conclusion of such departmental or judicial proceedings, the competent authority decides to allow payment of pension and retirement gratuity, either in full or in part, interest shall be payable on retirement gratuity and arrears of pension, if any, from the date of expiry of a period of three months from the date on which the order for payment of pension and gratuity is issued by the competent authority up to the date of payment of pension and gratuity.

(e) In the case of a Government servant to whom provisional pension was paid and gratuity was not paid on retirement in accordance with clause (c) of sub-rule (5) of rule 8 on account of departmental or judicial proceedings pending against him on the date of retirement and such

departmental or judicial proceedings are dropped consequent on his death, interest shall be payable on arrears of pension, family pension and gratuity from the date of expiry of a period of three months from the date of death up to the date of payment of such arrears of pension, family pension and gratuity.

(f) Where arrears of pension or gratuity become payable to a Government servant on account of enhancement of the amount of pension authorised or the amount of gratuity paid on retirement consequent on retrospective revision of emoluments or liberalisation in the provisions relating to grant of pension or gratuity, interest shall be payable on arrears of pension or gratuity to the Government servant from the date of expiry of a period of three months from the date of issue of the order revising the emoluments or liberalising the provisions relating to grant of pension or gratuity, as the case may be, up to the date of payment of arrears of pension or gratuity.

Rule 66:- Revision of pension after authorisation:-

(1) The pension authorised under rule 44 and family pension authorised under rule 50 may be revised by the Government in accordance with any general order issued in implementation of decisions taken on the recommendations of the Central Pay Commissions, or otherwise, and the pension or family pension so revised shall thereafter be the basic pension or basic family pension for grant of additional pension under sub-rule (5) of rule 44 or additional family pension under sub-rule (3) of rule 50 or dearness relief under rule 52.

(2) Subject to the provisions of rule 7 and rule 8, pension or family pension once authorised after final assessment or revised under sub-rule (1) shall not be revised to the disadvantage of the Government servant, unless such revision becomes necessary on account of detection of a clerical error subsequently.

Provided that no revision of pension or family pension to the disadvantage of the pensioner or family pensioner shall be ordered without the concurrence of the Department of Pension and Pensioners' Welfare, if the clerical error is detected after a period of two years from the date of authorisation or revision of pension or family pension.

(3) The question whether the revision has become necessary on account of a clerical error or not shall be decided by the administrative Ministry or Department.

(4) If, consequent on revision of pension or family pension under sub-rule (2), an excess payment of pension or family pension is found to have been made to the pensioner or family pensioner and if such excess payment is not on account of any misrepresentation of facts by the pensioner or family pensioner, the administrative Ministry or Department shall examine in consultation with the Ministry of Finance (Department of Expenditure) whether or not recovery of such excess payment can be waived off and issue appropriate orders in accordance with the relevant rules and instructions in this regard.

(5) Where the administrative Ministry or Department decides not to waive off the excess payment of pension or family pension, the retired Government servant concerned, or family pensioner shall be served with a notice by the Head of Office requiring him to refund the excess payment of pension within a period of two months from the date of receipt of notice by him.

(6) In case the Government servant fails to comply with the notice, the Head of Office shall, by order in writing, direct that such excess payment shall be adjusted in instalments by short payments of pension in future, in one or more instalments, as the Head of Office may direct.

Rule 67:- Recovery and adjustment of Government dues:-

(1) It shall be the duty of the Head of Office to ascertain and assess Government dues payable by a Government servant due for retirement on superannuation and by the Government servant who has retired or is retiring otherwise than on attaining the age of superannuation.

(2) The Government dues as ascertained and assessed by the Head of Office which remain outstanding till the date of retirement of the Government servant, shall be adjusted against the amount of the retirement gratuity becoming payable.

Explanation:- The expression 'Government Dues' includes-

(a) dues pertaining to Government accommodation including arrears of licence fee as well as damages (for the occupation of the Government accommodation beyond the permissible period after the date of retirement of the allottee, subletting, unauthorised occupation, transfer to an ineligible office, etc.) and dues or arrears in respect of electricity, water and PNG charge, if any;

(b) dues other than those pertaining to Government accommodation, namely, balance of house building or conveyance or any other advance, overpayment of pay and allowances or leave salary and arrears of income tax deductible at source under the Income Tax Act, 1961 (43 of 1961).

(3) Only the Government dues as referred to in sub-rule (2) shall be adjusted against the amount of retirement gratuity payable to the retired Government servant and any other dues which are not Government dues in terms of sub-rule (2) shall not be recoverable from the amount of retirement gratuity.

Rule 68:- Adjustment and recovery of dues pertaining to Government accommodation:-
(1)(a) In the case of a Government servant who is due for retirement on superannuation, the Directorate of Estates, on receipt of intimation and details from the Head of Office under sub-rule (1) of rule 55 for issue of a No Demand Certificate, shall scrutinise its records and inform the Head of Office within two months, if any licence fee was recoverable from the Government servant in respect of the period prior to eight months of his retirement.

(b) In the case of a Government servant who has retired or is retiring otherwise than on attaining the age of superannuation, the Directorate of Estates shall inform the Head of Office within one month from the date of receipt of intimation and details from Head of Office under sub-rule (2) of rule 55, if any licence fee was recoverable from the Government servant up to the date of retirement.

(c) If no intimation in regard to recovery of outstanding licence fee is received by the Head of Office by the stipulated date, it shall be presumed that no licence fee was recoverable from the allottee in respect of the period preceding eight months of the date of his superannuation or up to the date of retirement in other cases.

(2) In the case of retirement on superannuation, the Head of Office shall ensure that licence fee for the next eight months, that is upto the date of retirement of the allottee, is recovered every month from the pay and allowances of the allottee.

(3) Where the Directorate of Estates intimates the amount of licence fee recoverable in respect of the period mentioned in sub-rule (1), the Head of Office shall ensure that outstanding licence fee is recovered in instalments from the current pay and allowances of the allottee and where

the entire amount is not recovered from the pay and allowances, the balance shall be recovered out of the gratuity before its payment is authorised.

(4) The Directorate of Estates shall also inform the Head of Office the amount of licence fee for the retention of Government accommodation for the permissible period beyond the date of retirement of the allottee and the Head of Office shall adjust the amount of that licence fee from the amount of the gratuity together with the unrecovered licence fee, if any, mentioned in sub-rule (3).

(5) If in any particular case, it is not possible for the Directorate of Estates to determine the outstanding licence fee, that Directorate shall inform the Head of Office that ten per cent of the gratuity may be withheld pending receipt of further information.

(6) The recovery of licence fee (where it is not possible for the Directorate of Estates to determine the outstanding license fee) as well as damages (for occupation of the Government accommodation beyond the permissible period after the date of retirement of allottee) shall be the responsibility of the Directorate of Estates and the withheld amount of gratuity under sub-rule (5) above of the retiring Government employee, who was in occupation of Government

accommodation, shall be paid immediately on production of 'No Demand Certificate' from the Directorate of Estates after actual vacation of the Government accommodation.

(7)(a) The Directorate of Estates shall ensure the No Demand Certificate shall be given to the Government servant within a period of fourteen days from the date of submission of application for the said certificate after actual vacation of the Government accommodation.

(b) If the Directorate of Estates fails to issue the No Demand Certificate within fourteen days from the date of the application, the allottee shall be entitled to payment of interest (as per the rate and manner applicable to General Provident Fund deposit determined from time to time by the Government of India) on the excess withheld amount of gratuity which is required to be refunded after adjusting the arrears of licence fee and damages, if any, payable by the allottee till the date of issue of No Demand Certificate or the date of expiry of the period of fourteen days from the date of application for No demand certificate, whichever is earlier.

(c) The interest shall be payable by the Directorate of Estates through the concerned Account Officer of the retired Government servant from the date of application for the said certificate after vacation of the Government accommodation, up to the date of refund of excess withheld amount of gratuity.

(8) If after adjustment from the withheld amount of gratuity, if any, mentioned under sub-rule (5), or if no amount of gratuity was withheld under sub-rule (5), any amount on account of licence fee or damages (for overstay or unauthorised occupation or subletting or transfer to an ineligible office etc.) or dues on account of electricity, water or PNG charges, remaining unpaid, may be ordered by the Directorate of Estates to be recovered through the concerned Account Officer from the dearness relief without the consent of the pensioner and in such case no dearness relief shall be disbursed until full recovery of such dues has been made.

Explanation:- For the purpose of this rule, the licence fee shall also include any other charges payable by the allottee for any damage or loss caused by him to the accommodation or its fittings.

Rule 69:- Adjustment and recovery of dues other than dues pertaining to Government accommodation:-

(1) For the dues other than the dues pertaining to occupation of Government accommodation as referred to in clause (b) of subrule (2) of rule 67, the Head of Office shall take steps to assess the dues one year before the date on which a Government servant is due to retire on superannuation or on the date on which he proceeds on leave preparatory to retirement, whichever is earlier, in the case of retirement on superannuation and immediately on retirement or when the fact of retirement of the Government servant is known to the Head of Office, whichever is earlier, in the case of retirement otherwise than on superannuation.

(2) The assessment of Government dues referred to in sub-rule (1) shall be completed by the Head of Office eight months prior to the date of the retirement of the Government servant, in the case of retirement on superannuation, and within thirty days after the date of retirement in the case of retirement otherwise than on superannuation.

(3) The dues as assessed under sub-rule (2) including those dues which come to notice subsequently and which remain outstanding till the date of retirement of the Government servant, shall be adjusted against the amount of retirement gratuity becoming payable to the Government servant on his retirement.

Rule 70:- Date of retirement to be notified:-

(1) When a Government servant retires from service,

(a) a notification in the Official Gazette in the case of a Gazetted Government servant; or

(b) an office order in the case of a non-gazetted Government servant, shall be issued specifying the date of retirement within a week of such date and a copy of every such notification or office order, as the case may be, shall be forwarded immediately to the Accounts Officer.

Provided that where a notification in the Official Gazette or an office order, as the case may be, regarding the grant of leave preparatory to retirement to a Government servant is issued, a further notification or office order that the Government servant has actually retired on the expiry of such leave shall not be necessary unless the leave is curtailed and the retirement is for any reason ante-dated or postponed.

(2) Unless specific orders for extension of service are issued by the competent authority, the Government servant shall be deemed to have retired from service on the date on which he attains the age of superannuation and failure on the part of the office to issue a notification or office order under sub-rule (1) shall not make the Government servant entitled to continue in service beyond the date of superannuation.

9.3 For a Government servant attaining a specific age or completing a specified period of service, retirement is automatic and in the absence of specific orders to the contrary by the competent authority he must retire on the due date. It is the responsibility of the Administrative authorities concerned to ensure that the Government servants under their control so retire. For this purpose, the authorities concerned should maintain a proper record of the dates of retirement of the Government servants working under them and take such appropriate action as may be necessary for their retirement on the due dates.

(2) A government servant cannot take advantage of non-receipt of formal orders regarding his relief etc. to say that he has been granted an extension of service. If the Government servant desires to take any leave preparatory to retirement, he should bring the fact that he is attaining the age of superannuation or completing the period of service after which he has to retire, to the notice of the head of the office in which he is serving or if he is himself the head of the office, to his immediate superior. Unless he receives specific orders that he should continue in service, he should make over charge on the due date to the head of the office (or such officer as may be nominated by the latter) or if he is himself the head of the office, to the next senior- most officer in the office who would normally be placed in charge of the office in his absence.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS O.M. NO. 33/6/56/ ESTT(A) DATED 10.12.1956 COPY ENDORSED BY THE COMPTROLLER ANDAUDITOR GENERAL UNDER NO. 73 A/212-56, DATED 14.01.1957.

9.4 While the annual review by the competent authority prescribed in subsequent para, should continue as before in order to ensure that every Ministerial Officer, who is allowed to remain in service beyond the age of 55, continue to maintain a high standard of efficiency, there need not be an annual medical examination in every case. Where, however, the competent authorities have reason to believe primafacie that the state of an officer's physical health is not upto the required standard, it will be open to them to direct that the officer in question should undergo a Medical Examination and produce a certificate of fitness. The procedure for this medical examination will be the same as already prescribed.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS O.M. NO. 32/2/57-ESTTS(A) DATED 16.07.57 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDTT. NO. 2842-NGE-II/268-57, DATED 26.07.57.

9.5 Periodic Review of Central Government Employees for strengthening of administration under Fundamental Rule (FR) 56(j)/(l) and Rule 42 of CCS (Pension) Rules, 2021

Instructions have been issued from time to time for undertaking periodic review of performance of Government servants with a view to ascertain whether the Government servant should be retained in service or retired from service prematurely, in public interest, as per Fundamental provisions/Rule referred in the subject cited above. In order to bring in better clarity to the existing instructions and enable uniform implementation, an effort has been made to review, consolidate, and reiterate the guidelines at one place.

2. The objective of Fundamental Rule (FR) 56(j)/(l) and Rule 42 of CCS(Pension) Rules, 2021, is to strengthen the administrative machinery by developing responsible and efficient administration at all levels and to achieve efficiency, economy, and speed in the disposal of Government functions. It is clarified that premature retirement of Government servants under these rules is not a penalty. It is distinct from 'Compulsory Retirement', which is one of prescribed penalties under CCS (CCA) Rules,1965.

3. Provisions relating to pre-mature retirement in the Fundamental Rules and CCS (Pension) Rules, 2021

3.1 The Appropriate Authority has the absolute right to retire a Government servant under FR56(j), FR56(l) or Rule 42 of CCS (Pension) Rules, 2021 as the case may be, if it is necessary to do so in public interest.

3.2 FR56(j):-The Appropriate Authority shall, if it is of the opinion that it is in the public interest so to do, have the absolute right to retire any Government servant by giving him notice of not less than three months in writing or three months' pay and allowances in lieu of such notice:-

(i) If he is, in Group 'A' or Group 'B' service or post in a substantive, quasi-permanent or temporary capacity and had entered Government service before attaining the age of 35years, after he has attained the age of 50 years;

(ii) In any other case after he has attained the age of 55years.

3.3 FR56(l):-Notwithstanding anything contained in clauses, the Appropriate Authority shall, if it is of the opinion that it is in the public interest to do so, have the absolute right to retire a Government servant in Group C service or post who is not governed by any pension rules, after he has completed thirty years' service by giving him notice of not less than three months in writing or three months' pay and allowances in lieu of such notice.

3.4 Rule 42 of *CCS* (Pension) Rules, 2021 -

(1) At any time after a Government servant has completed a qualifying service of thirty years, he may be required by the Appointing Authority to retire in the public interest and in the case of such retirement, the Government servant shall be entitled to a retiring pension.

(2) The Appointing Authority may give a notice in writing to a Government servant at least three months before the date on which he is required to retire in the public interest or three months' pay and allowances in lieu of such notice.

4. **Time Schedule to be followed**:-The time schedule given in the following table, shall be followed for undertaking the exercise of review of performance of Government servants:-

Quarter in which review is to be made	**Cases of Government servants, in the quarter indicated below to be reviewed**
January to March	July to September of the same year
April to June	October to December of the same year
July to September	January to March of the next year
October to December	April to June of the next year

5. **Maintenance of Register :-** A register of the Government servants who are due to attain the age of 50/55 years or to complete 30 years of service, has to be maintained. The register should be scrutinized at the beginning of every quarter by a senior officer in the Ministry / Department / Cadre and the review be undertaken according to the above schedule so as to ensure timely completion of the review for retention/pre-mature retirement of the Government servants.

6. Government may, at any time after a Government servant has attained the age of 50/55 years or completed 30 years of service, as the case may be, retire him pre-maturely in public interest. However, non-adherence to the time-lines as indicated in para 4 above due to certain administrative exigencies shall not take away the powers of Appropriate Authority to pre-maturely retire a Government servant under FR 56(j), 56(l) and Rule 42 of CCS (Pension) Rules, 2021. Therefore, review of a Government servant for the purposes of these Rules can be undertaken even after he has attained the age of 50/55 years in cases covered by FR 56 (j) or after he has completed 30 years of qualifying service under FR 56(l) / Rule 42 of CCS(Pension) Rules, 2021.

7. There is also no bar on the Government to review any such case again where it was decided earlier to retain the officer, but the Appropriate/Appointing Authority is of the opinion that it is expedient to undertake the review again on account of changed circumstances, in public interest. In such cases, the Appropriate Authority is expected to demonstrate visible meticulousness as such Government servants have been found effective on earlier occasion for retention in service.

8. Composition of Review and Representation Committee: -

8.1 The concerned Secretary of the Cadre Controlling Authority (CCA) will constitute Review Committees of two members at appropriate level as under :-

(i) In case of officers holding Group A posts :- Review Committee shall be headed by the Secretary of the concerned CCA. Where there are Boards viz CBDT, CBIC, Railway Board, Postal Board, Telecom Commission etc., the Review Committee shall be headed by the Chairman of such Board.

(ii) In case of Group B (Gazetted) officers :- Additional Secretary/Joint Secretary level officer shall head the Review Committee.

(iii) In the case of Non-Gazetted employees :-

(a) An officer of the level of Joint Secretary will head the Committee. However, in case the Appointing Authority is lower in rank than a Joint Secretary, then an officer of the level of Director/Deputy Secretary will be the head.

(b) In the case of Non-Gazetted employees in other than centralised cadres, Head of Department/Head of the Organisation shall decide the composition of the Review Committee.

Chief Vigilance Officer, in case of Gazetted officers, or his representative in case of non-Gazetted officers, will be associated in case of record reflecting adversely on the integrity of any employee.

8.2 The composition of Representation Committee for all Government servants shall consist of :-

(a) A Secretary to the Government of India to be nominated by the Cabinet Secretary;

(b) Additional Secretary/Joint Secretary in the Cabinet Secretariat; and

(c) One member nominated by the CCA.

9. Constitution of Internal Committee :- In addition to the above, Secretary of the CCA is also empowered to constitute an Internal Committee comprising of such officer(s) as deemed fit to assist the Review Committee. These Committees will ensure that the service record of the Government servants being reviewed, along with a summary, bringing out all relevant information, is submitted to the Cadre Authorities at least three months prior to the due date of review.

10. Broad Criteria to be followed by the Review Committee:- The broad criteria to be followed by the Review Committee while making the recommendations are as follows:-

(i) Government servants whose integrity is doubtful, shall be retired.

(ii) Government servants found to be ineffective shall also be retired. The basic consideration in identifying such Government servants should be their fitness/competence to continue in the post held.

(iii) No Government servant should ordinarily be retired on ground of ineffectiveness, if, in any event, he would be retiring on superannuation within a period of one year from the date of consideration of his case. However, in a case where there is a sudden and steep fall in the competence, efficiency or effectiveness of a Government servant, it would be open to review such a case also for premature retirement. The said instruction of not retiring the Government servant within one year on the ground of ineffectiveness except in case of sudden and steep fall in his performance is relevant only when he is proposed to be retired on the ground of ineffectiveness, but not on the ground of doubtful integrity.

(iv) No Government servant should ordinarily be retired on ground of ineffectiveness, if, his service during the preceding 5 years or where he has been promoted to a higher post during that 5 year period, his service in the highest post, has been found satisfactory. There is no such stipulation, however, where the Government servant is to be retired on grounds of doubtful integrity. In case of those Government servants who have been promoted during the last 5 years,

the previous entries in the APARs may be taken into account if he was promoted on the basis of seniority cum fitness, and not on the basis of merit.

(v) The entire service record of a Government servant should be considered at the time of review. The expression 'service record' refers to all relevant records and therefore, the review should not be confined to the consideration of the ACR/APAR dossier. The personal file of the Government servant may contain valuable material. Similarly, his work and performance could also be assessed by looking into files dealt with by him or in any papers or reports prepared and submitted by him. It would be useful if the Ministry/Department/Cadre puts together all the data available about the Government servant and prepares a comprehensive brief for consideration by the Review Committee. Even uncommunicated remarks in the ACRs/APARs may be taken into consideration.

11. Important judgements of Supreme Court

11.1 In the judgement in the case of UOI & Col. J. N. Sinha [1571 SCR (1) 791], the Hon'ble Supreme Court had not only upheld the validity of FR 56(j), but also held that no show-cause notice needs to be issued to any Government servant before a notice of retirement is issued to him under the aforesaid provisions. The Apex Court held that —

"Now coming to the express words of Fundamental Rule 56(j), it says that the appropriate authority has the absolute right to retire a government servant if it is of the opinion that it is in the public interest to do so. The right conferred on the appropriate authority is an absolute one. That power can be exercised subject to the conditions mentioned in the rule.' one of which is that the concerned authority must be of the opinion that it is in public interest to do so. If that authority bona fide forms that opinion, the correctness of that opinion cannot be challenged before courts. It is open to an aggrieved party to contend that the requisite opinion has not been formed or the decision is based on collateral grounds or that it is an arbitrary decision."

11.2 In the case of State of Gujarat vs Umedbhai M. Patel, 2001 (3) SCC 314, Hon'ble Court held that —

"The law relating to compulsory retirement has now crystalized into definite principles, which could be broadly summarized thus:

(i) Whenever the services of a public servant are no longer useful to the general administration, the officer can be compulsorily retired for the sake of public interest.

(ii) Ordinarily, the order of compulsory retirement is not to be treated as a punishment coming under Article 311 of the Constitution.

(iii) For better administration, it is necessary to chop off dead wood, but the order of compulsory retirement can be passed after having due regard to the entire service record of the officer.

(iv) Any adverse entries made in the confidential record shall be taken note of and be given due weightage in passing such order.

(v) Even un-communicated entries in the confidential record can also be taken into consideration.

(vi) The order of compulsory retirement shall not be passed as a short cut to avoid Departmental enquiry when such course is more desirable.

(vii) If the officer was given a promotion despite adverse entries made in the confidential record, that is a fact in favour of the officer.

(viii) Compulsory retirement shall not be imposed as a punitive measure.

12. The observations of the Supreme Court with regard to Integrity and conduct unbecoming of a Government servant

12.1 As far as integrity is concerned, the following observations of the Hon'ble Supreme Court in the case of S Ramchandra Raju vs State of Orissa {(1 994) 3 SCC 424}, while upholding compulsory retirement in the case, may be kept in view: "The officer would live by reputation built around him. In an appropriate case, there may not be sufficient evidence to take punitive disciplinary action of removal from service. But his conduct and reputation is such that his continuance in service would be a menace to public service and injurious to public interest. The entire service record or character rolls or confidential reports maintained would furnish the backdrop material for consideration by the Government or the Review Committee or the appropriate authority. On consideration of the totality of the facts and circumstances alone; the Government should form the opinion that the Government officer needs to be compulsorily retired from service. Therefore, the entire record more particularly, the latest, would form the foundation for the opinion and furnish the base to exercise the power under the relevant rule to compulsorily retire a Government officer."

12.2 While considering the aspect of integrity of an employee, all material on record, including the actions or decisions taken by the employee which do not appear to be above board, complaints received against him, or suspicious property transactions, for which there may not be sufficient evidence to initiate departmental proceedings, may also be taken into account. The judgement of the Apex Court in the case of K. Kandaswamy vs Union Of India & Anr, 1996 AIR 277, 1995 SCC (6) 162 is relevant here. In this case, the apex court upheld the decision of the Government and held that:-

"The rights - constitutional or statutory - carry with them corollary duty to maintain efficiency, integrity and dedication to public service. Unfortunately, the latter is being overlooked and neglected and the former unduly gets emphasised. The appropriate Government or the authority would, therefore, need to consider the totality of the facts and circumstances appropriate in each

case and would form the opinion whether compulsory retirement of a Government employee would be in the public interest. The opinion must be based on the material on record; otherwise it would amount to arbitrary or colourable exercise of power."

12.3 Similarly, reports of conduct unbecoming of a Government servant may also form basis for compulsory retirement. As per the judgement of the Hon'ble Supreme Court in State of U.P. and Others vs Vijay Kumar Jam, Appeal (civil) 2083 of 2002:

"If conduct of a government employee becomes unbecoming to the public interest or obstructs the efficiency in public services, the government has an absolute right to compulsorily retire such an employee in public interest."

13. Approval of Appropriate/Appointing Authority :- The recommendations of Review Committee will be put up for consideration and approval of Appropriate/Appointing Authority in those cases, where it has been recommended to retire the Government servant prematurely.

14. Representation against Premature Retirement :- After issue of the orders of premature retirement, the concerned Government servant may put up representation for orders otherwise, within three weeks from the date of service of such notice / order and the matter may be placed before Representation Committee along with fresh input, if any. The examination of the representation should be completed by the Cadre Authorities within two weeks from the date of receipt of representation. The Representation Committee considering the representation shall make its recommendations within two weeks from the date of receipt of the reference from the Cadre Authorities concerned and the Appropriate/Appointing Authority should pass its orders within two weeks from the date of receipt of the recommendations of Representation Committee.

{Authority :- Government of India, Ministry of Personnel, Public Grievances and Pensions, DoPT's O. M. No. 25013/03/2019-Estt.A-IV Dated 28th Aug 2020 and CCS (Pension) Rules, 2021.}

9.6 VOLUNTARY RETIREMENT:

Rule 43 of CCS (Pension) Rules, 2021: Retirement on completion of twenty years' qualifying service:-

1. At any time after a Government servant has completed twenty years' qualifying service, he may, by giving notice of not less than three months in writing to the appointing authority, retire from service and in the case of such retirement the Government servant shall be entitled to a retiring pension.

   Provided that before giving notice of voluntary retirement, a Government servant shall request the appropriate administrative authority for a certificate regarding completion of qualifying service of twenty years on the intended date of retirement and the administrative authority shall issue the required certificate within fifteen days of such request by the Government servant and if no such certificate is issued by the administrative authority

within the prescribed period of fifteen days, the Government servant may give the notice of voluntary retirement without such certificate.

Provided further that before accepting the notice for voluntary retirement and passing orders in this regard, the appointing authority shall satisfy itself that the Government servant has completed the qualifying service of twenty years.

Provided also that a Government servant shall be eligible to retire under this rule only if he has completed or will complete a qualifying service of twenty years on the intended date of retirement and the provision in sub-rule (7) of rule 44 for treating fraction of a year equal to three months and above as a completed six monthly period shall not be applicable for the purpose of determining the qualifying service under this rule.

2. The notice of voluntary retirement given under sub-rule (1) shall require acceptance by the appointing authority.

   Provided that where the appointing authority does not refuse to grant the permission for retirement before the expiry of the period specified in the said notice, the retirement shall become effective from the date of expiry of the said period.

3. It shall be open to the appropriate appointing authority to withhold permission to a Government servant who seeks to retire under this rule in the following circumstances:-

   (i) If the Government servant is under suspension; or

   (ii) If a charge sheet has been issued and the disciplinary proceedings are pending; or

   (iii) If judicial proceedings on charges which may amount to grave misconduct, are pending.

   Provided that in cases where the appointing authority proposes to accept the notice of voluntary retirement in spite of the circumstances referred to in this sub-rule, approval of president shall be obtained.

   Explanation:- For the purpose of this sub-rule, judicial proceeding shall be deemed to be pending, if a complaint or report of a police officer, of which the Magistrate takes cognizance, has been made or files in a criminal proceedings.

4. (a) Government servant referred to in sub-rule (1) may make a request in writing to the appointing authority to accept notice of voluntary retirement of less than three months giving reasons therefor.

   (b) On receipt of a request under clause (a), the appointing authority, subject to the provisions of sub-rule (2), may consider such request for the curtailment of the period of notice of three months on merits and if it is satisfied that the curtailment of the period of notice will not cause any administrative inconvenience, the appointing authority may relax the requirement of notice of three months on the condition that the Government servant shall not apply for commutation of a part of his pension before the expiry of the period of notice of three months.

5. If a Government servant acquiring a disability, where the provisions of section 20 of the Rights of Persons with Disabilities Act, 2016 (49 of 2016) are applicable, gives a notice of voluntary retirement under this rule, the Government servant shall be advised that he has the option of continuing in service with the same pay scale and service benefits which he is otherwise entitled to and in case the Government servant does not withdraw the notice for voluntary retirement, his request for voluntary retirement may be processed.
6. Government servant, who has elected to retire under this rule and has given the necessary notice to that effect to the appointing authority, shall be precluded from withdrawing his notice except with the specific approval of such authority.

   Provided that the request for withdrawal shall be made not less than fifteen days before the intended date of voluntary retirement.
7. This rule shall not apply to a Government servant who (a) retires under the Special Voluntary Retirement Scheme relating to voluntary retirement of surplus employees; or (b) retires from Government service for being absorbed permanently in an autonomous body or a public sector undertaking to which he is on deputation at the time of seeking voluntary retirement or for joining an autonomous body or a public sector undertaking on immediate absorption basis.

   Explanation:- For the purpose of this rule, the expression "appointing authority" shall mean the authority which is competent to make appointments to the service or post from which the Government servant seeks voluntary retirement.

[DoP&PW's Notification No. G.S.R.868(E) dated 20.12.2021]

9.7 LEAVE IN CONTEXT OF VOLUNTARY RETIREMENT:

A Government servant giving notice of voluntary retirement may also apply, before the expiry of the notice, for the leave standing to his credit which may be granted to him to run concurrently with the period of notice. Extra-ordinary leave is not termed as leave standing to his credit and therefore, it cannot run concurrently with the period of notice given by him for seeking voluntary retirement. In case, as Government servant applies for voluntary retirement while already on extra-ordinary leave other than on medical ground, the notice period need not be insisted upon and his request may be accepted with immediate effect provided he is clear from vigilance angle. However, if a Government servant while already on extra -ordinary leave on medical ground, applies for voluntary retirement, the notice period, if any, given may be accepted and he may be allowed to retire after the expiry of the notice period subject to vigilance clearance.

[OM No. 25013/3/2003-Estt.(A) dated 17.06.2003]

9.7.1 SPECIAL VOLUNTARY RETIREMENT SCHEME FOR SURPLUS CENTRAL GOVERNMENT EMPLOYEES

The Expenditure Reforms Commission (ERC) set up by the Government of India had suggested a liberal Voluntary Retirement Scheme (VRS) for the employees declared

surplus. This recommendation, contained in Commission's second Report on 'Optimizing Government's Staff Strength – Some General Issues' was considered carefully, and the Central Government decided to introduce a special Voluntary Retirement Scheme (VRS) for the permanent employees declared surplus in any Ministry/Department.

[OM No. 25013/6/2001-Estt.(A) dated 28.02.2002]

{Authority:- Govt. of India, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel and Training, Estt.(Estt. A-IV) O.M. vide No. DOPT-1669894287310 dated 01.12.2022}

9.8 RE-EMPLOYMENT OF CENTRAL GOVERNMENT EMPLOYEES DISCHARGED ON ACCOUNT OF AFFLICTION WITH T.B.

(i) Ex. T.B. patients as have been declared non- infective and medically fit for Government service by a T.B. specialist or a medical authority authorized in this behalf by the Government of India will be deemed eligible for re-appointment to the posts previously held by them if vacancies exist or to equivalent posts in their own Departments, the usual condition regarding age- limit not being enforced in their cases;

(ii) Such persons will be eligible for re-appointment by the Ministry/ Department concerned without the intervention of Employment Exchange whenever there are suitable vacancies.

(iii) If such persons cannot be re-employed in the Ministry/ Department concerned for want of vacancies, employment assistance to them will be rendered by Employment Exchange. For this purpose as also for the purpose of age relaxation they will be treated as "Retrenched Central Government Employees".

(iv) On re-employment of such persons in the same posts from which they were discharged, the actual previous service rendered by them should be treated as qualifying service for purpose of pension and seniority and for purpose of pay they should be placed in the same position in which they were at the time of their discharge from service. The break in service between the date on which they were discharged from service and the date of their re-employment, would itself, however, not count for any purpose but the service will otherwise be regarded as continuous. The seniority of such persons re-employed in other posts will be fixed in consultation with the Ministry of Home Affairs, and their pay in consultation with the Ministry of Finance.

(v) On re-employment, such persons will not be required to undergo a fresh medical examination if they had been medically examined on their first appointment. They

will, however, have to undergo the usual medical examination before confirmation, if otherwise necessary.

(vi) In case in which such persons are re-employed in posts direct appointment to which can be made only in consultation with the Union Public Service Commission, the commission will be consulted as usual. For this purpose all available records of such persons will be referred to the commission. The commission, if they consider necessary, may also interview such persons and actual appointment of such persons will be made only after the commission have certified them to be suitable for appointment to the posts in question.

NOTE: The seniority of other persons fixed due to their passing of departmental examination earlier, shall not be disturbed by re-employment of ex-T.B. patient.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS LETTER NO. 37/1/52 DGS, DATED 10.06.1954, RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDORSEMENT NO. 2538-NGE-II/463-53, DATED 02.08.1954.

9.9 RE-SETTLEMENT IN GOVERNMENT SERVICE OF CENTRAL GOVERNMENT EMPLOYEES DISCHARGED ON ACCOUNT OF AFFLICTION WITH PLEURISY

The concessions granted to ex-T.B patients have also been extended to ex-pleurisy patients.

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS NO. 13/4/56-RPS, DATED 29.09.56 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'SNO.4052-NGE-II/137-56 DATED 16.10.56.

9.10 RESETTLEMENT IN GOVERNMENT SERVICE OF CENTRAL GOVERNMENT EMPLOYEES DISCHARGED ON ACCOUNT OF AFFLICTION WITH LEPROSY

The concession granted to ex-T.B. patients have also been extended to ex- leprosy patients. Their appointments shall, however, be subject to the conditions, *mutatis mutandis*, specified in the Ministry of Health O.M. NO.5(II)-41/56-Mil. dated 24.10.57

AUTHORITY: GOVERNMENT OF INDIA MINISTRY OF HOME AFFAIRS NO.13/4/57/RPS DATED 14.07.58 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTERNO. 3444-NGE.II/38-58, DATED 11.09.58.

9.11 REPORT OF PERSONS DUE TO RETIRE

A monthly report of persons who are due to retire within the next seven months should be submitted by the Assistant Audit Officer of the Administration section to the Sr. Audit Officer (Admn.) on the 10th of every month in the following form:-

Monthly report of persons who are due to retire within the next seven months.

Sr. NO.	Name and Designation	Date of Birth	Date of attain-ing the age of 55 Yrs. 58 Yrs. 60 Yrs.	Date up to which rete-ntion- in service is approved.	Remarks
1.	2.	3.	4.	5.	6.

When no person is due to retire within the next seven months a nil report should be submitted. Sr. Audit Officer (A) will submit these reports for the orders of Deputy Accountant General (Administration) and Pr. Accountant General, whenever there are any persons due to retire.

9.12 FILING AND PRESERVATION OF NOMINATIONS

Nomination for death-cum-retirement gratuity and related documents are important documents on the basis of which the claims of the beneficiaries have to be established and settled. Instances have come to notice where nomination made by deceased non-gazetted officers and related papers were not traceable in the official records of the Head of Office and were treated as lost. This defeats the very purpose underlying nominations and causes in convenience and delay all round. To obviate the possibility of such losses in future, it has now been laid down that the important documents like nominations for General Provident Fund and Family Pension and Death-cum- Retirement Gratuity will be placed in Vol. II of the Service Book which will be kept in the safe custody of the Head of Office. It will thus be seen that nominations of new entrants (w.e.f.11.03.76) and of the existing Government Servants are not being treated alike in the matter of safe custody as in the former case these are required to be placed in Part-II of the Service Book in the personal custody of the Head of Office- whereas in the latter case (of the existing Government Servants) these nominations will remain pasted in the old service books which are maintained in the Entitlement Section. Thus, the interest of the employees who were in service prior to 11.03.76 are not safe guarded as so far as safe custody of their nominations under Group Insurance Scheme is concerned.

It has, therefore, been decided that in the cases of Government servants who joined service prior to 11.03.76, the old service Books when exhausted may be kept in the safe custody of the Head of the Office.

AUTHORITY: ***HEADQUARTERS OFFICE LETTER NO. 711-AUDIT-I/91-84 DATED 03.10.65.***

2. In the event of Government servant having died without making any valid nomination, the surviving members of their families approach court for grant of succession certificates in order to entitle them to their share of the gratuity. It has been clarified in this regard that payment of D.C.R.G. to the members of family of a deceased Government servant is normally to be made according to the relevant service rules. While payment on the basis of a succession certificate would discharge Government liability, a succession certificate does not necessarily create an obligation on the part of the Government to pay the amount. Such a claim can be resisted if it is otherwise not in order. Therefore, in order to save the families of the Government servants from the expenditure involved on the court fees for obtaining succession certificate and the inevitable delay which this process entails, the Government servants may be advised to file their nominations in the prescribed performa.

AUTHORITY: GOVERNMENT OF INDIA, M.O.F. O.M.NO 7(5)EV(B)/74 DATED 22.01.75

3. All claims for death-cum- retirement gratuity and family pension should be initiated from the Departmental Officer and it will be for him to scrutinise the legal aspects, and settle the claims in connection therewith. It has accordingly been decided that the original nominations in respect of non-gazetted Government servants should in all cases be retained by Head of Office concerned and that for the purpose of verification of claims and authorizing payments of pensions and gratuity in this behalf, Audit should depend on copies of the current original nominations certified to be correct by Head of Offices, which would be attached to the Pension Papers.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1147-ADMN.II/129-5PT.II DATED 12.08.1953

9.13 NOMINATIONS FOR DEATH CUM-RETIREMENT GRATUITY AND DETAILS OF FAMILY MEMBERS FOR FAMILY PENSION

Scrutiny of Nominations :- Under Rules 46 of CCS (Pension) Rules, 2021 every Government Servant on his initial appointment in a service or post should make a nomination in Form 3 conferring on one or more persons the right to receive the retirement gratuity and death gratuity.

The officer in charge of Entitlement Section should scrutinize and countersign all nominations received from the non-gazetted officials, relating to D.C.R.G.

The nominations for DCRG in respect of Sr. Audit Officers and Assistant Audit Officers whose pay is drawn on non-gazetted bills will similarly be countersigned by the officer-in-charge Entitlement Section.

9.14 COUNTERSIGNING DETAILS IN RESPECT OF MEMBERS OF FAMILIES

The Comptroller and Auditor General has authorized Accountants General and Head of Offices in the I.A.& A.D. to delegate their power to countersign family details required under Para I(i) of the Government of India, Ministry of Finance No. F.9(16)-EV-(A)/63, dated 9.1.64. Under these orders, the Accountant General has authorized the officer-in-charge, Establishment Section to countersign details of family members submitted by the staff working

in this office. It will be ensured that the details of family members are received in all cases where the employees have put in one year's service and annual verification would be conducted to ensure that the details of family received from the staff have actually been placed in the service books. The submission of the family details, where due will be watched through a register in which the names of officials from whom the family details are awaited be recorded. A note for conducting the annual verification and watching submission of details from fresh entrants, etc. will be kept in the calendar of Returns.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1483-NGE-I/8-65 DATED 07.07.65.

9.15 DEATH OF NON-GAZETTED GOVERNMENT SERVANTS

The cases of death of all categories of staff, including non- gazetted, while on duty or otherwise under any circumstances should be reported immediately to the Comptroller and Auditor General. On receipt of a confirmed report of death of a Group "C" employee, the Accountant General etc., may issue a letter of condolence to the bereaved family. Immediate action to examine whether any assistance, if justified, could be given from Benevolent Fund/Compassionate Fund may also be taken.

In case G.P. Fund, pension and gratuity and other dues are not settled within a period of two months of the date of death, a report may be sent to the Comptroller and Auditor General explaining the reasons for delay and the action taken to expedite the matter.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1214-NGE_1/99/67 DATED 13.06.67 AND 1430-NGE.I/99-67, DATED 10.07.67.

9.16 GOVERNMENT SERVANTS WHO SUDDENLY DISAPPEAR AND WHOSE WHERE ABOUTS ARE NOT KNOWN

When an employee disappears leaving his family, the family can be paid in the first instance the amount of salary due Leave encashment due and the amount of G.P. Fund having regard to the nomination made by the employee.

2. After the lapse of a period of one year, other benefits like DCRG/Family Pension may also be granted to the family subject to the fulfilment of conditions prescribed in the succeeding paragraphs.

3. The above benefits may be sanctioned by the administrative Ministry/Department after observing the following formalities:-

(i) The family must lodge a report with the concerned Police Station and obtain a report that the employee has not been traced after all efforts had been made by the Police.

(ii) An indemnity Bond should be taken from the nominee/dependents of the employee, all the payments will be adjusted against the payments due to the employees in case he appears on the scene and makes any claim.

4. The Head of Office will assess all Government dues outstanding against the Government servant and effect their recovery in accordance with Rule 71 of CCS(Pension) Rules, 1972 and any other instructions in- force for effecting recovery of Government dues.

5. The family can apply to the Head of Office of the Government Servant for grant of Family pension and DCRG after one year from the date of disappearance of the Government Servant in accordance with the prescribed procedure for sanction of family pension and DCRG. In case the disbursement of DCRG is not effected within three months of the date of application, the interest shall be paid at the rates applicable and responsibility for the delay fixed.

AUTHORITY: G.O.I.M.O.P.,PG&P (DEPARTMENT OF P&PW) O.M. NO. 1/17/86-P&PWDATED 29.08.86 RECEIVED VIDEHEADQUARTERS OFFICE LETTER NO. 473-AC/2/125-86 DATED 24.04.87.

Note: *It has accordingly been decided that the family pension/retirement or death gratuity to the eligible family members of a Government servant/Pensioner reported missing and whose whereabouts are not known, may be sanctioned after a period of six months from the date of registration of an FIR with the Police. This, however, would be subject to the instructions regarding grant/disbursal of retirement or death gratuity, etc. as per the provisions above.*

{Authority: Govt. of India, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Pension & Pensioners' Welfare O.M. No. 1/28/04-P&PW(E) dated 02.07.2010}

9.17 RESIGNATION FROM SERVICE-PROCEDURE IN RESPECT OF

The following instructions govern acceptance, withdrawal etc. of resignation from service:-

(a) **AUTHORITY COMPETENT TO ACCEPT RESIGNATION:-** The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government Servant.

(b) **FORMAT OF RESIGNATION:-** Resignation is an intimation in writing sent to the competent authority by the incumbent of a post, of his intention or proposal to resign the office/post either immediately or from a future specified date. A resignation has to be clear and unconditional.

(c) **CIRCUMSTANCES UNDER WHICH RESIGNATION SHOULD BE ACCEPTED:-** It is not in the interest of Government to retain an unwilling government servant in service. The general rule, therefore, is that a resignation of a Government servant from service should be accepted, except in the circumstances indicated below:-

(i) Where the Government servant concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightway but only when alternative arrangements for filling the post have been made.

(ii) Where a Government servant, who is under suspension, submits a resignation the competent authority should examine, with reference to the merit of the disciplinary case pending against the Government servants, whether it would be in the public interest to accept the resignation. Normally, as Government servants are placed under suspension only in case of grave delinquency it would not be correct to accept a resignation from a Government servant under suspension. Exception to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused government servant is not strong enough to justify the assumption that, if the departmental proceedings were continued, he would be removed or dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

(iii) Instructions on the subject of acceptance of resignation of officials against whom inquiry/investigation is pending (whether he had been placed under suspension or not) provide that where such official submits his resignation, such resignation should not normally be accepted. Where, however, acceptance is considered necessary, in the public interest, the competent authority shall examine the case with reference to the fulfilment of conditions mentioned at para (ii) above.

Note:- In recent times, cases have come to notice where resignation of officials not falling in the two categories mentioned in para (ii) and (iii) above, have been accepted without insisting on vigilance clearance and subsequently it came to light that the said official while in service had been involved in serious irregularities. In view of acceptance of resignation, the competent authority, shall insist, as a mandatory measure, on prior vigilance clearance, before taking a decision on the request for resignation. When an authority refers a case for vigilance clearance, the authority competent to accord vigilance clearance should ensure expeditious consideration of the request.

In all cases where acceptance of resignation is considered necessary in the public interest, the resignation may be accepted with the prior approval of the Head of the Department in respect of Group 'C' posts and that of the Minister-in-

charge in respect of holders of Group 'A' and 'B' posts. In so far as officers of Group 'A', 'B' and 'C' cadres of the Indian Audit and Accounts Department are concerned, the resignation may be accepted by the Heads of Department as designated by the Comptroller and Auditor General of India. Concurrence of the Central Vigilance Commission should be obtained before submission of the case to the Minister in Charge/ Comptroller and Auditor General, if the Central Vigilance Commission had advised initiation of departmental action against the Government servant concerned or such action has been initiated on the advice of the Central Vigilance Commission.

(d) A resignation becomes effective when it is accepted and the Government servant is relieved of his duties. If a Government servant who had submitted a resignation, sends an intimation in writing to the appointing authority withdrawing his earlier letter of resignation before its acceptance by the appointing authority, the resignation will be deemed to have been automatically withdrawn and there is no question of excepting the resignation. In case, however, the resignation had been accepted by the appointing authority and the Government servant is to be relieved from a future date, if any, request for withdrawing the resignation is made by the Government servant before he is actually relieved of his duties, the normal principle should be to allow the request of the Government servant to withdraw the resignation. If, however, the request for withdrawal is to be refused, the grounds for the rejection of the request should be duly recorded by the appointing authority and suitably intimated to the Government servant concerned.

RULES GOVERNING TEMPORARY GOVERNMENT SERVANTS

(e) Since a temporary Government servant can sever his connection from Government service by giving a notice of termination of service under Rule 5(1) of the CCS(TS) Rules 1965, the Instructions contained in this office Memo relating to acceptance of resignation will not be applicable in cases where a notice of termination of service has been given by a temporary Government servant. If, however, a temporary Government servant submits a letter of resignation in which he does not refer to rule 5(1) of CCS(TS) Rules, 1965 or does not even mention that it may be treated as a notice of termination of service, he can relinquish the charge of the post held by him only after the resignation is duly accepted by the appointing authority and he is relieved of his duties and not after the expiry of the notice period laid down the temporary service Rules.

WITHDRAWAL OF RESIGNATION-STATUTORY RULE REGULATING WITHDRAWAL OF RESIGNATION FROM GOVERNMENT SERVICE

(f) The procedure for withdrawal of resignation after it has become effective and the Government servant had relinquished the charge of his earlier post, are governed by the following statutory provisions in sub-rules (4) to (6) of Rules 26 of the CCS

(Pension) Rules, 2021 which corresponds to Art. (418) of the Civil Services Regulations.

The appointing authority may permit a person to withdraw his resignation in the public interest on the following conditions, namely:-

(i) that the resignation was tendered by the Government servant for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender the resignation.

(ii) that during the period intervening between the date on which the resignation become effective and the date from which the request for withdrawal was made, the conduct of the person concerned was in no way improper;

(iii) that the period of absence from duty between the date on which the resignation becomes effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days; and

(iv) that the post, which was vacated by the Government servant on the acceptance of his resignation or any other comparable post, is available.

(g) Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Government servant resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

(h) When an order is passed by the appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service, but the period of interruption shall not count as qualifying service.

Since the CCS (Pension) Rules, 2021 are applicable only to holders of permanent posts, the above provisions would apply only in the case of a permanent Government servant who had resigned his post. The cases of withdrawal of resignation of permanent Government servant which involve relaxation of any of the provisions of the above rules will need the concurrence of the Ministry of Personnel and Public Grievances and Pensions, as per Rule 86 of the CCS (Pension) Rules, 2021.

RELEASE OF GOVERNMENT SERVANT FOR APPOINTMENT IN CENTRAL PUBLIC ENTERPRISES.

(i) A Government servant who has been selection for a post in a Central Public enterprise/ Central autonomous body may be released only after obtaining and accepting his resignation from the Government Service. Resignation from Government Service with a view to secure employment in a Central Public enterprise with proper permission will not entail forfeiture of the service for the purpose of retirement/terminal benefits. In such cases, the Government servants concerned shall be deemed to have retired from service from the date of such resignation and shall be eligible to receive all retirement/terminal benefits as admissible to under the relevant rules applicable to him in his parent organisation.

WHEN RESIGNATION ON A TECHNICAL FORMALITY

(j) In cases where Government servants apply for posts in the same or other departments through proper channel and on selection, they are asked to resign the previous posts for administrative reasons, the benefit of past service, may, if otherwise admissible under rules, be given for purposes of fixation of pay in the new post treating the resignation as a "technical formality".

Note :- Sub-rule (4) of the rule 26 of CCS (Pension) Rules, 2021 provides the conditions under which the appointing authority may permit a person to withdraw his resignation in the public interest. One of the conditions is that the period of absence from duty between the date on which resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw resignation is not more than 90 days. It has been decided by Ministry of Personnel, PG & Pensions, Deptt. of Personnel & Training has decided that it is only in exceptional cases, which are properly justified from the point of public interest by the Administrative Department concerned, would DoPT entertain any request to relax the above time limit of 90 days. Even in such exceptional cases, proposals will be considered only if the time limit is exceeded only very marginally. The Ministries/Departments are therefore advised to avoid sending such proposals to DoPT for relaxation under rule 86 of the CCS (Pension) Rules, 2021 (erstwhile rule 88 of the CCS (Pension) Rules, 1972) as far as possible.

WITHDRAWAL OF RESIGNATION OF CENTRAL GOVERNMENT SERVANTS APPOINTED AFTER 31.12.2003 COVERED UNDER THE NATIONAL PENSION SYSTEM (NPS)

The matter of withdrawal of resignation of Government servants of Central Civil Services/Posts, appointed after 31.12.2003 who are covered under the National Pension System (NPS) and for whom CCS (Pension) Rules, 2021 (erstwhile CCS (Pension) Rules, 1972) is not applicable has been considered in DoPT and with the approval of competent authority, it has been decided that the following guidelines/instructions may be followed while considering the request for withdrawal of resignation of the aforesaid Government servants.

2. The appointing authority may permit a person to withdraw his resignation in the public interest on the following conditions, namely:-

(a) that the resignation was tendered by the Government Servant for some compelling reasons which did not involve any reflection on his integrity, efficiency, or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender the resignation;
(b) that during the period intervening between the date on which the resignation became effective and the date from which the request for withdrawal was made, the conduct of the person concerned was in no way improper;
(c) that the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days;
(d) that the post, which was vacated by the Government servant on the acceptance of his resignation or any other comparable post, is available.

3. Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Government servant resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

4. When an order is passed by the appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service for the purpose.

5. No withdrawal from NPS corpus shall be permissible within a period of 90 days from the date on which the resignation becomes effective i.e. the resignation is accepted by the competent authority and the Government servant is relieved of his duties. However, the aforesaid condition shall not be applicable in case of death of the government servant after the resignation becomes effective.

6. The provision for withdrawal of resignation shall not be applicable for temporary Government Servants.

7. Above guidelines/instructions will be applicable only for the Government servants appointed on Central Civil Service/Posts after 31.12.2003 who are covered under the National Pension System (NPS) and for whom CCS (Pension) Rules, 2021 ( ) is not applicable. Further, these guidelines/instructions will be applicable till the time the statutory rules regarding withdrawal of resignation for such Government servants are notified.

{AUTHORITY: MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSION O.M. NO.28034/25/87 ESTT.(A) dated 11.2.88, O.M. No. 28034/4/94-Estt.(A) dated 31.05.1994, O.M. No. 28035/2/2007-Estt.(A) dated 04.12.2007 and O.M. No. 28035/2/2014-Estt. (A) dated 10.06.2019}

9.18 REMOVAL OR DISCHARGE AND DISMISSAL

The dismissal or discharge of members of the establishment lies with the Pr. Accountant General, except in the case of dismissal in consequence of facts or inferences elicited at a judicial trial or in the case of persons who abscond with an accusation over their head no member of the office should be dismissed or discharged from the service until the charge against him as well as his defence and the orders passed thereon have been recorded in writing.

9.18.1 In cases of dismissal, the effect of the order should be preclude the dismissed officer, from being re-employed under Government. Ordinarily, cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to ascertain whether an applicant for a post has been in Government service before and in cases in which the circumstances connected with his discharge are not clear, his previous employer should be referred to and the applicant required to produce a copy of his character roll or other record of service. A person who succeeds in obtaining employment by the concealment of his antecedents, would obviously merit dismissal on the true facts being discovered.

9.18.2 The dismissal of public servants should be notified in the Gazette only in the following cases, viz (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause; and (2) when it is specially desired to exclude from re-employment in the service of the Government a public servant, who has been dismissed for heinous offence such as fraud or falsification of accounts.

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

9.18.4 If before passing an order of dismissal, the opinion of the Legal Advisor of the Government is obtained, such opinion should be deemed confidential and no reference to him

or to any opinion expressed by him on the findings of the case should be made in the order of dismissal.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. C-1285-GBE-510-30.(CONF) DATED 05.09.1930***

9.19 NOTICE OF DISCHARGE TO TEMPORARY EMPLOYEES

(a) The service of a temporary Government servant shall be liable to termination at any time by notice in writing given either by the Government servant to the appointing authority, or by the appointing authority to the Government Servant.

(b) The period of such notice shall be one month, unless otherwise agreed to by the Government and by the Government Servant.

Note:- Under Rule 5 of the Central Civil Services (T.S) Rules, 1965, the Appointing Authority can give one month's pay in advance to a temporary employee and send him off from service and that it is not open to a temporary employee to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately, it is for the appointing authority to determine whether, having regard to the circumstances of the case, the provision for the notice should be waived. If the appointing authority decides not to permit immediate release, the Government servant must continue in service for the period of notice and if he remains absent from duty during that period, it is open to Government to take such disciplinary action against him as they may deem fit, in addition to treating the period of absence as extra-ordinary leave without pay. On the other hand, if the appointing authority is satisfied that sufficient cause exists for waiving of the notice provision, the Government servant should be released forthwith.

AUTHORITY: MINISTRY OF HOME AFFAIRS O.M. NO. 37/23/51-NGS, DATED 27.09.1951, RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 734-NGE.II/494-51, DATED 07.03.1952.

9.20 GRANT OF CERTIFICATES ON DISMISSAL OR DISCHARGE ETC.

Certificates to subordinates on dismissal, discharge or resignation must state the whole truth in respect of character and cause of dismissal or discharge or resignation. These certificates must invariably be prepared after reference to the character roll and personal file of the person concerned, and signed by the Gazetted Officer-in-charge of the office establishment and should be in the following form:-

Certified that Shri _____ worked as a _____ in this office from _____ to _____. The reports on his work and conduct indicate_____. He is discharged on account of _____.

9.21 REPORT OF PERSONS DISMISSED/REMOVED FROM SERVICE

The particulars of persons-dismissed/removed from service should be forwarded only to the Director Intelligence Bureau, the Deputy Inspector General C.I.D. of the State and the Superintendent of Police of the District of which the person concerned is permanent resident. In the case of persons who are permanent residents of West Bengal, however, such circulars of dismissal, etc. should be sent to the Deputy Commissioner of Police Special Branch, West Bengal, 14 Lord Sinha Road, Calcutta, if they happen to be permanent residents of Calcutta and the Deputy Inspector General of police, C.I.D. West Bengal, 13 Lord Sinha Road, Calcutta and the Superintendent of police of the district concerned in all other cases. A copy of the circular should in this case also be sent to the Director, Intelligence Bureau, New Delhi. It will, no longer, be necessary to furnish copies of such circulars to the Ministries, etc., of the Government of India, including the Ministry of Home Affairs and to the State Governments.

9.22 There is another category of persons who are also disqualified from Government employment. Some of the candidates who appear at or seek admission to the various examinations conducted by the Union Public Service Commission, attempt to deceive that body by suppressing important but unfavorable facts concerning themselves or by furnishing false information as to age, qualifications, etc. When detected they are debarred from service in any office or Ministry/ Department under the Administrative control of the Central Government. To these persons, however, the provisions of the Central Civil Services (Classification, Control and Appeal) Rules do not apply nor in the majority of cases would the maximum age limit operate as a bar to their employment. In the Ministry of Home Affairs, notices will therefore, continue to be issued in respect of them, but will be confined to debarring from employment under the Government of India only, since there is no authority to debar persons from employment under the State Government where the appointments are made by those Governments. Copies of such notices will, however, be supplied to State Governments and to Ministries/ Departments of the Government of India for information as before.

AUTHORITY: GOVERNMENT OF INDIA HOME DEPARTMENT MEMO NO.2/9/37-ESTT(S), DATED 02.02.1938 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDORSEMENT NO. 237-NGE/KW/47-38 DATED 23.02.1938.

Note: A copy of all communications relating to dismissal or removal of persons found unsuitable for Government employment may be, in future, addressed also direct to the Union Public Service Commission.

AUTHORITY: SECRETARIAT OF GOVERNOR GENERAL (PUBLIC) MEMO NO. 25/51/43-GG(A) DATED 02.08.1944, RECEIVED WITTH COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO. 1571-NGE/496-41, DATED 21.08.1944.

9.23 As soon as employee of this office resigns or is discharged/dismissed or removed from Government service, he should be handed over a provident fund withdrawal form along with the letter of termination of his services etc. for preferring his claim of G.P. Fund.

Entitlement Section will, however, make all possible efforts in finalizing the G.P. Fund dues of such employees with the utmost despatch.

9.24 CASH PAYMENT IN LIEU OF UNUTILIZED EARNED LEAVE ON THE DATE OF RETIREMENT TO THE CENTRAL GOVERNMENT EMPLOYEES WHO ARE COMPULS ORILY RETIRED AS A MEASURE OF PUNISHMENT UNDER THE DISCIPLINARY RULES

Where a Government servant is compulsorily retired as a measure of penalty and in whose case the cut in pension is ordered, he would not be allowed encashment of earned leave at the time of such compulsory retirement.

2. However, encashment of unutilized earned leave will be allowed to those Central Government employees who are compulsorily retired as a measure of punishment under the disciplinary rules where the disciplinary authority has not imposed any cut in the amount of pension. This will be subject to other general conditions as are laid down in respect of leave encashment.

Note: These orders will apply to those Central Government servants compulsorily retired on or after 06.02.1987.

AUTHORITY: ***GOVERNMENT OF INDIA M.O. P&PG (DEPTT OF PERSONNEL AND TRAINING LETTER NO. 14028/18-86-ESTT(I) DATED 22.06.1987 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 671-AUDIT-I/34/87/11/87(114), DATED 07.07.1987.***

CHAPTER X

SYSTEM OF CORRESPONDENCE

10.1 DISPOSAL OF INWARD LETTER

Detailed instruction regarding the diarising of inward letter in the Correspondence, Record & Typing section are contained in the Correspondence, Record & Typing Manual

10.2. SKELETON REGISTERS

The skeleton registers containing the sectional dak should first be submitted to the respective branch officer so that they can avail themselves of the earliest opportunity of perusing the Sectional dak and recording thereon such instructions as they may consider necessary. With a view to expediting disposal of inward dak, the branch officer should also give proper guidance and indication for suitable disposal, wherever possible on the letters received before passing them on to the section. The Asstt. Audit Officer should also examine the letters etc. received in dak of the section and after initialing each letter etc. mark them to the respective dealing assistants. The Assistant Audit Officer should also record such instruction on the letters as may be necessary for their disposal.

AUTHORITY: ACCOUNTANT GENERAL S ORDER DATED 11.11.1963

2. While doing so, the Asstt. Audit officer should keep a note of all important and urgent letters received in the section either on his engagement pad or in a separate note book to be started for the purpose. The diarist of the section will check up the letters as entered in the skeleton Register give, acknowledgment in this register and enter the dak in sectional diary (Form SY-318A). The first seven columns of the diary as also the subject matter of the letter received in the section will be duly written by him. He will make over the letters to the dealing assistants concerned promptly after taking their initials in the diary. The dealing assistants should similarly keep a note book through which the receipt disposal and movement of the letter should be watched. Letters not pertaining to the section and marked as such under the dated initials of Assistant Audit Officer will be passed on to the section concerned or in case of letters entered in the general registered diary to the main diary branch for further disposal.

10.3 MARKING SECTIONAL DIARY

In respect of the documents received from other branches of the office all columns of the Sectional diary will be written up by the diarist of the Section receiving them. The disposal of letter should be noted in the diary under the full signatures of the assistant concerned, and in case of a reply sent out, the sectional despatch number of the letter forwarding the reply should be noted. Where no reply is necessary the letter 'F' will indicate filed. The case number of the relevant file should be given against it. If a letter is transferred to a section other than main diary branch, the fact will be entered in the column how disposed of and the particulars of the letter will be entered in the transit register. In order to ensure the correctness of the entries of disposal recorded by the

assistants concerned, the Assistant Audit Officer should check cent per cent, the entries of disposal in the case of the letters received from the Government of India, Himachal Pradesh Government and the Comptroller and Auditor General of India and 5 percent of other entries and record full signature in the diary in taken of this check and give certificate to this effect in the weekly reports on the disposal of inward letters.

10.3.1. The Assistant Audit Officer should personally verify that all the outstanding letter against which disposal has not been marked in the diary register have been included in the list of outstandings and append a certificate to this effect in the report of outstandings.

10.4 REPORT OF PENDING CASES

(i) Pending cases-

(a) pending cases are of two kinds viz.

(i) Cases which are held up awaiting a reply to a reference outside the office, or the receipt of a document.

(ii) Cases in which definite orders have been passed by the Gazetted officer-in charge to hold over.

(b) (i) A register of pending cases should be kept in all sections in Form S.22 where number of pending cases is usually large (say 10 in number), and a serial number should be given to the items. The remarks column should be used to show the date of removal of items from the register and this entry should be made and attested by the Assistant Audit Officer.

(ii) In sections in which the number of pending cases is usually small (less than 10 in number), the maintenance of separate register of such cases may be dispensed with. A systematic record of such cases should, however, be kept and a report on them drawn up and recorded in the sectional Diary below the weekly report on outstanding letters.

(iii) A report on the pending cases should be submitted to the Sr. Audit Officer-in-charge weekly and to the Deputy Accountant General concerned twice a month.

(c) When an item has been removed from the register either because it has been finally cleared, or because a reply has been received to an outward reference which transforms the case into a current one, the Assistant Audit Officer should indicate the fact (in addition to attesting the date in the last column) by striking out the remarks in the subject column by a diagonal line in red ink.

(d) When replies from more than one offices are awaited to an outward reference, the designation of each officer should be given as a separate subsidiary item, in the pending register in the 'subject' column. As each reply is received the date of receipt should be noted against the entry immediately and when the last reply is received,

Assistant Audit Officer or the Auditor as the case may be, should deal with the case as indicated in clause (c) above.

(e) All interim replies received in connection with pending cases should also be entered in the pending register so that effective watch over the progress of disposal of such cases may be ensured.

10.5 REPORT OF OUTSTANDING LETTERS

Every Tuesday morning each section will prepare in the prescribed form the report on the unanswered correspondence. This report is intended to show all letters, etc. received upto the Friday of the 2nd preceding week i.e. for example, all letters received upto Friday and not disposed off till following Thursday must be shown in the report drawn upon Tuesday. The list for the week under report should start with an abstract in totals thus:-

Balances as shown in last report.

Cases retransferred from pending register.

Receipts during the period under report.

Total:-

Cases disposed off in period under report.

Cases transferred to pending Register.

Total Deductions:-

Balance outstanding:-

The balance outstanding at the end of the week as worked out above should be analysed and shown as below:-

Details of Balances

(a) Letters more than 3 weeks old

Sr. No	Name of Asstt.	Dy. No.	Date of office stamp	Brief subject	From whom received	AAO's explanation for delay in disposal

(b) Letters less than 3 weeks old

Name of Asstt.	Dy. No.	Date of office stamp	Subject	AAO's explanation for delay in disposal in case of receipts over a week old (In own handwriting)

Diarist AAO Sr. AO Deputy Accountant General

Note : All letters received from the Government of India, Himachal Pradesh Government and the Comptroller and Auditor General of India, which are not disposed of within 3 weeks from the date of receipt, should be separately shown in the monthly report on the state of work and the monthly arrear consolidated reports submitted to the Pr. Accountant General by Coordination Section.

(b) Such reports will be submitted to the Sr. Audit Officer in-charge weekly and to the Deputy Accountant General concerned twice a month, viz. on the 1st and 3rd Tuesday in each month. Gazetted officers are required to guard against the tendency to treat a letter "disposed of" when only an ad- interim reply has been sent, or to give an explanation of delay, that the letter has been sent to some other section. A full and satisfactory explanation should be insisted upon whenever letters remain outstanding for an un-reasonable period, when the fault lies on another office, a strongly worded letter addressed to the officer by name and signed by the Pr. Accountant General may sometimes be effective. Similarly, by running their eyes over the entries for the past week Gazetted officer will in almost all cases be able to tell from their own knowledge whether any letter has been wrongly shown as disposed of. A section must show as outstanding against itself all letters which have to be finally disposed of by it even if such letters be not with it at the time the abstract is prepared, and the report submitted.

(c) The monthly report of outstanding and pending dairy letters in respect of the entire office should be put up to the Principal Accountant General in the first week of the following month.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S ORDERS DATED 02.05.83 AT PAGE 10/N OF FILE NO. ESTABLISHMENT-I(RETURNS/83).

All the Sections in the office should, therefore, send a report to Coordination Section concerned in the proforma given below on the last Tuesday of every month.

These reports should exhibit the position in respect of all the letters pertaining to urgent dairy, ordinary dairy and other dairies. The reports will also incorporate position in respect of letter received from the Comptroller and Auditor General of India. The Co-ordinating Sections will also submit separately a weekly report of outstanding and pending letters received from the Comptroller and Auditor General to the Principal Accountant General through their Deputy Accountant General in a consolidated form in respect of sections under the group.

The reports should be sent by the Sections under the signature of Branch Officers concerned. The reasons for increase in the pending letters as compared to previous month should also be clearly indicated.

The Assistant Audit Officer and the Branch Officer should ensure that the reports are sent to Coordination Section on due dates and if any Branch Officer is unable to send the reports to Coordination Section on that date he should obtain extension of

time from Principal Accountant General through the respective Deputy Accountant General and Coordination Section should be informed accordingly.

FROM OF REPORT

Name of Section:_____

Monthly report of ordinary/Urgent diary for the period from_____ to _____

Sr. No.	No.of letters outstanding as per last report	No. of Letters Received During The Month	Total	No. of letters disposed of during the month.	Total balance Outstanding	Remarks
1	2	3	4	5	6	7

Branch Officer

NOTE:- In remarks column brief reasons for increase in the number of letters outstanding at the end of the month as compared to the number of outstanding in the last report, may be stated.

(d) At present, weekly reports of Urgent Diary letters are prepared on every Tuesday and the position depicted in respect of all letters received upto Friday of the preceding week. It has, however, been decided that in future urgent dairy letter received upto Thursday of the preceding week may be taken into consideration at the time of preparation of the report of these diaries, instead of the letters received upto last Friday.

All complaints received in the Office should, in future, be diarised in a separate register to be maintained by each section in the same form as other diaries and the reports of the disposal of complaints should be submitted to the Branch Officer every Tuesday and to the Deputy Accountant General of the Wing concerned on the second and fourth Tuesday of the month.

The respective coordinating sections of the various wings will, in turn, submit through the respective Deputy Accountant General the consolidated fortnightly report of all the sections in their wing to the Principal Accountant General for his information.

NOTE:- Where letter are outstanding for more than one month and two months individual details thereof, complete reasons for their non-disposal and the stage at which these letters are pending should be given in the report of outstanding letters sent by the Sections. The Branch Officer should also particularly investigate into the reasons for each of these outstandings and take immediate action to dispose them quickly. Wherever possible, the Coordination Section should conduct a review of the letters outstanding for

more than one and two months shown in the monthly report and bring out any special points for the information of the Principal Accountant General, while submitting the consolidated report.

10.6 REPORT OF COMPLAINTS TO THE COMPTROLLER AND AUDITOR GENERAL

Where there is a complaint against Senior Audit Officer and the same is referred to the Principal Accountant General by the Comptroller and Auditor General, it is necessary and desirable that the same is personally seen by the Principal Accountant General to ascertain whether there is any substance in the complaints etc.

2. While there is no objection to the replies to the Comptroller and Auditor General's office being sent over the signature of Deputy Accountant General or a Branch Officer, it is necessary that they should contain an indication that the same were seen by the Principal Accountant General personally.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1476-TECH.ADMN. 1276-63, DATED 26.06.1963 AND NO 499-TAI(A) 465-68(B) DATED 03.12.1968

10.7 FILE ORDERS IN RESPECT OF LETTERS

It must be remembered that a Section receiving letter will only be considered to be relieved of its responsibility:-

(i) When a draft reply is passed, fair copy compared and made over to the despatch branch, duly signed by the Gazetted Officer/competent authority. The fair copy duly completed as regards enclosures etc. should be sent to the Despatch Branch without delay and its acknowledgment by the despatch branch watched.

(ii) When an order is endorsed on the letter that it "requires no orders-File". Such an order must be initialed by the Assistant Audit Officer in-charge of the section.

(iii) Letters from the State Governments, Government of India, and the Comptroller and Auditor General of India and D.O. Letters should be filed under the orders of the Branch Officer/ Deputy Accountant General concerned.

10.8 RESPONSIBILITY FOR FILE ORDERS

In doubtful cases the orders of the Sr. Audit Officer in-Charge of the Section or, if necessary, of the Deputy Accountant General or the Pr. Accountant General, must be obtained before the letter is filed. Should the Assistant Audit Officer or in-charge of the Section fail to do so he will be held personally responsible for the neglect.

10.9 TREATMENT OF CORRECTION SLIPS TO MANUALS

The correction slips which are supplied to the office through sectional diaries, should be treated in the same manner as important circular/letters of the Government and the Comptroller and Auditor General.

On receipt of each set, the orders of the Gazetted Officer should be obtained in regard to the action required to be taken in so far as the orders therein relate to the work of the section. The Assistant Audit Officers should see that this is done before they are pasted in the respective codes and check the disposals marked in the diary against them cent-percent.

10.10. ADDRESSING DIRECTOR OF AUDIT CENTRAL REVENUES

The Director of Audit, Central Revenues has intimated that all letters and other communications issued from his office will show distinctly the name of the Section to which they pertain. He has accordingly requested that in order to facilitate the distribution of inward letters in his office, the name of the Section given in a letter or communication issued from his office should invariably be quoted in replies from this office including letters etc. initiating new correspondence on the same subject etc., as shown below:-

To

The Director of Audit,
Central Revenues, T.A.D Group,
New Delhi.

NOTE: It is not the intention that this distinction should be made in the address on the envelope or that separate envelopes should necessarily be used for communication intended for different sections.

10.11. RULES OF CORRESPONDENCE - INITIALLING AND DATING DRAFT LETTERS

The general instructions on the subject, as contained in the Comptroller and Auditor General Manual of Standing orders should be carefully followed. Replies to letters received must be neatly and legibly drafted on the form prescribed for the purpose and the subject briefly noted by the drafter at the top of each draft. The writer must put his initials at the bottom and also record the date of submission to his Assistant Audit Officer, who after passing it, will similarly affix his initials and date near the place intended for the officer's initials.

10.12. TONE OF LETTERS WRITTEN

A draft should be complete, clear and brief and must always be written in temperate language and courteously worded. All ambiguous terms such as "Former" "Latter", "Yesterday", "Tomorrow" the meaning of which depends on the contents, should be avoided. Words such as "false", "fictitious", "manipulation" etc., must be used with great circumspection and discretion and only with the approval of a Deputy Accountant General or the Principal Accountant General.

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

10.12.1 After a draft is finally passed, it should be entered in the Sectional Book of outwards letters and then only the fair copy, after it has been compared and duly signed by the Gazetted Officer-in-charge, be made over to the Despatch Branch through the Sectional despatch pad.

10.13 INSTRUCTIONS REGARDING OFFICIAL CORRESPONDENCE

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

(a) Letters relating to the sections and subjects under the direct supervision of Gazetted Officer issue, ordinarily, over his signatures though they are stamped as emanating from the Principal Accountant General:-

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

(1) Letters implying dissatisfaction or censure and

(2) letters to Government, State or Union:-

(i) Bearing on important questions of Audit or Accounting;

(ii) Challenging decision or orders;

(iii) Questioning the validity of any sanctions otherwise than for merely technical defects; and

(iv) Containing proposals for writing off or waiving recovery of overpayments.

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

Provided, further, that all letters to the Comptroller and Auditor General other than routine matters, should ordinarily be issued under the signature of the Principal Accountant General.

Besides, all important communications should be issued to the Comptroller and Auditor General office with the full knowledge of the Principal Accountant General, particularly in respect of cases involving errors or delays etc. so that office may know that in all such cases suitable action has been taken and remedial measures adopted by the Principal Accountant General, wherever, necessary. When an important communication is issued by a Deputy Accountant General or other Officer, with the concurrence of Principal Accountant General, the fact should be indicated in the letter itself.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 2029-ADMN.I/629-58, DATED 20.05.61 AND D.O. LETTER NO. 1199-COMP/266-64. dated 20.12.64 .

NOTE 1: Normally, all important communications emanating from this office be issued after obtaining the approval of the Principal Accountant General or the Senior Deputy Accountant General or Deputy Accountant General particularly when the department or an officer indicates to this office clearly their views as to the manner in which a particular case should be dealt with. The Principal Accountant General has, therefore, ordered that in future in all cases where reply reference is issued under the orders of the Branch Officer to a department/an officer stating that their views are not accepted in Audit and if officer/ department reiterate their views giving reasons therefore, the cases must be submitted to the Group Officer for orders if the Branch Officer does not proposes to accept the views/ clarifications given by the officer/department. In cases where the initial reference is issued after obtaining the orders of the Group Officer, the reply of the department should be submitted to him for further orders.

NOTE 2: The Comptroller and Auditor General has no objection to the Pr. Accountant General's authorizing the Branch Officer to sign acknowledgments of receipt of Comptroller and Auditor General's letters.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 297-TECH.ADMN.1/13-68. DATED 30.05.1968

In the absence of the Pr. Accountant General from headquarters, the senior most Deputy deputises for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the Pr. Accountant General and his deputy for keeping the former informed of the substance of the correspondence as issued.

(v) Printed routine letters and documents on which no objection is raised may be sent out by selected Assistant Audit Officers on behalf of the Gazetted Officer-in-charge of Section. The existence of additional matters which do not bring any major question, should not by itself be regarded as disablising the Assistant Audit Officer from signing such letters and documents.

(vi) All letters to the Central or the State Governments, the Comptroller and Auditor General, or the High Commissioners for India should have the subject briefly stated at the top. Reference to a higher authority for orders should be self-contained and documented as far as possible, and the question for orders accurately and concretely put.

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

(viii) The name of the officer signing any letter issued from an office should invariably be typed below his signature.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 2384-CODES.I/1972DATED 24.04.1972.

NOTE 1: All communications addressed to the Comptroller and Auditor General, which will require to be forwarded ultimately to the Central Government or other authority (for example, applications for revisions of pay, for increase in establishment, for extra grants etc.) should be submitted in duplicate.

NOTE 2: It is impressed upon all members of the staff and Branch Officers that as far as possible they should settle matters and obtain information personally unless it is necessarily required in writing. The writing of memos, as a matter of routine, should be discouraged (and where these have been issued their clearance should be watched through sectional T. Rs).

These orders are not applicable to the issue of office orders, circular letters etc. issued by coordinating and controlling sections etc., copy of letters endorsed to various sections

in the office, as these will continue to be passed on through the Dairy Branch as heretofore.

NOTE 3: The phrase "documented as far as possible" seems to have caused some misapprehension in certain offices with the result that copies of correspondence or other documents, are sometimes attached as extensively as can be. The exact import of this sub-clause is that "documentation" is resorted to as far as possible but only in such cases where either the said documents are not likely to be in the other office or where documentation is necessary for the clear understanding of the subject i.e. where the question of orders cannot be conveyed accurately and concretely through the medium of a self-contained reference without such documentation.

AUTHORITY: DY. COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 136-ADMN.II/45-51, DATED 01.02.52

10.14 COMMUNICATION WITH FOREIGN COUNTRIES

Subject to such exceptions as may be authorised in this behalf, communications with the Government of foreign countries are made through the channel of the Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned.

Requests of a private party, received directly from a foreign country for information and technical assistance, should not be entertained, and in any case, no reply should be sent till a clearance is obtained from the Government of India.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF COMMERCE AND INDUSTRY CONF. LETTER NO. 5 FT(SA)(28)/61 DATED 17.08.1962.

10.15 CHANNEL OF COMMUNICATIONS BETWEEN THE UNITED NATIONS AND THE GOVERNMENT OF INDIA

1. (a) All correspondence addressed to the United Nations (or its subordinate agencies) from the Government of India, or any Officers or agencies under their control must be transmitted through the Indian Delegation office at New York, which should invariably be supplied with copies of such communication. The original note or letter should be attached to its copy which should bear the following endorsement:

Copy forwarded to the Indian Delegation to the United Nations, Room No. 6212, Empire State Building, 350 Fifth Avenue, New York, I, N.Y.

The original is also enclosed for favour of onward transmission to the.....

By order etc.

(b) Telegraphic message for the United Nations should invariably be addressed to "INDIADEL" with a request to transmit it.

2. Except for purely routine matters, all correspondence to the United Nations should be addressed by the Ministry of External affairs irrespective of whether or not a particular Ministry is replying to a communication received direct from the United Nations. (The delegation Office in New York has instructed United Nations to pass all correspondence addressed to the Government of India through them and normally, therefore, no communications are to be received by any Ministry of the Government of India direct. All infringements in this respect should be brought to the notice of the Indian Delegation office, New York through the Ministry of External Affairs and Commonwealth Relations). Draft reply for transmission to the United Nations may be supplied to the Ministry of External Affairs and Commonwealth Relations in appropriate cases.
3. On purely routine matters when a Ministry of the Government of India might address the United Nations direct, a Copy of information should be sent to the Ministry of External Affairs and Common-Wealth Relations.
4. The procedure outlined in sub-paragraph (1) will apply to all communications irrespective of their contents.
5. Written communications should normally be in the form of diplomatic note.

AUTHORITY: MINISTRY OF EXTERNAL AFFAIRS AND COMMON-WEALTH RELATIONS OFFICE MEMO NO. B-4830-UNI/48. DATED DECEMBER 1948.

10.16 ADDRESSING PRIVATE PERSONS/BODIES

The members of public have expressed resentment over the fact that Government communications addressed to them are written in third person. In order to remove any ground for complaint in this matter, it has been decided that letter form should invariably be used in addressing private or non-official persons or bodies (including applicants).

AUTHORITY: GOVERNMENT OF INDIA, CABINET SECRETARIAT (O&M DIVISION) MEMO NO. 7/22/59, O&M DATED 28.07.1959 RECEIVED UNDER COMPTROLLER AND AUDITOR GENERAL'S ENDORSEMENT NO. 2626-ADMN.1/AUDIT/317-59 DATED 11.09.1959.

10.17 PROCEDURE FOR COMMUNICATING WITH MEMBER OF THE LEGISLATURE OR OFFICIALS OF COMMUNAL ORGANIZATIONS ON MATTERS CONCERNING THE WORK OR ADMINISTRATION OF THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT

While direct official correspondence with the members of the State/Central legislatures is to be deprecated especially when government's general policy is involved, the Pr. Accountant General may at his discretion comply with requests for information from members of legislatures. The following procedure should be followed in future in respect of such communications received by Pr. Accountant General:

(a) If information is merely asked for on a point of work or organization, the Pr. Accountant General should consider whether the information should be given or not and if he considers that there is no objection, it should be supplied.

(b) If, however, a member of Central/State Legislature or an official of a Communal Organization writes criticizing executive or administrative arrangements, he should be told by the Pr. Accountant General that he is not at liberty to discuss these arrangements, as he is responsible for them to the Comptroller and Auditor General to whom any representation should be addressed. In this case a copy of the correspondence should be sent to the Comptroller and Auditor General's Office, if the point under discussion is of any importance.

AUTHORITY: AUDITOR GENERAL'S D.O.NO. 1060-GBE/2 DATED 16.04.1934

10.18. SUPPLY OF INFORMATION IN CONNECTION WITH PARLIAMENT QUESTIONS

It has been decided that, where the information is wanted by the State Government (i) for replying to a question in the State legislature or (ii) for supplying it to the Central Government to enable them to reply to a parliamentary question, the information be supplied direct to the State Government.

In cases, however, where the Union Government call for information directly from the Pr. Accountant General in connection with parliamentary questions, the reply to the Ministry concerned should be routed only through the Comptroller and Auditor General of India. The proposed replies may be sent to Assistant Comptroller and Auditor General of India (P) by name alongwith a copy of the question.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.65-BS/33-58, DATED 29.04.58 AND NO. 2006-BRS/81-83, DATED THE 07.11.1963.

NOTE:- The information intended for presentation before the Public Accounts Committee, required by the Government of India need not be routed through the office of the Comptroller and Auditor General of India, but may be furnished direct to the Government of India, as and when called for.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 114-BS/33-58, DATED 25.07.1958.

10.19. SUPPLY OF COPIES OF CAG'S LETTERS FORBIDDEN

Sending out to Government and other authorities copies of letter and memoranda, received from the Comptroller and Auditor General is strictly forbidden. There is, however, no objection to communicating where necessary, the substance of such letter to Government or other authorities or in some cases to mentioning in these communications that they represent the views or orders of the Comptroller and Auditor General.

(2) (a) Every draft should bear the number of the file or case to which it belongs as well as the Sectional despatch number.

(b) Care should be taken that the number and date of the letter under reply is always distinctly quoted in the draft.

(c) Drafts should be written and any necessary alteration made as neatly and clearly as possible. If a paper has to be added it should be blank, full- scape. Indiscriminate scribing on the lines should be avoided. If it is necessary to revise a draft to any great extent, it is better to re-write it.

(d) Letters and copies of letters addressed to the Government Officers should not be communicated to outsiders by means of endorsement, but they should be answered by separate letters.

(e) No reference should be made in official correspondence to the proceedings of Government or to letters published therein unless they have been received separately.

(f) Particulars of any enclosures to be sent should be carefully inserted in red ink in the space provided for the purpose in the draft form, and the enclosures themselves should ordinarily accompany the draft when it is sent up to an officer for signatures. When the enclosures are bulky or cannot conveniently be sent with the draft, the name of the persons from whom they are to be obtained should be noted in red ink on the draft so that these may be obtained from him at the time of despatch. When an original paper is sent with the letter to be copied as an enclosure, a note to that effect should also be made in red ink.

(g) Assistant Audit Officers in charge of Section should, as a rule, conduct all the important correspondence of their Sections. Letters to Government, the Comptroller and Auditor General and other high authorities should also be ordinarily drafted by them unless they are on merely routine matters.

(h) Copies of Government letters especially of Government of India letters should not be forwarded as enclosures, as it is seldom necessary to do so and, in many cases, very undesirable.

(i) Marginal notes and comments on drafts should be absolutely prohibited. Any remarks necessary to elucidate a draft should be made on a separate sheet.

10.20. METHOD OF ROUTING PAPERS

Draft submitted by Gazetted officers to the Pr. Accountant General should be resubmitted to the Gazetted Officers' perusal immediately after the Pr. Accountant General has passed them. When a draft is returned to the Assistant Audit Officer, he should re-affix his initials and date to it to show that he has seen it and has no further remarks to make. If he wishes to offer any remarks, he should do so upon a separate paper. When the draft is finally passed, the person conducting the case should printout a fair copy and when the

fair copy has been compared and duly signed by the Gazetted Officer-in-charge, it should be entered in the Sectional Transit Book of outwards letters and sent to Despatch Branch through the Sectional dispatch pad. If any drafts or papers submitted for orders remain with a Gazetted Officer for more than three days, the Assistant Audit Officer concerned should submit a memo reminding him of them and he will be held responsible for any delay if he omits to do so.

10.21 DEMI-OFFICIAL CORRESPONDENCE

Demi-official correspondence should not be quoted in official communications or be notified officially in any way, in particular no demi-official letter or telegram to or from the State Government or the Government of India should be quoted in any official paper or publication without previous reference to Government, and it should be understood that such demi-official communications, unless they have been brought on the record, cannot be looked upon as being official orders of Government.

A demi-official letter issued because of the urgency of a case, should be followed by an official communication.

10.22. UN-OFFICIAL REFERENCES

Un-official references should always be treated as urgent and Assistant Audit Officers/ Sr. Audit Officers should see that such references are promptly disposed of, and that on no account are they detained in the office beyond a week.

If un-official references from the State Government, Government of India or the Comptroller and Auditor General have not been disposed of in a week, report from the Section concerned must be made to the Principal Accountant General explaining delay.

NOTE 1: The orders contained in paragraph 10.21 above also apply to case of unofficial references. No copies of demi-official or un-official correspondence should be supplied to other offices. Where a ruling has been obtained from the local Government un-officially, references to other offices should merely state that the decision has the concurrence of the State Government.

NOTE 2: All U.O. reference received from the Comptroller and Auditor General of India should on receipt be diarised in the urgent dairy and transmitted immediately to the section concerned. The sections should deal with them on top priority basis so as to ensure their final disposal within a week or 10 days at the latest. Reports of the U.O references should be put up twice a week to the Branch Officer, who should ensure speedy disposal of these references. Weekly reports of the outstanding U.O. references from the Comptroller and Auditor General of India should also be put up to the Principal Accountant General on first working day of each week.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 303-AUDIT/106-65, dated 18.03.1967 AND NO. OF THE ACCOUNTANT GENERAL'S ORDER dated 10.04.1967.

NOTE 3: The U.O. references from the Government of India and also from the Comptroller and Auditor General of India should be dealt with on priority basis. If for any reasons it is not possible to give a final reply, the U.O. papers should be returned without delay with an interim reply and relative copies retained for final necessary action.

10.23 STARTING OF FILES

The subject matter should be recorded on the cover of each file. It should be as brief as possible, but should give, at a glance, sufficient indication of the contents of a file. Additions and alterations in the title should be made, as and when necessary.

When the main file is under submission, a skeleton or keep with (KW) file should be started to dispose of the papers. Subsequently this file should be merged with main file, after re-numbering the pages of notes and correspondence sides of the skeleton file and also correcting internal references.

10.24 METHOD OF PUTTING UP PAPERS

The papers in a file or case should be arranged chronologically. Office notes should not be separated from the relevant files but should be carefully tagged together. Important points to be looked into in this respect are enumerated below for the guidance of all concerned.

a) A separate file should be opened for each important subject.

b) All matters which do not justify the opening of a separate file should be dealt with in a miscellaneous file.

c) Sub- files should be opened as and when necessary to deal with important subject subordinate to a main subject.

d) All files and sub- files should be entered in the register of cases which is supposed to be maintained in each section. Assistant Audit Officers are expected to see that this is invariably done.

e) Each file and sub- file will be maintained in two separate parts, the correspondence side and the note side.

f) The papers should be so filed that these can be read as a book.

g) All the pages both on the correspondence side and note side should be numbered.

h) Every page whether it is blank or written will carry a number.

i) The obverse side of each page will bear "odd" numbers and the reverse side "even" numbers.

j) The number should be indicated in the right hand top corner of each page in ink.

k) Whenever a reference is received from outside or any other section in this office it should first be placed in the file and properly page numbered.

l) If it is in reply to any reference from this office or section the words "reply at page____" should be recorded on the said reference.

m) Before dealing with the P.U.C. it should be properly referenced and every letter quoted there should be referenced by indicating the page and the file number.

n) If the reference is in the same file it is not necessary to quote file number.

o) On the note side the disposal should start by quoting the letter number and date alongwith the designation of the authority from whom it has been received.

p) In the margin the page number at which the P.U.C can be found should only be quoted.

q) All documents referred to in the notes should be duly referenced by quoting the page number and the file at which these could be found.

r) Notes should be brief and informative, these should not reproduce the substance of the paper under disposal.

s) Assistant Audit Officers and Senior Audit Officers need not reproduce the arguments already recorded by the sections. In important cases, however, it may be necessary to give self-contained precis but that should be an exception rather than the rule.

t) If the signatures are illegible the name should be given below the signature in block letters.

u) All notes should be signed in full by the persons writing the same.

v) Where-ever a reply is to issue the Assistant Audit Officer should ensure that the draft reply is submitted for approval alongwith the notes.

w) Similarly when the case is submitted to the Deputy Accountant General/Accountant General the draft should be submitted alongwith the notes according to the views expressed there. If the higher authority does not agree with the views, the draft can be amended. That will avoid re-submission of the file and save time. Only in very rare cases, where decision of the Deputy Accountant General is absolutely necessary, a note should be submitted first and the draft put-up afterwards.

x) Assistant Audit Officers will examine the draft approved by higher officers and point out any factual mistakes. After the draft has been approved and issued it should be placed in the proper file and page numbered.

y) The word "reply at page" should be noted on the letter to which it is a reply.

z) When dealing with the case, it is normally not necessary to reproduce the previous notes, it should suffice, excepting in a few important cases, to refer to the previous notings.

The above procedure, if properly followed should eliminate the use of "flags".

NOTE (i): All office notes should be written on the printed sheets supplied for the purpose, the margin being left blank for the record of the orders passed by the officers to whom the note is submitted.

(ii) In putting up notes for orders, repetition and matters which are not germane to the point at issue should be avoided. One thing that should be kept in view is that clarity and brevity are absolutely essential as this not only save time all round but is also conducive to the greater efficiency and quickness of disposal.

a. The Assistant who initially deals with a case should assume that the P.U.C will be read and should not reproduce its contents. He should mention in his note the relevant facts of the case and refer to the relevant rules and made other remarks that may be necessary. The Assistant Audit Officers or the persons who deals next with the case should check the facts in the note of Assistant and correct it where necessary. Ordinarily corrections and additions to the Assistant's note should suffice and a separate note should be written only if it is necessary to elucidate any doubtful point. The Assistant Audit Officer's note should thus have a relation to the Auditor's note and should not ordinarily be independent of it. It is recognized that sometimes it may be necessary for the Assistant Audit Officer to write a comprehensive note but ordinarily this should not be necessary. Whenever the Assistant Audit Officer accepts the Auditor's note as correct or not should be indicated in his own note.

b. The object should be to write as little as necessary and not as much as possible. Great Care should be exercised in the choice of words. The use of high-sounding words and phrases and archaic words such as thereof, whether of, therein, thereto, therefrom etc. should be avoided altogether. Instead of the archaic words the words "of it" "of which" etc. should be used. Expressions like the same even date should also not be used. The uses of latin words and phrases should be avoided as far as possible.

(iii) Marginal notes should only be made by Gazetted Officers, the use of these and of reference letters (A.B.C. etc.) will often enable a Gazetted Officer to indicate his own opinion perfectly clear with a minimum of writing.

(iv) The Assistant Audit Officer last dealing with an office note should see that there is at least one blank continuation sheet attached on which the officer can record his remarks.

(v) Small slips should only be used for matters of purely temporary interest. They should be destroyed as soon as the information called for has been given and under no circumstances should they be filed along with other papers. If by any chance an important enquiry is started on such a slip, it should either be pasted on to a sheet of proper size or its contents should be copied on to such a sheet and all further noting should be carried on in the proper form.

10.25.1 Only purely routine papers should be submitted loose in the tray and all other papers should be put up in separate file boards. Files should contain no loose papers and no pins. The actual papers under disposal should be enclosed in flying cover serially numbered and most carefully referenced, tagged together and not pinned. One end of that

tag should pass through the upper cover of the flying cover but the bottom end of the tag should not be attached to the cover.

(i) Referencing should be in the margin and the reference to flags (A,B,C, etc.) if at all necessary, should be in pencil so that they can be rubbed out and referenced again if re-submitted on future occasions.

(ii) All files submitted with a case should be page numbered and reference to the page should be quoted instead of flags. Sections should cite the Manuals whenever possible instead of office orders.

10.25.2 Ordinary correspondence etc. should be submitted to the Gazetted Officer in charge in the trays provided for the purpose exception being made in the case of U.O. reference and other urgent communications which may be submitted in separate pads with the special urgent slips prescribed for the purpose.

10.25.3 When the Principal Accountant General is in camp, fair copies of draft replies and enclosure should be sent to him alongwith the draft replies in anticipation of his approval Sectional number both to the fair copy and the draft should be entered leaving the date to be filled in at the Camp office.

10.26 DOCUMENTS TO BE ISSUED UNDER THE SIGNATURE OF ASSISTANT AUDIT OFFICER

The following classes of correspondence/documents can be issued under the signature of Assistant Audit Officer:

(i) Signing of routine acknowledgments and also reminders under their own designations (except to Headquarters' office).

(ii) Issue of audit notes and also Half Margin memoranda conveying routine remarks such as calling for certificates, receipt schedules and other wanting documents.

(iii) Calling for acknowledgments of balances in the case of all loans and advances (applicable generally in CASS Sections).

(iv) Issue of objection statements for objections with money value e.g. want of stamped vouchers/sub-vouchers etc.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. F.4-CSD(P)/73. DATED 25.08.1973

10.27. PROTRACTED CORRESPONDENCE

Sr. Audit Officer should not allow Assistant Audit Officers to conduct a protracted correspondence with the other office without their knowledge. Ordinarily, only the first routine objection, Half Margin or the like should be signed by the Assistant Audit Officer, if that settles the case well and good. But if the matter is contested and becomes controversial, the next communication must be put up for the Gazetted Officer's approval and signature unless it is purely a call for some further information.

10.28. CORRESPONDENCE BY HALF MARGINS

Correspondence by means of Half Margins should not be prolonged nor should only a brief reference to Half Margins be quoted in subsequent correspondence by letters. If it is desired to refer to any Half Margin, it should ordinarily be sent in original to the office concerned. The whole object of correspondence by Half Margin is to save un-necessary copying and that it should go backward and forward in original. If the reply endorsed on a Half Margin does not settle the matter and a further reference has to be made, the same Half Margin ought to be returned with a plain paper (or another Half Margin form) added if necessary, or if the subject is important, or the correspondence likely to be protracted an official letter should issue in which all relevant facts should be detailed. Half Margins should only be in suitable cases, i.e. when an answer to a simple question is required which when received will settle the matter. They should invariably be written concisely and legibly leaving sufficient space in between the lines for correction, if any which should be made neatly.

(2). Long and protracted correspondence should not be carried on by Half Margins on important points e.g. fixation of pay or interpretation of rules as this generally delays the settlement of objections and if the Half Margin is lost, the whole ground has to be covered again. Half Margins are useful for obtaining information and should primarily be used for this purpose. If on receipt of the information required it is found that the subject is important or the correspondence is likely to be long an official letter should issue containing all relevant facts.

(3) The following instructions with regard to the correspondence by Half Margin, should be followed strictly by all the sections.

(i) The Half Margins, should only be used in such cases where an answer to simple question is required which when received will settle the matter. Long and protracted correspondence should not be carried on by Half Margins on

important points, e.g. Fixation of pay or interpretation of rules. This generally delays the settlement of objections and if the Half Margin is lost the whole ground has to be covered again.

(ii) The Half Margins are useful for obtaining information and should primarily be used for this purpose.

(iii) Carbon copies of all memoranda issued through the Half Margin register should be kept for record for further reference.

(iv) The letters/ reminders received in this office should not be returned in original on the plea that previous reference has not been received in this office. When in rare cases it becomes necessary to return the letter received in this office it should be done with the specific approval of Branch Officer. For this purpose simply returning the document over the signatures of Branch Officer does not suffice but specific approval should be obtained separately on the note side.

(v) A note of the serial number and page of the objection book in which a particular item has been recorded should also be kept in the Half Margin register for ready reference.

10.29 DISPOSAL OF "URGENT" AND VERY "URGENT" CASES

All replies to the Government of India and the Comptroller and Auditor General of India should ordinarily be marked “Urgent”. The letters so marked should receive precedence over others. If for any reasons a letter or return marked “Very urgent” or “Urgent” or “immediate” cannot be disposed of immediately, the matter should be represented in writing to the Gazetted Officer-in-charge of the section and his orders obtained. Unless sanction has been given to an extension of time fixed, the Assistant Audit Officer should be held responsible for any delay that may occur.

10.30. DESPATCH OF IMMEDIATE AND URGENT CASES

“Very urgent” & “Urgent” documents should be made over to the dispatch Branch before 4 P.M. on all working days.

10.31 CIRCULATION, TRANSFER ETC. OF LETTERS AMONG OFFICERS

- The confidential envelops received from the Government of India and State Government are opened in the room of Sr. Audit Officer (Dairy Branch). The other envelops received from the various Governments are opened under the supervision of Head Diarist.
- All envelopes received from the office of the Comptroller and Auditor General of India are opened in Pr. Accountant General's Secretariat and are passed on to the respective section through Group Officers.

- Out of the letters received from Government of India/ State Government only important ones which are of general interest are sorted out and submitted by the Head Diarist to the Pr. Accountant General/Sr. Deputy Accountant General/ Deputy Accountant General (Administration) with a memo in which each officer is required to enter the time at which the dak pad is received by him and also the time at which it is passed on to the next officer.
- If any letter while in circulation is taken out by a Gazetted Officer and made over to the Assistant Audit Officer of the Section concerned for immediate action, it will be the duty of the former to inform the diary Branch of the same and the latter to see that the requisite entries regarding its receipt and issue are made in the registers concerned.

NOTE 1: The Head Diarist should be, particularly careful to see before filing the circulation memos that all officers concerned have initialed the memoranda.

NOTE 2: All urgent letter should after being seen by the Pr. Accountant General and Deputy Accountant General concerned, be entered in the Skeleton Register of the respective sections and passed on to the G.O's concerned.

10.32 TRANSFER OF LETTERS FROM SECTION TO SECTION

It frequently happens that letters concern two or three sections. In these cases the Sections which should take action or note, their contents are invariably entered on them at the time of receipt, but Assistant Audit Officers occasionally omit to transfer such documents to other sections, the consequence being that papers already in the office are called for, or conflicting instructions are issued. The Assistant Audit Officer in charge of the section to which the letter is delivered in the first instance, will be held personally responsible for taking measure to ensure that after the necessary action has been taken by his section, the letter is immediately transferred to the section mentioned on it. The Assistant Audit Officer of the second section will similarly be answerable if the letter is not passed on as soon as possible to the third section, if necessary, and so on until all the sections concerned have seen it.

NOTE 1: In all such cases, if the letters require action other than mere noting of the contents it is preferable to send copies to the Section concerned in order to expedite disposal.

NOTE 2: When a document is passed from one section to another, the Assistant Audit Officer of the receiving section should at once put up the document before his Sr. Audit Officer unless the latter has already initialed the document in token of his having seen it.

NOTE 3: When such a document is received in one section from another, that document should at once be entered in the Sectional Diary and the date entered in the receipt column should be the date on which the letter was received in the office and not in the section.

10.32.1 The Head Dairist should keep an upto date chart of the working of different sections so that there is very little chance of the letters being mismarked. Any change in the working of the sections should be intimated to the Head Diarist by Coordination Section. The Head diarist should see immediately that the chart at present available with him is upto date. Any letters received in a section from the Government as also the registered letters, which do not pertain to it, should immediately be sent back to the Diary Branch duly seen by the section to which they correctly pertain. An indication should be given in the letter as to the section to which the same belongs. This should be done within 24 hours of the receipt of the letter in a section otherwise the diarist and the Assistant Audit Officer will be held personally responsible for any delay.

Diary Branch should transmit the letter received back from a section to the section concerned. If there is any doubt regarding the particular section to which the letter properly belongs, the order of the Sr. Audit Officer (Diary Branch) should be taken immediately.

Any failure to observe these instructions will call for disciplinary action.

10.32.2 It may often happen that only one section or Branch is marked on an inward letter and the others are omitted.

In such cases the Assistant Audit Officer receiving the letter through his Sectional Diary should note on the letter the fact of its having to be transferred to other sections of the office whenever this is evident from the subject matter. The Dealing Assistant concerned after taking action, on the letter will lay it before his Assistant Audit Officer with the connected papers (if any) for transfer to the other section.

10.32.3 No paper or document should be transferred by any clerk from his own section to another. If he considers that it should be so transferred, he will refer the matter to his Assistant Audit Officer and the Assistant Audit Officer of the section will after taking consent in doubtful cases transfer the paper (if he thinks proper) to the Assistant Audit Officer of the other section taking a receipt for it in a separate Transit Register maintained for the purpose. Doubtful or disputed cases will be decided by the Senior Audit Officer in-charge of Coordination section, orders of Deputy Accountant General being taken wherever necessary.

AUTHORITY: ***ACCOUNTANT GENERAL'S ORDERS DATED 30.01.1987***

10.32.4 No clerk should receive a letter from another section unless it is first initialled by his Assistant Audit Officer in token of acceptance and unless it comes through medium of the diary or the transit register. The receiving Assistant Audit Officer should see that the letter is at once entered into his sectional Diary, and that steps are taken towards its immediate disposal. He will be held responsible if the letter remains for more than 3 days in his section.

10.32.5 One Section of the office should not take action on instructions communicated by another section, unless such instructions are passed by the Gazetted Officer- in-charge and when a draft concerns section under different Gazetted Officers, care should be taken that each Assistant Audit Officer and Sr. Audit Officer passes on the part relating to his section.

10.32.6 The following instructions should be observed in regard to the transfer of letters/papers through Transit Register:-

(i) The mis- marked letters/papers required to be passed on to the other sections should be entered in the transit register with reasonable promptness after their receipt in the section.

(ii) After entry in the Transit Register, the letters should be delivered to the Section promptly.

(iii) The Assistant Audit Officer of the receiving section will note at once on the letters the name of the official who should take action on them and pass on the letters, with the register to his diarist to receive them.

(iv) The receiving section should invariably indicate in the Transit Register the Sectional Diary No. allotted to these letters in order to facilitate check at a later stage. The person receiving the letter should also append in the Transit Register his full dated signatures in token of the receipt of the letter.

(v) The letters entered in the Transit Register should not be shown as disposed of unless the letter in question has actually been delivered to the proper section.

(vi) Transit Register should be reviewed at the end of each day by the Diarist of the section and a list of entries in the Transit Register against which full signatures of the recipient or Diary number of the receiving section do not exist should be put up to the Assistant Audit Officer alongwith memos, addressed to his counterparts requesting them to supply omission urgently. Similarly, the weekly reports submitted to the Sr. Audit Officer should be accompanied by a detailed list showing particulars of the entries against which full signatures and/ or diary numbers have not been recorded as also the names of the defaulting sections. The Branch Officers while approving the weekly reports of the Transit Registers may send the memos to other

Branch Officer(s) concerned requesting them to get the omissions supplied by the sections under their charge.

(vii) While submitting fortnightly reports of the Transit Register to the respective Deputy Accountant General, a list of sections who failed to comply with the requirements (during the period under report) should also be put up indicating whether the omissions were pointed out to the Assistant Audit Officer/Sr. Audit Officer concerned or not.

(viii) All the sections should prepare weekly reports of outstanding letters in the Transit Register for submission to the Sr. Audit Officer and fortnightly to the Deputy Accountant General alongwith the Diary reports. The report will be prepared just on the lines of the Urgent Diary. A statement in the following form showing the number of letters mismarked which remained untransferred to the sections concerned will be sent by the sections on the fourth Wednesday of every month to their co-ordinating sections concerned for putting up the same to the Pr. Accountant General on the next day after necessary consolidation.

FORM OF REPORT

Name of the Section:_____

Monthly report of sectional Transit Register,

for the period from_____to_____

Last balance:_____

No. of letters/ documents entered in the

Transit Register during the month:_____

Total:

No. of letters/ documents actually transferred:_____

Balance of letters/ documents still lying un-delivered:_ _____

Details of the outstanding letters:

(i) More than a week

(ii) More than two weeks

Reasons for delay in non-delivery of letters in the Transit Register.

Note 1: In case the non-delivery of letters is due to negligence or carelessness of the peons, a detailed report should be furnished to Welfare Officer.

Note 2: As and when, any mis- marked letter is received in a section immediate action should be initiated by it to pass it on to the correct section through Diary Branch or through the Transit Register as the case may be, and where such letters are not cleared within a week, the matter should be brought to the notice of the Sr. Audit Officer and orders of the Sr. Deputy Accountant General/ Deputy Accountant General also obtained, if necessary, in cases where the Branch Officer's are not able to settle the matter. The Diary Branch should also exercise utmost care at the time of marking the letters to ensure that these are sent to the correct section as far as possible and that the instances of the mis-marking are reduced to the minimum.

10.33 STEPS TO AVOID LOSS OF LETTERS

The following general instructions should be observed to avoid loss of letters in the office:

(i) The Sr. Audit Officers should invariably diaries or get diarised all letters received by them by name in their personal Diary Register and they should submit a monthly clearance report to the Deputy Accountant General/Sr. Deputy Accountant General concerned in respect of letters received by them.

(ii) When letters referred to in (i) above are passed on to the sections, the sectional diarists should record in the Sr. Audit Officer's diary the sectional diary numbers (with suffix A.B.C. etc.) allotted to the letters to ensure that these letters have actually been diarised.

(iii) Exchange of letters with the help of General Diary Branch is strictly prohibited and mismarked letter may be passed on the concerned section only through Transit Register/ diary. The observance of these instructions will be watched by Sr. Audit Officer Establishment and ITA Section. The letters received from the Comptroller and Auditor General Government of India, State Government and those received in the Register dak will continue to be transferred to other sections through the diary branch.

(iv) Letters received from other Sections through Transit Register etc. should invariably be marked with suffix "AA" "BB" "CC" etc. so as to avoid their possible substitution by other letters.

(v) The dak received through Skeleton Register may be initialed with date by the Sectional Assistant Audit Officer/Sr. Audit Officer and the Assistant Audit Officer should invariably "mark" the letters to the Dealing Assistant concerned, while going through the Skeleton Register.

(vi) Surprise checks of the seats of the sectional diarists/General Diary Branch should be conducted by Sr. Audit Officers concerned/Assistant Audit Officer Establishment once a week with a view locating old undisposed of letters.

(vii) The sections receiving mismarked letters should invariably record diary numbers allotted to such letters in the Transit Registers of the transmitting Sections as per instructions contained in para 10.33.6 above. Branch officers should specially

watch the compliance of this requirement at the time of approving of the report of the Transit Register.

(viii) In case the dealing Asstt. concerned with the receipt of a mismarked letter is not present on his seat, the Sectional Assistant Audit Officer should himself receive the letter and get it diarised to avoid repeated visits by the persons for the disposal/receipt of the same letter.

(ix) Administration section will ensure as far as possible that experienced staff with background of different wings of the office is posted in General Diary Branch to ensure proper marking of letter in the first instance.

10.33.1 Papers which are sent by one section to another simply for note and return should not be retained for more than one day in any one section. When a case is marked for more than one section, it should be passed on direct by one section to another which has not noted it until circulation is complete.

10.33.2 Bills, schedules, etc. sent to other audit sections for audit and return will be received by the Diarist of the receiving section and distributed to the Auditors concerned.

The due dates fixed for making over of these documents and for their return, where necessary, should be strictly observed by all sections. If the bills and schedules are to be returned to the concerned section after audit, they should be collected by the diarist and sent back to the section concerned completely and not in piece meal.

10.34 REQUISITION FOR RECORDS

Any voucher or other record required by any section from the Record room should be called for by the Section concerned and not by the Section which originally disposed it of. On the other hand when voucher or other records, which are still in a working section are wanted by another section, they should be put up by the working section concerned and the section requiring them should not be required to come and look for them. The section requiring the records will of course give all available particulars.

10.35 ISSUE OF REMINDER

Reminders should be issued sparingly and with discretion and intelligence according to the necessity of each case. It is practically impossible to lay down any hard and fast rules.

The Assistant Audit Officer is expected to take an intelligent interest in the disposal of the correspondence of the section, and he should see, that an endorsement "Reminder to issue on ____" is made prominently in the margin of all important drafts.

(2) Ordinarily not more than one reminder should be issued, and sufficient time should be allowed for a reply according to the nature of the case. If no reply is then received a reminder may be issued in important cases or a special letter addressed to the officer concerned, and a reply asked for within a reasonable but definite period. The issue of several routine reminders is ordinarily a mere waste of time. If the special letter or the reminder again proves fruitless no further time should be wasted on the officer concerned and a formal report should at once be made by official letter to the next higher authority. A reasonable time for investigation and necessary action must be allowed and report asked for of the action taken to remove the objections, etc. Should this also prove to be un-satisfactory, there will be no alternative but to report the matter fully by special letter to Government and to ask that due notice may be taken of the matter and the result communicated to this office.

(3) When a special letter is issued, the sectional despatch No. of the special letter should be entered in the column No. and date of reminder and also, of course as a fresh issue, and the further disposal will be watched against the letter number.

(4) In the "remarks" column, the letter F should be entered whenever a letter issued is final and requires no reply. In all other cases the letter (pending) should be entered. When reply is received, or a special letter issued by way of reminder the letter "P" should be scored out and "F" entered.

(5) In the case of Half Margins, their return will be watched, and reminders issued through the Half Margins registers which contain necessary columns for the purpose.

(6) Internal Sectional reminders should be issued to the sections concerned through the Sr. Audit Officer- in -charge.

10.36 ACKNOWLEDGMENT OF LETTER FROM THE COMPTROLLER AND AUDITOR GENERAL

It should be ensured that an acknowledgment, where asked for should be issued within seven days of the receipt of the letter, circular etc. received from the Comptroller and Auditor General pending disposal of the communication.

The security classification of documents even in the matter of acknowledgments of secret/ confidential communications, should be adhered to.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 724-NGE.III/50-63 dated 03.04.1965.

10.37 MAINTENANCE AND INSPECTION OF HALF MARGIN REGISTER

Half Margin registers should be maintained in the prescribed form SI. 308. The disposal of the replies should be watched and noted in the same book and in no other register. The entering in the correspondence diary of Half Margins returned to this office is prohibited. When a Half Margin has to be re- issued, it should be entered afresh under a new No. though the Half Margin registers need only be submitted to the Sr. Audit Officer- in-charge twice a

month, it is the duty of the Assistant Audit Officer to see them weekly just as it is his duty to scrutinise at frequent intervals other process of work. Auditors should facilitate the Assistant Audit Officer's scrutiny by cutting off the corners of the pages which are done with and putting up a brief pencil memo. Regarding Half Margin long outstanding and other matters requiring attention. An abstract report in the form below should be made when the registers are submitted to the Sr. Audit Officer in-charge for inspection.

Outstanding report up to _____

Outstanding from last report_____

Issued from _____ to _____

Total:_____

Since disposed of _____

Balance outstanding_____

In office with date of receipts – Outside office with date of issue Reminders issued	Details	In Office Outside Office

Assistant Audit Officer/Sr. Audit Officer

10.38 COPY DESPATCH REGISTER

The following instructions should be observed in the maintenance of Sectional Copy Despatch register.:-

(1) The reports of these registers are required to be prepared on the 26th of every month in respect of the references issued during the previous month.

(2) The Assistant Audit Officers are required to record a certificate of 5% check of marked letters. This certificate should not be signed by the Assistant Audit Officer in a routine course without (i) specifying the Sr. Nos. of the entries checked or (ii) giving any indication in the body of the register in token of this check.

(3) The references calling for information/documents from the outside offices for further examination should not be marked final or" F" till the complete information/documents are received.

(4) The references issued from this office through the copy despatch register should either be shown pending(P) or disposal marked finally (F).

(5) In the outstanding cases, the No. and date of reminders issued should be completely quoted to show that the reminders have actually been issued.

(6) The copy despatch register should clearly indicate the date(s) on which the references were issued from the office.

(7) The relevant files should be quoted in the prescribed column of the register.

(8) The word "RR" should be supported with Diary numbers of inward dak.

10.39 OFFICE ORDERS

(i) Office orders issued by the Pr. Accountant General are classified into 4 clauses A, B, C, & D and are numbered in separate series in each class for the year, thus____

A.1, A.2

B1, B2. etc.

(ii) The A Class will be confined to office arrangements among Assistant Audit Officer and Staff. The B class will contain all office orders relating to office discipline and procedure while office orders relating to the distribution of work among the Sr. Audit Officer will form the C-Class. All orders relating to audit matters will go into a separate series "D" class.

(iii) All orders relating to the A series will be copied into separate order book maintained for the purpose, but orders of the B, C and D series need not be copied. It will be sufficient if the originals are kept by the Administration section in separate files one for each series. Such files should contain nothing else and should be in the charge of the Administration section.

(iv) Orders of the "B" and "D" series will be reviewed and copies supplied to all sections who should keep separate files of these series and should see that they are kept up to date. The Principal Accountant General's file will be kept up to date by his Sr. P.A.

All the circular letters should be received by the Sr. Auditors posted in the section or if any section has not got any Sr. Auditor by the senior most Assistant, who would go through the contents properly and take action as is considered necessary.

(v) There will be an index at the beginning of each file of office orders.

(vi) Office orders of "B" series (Office discipline and procedure) and "D" series (audit and account matters) must be diarised in the Sectional diaries and must not be filed without the file orders of the Sr. Audit Officer. Before passing the file order the Sr. Audit Officer will satisfy himself that necessary action has been taken and that all the Auditors concerned have seen the order. If necessary, a note should be made in sectional copies of codes or manuals for guidance of Auditors who may not have seen the office order owing to their being on leave or being subsequently transferred to the section.

(vii) Para 1.20 of the Comptroller and Auditor General's Manual of Standing Orders forbids Principal Accountant General, without due permission to reverse any deliberate or important orders passed by any of his predecessors. The wording of this rule is very comprehensive, and assuming that no orders are passed by Principal Accountant General without due deliberation, it covers practically all orders issued by him. The rule is intended to be applied to all important orders passed by Principal Accountant General whether they relate to matters of procedure or audit rulings.

(viii) Separate file of the Comptroller and Auditor General's printed and numbered circulars should be available for the Pr. Accountant General and the library copy should be kept up-to date for use by other Sr. Audit Officers.

10.40 ANONYMOUS OR PSEUDONYMOUS LETTERS

The following procedure is laid down for handling anonymous and pseudonymous complaints, in supersession of instructions contained in DoP&T's OM No. 321/4/91-AVD.III dated 29th September, 1992:

(i) No action is required to be taken on anonymous complaints, irrespective of the nature of allegations and such complaints need to be simply filed.

(ii) Complaints containing vague allegations could also be filed without verification of identity of the complainant.

(iii) If a complaint contains verifiable allegations, the administrative Ministry/ Department may take cognizance of such complaint with the approval of the competent authority to be designated by the Ministry/Department as per their distribution of work. In such cases, the complaint will be first sent to the complainant for owning/disowning, as the case may be. If no response is received from the complainant within 15 days of sending the complaint, a reminder will be sent. After waiting for 15 days after sending the reminder, if still nothing is heard, the said complaint may be filed as pseudonymous by the Ministry/Department.

2. Instructions contained above would also be applicable (with appropriate competent authority to be designated under point (iii) above) for dealing with complaints against Secretaries to the Government of India or Chief Executives / CMDs / Functional Director of PSEs/PSE3s/F1s, which will continue to be referred to the Cabinet Secretariat for placing before the Group of Secretaries headed by the Cabinet. Secretary/Secretary (Coordination) in the Cabinet Secretariat, as the case may be, as per procedure given in DoPT's O.M. No. 104/100/ 2009-AVD.I, dated 14/1/2010 and DPE's GM No. 15(1)/ 2010-DPE(GM), dated 11/3/2010, as amended from time to time.

{Authority:- Government of India Ministry of Personnel & Public Grievances & Pensions (Department of Personnel 82; Training) New Delhi, OM. No. Nc.104/76/2011-AVD. dated 18-10-2013}

CHAPTER XI

GENERAL RETURNS/ITEMS RELATING TO OFFICE

11.1 DISCONTINUANCE OF ESTABLISHED PROCEDURE

- Returns, etc., which have been prescribed by a former Pr. Accountant General/ Accountant General, must not be discontinued without express orders of the Pr. Accountant General obtained in writing.

NOTE : Assistant Audit Officers are responsible for seeing that the procedure followed in their sections is the one prescribed in the Manual of that Section/Wing and no departure therefrom should be allowed without special orders. They are, however, at liberty to suggest necessary changes for the approval of the Principal Accountant General.

11.2 GENERAL RETURNS

- Complete list of the daily, weekly, fortnightly, monthly, quarterly, half yearly and occasional returns maintained in the manner indicated in paragraph 11.6 below will be found in the respective manual of different sections. It must be clearly understood that Dealing Assistants /Assistant Audit Officers- in-charge of Sections do not relieve themselves of responsibility for punctual despatch of returns, unless the return is actually despatched on or before the prescribed date.

- The Sectional diaries, register of pending letters and six monthly registers and all other returns or registers pertaining to Audit should be submitted to the Deputy Accountant General/ Sr. Deputy Accountant General/ Pr. Accountant General on the prescribed dates in all cases even if they are blank.

11.3 The actual date of passing a return due for despatch or passing an account or of completion of an item of work will be entered up, in the column of the month concerned which the form provides for, personally by the Assistant Audit Officer at the time each return is passed or the item concerned is completed. The date of actual despatch of a return to be sent out will also be noted below the date of passing the return e.g. 5th/6th July will indicate that the return was passed on the 5th July and was actually despatched on the 6th. The date of actual despatch should be filled in by him from the despatch register. The number of days before or after the due date should be entered in red ink in the "Remarks" column against the entry concerned. To ensure the despatch of outward Returns on due dates, the section concerned should note prominently in the sectional outward register in red ink the due dates of the return and the Despatch Branch will be responsible for their prompt despatch.

11.4 Great care should be taken to see that the due dates for all returns and for other items of work are carefully observed. The Assistant Audit Officer of each section will report to his Sr. Audit Officer if he has any reason to apprehend that a particular return or item of work will not be despatched or completed within due date. He should at the same time submit an explanation of the cause of such delay for the information of the Sr. Audit Officer who will be responsible for timely submission of these reports to the Pr. Accountant General in the following cases:-

(i) When a return due to an authority outside the office is likely to be delayed by more than 24 hours- two clear days before the due date.

(ii) All cases of abnormal delays, e.g. where a return due within the office or a particular item of work is likely to be delayed by more than a week-three clear days before the due date.

11.5. CALENDAR OF RETURNS

Under paragraph 1.15.1 of Comptroller and Auditor General's Manual of Standing Orders, each section or department is required to maintain a calendar showing the due and actual date of (i) the despatch of returns due from the Section; (ii) the submission to Sr. Audit Officers of all objection statements, registers etc.; and (iii) the receipt of Returns to the Section. This should be submitted for Sr. Audit Officer's review on the 2nd, 8th, 15th and 22nd of each month. Blank note sheets should be appended to and bound with the Calendar of Returns for the purpose of the submission of the weekly reports in the following form.

Page	Item No.	Brief Particulars	When due	To whom due	Reasons for delay	Probable date by which it will be submitted
1	2	3	4	5	6	7

The Assistant Audit Officer should indicate on them if any return has been delayed. The Sr. Audit Officer should record the result of his scrutiny and his further instructions, if any. The calendar of Returns should, in addition, be submitted every month to the Group Officer for signatures at the end in the space provided for, alongwith the monthly report on the state of work. The punctual submission of the Calendar of Returns should be watched through the calendar of returns itself.

11.6 (i) The Calendar of Returns will be maintained in Form No. SY 264 and should be kept in four different sections as indicated below:-

Section I: All returns of a permanent or recurring nature due to authorities outside this office.

Section II: All items e.g. objection book, registers etc. of a permanent or recurring nature due for submission to Sr. Audit Officers/Group Officers or other sections within the office.

Section III: All returns, accounts, registers, etc. of a permanent or recurring nature due either from outside authority or from other sections of the office.

Section IV : Unforeseen entries which a section is required to make in the Calendar in respect of matters to be taken up for disposal in or about a given date or in respect of occasional matters on which information or reports are expected from outside offices or other sections.

Entries in this section should be made as soon as the occasion for doing so arises.

(ii) Sections I, II and III should be sub-divided into (a) Annual; (b) Half yearly; Quarterly; (d) Monthly; (e) fortnightly; and (f) Weekly entries. Entries in each of these sub-sections should be arranged in the order of dates on which they are due, sufficient spaces should be allowed after each sub-division for new entries occurring during the year.

(iii) The first 5 columns of the Calendar viz. (1) Serial Number (2) Name of Return;(3) to whom due (or from whom due in the case of Section III); (4) When due; and (5) authority should be entered at the beginning of each year from the previous year's Calendar, the entries being re-arranged as necessary. The Assistant Audit Officer will check all the entries and record a certificate on the Calendar to that effect.

Any additions due to orders received in the course of the year should be made at the end of the sub-division concerned without altering serial numbers of existing items.

(iv) Assistant Audit Officers will be responsible for seeing that their respective Sectional Calendars are at all times complete and kept up to date.

Separate entries in respect of each unit or each Auditor should be made in the Calendar in case of items like Objection Book, Half Margin Registers, Auditors' note book, Statement of items under objection etc. which are to be submitted by the different Auditors in the Section and which may not always be submitted or despatched in respect of all units or Auditors on the same day.

11.7 MONTHLY OVERHAULING BY ASSISTANT AUDIT OFFICER.

Assistant Audit Officer should realise that they are personally responsible for the supervision and control of the whole work of their sections, and they would find out for themselves from time to time by actual inspection how their men are getting on with their work. It is not desirable always to rely wholly on the statements, often in every general terms of their Assistants that their work is "upto date" "quite current" or "no arrears".

Every Assistant Audit Officers should at least, once a month overhaul thoroughly the papers on his Assistants tables, racks, stools, pigeon holes, drawers, almirahs etc. to see that nothing has escaped or escapes disposal. Ordinarily, the overhaul should be without previous notice, and be made on any day before the date of submission of report to the Sr. Audit Officer-in-charge. No stereotype form should be used nor is it necessary to prescribe any particular certificate. The various kinds of work, each man has to do must be considered in each case, and the Assistant Audit Officer must in each instance decide for himself, whether he is making reasonable progress with it. All letters, vouchers, Half Margins, etc., which are with the Dealing Assistants must be looked into, with special reference to their dates, and if they have been unduly outstanding it must be seen that they are entered in the proper register. Assistant Audit Officer will understand that they will incur grave irresponsibility if they fail to bring to notice any serious delay or bucking or mislaying of papers, or vouchers which they may discover at the time of overhaul.

The register containing the overhauling report should be submitted by the Assistant Audit Officer of the Section monthly to the Sr. Audit Officer and quarterly to the Deputy Accountant General concerned on 30th April, 31st July, 31st October, and 31st January.

11.7.1 It is not necessary that the whole section should be overhauled on one day. The work of one or more officials may be looked into on one day and that of other on another day and so on, so long as the whole work is finished before the prescribed date.

11.8 MONTHLY REPORT OF THE STATE OF WORK IN THE SECTIONS

The Sectional arrears reports in the prescribed form as at the end of each month duly approved by the Sr. Audit Officer-in-charge FINAT and all AMGs/Sections will be submitted direct to the Coordination Section for consolidation. These reports, so consolidated, will be submitted by Coordination Section so as to reach the Pr. Accountant General on the 5th of each month.

11.9 QUARTERLY REPORT ON THE STATE OF WORK IN THE OFFICE

As required under para 1.16.3 of the Comptroller and Auditor General's Manual of Standing Orders, a report in the form of the descriptive memorandum reviewing very briefly, but

critically the state of affairs in respect of all the different sections in office, should be submitted quarterly to the Comptroller and Auditor General, showing the state of work as on the 31st March, 30th June, 30th September and 31st December so as to reach him by the 15th of the month following the month to which the report pertains. As far as possible the arrears should be computed in terms of mandays and the overall increase or decrease indicated in a separate paragraph of the report. All important measures, taken or proposed to be taken to remove the arrears and defects, and expectations as to when they would be removed should invariably be included in the report.

NOTE 1: The quarterly state of work reports on receipt from AMG I, II, III, Administration, etc. will be consolidated by Coordination Section and submitted to Pr. Accountant General on the due dates, for issue of the above mentioned quarterly return to the Comptroller and Auditor General.

NOTE II: Whenever the Co-ordinating Sections and other Sections apprehend any delay in the submission of a report due to the Comptroller and Auditor General due to non-receipt of information from some other sections the fact should be brought to the notice of the Deputy Accountant General / Pr. Accountant General on the very date on which the information was to be received from other sections.

11.10 PERIODICAL INSPECTION OF SECTIONS BY THE PRINCIPAL ACCOUNTANT GENERAL AND GROUP OFFICERS

To enable the Pr. Accountant General/ Group Officers to have a feel of the pulse of the office and to help in toning up the working of office, the Pr. Accountant General should inspect a couple of sections of one of the functional groups in a month. The Group supervisory officers should also inspect 2-3 Sections under their charge every month. The intention is that each section within a group be inspected atleast once a year by the Group Officer and each wing in the office be inspected by the Pr. Accountant General once or twice in a year. Inspection should cover some of the aspects of the working of the wings/ sections inspected and should be extensive. This would include the different processes of work, guidance and control exercised by the Branch Officers and the Assistant Audit Officers, quality of work arrears, records, management, accommodation arrangements and cleanliness, disposal of correspondence and maintenance (including completeness and the quality) of the prescribed records/registers. While inspecting Audit Wings, special attention may be paid to the editing and issue of inspections reports, settlement of outstanding paragraphs and development of material for the audit reports. The inspection of Administration Wing would include receipt, despatch and typing arrangements, completeness of personal records of employees, processing of personal claims etc.

2. The finding of inspection alongwith the directions given and action taken be recorded both by the Pr. Accountant General and Group Officers. There should also be adequate follow up action on the inspection reports.

3. Inspection by the Group Officers should be in greater depth, but not necessarily be in such detail as the inspections by the Internal Test Audit Wings. The results of these inspections should be reported alongwith remedial action or action proposed to be taken to the Pr. Accountant General.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S CONFIDENTIAL D.O.NO.234-O&M/ 69-78 DATED 12.12.1978 READ WITH CONFD. D.O. NO.111-O&M/69-78, dated 28.02.1979.***

NOTE 1: Inspection carried out by the Pr. Accountant General and Group Officers and the significant findings and results thereof should be mentioned briefly in the quarterly D.O.'s to the Comptroller and Auditor General.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S CONFD. D.O. NO.1055-O&M/69-78, dated 15.01.81.***

NOTE II: Copies of inspection reports or notes should be made available to the Director of Inspections or Additional Deputy Comptroller and Auditor General of India as and when they visit this office.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S CONFD. D.O. NO.1055-O&M/ 69-78, dated 15.01.81.***

11.11 INSPECTION OF OFFICE BY THE COMPTROLLER AND AUDITOR GENERAL'S STAFF

The procedure in connection with the inspection of Audit Office by the Director of Inspection and for the disposal of his inspection reports, is contained in Paras 1.17 of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol.I.

11.12 SUGGESTIONS FOR REDUCTIONS AND SIMPLIFICATION OF WORK

Assistant Audit Officers and officials are invited to submit any suggestions they may wish to make for the improvement or simplification of work. Such suggestions should be laid before their Sr. Audit Officers who will pass them on to the Pr. Accountant General for consideration.

11.13 RECTIFICATION OF ARTICLES PUBLISHED INCORRECTLY IN THE PRESS/NEWS PAPERS

Cases have from time to time occurred in which Departments or attached offices, on seeing articles containing incorrect or unfair accounts of their activities published in the press, have taken up the matter direct with editors of the newspapers concerned.

As such action is liable to involve the Ministry/ Department or office concerned in a press controversy which may in certain cases lead to unfortunate results for its own work

and for Government relations with the press generally, it is necessary that the Principal Information Officer may be consulted through the Comptroller and Auditor General of India whenever it is desired to take up matters of the kind with the press.

The Principal Information Officer can usually secure publication of rectifications without involving the Department or office in a direct controversy with a newspaper.

AUTHORITY: GOVERNMENT OF INDIA, HOME DEPTT. MEMO NO.39/2/41-POLITICAL (I) DATED 05.04.1941 TO ALL DEPARTMENTS OF GOVERNMENT OF INDIA EXCEPT DEFENCE DEPTT. AND ADR. GENERAL'S LETTER NO.1184 NGE/119-41 DATED 01.08.1951.

11.14 REPORTS OR OTHER OFFICIAL DOCUMENTS RECEIVED ON ADVANCE OF THE DATE OF THEIR RELEASE FOR PUBLICATION

Reports or other official documents which may be received in the office from the Government of India, and Himachal Pradesh Governments or other offices in advance of the date of their release for publication will ordinarily be accompanied by instructions of the Government of India or other authorities. Such reports, on receipt in the office, must be treated as confidential until their actual publication on the date fixed for their release for that purpose. They will remain in the custody of the Pr. Accountant General and will not ordinarily be sent to office until they have actually appeared in newspapers.

11.15 CORRECTIONS TO OFFICE MANUALS

(a) The corrections to the Manuals should be published with the approval and the authority of the Pr. Accountant General. For this purpose, the following procedure should be observed by all the sections in the Office.

The corrections to office Manuals will be approved by the Deputy Accountant General concerned or the Pr. Accountant General in respect of section directly under his charge. In order to ensure that all important orders etc. are incorporated in the Manuals, the Branch Officers and Assistant Audit Officers should mark on all letters and papers containing orders etc. necessitating any additions or amendments to office Manuals the word "Correction". The

section concerned should put up for approval the draft correction slip incorporating the necessary amendment to the Deputy Accountant General concerned or the Pr. Accountant General, as the case may be, through the Branch Officer. One copy of the approved correction slip should be pasted in the register of correction slips maintained in the coordinating section concerned. The register (with correction slips pasted therein) should be submitted to the Pr. Accountant General quarterly on the 10th April, July, October and January for his perusal and final approval of the corrections. The correction slips for each quarter, should then be sent to the Establishment section for publication on the 15th of April, July, October and January.

(b) The following instructions should be observed in drafting correction slips to the various manuals-

The name of the manual should be given at the top followed by "No" in a separate line. Next should come page and paragraph (or Appendix, etc.) number, the entire line being underlined. This should be followed by the direction sentence in which only the direction words like "insert", "substitute", "delete", "Add", etc., should be underlined. Proper attention should be paid to punctuation. A sample draft correction is given below:-

Correction to the Manual of the Central Audit Support Section _____

No. _____

Page, Paragraphs, clause ( ) _____

Insert the following as "Note 2" below this clause renumbering the existing note as Note 3 "Note 2 _____"

(c) Immediately a correction slip is approved, a copy should be pasted in the Control Copy of the Manual to be kept in the section concerned for this purpose. The Control Copy should remain in the custody of the Assistant Audit Officer.

11.16 PREPARATION OF STATISTICS IN SUPPORT OF DEMANDS FOR EXTRA ESTABLISHMENT

(a) The statistics furnished in support of demands for extra establishment should be as accurate as they can be made and in case of statistics of vouchers, the units adopted in each case as representing one bill should be clearly specified. This will facilitate a scrutiny of the statistics supplied.

AUTHORITY: AUDITOR GENERAL'S LETTER NO/T-758-NGE/727-28, DATED 11.07.1928.

(b) **Check of Statistics collected in Audit Offices**: The Comptroller and Auditor General has prescribed the following procedure to secure the accuracy of statistics prepared by Audit Offices-

(i) In future when applications are made for additional establishment on the basis of statistics of work, the statistics should be thoroughly checked by a responsible person, say Assistant Audit Officer and then reviewed by a Sr. Audit Officer who should satisfy himself that the statistics prepared are prima facie correct.

(ii) Both the preparer and the examiner of these statistics should set their signatures in the statement in token of their having done so.

(iii) All papers (including detailed statements leading to these statistics) in connection with the revisions of establishment should be preserved permanently.

NOTE : A certificate to the effect that the statistics data prepared by the respective sections has been duly rechecked independently by the Internal Test Audit or some other agency may be given in the letter forwarding the staff proposals.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1323-BRS/87-65, DATED 29.06.1965.

11.17 GRADATION LIST

A manuscript copy of gradation list of the entire establishment of the office (including temporary Group 'A' and entire Group 'B' Officers) as on 1st March of each year should be prepared. The Computerized/manuscripts list should be prepared on the lines of the uniform pattern prescribed (In MS Excel) by the Comptroller and Auditor General, as also given in Annexure to this Chapter. Events occurring during a month should be incorporated in the computer for keeping the list update.

Note: Soft copy of gradation list should be sent to the Comptroller and Auditor General in MS Excel format only through e-mail within timeline as mentioned in Para 10.13.1 of CAG's Manual Vol-I.

(Authority:- CAG's office letter No.291-staff (Aptt.)/451-2018 dated 21.02.2019)

11.18 MAINTENANCE OF NOTE BOOKS BY OFFICIALS

In order to minimize the number of mistakes in Audit Office due to the effect of changes in the staff, the Comptroller and Auditor General has desired that each Official and Assistant Audit Officer should maintain a record of the points he has to watch but which are not required to be noted in any one of the prescribed registers. This record should be handed over to the successor whenever there is a change in incumbency.

The above instructions should be strictly complied with in future by all concerned. The record maintained by the Officials should be put up to the Assistant Audit Officer and that maintained by the Assistant Audit Officer should be put up to the Sr. Audit Officer- in-charge once a month viz. on the 5th of each month.

AUTHORITY: AUDITOR GENERAL'S LETTER NO.53-ADMN.I/54-34, DATED 24.01.1935

11.19 RESPONSIBILITY OF FACTS AND FIGURES

All information prepared in the Department and various sections of the office for Government or for controlling and other officers must invariably be tested and vouched for by the Assistant Audit Officer in-charge of the Departments supplying it. This includes all facts and figures which find a place in a draft and reports, as well as regular statements, or statistical returns. Assistant Audit Officers are not permitted to leave to their subordinates the duty of checking or bearing the responsibility for results which have to issue under the name of a Sr. Audit Officer/Group Officer.

11.19.1 Assistant Audit Officers of sections must clearly understand that they are personally responsible for the accuracy of all statements issuing from their sections. They will see that (1) Figures are entered in the right columns. (2) In cases where they should agree with other figures in the statements they do so agree and (3) when rates are given that the arithmetical calculations are absolutely correct. In the case of statements which issue periodically, the preceding statement should be put up with the case and this together with any authorized modification in procedure that may have been introduced subsequently, will be the guide for the preparation of the statement in hand.

11.20 IMPORTANT MATTERS REQUIRED TO BE REPORTED TO THE PRINCIPAL ACCOUNTANT GENERAL

(i) Important matters from the Audit Parties as well as from the Works Audit Section though disposed of on their own responsibility will be reported to the Accountant General by the respective Group Officer for information.

(ii) All office orders affecting distribution of work among Sr. Audit Officers and Group officers shall be kept in a separate file in the Administration Section.

(iii) When the inspecting officers are at Headquarters, they will take over such work as may be entrusted to them by the Pr. Accountant General.

ANNEXURE

(Referred in Paragraph 11.17)

PREPARATION OF GRADATION LIST OF ESTABLISHMENT OF THE OFFICE

It has been decided by the Comptroller and Auditor General of India that the gradation list of the offices under his control should be prepared in the following form so as to secure uniformity in the matter of its preparation in the offices of the Indian Audit and Accounts Department. Besides, the "Table of contents" and "List of abbreviations" to be shown at the beginning, the entire body of the gradation list should be divided into four section, viz-

SECTION-I

List of Gazetted Staff of the office of the Principal Accountant General (Audit), Himachal Pradesh, Shimla as on the 1st March, 20_____

The sanctioned strength of Group 'A' and Group 'B' Officers may be shown in the form given below, in addition to the name and designation of Gazetted Staff:-

Sanctioned Strength	**Permanent**	**Temporary**
(i) Group 'A'		
(ii) Group 'B'		
(iii) Total Sanctioned Strength Total actually employed		
Vacant		

List of Group 'A' Officers-

Sr. No.	Name	Designation

List of Sr. Audit Officers-

Sr. No.	Name	Permanent/Officiating

SECTION II

This section should contain a statement showing the sanctioned strength and section-wise distribution of Group 'B' officers/officials and Group 'C' and staff of the office as on 1st March of the year in the following form:-

Name of Section	Permanent Strength	Temporary Strength
	AAO, Supervisor, Asstt. Supervisor, Sr. Ar., Ar., Clerks, DEOs and MTS	AAO, Supervisor, Asstt. Supervisor, Sr. Ar., Ar., Clerks, DEOs and MTS

Total sanctioned strength
Total actually employed
Vacant

SECTION III

GRADATION LIST PROPER

In addition to the strength and scale of pay of the cadre (both permanent & temporary) to be indicated at the top, the list should contain the following columns:-

1. Serial Number
2. Full name and educational qualifications (in case of holder of degree and higher qualifications only)
3. Date of birth
4. Date of commencement of continuous Government service
5. Date of continuous appointment/ promotion to the cadre (in case of promoted incumbents, the facts may be indicated by linking up and asterik mark on the top of the date with the word "PROMOTION" on the top of the column).
6. Date of substantive appointment in the cadre
7. Pay and date of last increment
8. Remarks (such facts as of a person being on deputation to or from any office or on foreign service or on L.P.R. or his lien having been suspended) may be briefly indicated in this columns.

However, an additional column ‘5’(a) 8' may be opened to indicate the year and the month of passing S.A.S. Examination in respect of Assistant Audit Officers/Section Officers.

Subsequent columns will remain intact.

SECTION IV

Appendix I of this Section should consist of the following three lists divided into

Four columns each, viz.

(i) Serial No. (ii) Name (iii) Designation & (iv) Date of commencement.

(i) List of persons on deputation to offices within the Department.

(ii) List of persons on deputation to office outside the Indian Audit and Accounts Department.

(iii) List of persons on foreign service.

Since the gradation list cannot be held to be authoritative, the following note may be added on the title page:-

N.B. Nothing in this list is to be taken as conveying any sanction or authority or may be held to supersede any standing rule or order of the Central Government which it may be at variance. The above pattern of the Gradation list may be adopted from the list to be printed as on 1st March, 1960.

AUTHORITY: HEADQUARTERS OFFICE LETTER NO.623-NGE.I/86-58 DATED 28.03.1959

CHAPTER XII-DELEGATION OF POWERS

12.1 In accordance with the needs of the Administration, the Pr. Accountant General has been delegated the administrative and financial powers to the extent shown in Sections A to I of the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume II. The enhanced financial/administrative powers as delegated to the Pr. Accountant General in the I.A.&.A.D and other important delegations are reproduced as under. These powers were further re-delegated amongst the Group Officers vide Accountant General's orders dated 12.01.1994 as per Annexure A.

12.2 Delegation of Financial/Administrative powers to the Accountant General and other heads of departments in the Indian Audit and Accounts Department.

Sl. No.	**Sl. No. as per MSO (Admn.) Vol II**	**Nature of power**	**Power delegated**	**Conditions & limitations if any**
SECTION-A Powers under Central Government Books of Financial Powers &Central Government compilation of the General Financial Rules.				
1	**3**	Creation of posts in Indian Audit and Accounts Department Group C - permanent.	Full powers for conversion only of temporary posts into permanent posts	These powers are exercisable subject to the conditions: - (i) the temporary posts have been in existence for three years. (ii) they are required for work of a permanent nature. (iii) these have been included in the approved budget and (iv) not more than 90 percent of the temporary posts are converted into permanent
2	**3**	D(ii) For casual/ Seasonal Emergent Work	Full powers	
3	**3**	(a) Conversion of posts in IA&AD Group 'C' and 'D' posts other than Divisional Accountants	Full powers for conversion of 90% of temporary posts upto S.Os. into permanent	The powers exercisable by As.G. etc. are subject to the conditions:- (i) The temporary posts have been in existence for 3 years. (ii) They are required for work of a permanent nature (iii) These have been included in the approved Budget. The conditions

				enumerated against (A) will apply mutatis mutandis.
4	**8**	Declaration of gazetted Officers to be 'head of Office'	Full powers	
5	**9**	Write-off of losses (i) Write-Off of losses irrecoverable losses of stores and public money		
6	**9**	(i) (a) due to theft, fraud, negligence etc.	Head of the Department Rs.20,000	Subject to conditions laid down in schedule VII to the Delegation of Financial Powers Rules and G.I. decisions thereunder
7	**9**	(i) (b) Write- off of losses on irrecoverable losses of stores or public money otherwise than due to theft, fraud, negligence etc.	Rs.10,000 for stores; Rs 5000 for public money	**As above**
8	**9**	(ii)Write-off of losses of revenue or irrecoverable loans and advances	Rs.10,000	**--do-**
9	**14**	Contingent expenditure on items other than those in respect of which specific limits/ scales have been fixed by Govt	Head of Departments Rs 60000 p.a in each case (non-recurring) Rs. 25000 p.a in each case (recurring) Head of office Rs.1000 per	Powers for contingent expenditure on all items are to be exercised subject to availability of funds within allocation made by headquarters office (by AG in r/o Branch Offices) and after providing for all past commitments on which expenditure will be incurred during the year as well as all other foreseeable expenditure

			month in each case (recurring)	
10	**15**	Hiring new office accommodation	Rs 1,00,000 p.a in Bombay, Calcutta and madras and Rs.3000 p.m. at other places	Subject to condition laid down in Annexure to Schedule V of the Delegation of Financial powers Rules and subject to approval of headquarters for area to be newly hired
11	16	Hiring residential accommodation	Rs. 5,000 p.a.	--do--
12	17(a)	Local purchase of stationery	Full Powers	--do--
13	17(b)	Local purchase of rubber stamps and office seals	Full powers	--do--
	18 (i)	Incurring expenditure on (i) Freight & demurrage / wharfage charges	Full powers	--do--
	18 (ii)	Maintenance, upkeep and repairs of motor vehicles	Full powers	--do--
14	18 (iii)	Petty works and repairs	No change in paras(i) and (ii) item (iii) to read as "Repairs and alterations to hired and requisitioned buildings Rs.5000 p.a. (non- recurring) & Rs.2,000 p.a. (recurring)	In exercising these powers, the provisions of the relevant paragraphs of GFRs and DFP Rules should be observed

15	18 (vi)	Liveries, clothing and other articles	Full powers	Subject to the scales and conditions laid down in the Hand Book of Uniforms of Group "C" employees and instruction of G.O.I. / Hqrs. Office from time to time
16	18 (vii)	Postal and Telecommunication charges	PAG – Full powers Heads of Offices: Full powers	
17	18 (ix)	Local printing and binding in emergent cases (where the work is not executed through Chief Controller Printing & Stationer)	Rs. 10,000	
18	18 (x)	Purchase of publication, official and non-official	Full powers	The discretion in the matter of purchase of books and publications should be exercised by HODs keeping in view whether these are likely to be useful for and have relevance to the work done in the offices of the IAAD.
	18 (xiii)	Hire of office furniture, electric fans, heaters. Coolers etc.	Full powers	
	18 (xiv)	Purchase, hiring, maintenance and repair of office machines etc. detailed in item 26 of Schedule V to DFP Rules	Full powers	Subject to the condition that purchase involving foreign exchange will require approval of the CAG. Delegation to HODs does not cover tax machines.

	18 (xv)	Purchase of scale items of furniture	Full powers	Subject to the availability of funds and scale of furniture prescribed from time to time for various grades of officers.
19	18 (xvi)	Purchase of non scale items of furniture	Rs.50,00 per annum	Subject to the availability of funds and conditions laid down in Comptroller & Auditor General's letter No.1534-NGE, I/122-67 dated 21.07.67 which inter alia prescribed that the proposals for purchase of non-scale furniture should be scrutinized by the Accountants General etc. personally and purchase of only such items sanctioned as are considered essential, and unavoidable. Purchase of costly articles must be restricted to the minimum and utmost economy observed in effecting their purchase. Actual purchase of scale as well as non-scale furniture should be effected through a Purchase Committee comprising of 3 officers. It is further subject to economy instructions issued from time to time by the Government of India/Comptroller and Auditor General of India.
20	18 (xvii)	Sanctioning telephone connections for residences of officers	Full Powers to sanction telephone connections at the residence of Senior Scale Officers in charge of Administration and other of the rank of Junior	The Powers are exercisable subject to orders regarding economy etc. issued from time to time.

			Administrative Grade and above	
21	18 (xviii)	Sanctioning telephone connections for Government offices	Full powers	
22	18 (xix)	Shifting of telephone	Full powers	In the case of residential telephones, the power can be exercised by Heads of Department if – (a) The shifting is occasioned due to (i) change in the residence of the Officers concerned. (ii)change in the incumbency 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 order of appropriate authority.
23	18 (xxi)	Electricity, gas and water charges	(i) Accountant's General/Principal Directors of Audit /Other Heads of Deptt. Full Powers (ii) Heads of offices Full Powers	
24	19	Sanctioning permanent Advance for subordinate officers	Full powers for officers under their control	
25	23	Exempting persons officiating in short terms	Full powers	Provided (i) the Accountant General is satisfied that no risk is involved. (ii) such exemption is granted only in the case of

		vacancies in place of officers entrusted with the duties of handling cash/stores from furnishing security.		permanent Government servants, and (iii) that the period of officiating arrangement does not exceed four months.
26	27	Advances for the purchase of conveyances	Full powers	
27	28	Sanctioning advances of Pay and T.A. on transfer	Full powers	
28	29	Sanctioning advances of TA for journeys on tour	Full powers	
29	38	(a) Light refreshments at formal interdepartmental or other meeting/ conferences	Rs. 2.50 per head per official meeting subject to Rs. 1000	Expenditure on light refreshments alone excluding other contingent expenditure, if any, in such formal meetings and conferences is to be regulated under this delegation.
30	38	(b) Hospitality and entertainment other than light refreshments	Rs. 500 p.a.	Subject to provisions laid down in M.O.F (DE) No. F 10 (19) E (Coord)/ 68 dated 17/12/68 and F.I. (50) E GI / 69 dated 21/06/1969

SECTION B-POWERS UNDER FUNDAMENTAL RULES

Sl. No.	Sl. No. as per MSO (Admn. Vol II	Nature of power	Power delegated	Conditions & limitations if any
1	**1**	Power to treat enforced halt	Full powers in respect of Group 'B' Officers and Non Gazetted staff	Subject to the condition that daily allowance for such halts is regulated under the relevant rules of the GOI
	15	Grant of advance increments to Asst. Audit Officers on passing Revenue Audit Examination and Incentive Examination for Senior Auditors	Full power	Subject to power being exercised strictly in accordance with the scheme laid down by Headquarters office
	16	Grant of Advance increments to Stenographers on passing higher Speed (in shorthand) of 100/120 words per minute	Full power	In terms of GI Deptt. Of Personal & Training O M No. 18/44/88-Estt. (Pay I) dated 14-8-89 advance increments(s) for passing higher speed test by stenographers are to be treated as separate element w.e.f. 01-01-86 and will not count as pay for allowances and as emoluments for pension/gratuity. Therefore, for granting this increments), invocation of provisions of FR 27 is now not necessary. The same can be sanctioned by the heads of office just like personal pay granted under Hindi Teaching Scheme.
	17	Grant of advance increments on passing ICWA/ AICA/ Company Secretary Examination by Group 'B' and non gazetted staff	Full powers	As against item 15 above

	18	Protection under FR27 of the last pay drawn of those who com e from other offices to IA&AD where such protection is called for	Full powers	As against item 15 above
	19	Stepping up of the pay of senior in terms of GI OMs dated 02-02-66 and 18-07-1974	Full powers	As against item 15 above
	26	Power to sanction the undertaking of work for which an honorarium is offered and the grant or acceptance thereof	Full powers upto a maximum limit or Rs 2500 in each case	In the case of recurring honorarium this limit applies to the total of the recurring payment made to an individual in a financial year.
	33	Pay fixation of Military pensioners reemployed in Indian Audit and Accounts Department	Full powers	
	45	Appointment of a person over the prescribed age limits	(a) upto 1 year in respect of those who were w within the age limit at the time of empanelling (b) In case of departmental graduate clerk who complete for direct recruitment of Auditors/ Accountants and in case of Group 'D' Government servants who are considered for	Note:- The extent specified under (b) of column 5 is limited to actual service of the individual concerned in the cadre. In respect of persons appointed through Staff Selection Commission it should be presumed that the candidates were within the age on the crucial date as per Government of India orders

			appointment as clerks. Full powers.	
SECTION-C POWER UNDER SUPPLEMENTARY RULES				
	1.	Power to sanction the undertaking of work for which a fee is offered and the acceptance of fees	Full powers upto a maximum of Rs. 3000 p.a. in each case.	In the case of recurring fees, this limit applies to the total of the recurring payments made to an individual in a financial year

SECTION 'D' Powers Under Civil Services Regulations and Civil Pension (Commutation) Rules.

SECTION 'E' Powers Under Central Civil Services (Classification, Control and Appeal) Rule 1965. Part I – General Central Service – Group 'B'

Section 'F' Power under Civil Services (conduct) Rules, 1964

Section 'G' Powers Under Central Civil Services (Temporary Service) Rules

Section 'H' Power under General provident fund (Central Services) Rules

ANNEXURE – A

POWERS RE-DELEGATED TO GROUP OFFICER(S) OTHER THAN INCHARGE OF ADMINISTRATION

SECTION – A

MSO (A)-II Page No.	Item No.	Name of Items	Extent of Powers Delegated	Remarks
20	17(a)	Local Purchase of Stationary	D.A.G. (Admn.) – Full Powers	1. The delegation is subject to the observance of Rules and orders on Local Purchase of stationary issued by Government/Headquarters Office from time to time. These powers are exercisable subject to specific budget allotment for the purpose without re-appropriation of funds from other Heads. 2. These powers are applicable only when such local purchase are made from Government Approved Stores. 3. These powers are exercisable subject to the conditions laid down in GFR.
20	17(b)	Local purchase of Rubber Stamps & Office Seals	D.A.G. (Admn.) – Full Powers	Purchase should be made with caution and only from reputed firms to avoid the possibility of counterfeiting of Stamps and Seals.
21	18(i)	Incurring expenditure on Freight & demurrage/Wharefare charge	Freight Charges: D.A.G. (Admn.) – Full Powers	
21	18(ii)	Incurring expenditure on Maintenance, upkeep and repairs of motor vehicles	D.A.G. (Admn.) – Full Powers except expenditure on special repairs	
22	18(iv)	Other Stores required for the working of an office Establishment	D.A.G. (Admn.) – Full Powers	Subject to Administrative approval by PAG and at the rates approved by the PAG for the year.
23	18(ix)	Local printing & Binding in emergent cases (where the work is not executed through Chief	DAG (A) Rs. 1000/- p.a.	

		Controller Printing & Stationary)		
26	18(xii)	Supply of water for drinking etc. and dusting office	D.A.G. (Admn.) – Full Powers	
27	18(xiv)	Purchase, hiring, maintenance and repairs of office machines	D.A.G. (Admn.) – Full Powers for maintenance of machines only	Provided Annual maintenance contract are entered after approval of PAG.
30	18(xix)	Shifting of Telephone	D.A.G. (Admn.) – Full Powers	
32	19	Sanctioning permanent advance for subordinate officers	D.A.G. (Admn.) – Full Powers	Provided total amount of various Advances should not exceed the limit fixed by HQ's office.
33	25	Grant of Advance of Pay and T.A. on transfer to foreign service	D.A.G. (Admn.) – Full Powers in respect of Group 'B' officers & Non-Gazetted Officers	
34	26	Grant of Advance in connection with LTC	D.A.G. (Admn.) – Full Powers	Within the limit of budget provision
34	28	Sanctioning Advance of Pay and T.A. on Transfer	D.A.G. (Admn.) – Full Powers in respect of Group 'B' & Non-Gazetted staff only	
34	29	Sanctioning of Advance of T.A. for journeys on Tour	D.A.G. (Admn.) – Full Powers in respect of Group 'B' & Non-Gazetted staff only	
34	30	Sanctioning second Advance for one more month for journeys on tour in respect of Non-Gazetted staff of inspection parties in the IA&AD pending receipt of adjustment bills for the advance in relation of Rule 323 of GFR	D.A.G. (Admn.) – Full Powers in respect of Group 'B' & Non-Gazetted staff only.	
35	31	Advance of Pay to Non-Gazetted Staff on the eve of important festivals	D.A.G. (Admn.) – Full Powers	

35	32	Advance in lieu of leave salary	D.A.G. (Admn.) – Full Powers	

Section – B

(Powers under Fundamental Rules)

MSO (A)-II Page No.	Item No.	Name of Items	Extent of Powers Delegated	Remarks
38	1	Power to treat enforced halt occurring enroute on tour journeys and also on journeys undertaken in connection with Temporary transfer or training necessitated by breakdown of communication due to blockade of roads on account of floods, heavy rains, snowfalls, landslides etc. as duty under F.R. 9 (6) (b)	All Group Officers – Full Powers In case where the tour programme was approved by the Group Officers.	Subject to the condition that daily allowance for such halts is regulated under the relevant rules of the Government of India.
38	2	Powers to treat the period of training or instruction in India as 'Duty' under F.R. 9(6)(b)	DAG (Admn.) – Full powers in case of Group 'B' Officers & below	
45	16	Grant of Advance increments to Stenographers on passing Higher Speed (in shorthand) of 100/120 words per minute	DAG (Admn.) – Full Powers	In terms of G.I. Deptt. of Personnel & training O.M. No. 18/44 88-Estt (Pay – I) dated 14.08.89 advance increment(s) for passing higher speed test by stenographers are to be treated as separate element w.e.f. 01.01.86 and will not count as Pay for allowances and as emoluments for pension/gratuity. Therefore, for granting the increment(s) invocation of provisions of F.R. 27 in now not necessary. The same can be sanctioned by the Heads of Offices just like Personal Pay granting under Hindi Teacher Scheme.
49	26	Power to sanction the undertaking of work for	DAG (Admn.) – Full Powers in respect of	In the case of recurring honorarium this limit applies to

		which an honorarium is offered and the grant or acceptance thereof.	items for which specific rates have been prescribed by the Headquarters Office. In the cases Rs. 100/- in each case.	the total of the recurring payment made to an individual in a financial year.
51	30	Power to allow a Govt. Servant to retire voluntarily after attaining (i) the age of 50 years of the Group 'A' and Group 'B' Officers who entered Govt. Service before attaining the age of 35 years. (ii) the age of 55 years in other cases after giving notice of not less than 3 months in writing.	DAG (Admn.) – Full Powers in cases where he has the power to make substantive appointment to the post or service (vide Section E)	
52	32	Powers to fix the pay of retired persons on re-employment in the Indian Audit & Accounts Department.	DAG (Admn.) – Full Powers in respect of Non-Gazetted Staff.	
52	33	Pay fixation of Military pensioners re-employed in Indian Audit & Accounts Department.	DAG (Admn.) – Full Powers	
52	34	Power to grant leave including Extraordinary Leave other than Special Leave and Study Leave to Non-Gazetted Government Servants	DAG (Admn.) – Full Powers Sr. AOs – Full Powers	 All kinds of Leave other than Special Disability Leave and Study Leave.
		Group 'C'	Sr. AOs (posted at HQ only) – Earned Leave upto 30 days. Group Officers (other than DAG (Admn.)) – Earned Leave upto 30 days DAG (Admn.) – Full Powers	Provided no substitute is required. All kind of leave other than Special Disability Leave and Study Leave.
		Supervisors	Sr. AOs (posted at HQ) – Earned Leave upto 15 days. Group Officers (other than DAG (Admn.)) –	Provided no substitute is required.

			Earned Leave upto 30 days. DAG (Admn.) – Full Powers	All kind of leave other than Special Disability Leave and Study Leave.
		Asstt. Audit Officers	Sr. AOs (posted at HQ) – Earned Leave upto 15 days. Group Officers (other than DAG (Admn.)) – Earned Leave upto 30 days. DAG (Admn.) – Leave upto 90 days	Provided no substitute is required. All kind of leave other than Special Disability Leave and Study Leave.
		Sr. AOs	Group Officers (other than DAG (Admn.)) – Earned Leave upto 30 days. DAG (Admn.) – Leave upto 30 days	Provided no substitute is required.
56	37	Power to require a medical certificate of fitness before return from leave.	By the leave sanctioning authority as per item No. 34	
56	38	Power to permit officers to return to duty before expiry of leave.	By the leave sanctioning authority as per item No. 34	
57	39	Power to extend leave	By the leave sanctioning authority as per item No. 34	
57	43	Power to decide the date of reversion of a Government Servant returning after leave from foreign service.	DAG (Admn.) – Full Power in respect of Non-Gazetted Staff.	
59	49	Power to accept resignation of a Government Servant from service	DAG (Admn.) – Full Power in respect of persons appointed under his authority. Sr. AO (Admn.) – Full Powers in respect of persons appointed under his authority.	
Section – 'C' (Powers under Supplementary Rules)				
60	3	Power to decide shortest of two or more routes	DAG (Admn.) – Full Power for journeys within jurisdiction	
62	12	Power to sanction daily allowance to the member of Inspection Staff on Sunday and Holidays	DAG (Admn.) – Full Power for Group 'B' Officers and Non-Gazetted Staff.	Subject to the condition that it is certified that Government Servant concerned had to stay at a place other than the place of

		when they have to stay, while on tour, at a place other than the place of duty in relaxation of S.R. 72		duty due to non-availability of boarding and lodging facilities at the latter place and no to suit his private convenience.
62	13	Power to grant full daily allowance at a place outside Govt. Servant's Headquarters for a continuous halt upto 180 days during tour/ temporary transfer/ training	DAG (Admn.) – Full Power for Group 'B' Officers and Non-Gazetted Staff.	
64	22	Power to permit drawal of travelling allowance for a journey to attend an examination other than those mentioned in S.R. 130 & 131	DAG (Admn.) – Full Power in case of Departmental Examination only.	
67	30	Power to declare a Controlling Officer	DAG (Admn.) – Full Powers	
67	31	Power to make rules for the guidance of Controlling Officers	DAG (Admn.) – Full Power for Group 'B' Officers and Non – Gazetted Staff.	
68	33	Power to authorize departures from S.R. 211 which prescribes the point of time from which the leave and consequent rearrangement of pay and Allowances take effect, when holidays are prefixed or affixed to leave.	DAG (Admn.) – Full Power	
69	34	Power to accept a certificate signed by any registered Medical practitioner as evidence of the fitness of a gazetted Government Servant on return to duty from leave on medical certificates.	DAG (Admn.) – Full Power	Provided the Medical Certificate is issued by authorized Medical Attendant of the Government Servant.
69	35	Power to grant leave to a Government Servant in respect of whom a Medical Committee reported that there is no reasonable prospect that	DAG (Admn.) – Full Power in case of Non-Gazetted Staff.	Subject to the limits laid down in the Rule 20 of CCS (Leave) Rules, 1971.

		he will ever be fit to return to duty.		
69	36	Power to grant Maternity Leave and Hospital Leave	DAG (Admn.) – Full Power in case of Group 'B' and Non-Gazetted Staff.	
75	9	Sanctioning payment of arrears of pension exceeding Rs. 5000/- to the heirs of the pensioners of the Indian Audit and Accounts Department not claimed within one year of the death of the pensioner.	DAG (Admn.) – Full Power in case of Group 'B' and Non-Gazetted Staff.	
99	3 (b)	Condonation of delay beyond three months in submission of medical claims under CS (MA) Rules.	DAG (Admn.) – Full Power	Subject to the fulfilment of the conditions laid down in Para 3(i) & 3(iii) of O.M. No. S-140222/78/MS dated 20.08.91.

{Authority:- AG's orders dated 12.01.1994 vide File No. Estt.-I/Audit/DFP/85-94}

CHAPTER XIII
DEPUTATION/TRANSFER OF STAFF STANDARD TERMS OF DEPUTATION

13.1 DEPUTATIONS OF STAFF WITH IN THE I.A & A.D.

Transfers of Sr. Audit officers are not ordinarily made. They are liable, like all other Central Government servants, to be transferred from one office to another subject to the provisions of F.R.15.

The Comptroller and Auditor General transfers such persons to any other office with in the I.A. & A.D. on such terms and conditions as may be determined by him in each case, as laid down in para 4.2.1 of the Comptroller and Auditor General's Manual of Standing Orders(Admn.) Vol. I (3rd edition).

13.2 REGULATION OF TERMS AND CONDITIONS GOVERNING DEPUTATION/ FOREIGN SERVICE OF EMPLOYEES TO/FROM CENTRAL GOVERNMENT.

Department of Personnel & Training (DoPT) has from time to time issued instructions / guidelines regulating pay, Deputation (Duty) Allowance, tenure of deputation/ foreign service and other terms and conditions of deputation/foreign service of the Central Government employees to ex-cadre posts under the Central/State Governments/ Union Territories (UTs) Administration/ Public Sector Undertakings (PSUs)/ Autonomous Bodies/ Statutory Bodies/ Universities/ Local Bodies etc. and vice-versa. These have been summarized in the following paras for better understanding of various provisions governing the subject.

APPLICATION

2. These provisions apply to all Central Government employees, who are regularly appointed on deputation/foreign service in accordance with the provisions of the Recruitment Rules (RRs) of the ex-cadre posts, under the same or some other Departments of Central Government or under the State Governments/ UTs Administration/Local Bodies or under Central or State PSUs/Autonomous Bodies/Statutory Bodies etc. set up or controlled by Central/State Governments provided the foreign service under such PSUs/Autonomous Bodies/Statutory Bodies has been permitted in relaxation of appointment on immediate absorption basis. They also cover the cases of regular appointment on deputation/foreign service of employees of State Government/Local Bodies etc. as well as PSUs/Autonomous Bodies/Statutory Bodies of Central/State Governments as per RRs in the Central Government.

In short, these instructions cover cases of deputation/foreign service where Central Government is either lending authority or borrowing authority or both.

[Para 1 of DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010 and Para 1 of DoPT's OM No. 2/9/2018-Estt.(Pay-II) dated 12.4.2021]

2.1. However, the following cases are governed by separate set of instructions / guidelines, and they are not covered by these provisions: -

(a) Members of the All India Services and those deputed to posts, whose terms are regulated under specific statutory rules or orders;

(b) Officers appointed on deputation to posts under the Central Staffing Scheme (CSS) for whom separate orders issued from time to time continue to apply;

(c) Deputation to posts operated outside India;

(d) Appointments of a specific category of employees to a specified class of posts, such as appointments made in the Personal Staff of Ministers etc., in respect of which special orders are already in existence. However, the terms and conditions contained herein will apply to those cases to the extent they are not specifically covered under such special orders.

(e) Appointments of the nature of deemed deputation or transfers to ex-cadre posts made in exigencies of service with the specific condition that no Deputation (Duty) Allowance will be admissible - e.g.

(i) interim arrangements in the event of conversion of a Government office/organization or a portion thereof into a PSU/ Autonomous Body or vice-versa; and (ii) appointments to the same post in another cadre.

[Para 2.1 and 2.2 of DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010]

SCOPE OF THE TERM 'DEPUTATION/FOREIGN SERVICE' - RESTRICTIONS ON TREATING AN APPOINTMENT AS ON DEPUTATION/ FOREIGN SERVICE.

3.1 The terms ‘Deputation’/ ‘Foreign Service’ will cover only those appointments that are made by transfer on a temporary basis provided the transfer is outside the normal field of deployment and is in public interest. The question whether the transfer is outside the normal field of deployment or not will be decided by the authority which controls the service or post from which the employee is transferred.

3.2 The following types of appointments will not be treated as deputation/foreign service for the purposes of these orders:

(a) Appointment of serving employees made either by promotion or by direct recruitment from amongst open market candidates whether on permanent or temporary basis.

(b) Permanent appointment made by transfer/absorption,

(c) Temporary appointment made based on personal requests of employees,

(d) Arrangements necessitated by staff imbalances arising on reorganization of offices on the same or different stations, subject to the specific condition that no Deputation (Duty) Allowance will be admissible in such cases.

3.3 A person in a higher Level (in Pay Matrix) shall not be appointed on deputation to a post in lower Level (in Pay Matrix) if the deputation is from Central Government to Central Government and also in cases where the scale of pay and Dearness Allowance (DA) in the parent cadre post and ex-cadre post are similar.

[Para 3.1-3.3 of DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010]

3.4 However, no appointment on deputation/foreign service shall be made from/to Central Government/an organization where the scale of pay and DA pattern in the parent cadre post and ex-cadre post are dissimilar, if the basic pay in the parent cadre increased by one increment plus Dearness Allowance (s) including interim relief if any, admissible to a person in the parent cadre post exceeds the basic pay plus Dearness Allowance(s) including interim relief, if any, at the maximum of the pay Level in the Pay Matrix/pay scale of the ex-cadre post.

Note: In the revised pay structure, the maximum of the scale would mean the last cell of any Level in the Pay Matrix.

Illustration:

In case of an appointment on deputation basis, from an organization to an ex-cadre post in the Central Government in Level 7 in the Pay Matrix, where the pay scale and DA pattern of the parent cadre post and ex-cadre post in Central Government are dissimilar, no appointment can be made to such post, if the basic pay in the parent cadre increased by one increment plus Dearness Allowance (s) including Interim Relief, if any, admissible in the parent cadre post exceeds the basic pay at the maximum of the Level 7 of the Pay Matrix i.e. Rs. 1,42,400/- plus Dearness Allowance (s), including Interim Relief, if any.

[DoPT's OM No. 2/9/2018-Estt.(Pay-II) dated 12.04.2021]

EXERCISE OF OPTION.

4.1 An employee appointed on deputation/foreign service, may elect to draw either the pay in the Level (in the Pay Matrix)/Scale of pay of deputation/foreign service post or his/her basic pay in the parent cadre plus Deputation (Duty) Allowance thereon plus Personal Pay, if any. However, in case of appointment of Government employees on deputation/ foreign service to CPSEs, this option will not be allowed, and in such cases their pay will be governed in terms of the orders issued by Department of Public Enterprises vide OM dated 26.11.2008 and clarifications issued thereafter.

4.2 The borrowing authority shall obtain the option of the employee within one month from the date of joining the ex-cadre post unless the employee has himself furnished the option.

4.3 The option once exercised shall be final.

4.4 However, the employee may revise the option under the following circumstances which will be effective from the date of occurrence of the same:

a. When he/she receives proforma promotion or is appointed to non-functional selection grade or up-gradation of scale in the parent cadre;

b. When he/she is reverted to a lower grade in the parent cadre;

c. When the scale of pay/level (in the Pay Matrix) of the parent cadre post based on which his emoluments are regulated during deputation/foreign service or of the ex-cadre post held by the employee on deputation/foreign service is revised either prospectively or from a retrospective date;

d. Based on the revised/same option of the employee, in the event of proforma promotion/appointment to non-functional selection grade/revision/upgradation of scales of pay/level (in the Pay Matrix) in the parent cadre, his/her pay will be re-fixed with reference to the revised entitlement of pay in the parent cadre. However, if the initial option was for the pay scale of the deputation post and no change in option already exercised is envisaged, the pay already drawn in deputation post will be protected if the pay re-fixed is less.

Note: Revision in the rates of DA, HRA or any other allowance either in the parent or borrowing organization shall not be an occasion for revision of the earlier option.

4.5. If the pay of an employee in his cadre post undergoes downward revision, the pay in the ex-cadre post is also liable to be re-fixed based on revised pay and in accordance with the revised option or existing option if the employee does not revise his option.

[Para 4 of DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010]

PAY FIXATION.

5.1 When an employee on deputation/foreign service elects to draw pay in the Level (in Pay Matrix) attached to the ex-cadre post, his/her pay may be fixed as under: -

(i) Deputation from Central Government to Central Government:

If the Level (in Pay Matrix) of the ex-cadre post is higher than that of the parent cadre post, an increment shall be given in the Level (in Pay Matrix) of parent cadre post and he/she shall be placed at a Cell equal to the figure so arrived at in the Level (in Pay Matrix) of the ex-cadre post; and if no such Cell is available in the Level (in Pay Matrix) of the ex-cadre post, he/she shall be placed at the next higher cell in that Level. However, if the cell so arrived at after adding an increment is less than the minimum of the cell in the Level (in Pay Matrix), the pay will be fixed at the minimum of the cell in the Level (in Pay Matrix).

In case Levels (in Pay matrix) of the ex-cadre post and the parent cadre post of the employee are identical, the employee would continue to draw his/her basic pay.

(ii) In case of Foreign Service/Reverse Foreign Service:

(a) When the Level (in Pay Matrix)/Pay Scale of the post in the parent cadre and that attached to ex-cadre post are based on the same index level and the DA pattern is also same, the pay may be fixed as under (i) above.

(b) If the appointment is made to a post whose pay structure and/or Dearness Allowance (DA) pattern is dissimilar to that in the parent organization, pay may be fixed by adding one increment to the basic pay of the substantive post in the parent cadre, (and if he/she was drawing pay at the maximum of the scale, by the increment last drawn) and equating the pay so raised plus dearness allowance (and additional or ad-hoc dearness allowance, interim relief etc., if any) with emoluments comprising of basic pay plus DA, ADA, Interim Relief etc., if any, admissible, in the borrowing organization and the pay may be fixed at the stage in the Pay Scale/ Level (in Pay Matrix) of the ex-cadre post at which total emoluments admissible in the ex-cadre post as above equal the emoluments drawn in the parent cadre and if there is no such stage, pay may be fixed at the next higher stage.

Illustration:

A person drawing emoluments as Basic Pay - Rs. 34,000/- and Dearness Allowance - Rs.44,200/- (DA @ 130%) with increment @ 3% per annum on the basic pay, is appointed in Central Govt. in the Level 11 of Pay Matrix (in 7th CPC) with DA @ 10% on deputation basis, his pay will be fixed as under:-

a. Adding one increment to the basic pay in the substantive post in parent cadre:

Pay in parent cadre post = Rs. 34,000/-.

Increment = 3% of Rs. 34,000/- = Rs. 1,020/-

Adding one increment = Rs. 35,020/- [i.e. Rs. 34,000/- + Rs. 1,020/-]

b. Pay and DA admissible in parent cadre:

DA @ 130% on basic pay = Rs. 45,526/- (130% of Rs. 35,020/-)

Total emoluments in the parent cadre = Rs. 80,546/- (Rs. 35,020/- + Rs. 45,526/-)

c. Now, fixing pay in ex-cadre post in Level 11 of Pay Matrix (with DA @10%) on the basis of emoluments drawn in parent cadre:

Pay in ex-cadre i.e. Rs. 80,546/- shall comprise of Rs. 73,224/- (Basic Pay) + Rs. 7,322/-(DA @ 10%)

Pay Matrix

Band Pay	**15600-39100**
Grade Pay	**6600**
Level	**11**
3	71800
4	74000

Since there is no cell in Level 11 of Pay Matrix matching Rs. 73,224/-pay will be fixed at Rs. 74,000/- i.e. next cell in higher stage. So, the pay in ex-cadre post will be fixed at Rs. 74,000/-.

In case of reverse foreign service if the appointment is made to post whose pay structure and/or DA pattern is dissimilar to that in the parent organization, the option for electing to draw the basic pay in the parent cadre [along with the Deputation (Duty) Allowance thereon and the personal pay, if any] will not be available to such employee.

(iii) Deputation from State Government/UTs Administration to Central Government:

(a) When the Level (in Pay Matrix)/Pay Scale of the post in the parent cadre and that attached to ex-cadre post are based on the same index level and the DA pattern is also same, the pay may be fixed as provided under 5.1(i) above.

(b) If the appointment is made to a post whose pay structure and/or Dearness Allowance (DA) pattern is dissimilar to that in the parent organization, the pay may be fixed as provided under 5.1(ii) (b) above.

The basic pay from time to time after pay fixation should not exceed the maximum of the pay in the level of the ex-cadre post.

5.2 In cases of appointment from one ex-cadre post to another ex-cadre post where the employee opts to draw pay in the Level (in Pay Matrix)/Pay Scale of the ex-cadre post, the pay in the second or subsequent ex-cadre post should be fixed under the normal rules with reference to the pay in the cadre post only. However, in respect of appointments to ex-cadre posts carrying Level (in Pay Matrix)/Pay Scale identical to that of the ex-cadre post(s) held on an earlier occasion(s), it may be ensured that the pay drawn in subsequent appointment should not be less than the pay drawn earlier.

5.3 In cases of appointments to a second or subsequent ex-cadre post(s) in a higher Level (in Pay Matrix)/Pay Scale than that of the previous ex-cadre post, the pay may be fixed with reference to the pay drawn in the cadre post and if the pay so fixed happens to be less than the pay drawn in the previous ex-cadre post, the difference may be allowed as Personal Pay to be absorbed in future increases in pay. This is subject to the condition that on both the occasions, the employee should have opted to draw pay in the Level (in Pay Matrix)/Pay Scale attached to the ex-cadre posts.

Note-1: The term parent post and basic pay means the post held on regular basis in the parent organisation and pay drawn/ admissible in such a post respectively.

Note-2: An officer who may be holding a higher post on ad-hoc basis in the cadre at the time of proceeding on deputation/foreign service would be considered to have vacated the post held on ad-hoc basis and proceeded on deputation/foreign service from his/her regular post. During the period of deputation/foreign service, he/she shall earn notional increments in the parent cadre post. On reversion, if he/she is re-appointed to the higher post on regular or ad-hoc basis his pay will get fixed with reference to the pay admissible in the lower post on the date of such re-appointment. In such cases, if his/her pay gets fixed at a stage lower than that of his junior(s) who continued to serve in the cadre, no stepping up will be admissible as per extant rules in so far as Central Government employees are concerned. However, if the pay so fixed is less than the pay drawn earlier while holding the post on ad-hoc basis the pay earlier drawn will be protected. Therefore, those Central Government employees who are already holding a higher post on ad-hoc basis or expecting it shortly in the parent cadre may weigh all relevant considerations before opting for deputation/foreign service. This note of caution will be applicable to employees of other organizations wishing to apply for posts on deputation in Central Government, if governed by similar rules in parent organization.

Note-3: Pay of an officer appointed on deputation/foreign service on ad-hoc basis pending selection of a regular incumbent may also be regulated in accordance with provisions of Paras 5.1 & 6.1 of this O.M.

Note-4: The provisions of this Para as well as Para 6 will not apply to appointments on Personal Staff of Ministers. Such appointments will be regulated by separate specific orders issued by the Government in that behalf.

[Para 5 of DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010 read with OM No. 2/10/2018-Estt.(Pay-II) dated 2.3.2021]

DEPUTATION (DUTY) ALLOWANCE

6.1 The Deputation (Duty) Allowance admissible shall be at the following rates:

a. Within the same station, the allowance will be payable at the rate of 5% of basic pay subject to a maximum of Rs. 4500/- p.m.;

b. In case of change of station, the allowance will be payable at the rate of 10% of basic pay subject to a maximum of Rs. 9000/- p.m.;

c. The ceilings will further rise by 25 percent each time Dearness Allowance increases by 50 percent; and

d. Basic Pay, from time to time, plus Deputation (Duty) Allowance shall not exceed the basic pay in the Apex level i.e. Rs. 2,25,000/-. In the case of Government servants receiving Non-Practicing Allowance, their basic pay plus Non-Practicing Allowance plus Deputation (Duty) Allowance shall not exceed the average of basic pay of the revised scale applicable to the Apex Level and the Level of the Cabinet Secretary i.e. Rs. 2,37,500/-.

6.1.2 In cases where the basic pay in parent cadre has been upgraded (upto Level 13 A) on account of Non-Functional Upgradation (NFU), Modified Assured Career Progression Scheme (MACP), Non-Functional Selection Grade (NFSG) etc., and the officer has opted for such upgraded pay of the parent cadre, in that event, the upgraded basic pay under such upgradations shall not be taken into account for the purpose of Deputation (Duty) Allowance. In such cases, the Deputation (Duty) Allowance will be calculated taking the basic pay of the parent cadre which the officer was getting before such upgradation and the amount of the same would be further regulated every year on the basis of the pay arrived at by giving annual increments on the presumptive pay.

6.1.3 However, if the upgradation is to Level 14 (in the Pay Matrix) or above, he shall be given the option to draw the upgraded basic pay under such upgradations without Deputation (Duty) Allowance or the pay which he was drawing before such upgradation with Deputation (Duty) Allowance, whichever is more beneficial as per the option of the officer.

6.1.4 In the case of Proforma Promotion under Next Below Rule (NBR), if such a Proforma Promotion (upto Level 13 A) is in a Level of the Pay Matrix which is higher than that of the ex-cadre post, and the officer has opted for the upgraded pay of the Proforma Promotion, the basic pay under such Proforma Promotion shall not be taken into account for the purpose of Deputation (Duty) Allowance. Deputation (Duty) Allowance will be calculated taking into account the basic pay which the officer was getting before such Proforma Promotion. The amount of Deputation (Duty) Allowance would be calculated on the basis of the pre-upgraded presumptive pay that the officer was drawing prior to Proforma Promotion and the amount of the same would be further regulated every year on the basis of the pay arrived at by giving annual increments on the presumptive pay.

6.1.5 However, if such a Proforma Promotion under NBR is in a Level of the pay matrix which is equal to or below that of the ex-cadre post, Deputation (Duty) Allowance shall be admissible on the basic pay of the parent cadre post allowed under the Proforma Promotion, if opted by the deputationist.

6.1.6 However, if the upgradation is to Level 14 or above of the Pay Matrix, he shall be given the option to draw the upgraded basic pay under such Proforma Promotion without Deputation (Duty) Allowance or the pay which he was drawing before grant of Proforma Promotion with Deputation (Duty) Allowance, whichever is more beneficial as per the option of the officer. The amount of Deputation (Duty) Allowance would be calculated on the basis of pre-upgraded presumptive pay that the officer was drawing prior to the grant of Proforma Promotion and the amount of the same would be further regulated every year on the basis of the pay arrived at by giving annual increments on the presumptive pay.

[DoPT's OM No. 2/11/2017-Estt.(Pay-II) dated 24.11.2017 and DoPT's OM No. 2/11/2017-Estt.(Pay-II) dated 15.3.2021]

Note: Basic Pay in the revised pay structure (the pay structure based on 7th CPC recommendations) means the pay drawn by the deputationist, from time to time, in the

prescribed Level (in Pay Matrix) of the post held by him substantively in the parent cadre, but does not include any other type of pay like personal pay, etc.

Note 1: The term 'same station' for the purpose will be determined with reference to the station where the person was on duty before proceeding on deputation.

Note 2: Where there is no change in the headquarters with reference to the last post held, the transfer should be treated as within the same station and when there is change in headquarters it would be treated as not in the same station. So far as places falling within the same urban agglomeration of the old headquarters are concerned, they would be treated as transfer within the same station.

6.2 Special rates of Deputation (Duty) Allowance may be admissible under separate orders in any particular area on account of the condition of living there being particularly arduous or unattractive. Where special rate is more favorable than that given in Para 6.1 above, employees deputed to the area will be given the benefit of the special rate.

6.3.1 If an employee with the permission of the competent authority, proceeds on deputation/foreign service from one ex-cadre post to another ex-cadre post in the same or another organization without reverting to his parent cadre, and if the second ex-cadre post is at the same station as the first one, the rate of Deputation (Duty) Allowance would remain unchanged.

6.3.2 In cases where a person on deputation/foreign service is transferred by the borrowing authority from one station to another without any change in the post held by him. The rate of Deputation (Duty) Allowance will be refixed as per 6.1 (b).

[Para 6.2 and 6.3 of DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 17.06.2010]

ADMISSIBILITY OF PAY, ALLOWANCES AND BENEFITS WHILE ON DEPUTATION/FOREIGN SERVICE

7.1 Any project allowance admissible in a project area in the borrowing organization may be drawn in addition to Deputation (Duty) Allowance.

7.2 Any special allowance granted to an employee in the parent Department under FR 9(25) or a corresponding rule of parent organization should not be allowed in addition to Deputation (Duty) Allowance. However, the borrowing department may allow in addition to Deputation (Duty) Allowance, under special circumstances, any special allowance attached to the post held by the employee in his/her parent Department, by suitably restricting the Deputation (Duty) Allowance. This will require the specific and prior approval of Department of Personnel &Training.

7.3 In case special allowance is attached to the scale of pay of the ex-cadre post and the employee has opted to draw pay in that scale, then, in addition to the pay in that scale, he will also be entitled to draw such special allowance. However, such special allowance will not be admissible if he has opted to draw pay in the parent cadre scale/grade pay plus Deputation (Duty) Allowance.

7.4 Personal pay, if any, drawn by an employee in his parent department will continue to be admissible on deputation/foreign service if he/she opts to draw pay in the parent cadre plus

Deputation (Duty) Allowance. No Deputation (Duty) Allowance on this personal pay will, however, be admissible.

7.5 **Increments -** The employee will draw increment in the parent cadre or in the Level (in the Pay Matrix) attached to the deputation post as the case may be, depending on whether he has opted for the parent cadre pay plus Deputation (Duty) Allowance or the pay of the deputation post. If he has opted for pay of the deputation post, notional increments shall also continue to accrue to him in the post held on regular basis in the parent cadre/organization for the purpose of regulation of pay on repatriation to the parent cadre/post at the end of the tenure.

7.6(a) Such allowances as are not admissible to regular employees of corresponding status in the borrowing organisation shall not be admissible to the officer on deputation/ foreign service, even if they were admissible in the parent organisation.

(b) Following allowances will be regulated with mutual consent of the lending and borrowing organization:

a. HRA/Transport Allowance.

b. Joining time and Joining Time Pay.

c. Travelling Allowances and Transfer T.A

d. Children Education Allowance.

e. LTC.

(c) Following allowances/facilities will be regulated in accordance with the rules as explained against each:

i. Dearness Allowance - The employee shall be entitled to dearness allowance at the rates prevailing in the borrowing organization or in the lending organization depending on whether he has opted to draw pay of the ex-cadre post or the parent cadre post.

ii. Medical Facilities - This will be regulated in accordance with the rules of the borrowing organization.

iii. Leave - An officer on deputation/foreign service shall be regulated by the Leave Rules of the parent organization. If, however, an employee proceeds from vacation department to non-vacation department, or vice-versa, he shall be governed by Leave Rules of the borrowing organization. At the time of reversion from the deputation post to the parent cadre, the borrowing organization may allow him/her leave not exceeding two months. The employee should apply for further leave to his Cadre Controlling Authority.

[Para 7.1-7.6 of DoPT's OM No. 6/8/2009-Estt. (Pay-II) dated 17.06.2010]

(d) Military Service Pay (MSP): In case an army officer entitled to Military Service Pay in parent cadre opts for parent cadre pay on deputation to a civil post, MSP will be admissible as a separate element, provided Deputation (Duty) Allowance will not be reckoned on MSP but only on Basic Pay.

[On the basis of clarification dated 16.2.2017 issued by DoE]

7.7 **Leave Salary/Pension/NPS Contribution**

i. As at present, allocation of leave salary and pension contribution between different Ministries/Departments of Central Government and between Central and State Government has been dispensed with. In such cases of deputation from Central Government to State Government and vice-versa, liability for bearing leave salary vests with the Department from which the officer proceeds on leave or which sanctioned leave and no contributions are payable to the lending organization. Liability for pension/employee's contribution to CPF will be borne by the parent department, to which the officer permanently belongs at the time of retirement and no proportionate contribution will be recovered.

ii. In case of deputation of Central Government employees on foreign service terms to Central Public Sector Undertakings/ State Public Sector Undertakings and Autonomous Bodies etc., leave salary contribution (except for the period of leave availed of on foreign service) and pension contribution/ Contributory Provident Fund (CPF) (Employer's share) contribution are required to be paid either by the employee himself or by the borrowing organization to the Central Government. In cases of reverse deputation from Central Public Sector Undertakings/ State Public Sector Undertakings/ Autonomous Bodies/local bodies to Central Government, the employer's share of CPF for the period of deputation to the Central Government will be borne either by the employee himself or borrowing organisation i.e. Central Government depending on the terms of deputation. A clear mention of the stipulation on whether the Central Government or the employee would bear the liability may be made in the terms of deputation.

[DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 15.2.2012]

iii. In cases of reverse deputation from Central Public Sector Undertakings/ State Public Sector Undertakings/ Autonomous Bodies/local bodies to Central Government, the question regarding leave salary and pension contribution will be decided by mutual consent.

iv. In case of employees covered under New Pension Scheme (NPS), the borrowing department shall make requisite contribution to the NPS account of the employee.

TENURE OF DEPUTATION/FOREIGN SERVICE

8.1 The period of deputation/ foreign service shall be as per the provisions of the RRs of the ex-cadre post or 5 years in case no tenure regulations exist for the ex-cadre post.

8.2 In case where the period of deputation/foreign service prescribed in the RRs of the ex-cadre post is 5 years or less than 5 years, the borrowing Ministry/Department/ Organization may grant extension upto the 6th year after obtaining orders of their Secretary (in the Central Government)/ Chief Secretary (in the State Government)/ equivalent officer (in respect of other cases) and for the 7th year with the approval of the Minister of the borrowing Ministry /Department and in respect of other organizations with the approval of the Minister of the borrowing Ministry/Department with which they are administratively concerned.

[DoPT's OM No. 2/6/2018-Estt.(Pay-II) dated 18.5.2018]

8.3.1 The borrowing Ministries/Departments/Organizations may extend the period of deputation up to the seventh year where necessary in public interest, subject to the following conditions:

i. The extension would be subject to the prior approval of the lending organization, the consent of the official concerned and wherever necessary, the approval of the UPSC/ State Public Service Commission and Appointment Committee of Cabinet (ACC).

ii. If the borrowing Ministry/Department/Organization wishes to retain an officer beyond the prescribed tenure, it shall initiate action for seeking concurrence of lending organization, individual concerned etc. six months before the date of expiry of tenure. In no case it should retain an official beyond the sanctioned term unless prior approval of the competent authority to grant further extension has been obtained.

iii. No further extension beyond 7th year shall be granted.

8.3.2 Admissibility of Deputation (Duty) Allowance would be only upto fifth year.

[DoPT's OM No. 2/6/2016-Estt.(Pay-II) dated 23.02.2017]

COOLING OFF

9.1 There shall be a mandatory 'cooling off' period of three years after every period of deputation/foreign service up to Joint Secretary level posts (i.e. deputation post carrying pay in Level-14 of the Pay Matrix) and one year for Additional Secretary level posts (i.e. deputation post carrying pay in Level-15 of the Pay Matrix).

The Ministries/Departments may not sponsor name of any such officer who is not likely to complete the mandatory 'cooling off' period by the time the officer is likely to be selected. Further, while sponsoring the name of any such officer who has not completed the mandatory cooling off period, the parent cadre authority may inform the borrowing department that the officer will be relieved only after he/she completes the mandatory cooling off period.

[DoPT's OM No. 2/1/2012-Estt.(Pay-II) dated 4.1.2013]

9.2 A Central Government employee shall be eligible for deputation/foreign service to posts in State Government/State Government Organization/ UT Administration / Government of UT's Organization/Autonomous Bodies. Trusts, Societies, PSUs etc. not controlled by the Central Government only after he has completed 9 years of service and is clear from the vigilance angle.

9.2.1 However, with the approval of the Minister-in-charge of the Ministry/Department/ Organization:

i. Central Government employee after completion of 7 years of service in his/her cadre, may be allowed to go on deputation to any State of North-Eastern Region and Union Territories of Jammu & Kashmir, Ladakh, Andaman & Nicobar and Lakshadweep or on foreign service to any entity controlled by and located in the aforesaid States/ Union Territories;

ii. Central Government employees may be allowed to go on deputation to State Governments /Union Territories or on foreign service to any entity controlled by and located in the States/ Union Territories on spouse ground after completion of 6 years of service in the cadre.

[DoPT's OM No. 2/15/2017-Estt.(Pay-II) dated 18.10.2018]

10. If during the period of deputation/foreign service, on account of Proforma Promotion in the parent cadre the official concerned becomes entitled to a higher pay in the Level (in the Pay Matrix) in the parent cadre vis-a-vis that of the ex-cadre post, the official shall complete his/her normal /extended tenure of deputation already sanctioned with the approval of the competent authority. The pay shall be regulated as under:

a. If the Level (in the Pay Matrix) of the officer in the parent cadre becomes higher than that of the deputation post after getting Proforma Promotion, he may be allowed the pay in the Level (in the Pay Matrix) of the post to which he is promoted, if he so opts. In such cases, extensions in deputation after employee has received the Proforma Promotion may be considered as per the instruction in paras 8.1 to 8.3.2.

b. As per the relevant provisions of this OM.

c. If he draws the pay in the Level (in the Pay Matrix) attached to the deputation post, on reversion to his parent cadre, his pay may be fixed by allowing him notional increments in his regular post in the parent department.

d. If the Level (in the Pay Matrix) of the officer in the parent cadre becomes higher than that of the deputation post on getting financial upgradation under the ACP/MACP scheme, the officer may be allowed to draw the pay in Level (in the Pay Matrix) to which he becomes entitled to under the ACP/MACPS, if opted for by him, as laid down in Para 27 of Annexure I to the DoPT OM No. 35034/3/2008 -Estt.(D) dated 19th May, 2009.

PREMATURE REVERSION OF DEPUTATIONIST TO PARENT CADRE.

11. Normally, when an employee is appointed on deputation/foreign service, his services are placed at the disposal of the parent Ministry/ Department/Organization at the end of the tenure. However, as and when a situation arises for premature reversion to the parent cadre of the deputationist, his services could be so returned after giving a notice of at least three months to the lending Ministry/Department/Organization and the employee concerned.

OVERSTAY ON DEPUTATION

12. The deputationist officer is deemed to have been relieved on the date of expiry of the deputation period unless the competent authority has with requisite approvals, extended the period of deputation, in writing, prior to the date of its expiry. It will be the responsibility of the immediate superior officer to ensure that the deputationist does not overstay. In the event of the officer overstaying for any reason whatsoever, he/she is liable to disciplinary action and other adverse Civil/Service consequences which would include the period of unauthorized overstay not being counted for service for the purpose of pension and that any increment due during the period of unauthorized overstay being deferred with cumulative effect, till the date on which the officer rejoins his parent cadre.

[DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 1.3.2011]

All the Ministries/Departments are to ensure that deputations are strictly monitored by the lending Government Ministry/Department/Organization. Requests of the borrowing authorities for no objection to extension of deputation should be closely scrutinized to curb tendency to allow extensions on extraneous ground and overstay.

[DoPT's OM No. 6/8/2009-Estt.(Pay-II) dated 16.5.2013]

RELAXATION OF CONDITIONS

13. Any relaxation of these terms and conditions will require the prior concurrence of the Department of Personnel & training.

DATE OF EFFECT

14. These orders will take effect from 1.1.2016 and shall be applicable to all officers who were on deputation on 1.1.2016 or appointed thereafter except for the following:

i. Revised rates of Deputation (Duty) Allowance shall be applicable from 1.7.2017.

ii. Provisions of Para 8.1 and 8.2 shall be applicable from 18.05.2018.

iii. Provisions of Para 8.3.1(iii) shall be applicable from 17.02.2016.

iv. Provisions of Para 9.2.1 shall be applicable from 18.10.2018.

13.3 DEPUTATION POLICY FOR NON-IA&AS OFFICERS FOR DEPUTATION OUTSIDE IA&AD

The Comptroller & Auditor General of India has approved following deputation policy for non-IA&AS officers for deputation outside IA&AD:

(i) Directly recruited officials shall be eligible to apply for deputation only after completion of 5 (five) years of regular service since appointment. On promotion, officials shall be eligible to apply for deputation after completion of 2 (two) years regular service to the promotional post.

(ii) Deputation of officials outside IA&AD shall be permitted if the vacancy is upto 15 percent of sanctioned post in the Cadre Controlling Office. The vacancy position for this purpose would be calculated on a half yearly basis, as on 1st January and 1st July of the year.

(iii) While calculating vacancy for the cadre of Sr. AO, number of Sr. AO (adhoc) shall be counted alongwith PIP of regular Sr. AO against sanctioned strength of Sr. AO. Similarly, while calculating vacancy for the cadre of AAO, number of AAO (adhoc), AAO (RT) and SAS passed officials waiting for promotion to the post of AAO shall be counted alongwith PIP of regular AAO against sanctioned strength of AAO.

(iv) Officials may apply for deputation 4 times in a calendar year. In case of officials, whose applications have already been forwarded for deputation outside IA&AD, and who subsequently apply for another deputation, while forwarding the application, the borrowing organization would be kept informed that the official has already applied for deputation in other organization also and his/her selection is pending.

(v) On fulfilling of criterion mentioned in aforesaid para (i) and (ii), the Cadre Controlling Authority may forward the application working under their control for posts in other Central/State Government Departments, Public Sector Undertakings and Autonomous Organizations owned or controlled by Government against open advertisement. However, prior approval of Hqrs. office is required before relieving the Gazetted officers.

(vi) Deputation/Foreign Service outside IA&AD shall be restricted to a period of 5 years and another 2 years will be considered on case to case basis. There shall be a mandatory cooling off period of 3 years after completion of each period of deputation outside IA&AD as per the extant guidelines issued by the Department of Personnel & Training (DoPT).

(vii) Cadre clearance/vigilance clearance would be granted by the Cadre Controller. No objection certificate for extension in the tenure of deputation upto 4th year would be granted by the Cadre Controller.

(viii) No objection certificate for extension in the tenure of deputation beyond 4th year would be granted by DAI (HR) in the Headquarters office if the vacancy is upto 15 percent of sanctioned post in the Cadre Controlling Office.

(ix) Other terms and conditions of deputation will be governed by DoPT instructions, as applicable to the Indian Audit & Accounts Department.

(x) In case of administrative exigencies, the above guidelines may be relaxed by the DAI (HR) as the Competent Authority.

{Authority: CAG's letter No. 1050-Staff (App-I)/05-2022 dated 28.06.2022}

13.4 Deputation of Staff to RTIs/RTCs.

Regional Training Institutes (RTIS)/Regional Training Centres (RTCs) are the centres for capacity building of IA&AD and enrich the human capital of its user offices across India.

The staff working at RTIs/RTCs are appointed on deputation basis from field offices of the department across India. To augment the staff (Administration and Faculty) in RTIs/RTCs, It has been decided that while deputing staff to RTIS/RTCs, the following instructions should be adhered strictly.

(i) Field offices shall display the deputation notifications issued by RTIs/RTCs on the notice boards and circulate among the staff giving reasonable time to the candidates for responding to the notification;

(ii) Field offices shall forward all the applications received from their officers/staff against the positions advertised by RTIS/RTCs to the concerned Institute/Centre, without withholding any applications;

(iii) On completion of selection process, the field offices shall obligatorily relieve the selected officer(s) for teaching/administrative assignments at RTIS/RTCs at the earliest.

(iv) The initial deputation period to RTIs/RTCs will be for 3 years and extendable on yearly basis thereafter. The RTI/RTC however, reserves the right to repatriate a deputationist at any time, if his/her performance is found unsatisfactory.

Authority:- CAG's letter No. 269/Trg.Div./42-A/2019 dated 18-9-2019.

Note:- Clause 2 (ii) of letter No. 269/Trg.Div./42-A/2019 dated 18-9-2019 will not apply in case of applicants who have been reverted/repatriated in the last six (6) months from RTIs/RTCs to their parent offices.

Authority:- CAG's letter No. 398/Trg.Div./42-A/2019 dated 14-7-2020.

13.5 POSTING OF HUSBAND AND WIFE AT THE SAME STATION

In view of the utmost importance attached to the enhancement of women's status in all walks of life and to enable them to lead a normal family life as also to ensure the education and welfare of children, Department of Personnel & Training has issued guidelines for posting of husband and wife at the same station vide O.M. No. 28034/9/2009 dated 30.09.2009.

Representations are being received from the officials of IA&AD that requests for deputation or for extension in the tenure of deputation of officials on spouse grounds within IA&AD are not being considered or are being rejected citing administrative reasons by the Cadre Controlling Offices. This is leading to disintegration of family as a unit and hardship to officials.

Accordingly, it has been decided by the Competent Authority that requests for deputation/extension in the tenure of deputation of officials whose spouse is working in Central Government, State Government and Public Sector Undertaking may be considered sympathetically and the Heads of Department should strive to post the official at the station of the spouse. In case of inability to accept the requests for deputation of officials on spouse grounds/extension in the tenure of deputation of officials on spouse grounds, specific reasons along with case details, may be forwarded to Headquarters office for taking final decision by the Competent Authority. The deputation in such cases will, however, not be treated in public interest.

Note: Before considering deputation of such officials, the facts about the employment of the spouse may be verified from the concerned employers (Cadre Controlling Authorities).

{Authority:- CAG's circular No. 04 Staff Wing/2015, received under No. 174-Staff(App-II)/64-2014/Vol.IV dated 11.02.2015 and No. 1009-Staff (App 1)/08-2016 dated 06.08.2021}

13.6 PERIODICAL RETURNS RELATING TO DEPUTATIONS

The cases of deputations and or/extensions of the periods thereof decided by the Accountant General etc. themselves without the approval of the Comptroller and Auditor General as per instructions contained in sub para 340 (A) and (B) above, should be intimated to the office of the Comptroller and Auditor General quarterly, covering cases upto 31st March, 30th June, 30th September and 31st December so as to reach that office on the 15th of April, July, October and January, respectively.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.31-NGE.II/349-61 DATED 07.01.1963

13.7 EXTENSION TO THE TENURE OF DEPUTATION OF STAFF BOTH WITHIN/OUTSIDE IA&AD.

In accordance with para-8 of Headquarters circular No. 94-NGE-III/1464-93 dated 25-8-93 and Govt of India, Ministry of Personnel, Public Grievances & Pensions (Deptt. of Personnel & Training) OM No. 1/29/91-Estt (pay.II0 dated 5-1-1994, the Heads of department in IA&AD are authorized to extend the tenure of deputation of officials upto 4th year both within/outside the IA&AD. The extension to the tenure of deputation of officials beyond 4th year within the department is being granted by the Headquarters without any restriction on the during of deputation. The extension to the tenure of deputation of officials for the 5th year outside IA&AD is being granted by the Headquarters and beyond 5th year, the tenure of deputation is extended by the Department of Personnel & Training with CAG concurrence. The said approval from DoPT is to be obtained by the borrowing organizations.

(Authority:- CAG's circular No. 900/GE II/59-2002 dated 12-08-2002)

Note: The proposals seeking extension in deputation tenure beyond fourth year, complete in all respects must reach Headquarters office by 5th of the month preceding the quarter as per following schedule:

Deputation period beyond 4th year expiring in the quarter	Proposal for extension of deputation must reach in Headquarters office by
April to June	5th of March
July to September	5th of June
October to December	5th of September
January to March	5th of December

(Authority:- CAG's letter No. 348-staff(App I)/08-2016 dated 26-2-2016.)

13.8 WATCH OVER THE LIEN OF MEN ON DEPUTATION

Keeping in view the liberalisation in the pension and Leave rules, the practice of making provisional confirmations in all the cadres has since been discontinued. Accordingly, the lien of persons sent on deputation terms need not be suspended even if they remain away from the parent office for a period of 3 years or more, as they are ultimately to revert from deputation, sooner or later. Even in cases of transfer on deputation to Audit Offices suspension of lien is not necessary as the same does not serve any useful purpose.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S ORDERS DATED 06.11.62 AND DEPUTY ACCOUNTANT GENERAL (ADMINISTRATION)'S ORDERS DATED 06.11.65.***

13.9 IMPLICATIONS OF OVERSTAY WHILE ON DEPUTATION.

The terms and conditions of deputation issued by the various Ministries/Departments/Offices specify the period of deputation, there have been a number of cases of overstay without the approval of the competent authority. A number of proposals for regularization of such overstay are also being received from approval by the competent Authority. It is necessary to ensure that there is no laxity on the part of the controlling authorities in relieving the deputationist and the deputationist should not go by the presumption that he needs to join his parent cadre only after being formally relieved by the borrowing department. It has, therefore, been decided that in future all cases of deputation shall be regulated by the following conditions viz:-

(i) The terms and conditions of deputation shall clearly lay down not only period of deputation as the Recruitment Rules for the post or as approved by the competent authority but also the date of relieving of the deputationist. No further orders for relieving the officer will be necessary.

(ii) The deputationist officer including those who are presently on deputation would be deemed to have been relieved on the date of expiry of the deputation period unless the competent authority has with requisite approval, extended the period of deputation, in writing, prior to the date of its expiry. It will be the responsibility of the immediate superior officer to ensure that the deputationist does not overstay. In cases where officers are on deputation on the date of issue of these orders and the normal tenures are getting over in a period of six months. The concerned officers/organisations may be allowed an extension of not more than one month, on a case to case basis with the approval of the DoPT.

(iii) That in the event of the officer overstaying for any reasons whatsoever, he is liable to disciplinary action and other adverse/Civil/Service consequences which would include that the period of unauthorized overstay shall not count against service for the purpose of pension and that any increment due during the period of unauthorized overstay shall be deferred, with cumulative effect, till the date on which the officer rejoins his parent cadre.

(iv) Written consent of the officer concerned shall be taken to the terms and conditions of deputation (inclusive of the conditions in para 1 ibid) before the deputation orders are issued. These instructions will apply to all deputationists including State Government Officers/All India Services officers joining Central Government posts on deputation and to officers proceeding on deputation to State Government/Autonomous & statutory institutions/foreign Bodies, etc.

(v) If the borrowing organizations would like a relaxation from these terms, they should obtain approval of DoPT to it, prior to the start of deputation.

(Authority:-DoPT OM No. AB-14017/30/2006-Estt-(RR) dated 29-11-2006)

13.10 PROPER MONITORING OF DEPUATION BY THE LENDING DEPARTMENT.

As per existing instructions of DoPT's OM dated 17-6-2010 no extension in deputation beyond the fifth year is allowed. Further as OM dated 29-11-2006, the deputationist officer is deemed to have been relieved on the date of expiry of the deputation period unless the competent authority has with requisite approvals extended the period of deputation, in writing, prior to the date of its expiry.

1. Policy on deputation envisages mobility of personnel between Departments etc. so that the employee as well as the Departments benefit from the process. The tendency of treating deputation as a tool to ensure more comfortable, or even home town postings is required to be discouraged. The instrument of deputation serves public interest only when there is a rational connection with the qualifications and work experience of the deputationist, and the deputation continues for a reasonable period. This would also ensure that both the lending as well as the borrowing department benefit from the experience/exposure of deputationist officer.
2. All the Ministries/Departments are therefore advised to ensure that deputations are strictly monitored by lending Government Departments. Requests of the borrowing authorities for no objection to extension of deputations should be closely scrutinized to curb tendency to allow extensions on extraneous grounds, and overstay.
3. These instructions are in addition to the previous OMs on the subject, and in no way dilute the responsibility of the deputationist and borrowing departments to ensure that the deputationist are relieved in time on completion of their approved tenures.

(Authority:-DoPT O.M. No. 6/8/2009-Estt(Pay-II) dated 16-5-2013.)

13.11 FORWARDING OF APPLICATIONS

13.11.1 GENERAL GUIDELINES

These guidelines relate to forwarding of applications of Government servants as direct recruit for posts within the Central Government, State Governments, Autonomous/ Statutory Bodies, CPSEs etc. It may be noted that in a case in which a particular employee cannot be spared without serious detriment to important work in hand, public interest would justify withholding of his application even if otherwise the application would have been forwarded. It may be added for information that where for good and sufficient reasons an application is withheld no infringement of any Constitutional right is involved.

[O.M. No. 170/51-Ests., dated the 21.10.1952]

13.11.2. INTERPRETING THE TERM 'PUBLIC INTEREST

a. The Heads of Departments should interpret the term 'public interest' strictly and subject to that consideration, the forwarding of applications should be the rule rather than an exception. Ordinarily, every employee (whether scientific and technical or non-scientific and non-technical personnel) should be permitted to apply for an outside post even though he may be holding a permanent post.

b. No distinction need be made between applications made for posts in a Department under the Central government, Autonomous Bodies or sub-ordinate offices, posts under the State Governments, posts in Public Sector Undertakings owned wholly or partly by the Central Government or a State Government and posts in quasi-Government organizations. They should all be treated alike so far as the forwarding of applications is concerned. If, however, a Government servant desires to apply for a post in a private concern, he should submit his resignation or notice of retirement, as the case may be, before applying for private employment.

c. For this purpose, "scientific and technical personnel", may be interpreted to mean persons holding posts or belonging to services which have been declared to be scientific or technical posts or scientific or technical service.

[O.M. No. 70/10/60-Estt. (A), dated 09.05.1960 and O.M. No. 8/7/69-Ests(C) dated the 01.11.1970]

13.11.3. GENERAL PRINCIPLES FOR DEALING WITH SUCH APPLICATIONS

The general principles to be observed in dealing with such applications are as under:

a. Applications from purely temporary Government servants - Applications from such Government servants should be readily forwarded unless there are compelling grounds of public interest for withholding them.

b. Applications from permanent Government servants — Both permanent non-scientific and non-technical employees as well as permanent scientific and technical employees could be given four opportunities in a year to apply for outside posts, except where withholding of any application is considered by the competent authority to be justified in the public interest. A permanent Government servant cannot justly complain of hardship or harsh treatment if his application for any other post or employment is withheld.

c. Applications of Government servants who have been given some technical training at Government expenses after commencement of service - Such Government servant cannot justifiably complain of hardship if he is not allowed to capitalize the special qualifications so gained by seeking other better employment. Withholding of application in such a case is therefore justifiable.

d. Applications of Government servants belonging to Scheduled Castes and Scheduled Tribes, other than 'scientific and technical personnel — Applications for employment of temporary or permanent Central Government servants belonging to Scheduled Castes and Scheduled Tribes should be readily forwarded except in very rare cases where there may be compelling grounds of public interest for withholding such application. The withholding of application should be the exception rather than the rule in the case of employees belonging to Scheduled Castes and Scheduled Tribes who should be afforded every facility to improve their prospects.

e. Application of Government servants for employment in private business and industrial firm, etc.- Where a Government servant (including a temporary Government servant) seeks permission, to apply for such employment, he should submit his resignation or notice of retirement, as the case may be, before applying for private employment. He cannot complain of hardship if his application is withheld. While a person remains in Government service, the State can legitimately refuse to surrender its claim on his services in favour of a private employer.

[O.M. NO. 170/51-ESTS., DATED THE 21.10.1952; OM NO. 70/10/60-ESTS(A) DATED 09.05.1960; OM NO. 1/6/64-SCT.I DATED 19.03.1964; O.M. NO. 5/2/68-ESTT.(C) DATED 06.05.1968; OM NO. 8/7/69-ESTS(C) DATED 01.11.1970; OM NO. 8/15/71-ESTS(C) DATED 16.09.1971; OM NO. 8/22/71-ESTS(C) DATED 16.10.19711]

13.11.4. PROCEDURE TO BE FOLLOWED IN THE CASE OF THOSE WHO APPLY FOR POSTS IN THE SAME/ OTHER CENTRAL GOVERNMENT DEPARTMENTS/ STATE GOVERNMENT/ AUTONOMOUS BODY/ CENTRAL PUBLIC SECTOR ENTERPRISES ETC.

a) Applications from Government servants for employment elsewhere, submitted otherwise than in response to advertisement or circulars inviting applications, should not be forwarded.

[O.M. No. 5/3/65-Ests(C) dated the 21.12.1965]

b) The applications may be forwarded in accordance with the general principles given in preceding paragraphs, irrespective of whether the post applied for in the other department/office is permanent or temporary.

c) As for temporary Government servants they should, as a matter of rule, be asked to resign from the parent department/office at the time of release from the parent department/office. An undertaking to the effect that he/she will resign from the parent department/office in the event of his/her selection and appointment to the post applied for may be taken from his/her at the time of forwarding the application. This procedure is to be followed even in case of a temporary Government servant applying as a direct recruit for a post in the same organisation.

d) In the case of permanent Government servants, their lien may be retained in the parent department/office for a period of two years in case of the new post being in the Central/state Government. They should either revert to the parent department/office within that period or resign from the parent department/office at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications to other departments/office. In exceptional cases where it would take some time for the other department/office to confirm such Government servants due to the delay in converting temporary posts into permanent ones, or due to some other administrative reasons, the permanent Government servants may be permitted to retain their lien in the parent department/office for one more year. While granting such permission, a fresh undertaking similar to the one indicated above may be taken from the permanent Government servants by the parent department.

e) Permanent Government servants on their being selected for appointment in an autonomous Body/ CPSE will have to resign before they are permitted to join the new organization. In their case no lien shall be retained and they will be governed by the orders issued by Department of Pensions & Pensioners' Welfare regulating mobility of personnel between Central Govt and Autonomous Bodies/ CPSEs etc.

f) The Terms of the bond need not be enforced in the cases of those who apply for appointment elsewhere, other than private employment, through proper channel. However, the obligations under the bond would be carried forward to the new employment. An undertaking to this effect may be obtained from the Govt. servant before he is relieved.

[O.M. No. 60/37/63-Ests(A) dated 14.07.1967; OM No. 8/4/70-Ests(C) dated 06.03.1974; O.M. No. 28016/5/85-Estt(C) dated 31.01.1986]

13.11.5. POSTS ADVERTISED BY UNION PUBLIC SERVICE COMMISSION (UPSC)/STAFF SELECTION COMMISSION(SSC)

a) Where Government servants apply directly to UPSC/SSC as in the case of direct recruit, they must immediately inform the head of their Office/Department giving details of the examination/post

for which they have applied, requesting him to communicate his permission to the Commission directly. If, however, the Head of the Office/Department considers it necessary to withhold the requisite permission, he should inform the Commission accordingly within thirty days of the date of closing for receipt of applications. In case any situation mentioned in para 6 below is existing, the requisite permission should not be granted and UPSC/SSC should be immediately informed of this fact as also the nature of allegations against the Government servant. It should also be made clear that in the event of actual selection of Government servant, he would not be relieved for taking up the appointment, if the charge-sheet/prosecution sanction is issued or a charge-sheet is filed in a court for criminal prosecution, or if the Government servant is placed under suspension.

b) It may be noted that in case of direct recruitment by selection, i.e., "selection by interview", it is the responsibility of the requisitioning Ministry/Department to bring to the notice of the Commission any point regarding unsuitability of the candidate (Government servant) from the vigilance angle and that the appropriate stage for doing so would be the consultation at the time of preliminary scrutiny, i.e., when the case is referred by the Commission to the Ministry/Departments for the comments of the Ministry's representatives on the provisional selection of the candidate for interview by the Commission.

[O.M. No. 14017/101/91-Estt.(RR) dated the 14th July, 1993& 0.M.No.20016/1/88-Estt.(C) dated 18/07/1980]

c) When once the Administrative Authority has forwarded an application, it is mandatory that the Government employee concerned should be released to take up the new appointment. However, where subsequent to the forwarding of the application, but before selection if exceptional circumstances arise in which it may not be possible to release the official, the fact should be communicated to the Commission as well as to the official concerned. The decision not to release an official should be taken only where the circumstances referred to above are really exceptional.

[O.M. No. 60/43/64-Ests(A) dated the 24.08.1965]

13.11.6. CIRCUMSTANCES IN WHICH APPLICATION SHOULD NOT BE FORWARDED

Application of a Government servant for appointment, whether by direct recruitment, transfer on deputation or transfer, to any other post should not be considered/ forwarded, if-

(a) (i) he is under suspension; or

(ii) disciplinary proceedings are pending against him and a charge sheet has been issued; or

(iii) sanction for prosecution, where necessary has been accorded by the competent authority; or

(iv) where a prosecution sanction is not necessary, a charge-sheet has been filed in a Court of law against him for criminal prosecution.

(v) where he is undergoing a penalty — no application should be forwarded during the currency of such penalty.

(b) When the conduct of a Government servant is under investigation (by the CBI or by the Controlling Department) but the investigation has not reached the stage of issue of charge-sheet or prosecution sanction or filing of charge-sheet for criminal prosecution in a court, the application of such a Government servant may be forwarded together with brief comments on the nature of allegations and

it should also be made clear that in the event of actual selection of the Government servant, he would not be released for taking up the appointment, if by that time any of the situations in (a) above arises.

[O.M. No. 14017/101/9I-Estt.(RR) dated the 14th July, 1993]

13.11.7. FORWARDING OF APPLICATIONS FOR POSTS ADVERTISED BY CENTRAL/ PUBLIC SECTOR UNDERTAKINGS/ CENTRAL AUTONOMOUS BODIES

Applications of Central Government Servants in response to press advertisement for posts in Central Public Enterprises/Autonomous Bodies may be forwarded with a clear understanding with the employee that in the event of their selection for the post applied for they will sever their connections with the Government before joining the Public Sector Undertakings/ Autonomous Bodies. No lien shall be retained in such cases. The relieving order should indicate the period within which the official should join the Public Sector Undertaking/ Autonomous Body. Normally this period should not be more than 15 days. This period may be extended by the competent authority for reasons beyond the control of the official. Necessary notification/ orders accepting the resignation of the Govt. servant from Govt. service should be issued from the actual date of his/her joining the Public Sector Undertaking/Autonomous Body. The period between the date of relieving and the date of joining Public Sector Undertaking/ Autonomous Body can be regulated as leave of the kind due and admissible and if no leave is due, by grant of extra ordinary leave. In case he/she is not able to join the Public Sector Undertaking/Autonomous Body within the period allowed by the competent authority, he/she should report back to the parent office forthwith.

[Department of Pension & Pensioner's Welfare OM No. 4/15/88-P&PW(D) dated 13.11.1991]

{Authority: DoPT O.M. No. 28011/1/2013-Estt. (C) dated 23.12.2013}

13.12 All applications for outside post should reach Administration Section at least 10 clear days in advance of the last date prescribed for their receipt by the Department/ Institutions. The applications received late are not likely to be entertained.

AUTHORITY: OFFICE ORDER NO.B/81 DATED 03.01.1968.

13.13 TECHNICAL RESIGNATION AND LIEN

DoPT has issued various instructions from time to time regarding Technical Resignation and Lien. It is now decided to consolidate these instructions at one place for better understanding and guidance, as under:

13.13.1 Technical Resignation

1. As per the Ministry of Finance OM No. 3379-E.III (B)/65 dated the 17th June, 1965, the resignation is treated as a technical formality where a Government servant has applied through proper channel for a post in the same or some other Department, and is on selection, required to resign the previous post for administrative reasons. The resignation will be treated as technical resignation if these conditions are met, even if the Government servant has not mentioned the word "Technical" while submitting his resignation. The benefit of past service, if otherwise admissible under rules, may be given in such cases. Resignation in other cases including where competent authority has not allowed the Government servant to forward the application through proper channel will not be treated as a technical resignation and benefit of past service will not be admissible. Also, no question of benefit of

a resignation being treated as a technical resignation arises in case of it being from a post held on ad hoc basis.

2. This benefit is also admissible to Government servants who have applied before joining the Government service and on that account the application was not routed through proper channel. The benefit of past service is allowed in such cases subject to the fulfilment of the following conditions:

(i) the Government servant should intimate the details of such application immediately on their joining;

(ii) the Government servant at the time of resignation should specifically make a request, indicating that he is resigning to take up another appointment under the Government for which he applied before joining the Government service;

(iii) the authority accepting the resignation should satisfy itself that had the employee been in service on the date of application for the post mentioned by the employee, his application would have been forwarded through proper channel.

(DOPT's O.M. No. 13/24/92-Estt(Pay-1) dated 22.01.1993)

13.13.2 Carry forward of Leave benefits

(i) In terms of Rule 9(2) of the CCS (Leave) Rules, 1972, technical resignation shall not result in the lapse of leave to the credit of the Government servant. The balance of unutilized Child Care Leave(CCL) as well as all other leaves of the kind due & admissible will be carried forward.

(ii) As per rule 39-D of the CCS(Leave) Rules,1972, in case of permanent absorption in PSUs/ Autonomous Bodies/ State Government etc., the Government servant shall be granted cash equivalent of leave salary in respect of EL & HPL at his credit subject to overall limit of 300 days.

13.13.3 Carry forward of LTC

Entitlement to LTC may be carried forward in case of a Central Government Servant who joins another post after having submitted Technical Resignation. In case of a Government Servant who resigns within 8 years of his appointment and joins another post in the Government after Technical Resignation, the Government Servant will be treated as a fresh recruit for a period of 8 years from the date of his initial appointment under Government. Thus if a Government Servant joins another Department after serving in Government for 4 years, he will be treated as a fresh recruit for 4 years in the new Department.

13.13.4 Pay Protection, eligibility of past service for reckoning of the minimum period for grant of Annual Increment In cases of appointment of a Government servant to another post in Government on acceptance of technical resignation, the protection of pay is given in terms of the Ministry of Finance OM No. 3379-E.III (B)/65 dated the 17th June, 1965 read with proviso to FR 22-B. Thus, if the pay fixed in the new post is less than his pay in the post he holds substantively, he will draw the presumptive pay of the pay he holds substantively as define in FR-9(24). Past service rendered by such a Government servant is taken into account for reckoning of the minimum period for grant of annual increment in the new post/ service/ cadre in Government under the provisions of FR 26 read with Rule 10 of CCS (RP) Rules, 2016. In case the Government servant rejoins his earlier posts, he will be entitled to increments for the period of his absence from that post.

13.13.5 GPF transfer

Transfer of GPF on technical resignation would be governed by Rule 35 of the General Provident Fund (Central Services) Rules, 1960.

13.13.6 Seniority

On technical resignation, seniority in the post held by the Government servant on substantive basis continues to be protected. However, in case of a Government servant deciding to re-join his substantive post, the period spent in another department which he had joined after submitting his technical resignation will not count for minimum qualifying service for promotion in the higher post.

13.13.7 Applicability of Pension Scheme

In cases where Government servants, who had originally joined government service prior to 01.01.2004, apply for posts in the same or other Departments and on selection they are asked to tender technical resignation, the past services are counted towards pension if the new post is in a pensionable establishment terms of Rule 26(2) of CCS (Pension) Rules 1972. They will thus continue to be covered under the CCS(Pension) Rules, 1972 even if they join the new post after 1.1.2004.

(Deptt. of Pension & Pensioners Welfare's O.M. No. 28/30/2004-P&PW(B) dated 26.07.2005)

13.13.8 New Pension Scheme

In case of 'Technical Resignation' of Government servant covered under National Pension System (NPS), the balance standing to their Personal Retirement Account (PRA) along-with their PRAN will be carried forward to the new office.

13.13.9 Transfer of Service Book from parent Department to present Department.

As per SR- 198, the Service Book is to be maintained for a Government servant from the date of his/her first appointment to Government service and it must be kept in the custody of the Head of Office in which he is serving and transferred with him from office to office.

13.13.10 Need for Medical examination.

In cases where a person has already been examined by a Medical Board in respect of his previous appointment and if standard of medical examination prescribed for the new post is the same, then he need not be required to undergo a fresh examination.

13.13.11 Verification of Character & Antecedents

In the case of a person who was originally employed in an office of the Central Government, if the period intervening between date of discharge from his previous office and the date of securing a new appointment, is less than a year, it would be sufficient if the appointing authority, before making the appointment, satisfies itself by a reference to the office in which the candidate was previously employed that (a) that office have verified his character and antecedents; and (b) his conduct while in the employment in that office did not render him unsuitable for employment under Government. If however, more than a year has lapsed after the discharge of the person from his previous office, verification should be dated carried out in full/afresh, in accordance with O.M. No. 18011/9(s)/78-Estt(B) 2nd July, 1982.

13.14 Lien

1. Lien is defined in FR 9(13). It represents the right of a Government employee to hold a regular post, whether permanent or temporary, either immediately or on the termination of the period of absence. The benefit of having a lien in a post/service/cadre is enjoyed by all employees who are confirmed in the post/service/cadre of entry or who have been promoted to a higher post, declared as having completed the probation where it is prescribed. It is also available to those who have been promoted on regular basis to a higher post where no probation is prescribed under the rules, as the case may be.

2. The above right will, however, be subject to the condition that the junior-most person in the cadre will be liable to be reverted to the lower post/service/cadre if at any time the number of persons so entitled is more than the posts available in that cadre/service.

(DOPT's O.M. No. 18011/1/86-Estt (D) dated 28.03.1998)

13.14.1 Lien on a post

A Government servant who has acquired a lien on a post retains a lien on that post-

(a) while performing the duties of that post;

(b) while on foreign service, or holding a temporary post or officiating in another post;

(c) during joining time on transfer to another post; unless is he is transferred substantively to a post on lower pay, in which case his lien is transferred the new post from the date on which he is relieved of his duties in the old post;

(d) while on leave; and

(e) while under suspension.

A Government servant on acquiring a lien on a post will cease to hold any lien previously acquired on any other post.

13.14.2 Retention of lien for appointment in another Central Government office/State Government

(i) A permanent Government servant appointed in another Central Government Department/Office/ State Government, has to resign from his parent department unless he reverts to that department within a period of 2 years, or 3 years in unless he exceptional cases. An undertaking to abide by this condition may be taken from him at the time of forwarding of his application to other departments/offices.

(ii) The exceptional cases may be when the Government servant is not confirmed in the department/office where he has joined within a period of 2 years. In such cases he may be permitted to retain the lien in the parent department/ office for one more year. While granting such permission, a fresh undertaking similar to the one indicated above may be taken from the employee.

(iii) Timely action should be taken to ensure extension/ reversion/ resignation of the employees to their parent cadres on completion of the prescribed period of 2/3 years. In cases, where employees do not respond to instructions, suitable action should be initiated against them for violating the agreement/

undertaking given by them as per (i) and (ii) above and for termination of their lien. Adequate opportunity may, however, be given to the officer prior to such consideration.

(iv) Temporary Government servants will be required to severe connections with the Government in case of their selection for outside posts. No lien will be retained in such cases.

(DOPT O.M. No. 8/4/70-Estt(C) dated 06.03.1974)

13.14.3 Termination of Lien

1. A Government servant's lien on a post may in no circumstances be terminated even with his consent if the result will be to leave him without a lien upon a permanent post. Unless his lien is transferred, a Government servant holding substantively a permanent post retains lien on that post. It will not be correct to deny a Government servant lien to a post he was holding substantively on the plea that he had not requested for retention of lien while submitting his Technical Resignation, or to relieve such a Government servant with a condition on that no lien will be retained.

2. A Government employee's lien on a post shall stand terminated on his acquiring a lien on a permanent post (whether under the Central Government or a State Government) outside the cadre on which he is borne.

3. No lien shall be retained:

a. where a Government servant has proceeded on immediate absorption basis to a post or service outside his service/ cadre/ post in the Government from the date of absorption; and

b. on foreign service/ deputation beyond the maximum limit admissible under the orders of the Government issued from time to time.

(Notification No. 28020/1/96-Estt(C) dated 09.02.1998)

13.14.4 Transfer of Lien

The lien of a Government servant, who is not performing the duties of the post to which the lien pertains, can be transferred to another post in the same cadre subject to the provisions of Fundamental Rule 15. ***(Notification No. 28020/1/96-Estt(C) dated 09.02.1998)***

13.14.5 Joining Time, Joining Time Pay & Travelling Allowance

Provisions relating to joining time are as follows:

1. For appointment to posts under the Central Government on results of a competition and/or interview open to Government servants and others, Central Government employees and permanent/ provisionally permanent State Government employees will be entitled to joining time under the CCS (Joining Time) Rules, 1979. Joining time will be included as qualifying service in the new job.

2. A Government servant on joining time shall be regarded as on duty during that period and shall be entitled to be paid joining time pay equal to the pay which was drawn before relinquishment of charge in the old post. He will also be entitled to Dearness Allowance, if any, appropriate to the joining time pay. In addition, he can also draw compensatory allowances like House Rent Allowance as applicable to the old station from which he was transferred. He shall not be allowed Conveyance Allowance or permanent Travelling Allowance.

3. For appointments to posts under the Central Government on the basis of results of a competition and /or interview open to Government servants and others, Central Government employees and permanent/ provisionally permanent State Government employees shall be entitled to Transfer

Travelling Allowance (TTA). However, temporary Central Government employees with less than 3 years of regular continuous service would not be entitled for TTA, as they are not entitled for joining time pay under Joining Time Rules.

{Authority: DoPT O.M. No. DOPT-1669266628362 dated 24.12.2022}

13.15 Mutual Transfer in Gr. B & C Cadres in the IA&AD-Regarding

Mutual Transfers in IA&AD are being governed by the instructions/guidelines contained in various circulars. After reviewing existing instructions, following set of comprehensive guidelines will supersede all the existing instructions/guidelines on the subject

(i) Mutual Transfers may be permitted in respect of all the regular Gr. B&C posts, excluding the posts of Sr.AO/AO, in the department subject to the condition that the concerned officials should hold same post under the two different cadre controlling offices located at two different stations. Mutual transfer between an Auditor and Sr. Auditor and an Accountant and Sr. Accountant may also be permitted subject to the condition that the concerned Sr. Auditor/Sr. Accountant will have to seek reversion to the lower post of Auditor/Accountant. On reversion to the lower post, the pay will be fixed in terms of the DoPT OM No.16/4/2012-pay-I dated 05.11.2012. Such Sr. Auditor/Sr. Accountant who will seek reversion to the post of Auditor/Accountant may be considered for promotion to the post of Sr. Auditor/Sr. Accountant in the new office only after completion of the minimum length of service required for promotion to the post of Sr. Auditor/Sr. Accountant in the new office. However, in such cases, at the time of promotion as Sr. Auditor/Sr. Accountant in the new offices, the benefit of pay fixation in terms of FR-22 (I) (a)(1) would not be admissible

(ii) Mutual transfers allowed will not be in public interest and the officials mutually transferred will be the junior most in the respective cadre on the dates of their joining in the new offices

(iii) If the officials willing for mutual transfer belong to different categories (UR,SC,ST,OBC), it will be the responsibility of the concerned Heads of the Department to ensure that the vacant point of the requisite category is available in the reservation roster for the said post maintained by their offices to accommodate the officials of different categories.

(iv) In the case of AAOs, mutual transfers shall be permitted only in the same stream.

(v) In case of officials recruited under sports quota, mutual transfers during first 10 Years of their service would be allowed between the same discipline of sports.

(vi) Mutual Transfers may also be considered during probation period. However, in such cases where the mutual transfers have been permitted during probation period, the concerned officials will have to pass the requisite departmental examinations in the new office. The number of chances already availed to pass the said examination in the old office, along with the exemptions, if any, would be carried forward in the new office.

(vii) Requisite length of service for promotion to the next higher grade would be required in the new office. However, for the purpose of MACP, the service rendered in the old office may be taken into consideration.

(viii) Mutual Transfers may be permitted only once in the entire service career of an official. However, the same may not be permitted if the official concerned has attained the age of 56 years on the date of submitting the application to his/her cadre controlling office.

(ix) Both the officials will have to give an undertaking to the effect that on the date of submitting the application for mutual transfer, they have not passed any other competitive examination conducted by the SSC/UPSC/State PSCs/Banking Service Recruitment Boards/ Railway Recruitment Board or any other Recruitment agency and they will not resign from the service within one year from the date of joining in the new offices. However, if any of them resigns within one year, the mutual transfer already permitted would be treated as null and void.

(x) The concerned head of the Department will have to initiate action within 10 days from the date of receipt of the application and dispose of the case within 60 days.

(xi) The case of mutual transfer in respect of non Gazetted Gr. B&C posts would be finalized by the local Head of Department at their own level and intimate the details to the headquarters for information. However, the cases of mutual Transfer of Gazetted Gr. B officers are to be forwarded to the Headquarters for prior approval along with the consent of both the Heads of Department.

(xii) These instructions will come into force from the date of issue. However, the cases of mutual transfer already finalized need not be reopened.

(Authority: Circular No. 16 Staff Wing /2013. No.885 Staff (App-II) 64-2012/ Vol. IV. dated 06.06.2013)

13.16 GRANT OF PERMISSION TO CENTRAL GOVERNMENT SERVANTS TO JOIN THE TERRITORIAL ARMY AND AUXILIARY AIR FORCE

In view of the importance of the Territorial Army, Auxiliary, Air Force for the adequate defence of the country, it has now been decided that while the personnel holding essential key posts should not be permitted to join Territorial Army/Auxiliary Air Force, no impediments should ordinarily be placed in the way of other Civil Government Servants wishing to join the Territorial Army, Auxiliary Air Force. Further, those who are already enrolled in the Territorial Army should not be permitted to join the Auxiliary Air Force. Ministries are, therefore, advised that applications for permission to join Territorial Army/Auxiliary Air Force from Government Servant employed under their administrative control, who can be released in an emergency without effecting the minimum essential functions of an office, should not be withheld.

2.(i) The occasions on which members of the Territorial Army can be called up for Military duty are as follows:-

(a) for training to attend a course of instructions or to undergo an attachment;

(b) When embodied for supporting or supplementing regular forces.

(iii) Occasions on which members of the Auxiliary Air Force can be called up for Air Force duty are as follows:-

(a) For training and for medical examination;
(b) For service in aid of the Civil power; and
(c) For Air Force Service in India and abroad.

(3) (i) So far as training in Territorial Army is concerned, it may be mentioned that there should be two types of units, Urban and Provincial. Government Servant would be eligible to join the Urban Units only. Members of the Urban Units have to undergo recruit training for 32 days and thereafter annual training for a period not less than 30 days and not more than 60 days. The recruit as well as annual training can, in the case of Urban units, be carried out on a part time basis, in the morning or in the evening, outside normal office hours except when embodied for camps of not less than four consecutive days or two periods of three consecutive days. The minimum period of four consecutive days may, in some cases, be extended upto a maximum period of 14 consecutive days in all, subject to the condition that, in so far as the additional period beyond the initial period of four days is concerned the individual concerned should obtain the written consent of the appropriate authority before volunteering for the additional period. Government Servants will, thus, not ordinarily be required to be absent from duty for a period exceeding one week in a year so far as training is concerned.

(ii) So far as training in the Auxiliary Air Force is concerned, it will be of two types viz.
(a) non-continuous training outside normal office hours in the mornings, evenings, weekends, or holidays etc., and
(b) normal training of four week's duration.

It will be in very rare circumstances that the period of annual training may be extended. Government Servant will thus not ordinarily be required to be absent from duty for a period exceeding 28 days (excluding the period of Journey) in a year for training.

(4) The temporary Government Servant and the person borne on work charged establishment should be treated in the same way as permanent Government Servants and the above concessions should be extended to them, so long as, the posts in which the persons concerned, were employed continue to exist. But, if the posts held by them are abolished while they are on Military/Air Force Duty, they should be treated to have ceased to be in Civil employment after that date for the above purpose. The effect of this decision will be that, on release from the Military/Air Force duty, all such persons should be absorbed in the posts in which they should have continued but for their "embodiments", subject to those posts being available, the period of their absence from civil posts being treated as duty for all relevant purposes.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.25/19/49-ESTS, DATED 07.07.1950, 25/42/51-ESTS, DATED 29.04.1953 AND 4/2/55-ESTS(A) DATED 18.05.1967.

(5) (1) Ministry of Home Affairs Office Memorandum No.47/2/55-Ests. dated 18th May, 1957, provided that Civil Governments servants who are members of the Auxiliary Air Force and who are called up for active service shall be entitled to draw the civil rates of pay and allowances which would have been admissible to them from time to time if they had not proceeded on Air Force Service, or the Air Force rates of pay and allowances whichever are higher.

(2) The following instructions are issued in order to facilitate the implementation of the provisions of the above quoted memorandum in so far as persons called up for active service are concerned:-

(i) The Defence authorities shall inform the civil department concerned of the name and address of the Air Force unit/formation to which the Civil Government servant called up for active service has been asked to report for duty.

(ii) As soon as the civil Government servant is struck off the civil post, his head of Office (in case of non-gazetted personnel) or the Accounts Officer (in the case of gazetted personnel) shall forward his last Pay Certificate and Gazetted Notification or office order. Part-DD order to the Office Commanding, Air Force Central Accounts Office, New Delhi. Character Rolls or Service Books of the individual are not be forwarded to the Military Departments.

(iii) The officers will draw Air Force Pay and Allowances or Civil Pay and allowances, whichever are higher. The CDA (Air Force), Dehradun will raise debits against the civil Accountant General for the excess of Civil pay and allowances over Air Force Pay and allowances and afford credits to him for recovery so made on account of Provident Fund, etc., as noted on L.P.C.

(iv) Airman (including M.W.Os & W.Os), will be paid by the Air Force unit/FORMATION CONCERNED the civil rates of pay or the Air Force pay and allowances, which ever are higher, in case the civil pay and allowances are higher debit for the difference shall be raised against the civil Accountant General by the Commandant Defence Accounts (Air Force), Dehradun who shall also afford credit to him for the recoveries made on account of provident fund, advances, etc., as noted on the Last Pay Certificate.

Note: While calculating the difference between civil pay and allowances and Air Force Pay and allowances mentioned above, no cut on account of free rations will be made.

(v) For purposes of determining whether civil pay and allowances are higher than Air Force pay and allowances the following elements shall be taken into accounts from Civil and Air Force pay CODES.

Civil Pay Code	**AIR FORCE PAY CODE FOR MWO/WO/for officers Airmen**	
Pay other than special pay as defined in F.R.9 (21)(a) and dearness allowances and this includes officiating pay (other than the short-term officiating pay) provided that the officiating appointment so held was not in a tenure post and it is certified by the appointing authority that but for Air Force duty, the Government Servant concerned would have continued to hold the officiating	Pay, Badge Pay and dearness allowances	Pay including acting rank pay, kit maintenance allowance. Spl. disturbance allowance and dearness allowance.

appointment. Special pay granted in lieu of a separate higher scale of pay and special pays drawn in non-tenure appointments for specific additions to duty or arduousness of work subject to the conditions mentioned below will also be taken into account:-		
(i) IT MUST BE CERTIFIED that but for his Air Force Service the Government servant would have continued to draw the special pay.		
(ii) Such special pay will be reckoned so long as the Government servant would have drawn the special pay.		
(iii) Such special pay will be computed in the nature of personal pay to be absorbed in future increases in pay on the civil side.		

Note: The above is in supersession of all earlier decisions on the subject including the orders contained in Ministry of Home Affairs Memo. No. 47/13/62-Ests (A), dated the 22nd October, 1962.

(vi) All local and compensatory allowances shall be regulated in accordance with the Air Force Pay and allowances Code and the place of posting. Hazard pay, high altitude allowance, field area concession and other benefits peculiar to Air Force Service shall be payable separately in accordance with Air Force Rules.

(vii) The Head of office in the case of non-gazetted personnel and Civil Accounts Office in the case of Gazetted personnel shall communicate to the Comptroller of Defence, Accounts (Air Force) AFCAO in the case of officers and to AFCO and MWOs., and WOs, office orders and administrative decisions including those relating to proforma under the "Next Below Rule" which might have a bearing on the pay and allowances of the individuals. All increments including crossing of efficiency bars in the civil scales for these personnel shall continue to be granted as a matter of course, unless a report from the AIR FORCE Authorities is received indicating any punishment having the effect to stoppage of increments or pay and allowances.

(3) Civil Government servants who are members of the Auxiliary Air Force and are called up for active service will continue as members of the Provident Funds to which they were subscribing before being called up for active service, contribution to the Fund will be deducted by the Air Force authorities and credits for recoveries made will be afforded to the Civil Accounts Authorities concerned for adjustment in their books (in the case of Group 'D' Government Servants on intimation in respect of the Credits will also have to be sent to the parent office). In case any Government servant was not a subscriber of any Provident Fund before the transfer to Air Force Duty, he shall be called upon to become a member of the DGOP/AFPP Fund after completion of one year's continuous service from the date of his appointment on the Civil side. In that case the accounts of the Government Servant will be maintained directly by the Air Force Authorities. Any advance to be drawn from the Provident Fund shall be sanctioned by the competent Air Force Authorities, in consultation with the authorities

controlling the Provident Fund concerned and necessary debits will be raised or credits given to the Civil Accounts authorities for the payments and recoveries made, intimation being sent to the parent office in the case of Group 'D' Government servant.

(4) These instructions will be applicable mutatis to employees of such semi-Government organisations, Public Undertakings, State Government, etc., who extended the provisions of the Ministry of Home Affairs office Memo. referred to in para 1 above to their employees.

(5) These orders issue with the concurrence of the Ministries of Finance and Home Affairs.

(6) In so far as the personnel serving in the IA&AD are concerned, these orders have been issued after consultation with the CAG of India.

(Authority: G.O.I. Ministry of finance O.M. No. F.I./5/63/D (pay service, dated 29th July,1964. File T.M. II/5-7/64-65/Vol.II).

13.17 ADJUSTMENT OF PAY AND ALLOWANCES OF CIVIL GOVERNMENT SERVANTS JOINING THE TERRITORIAL ARMY

According to the orders contained in the Government of India, Ministry of Home Affairs O.M.no.25/19/49-Ests dated 07.07.1950, a Civil Government Servant when called up or embodied under the Territorial Army Act, is entitled to the civil rates of pay or the Military rates of pay and allowances whichever are higher. So far as Defence Services Estimates are concerned, they are, however, liable only for the Military rates of pay admissible to the Government Servant for the rank held by him in the Territorial Army and from the date he reports for military duty. A question has arisen as to what should be the arrangements for the disbursement of the difference between the civil and military rates of pay to individuals where the former happen to be higher. When a member of the Territorial Army is called up or embodied for the service during the emergency it will no longer be possible for a civil employee to keep in constant touch with him and thus to arrange for the disbursement to him of this difference. Accordingly, it has been decided that in such cases following procedure should be adopted.

A Civil Government Servant, on being called up for embodiment in a Territorial Army unit, will inform the Head of his office to this fact stating the full designation of the unit he is joining, the date on which he is to join the unit and the rank held in the Territorial Army. The head of the office will inform the civil Sr. Audit Officer concerned of the fact of embodiment and if the Government Servant is a Gazetted Officer and holds a commissioned rank in the Territorial Army, asks the Sr. Audit Officer to issue immediately a Last Pay Certificate for him to the F.C.M.A. (O.& ch.), Poona showing, *inter alia,* the rate of the pay and allowances admissible, the date of relief in the Civil and the date upto which last paid. If the Gazetted Officer does not hold a commissioned rank in the Territorial Army, his Last Pay Certificate will be issued to the Officer commanding, the Territorial Army Unit.

In the case of Non-Gazetted Civil Government Servant the Last Pay Certificate embodying information on the above points will be issued by the head of the office himself to the F.C.M.A. (O&Ch.), Poona, if the Government Servant holds a commissioned rank, otherwise to the officer commanding the unit which the individual is joining. This is meant to enable the latter to note the civil rates of the pay and allowances in the individuals pay book [A.B.64] and then to transmit the Last Pay Certificate to the field pay office attached to the Regtl./Corps Centre to which the unit is affiliated.

The civil pay in full for the period from the date of last payment in the civil upto but excluding the date of joining the Territorial Army Unit and thereafter the excess of the civil pay and allowances over the Army pay and allowances admissible according to the rank and appointment held, are a charge against the State Government concerned and will be debited by the Defence Accounts Officer to the Civil Accountant General/Comptroller concerned.

AUTHORITY: ***GOVERNMENT OF INDIA OF DEFENCE'S LETTER NO.24/51/3149/5 D (GS), DATED 07.07.1951, ENDORSED BY MINISTRY OF HOME AFFAIRS ENST. NO.F.159/61-ESTS DATED 07.07.1951 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDST. NO.299/ADMN.I/745-51 DATED 19&24.10.1951.***

13.18 ENROLLMENT OF CENTRAL GOVERNMENT SERVANT IN THE HOME GUARD ORGANIZATION

The Government of India, Ministry of Home Affairs, New Delhi ha ve decided that ordinarily there should be no objection to the Central Government Servant enrolling themselves in the officially sponsored Auxiliary Organizations, such as Home Guards National Volunteer Corps, Prantiya Raksha Dal etc. provided that the Head of their department or Officer or an authority in charge of the Department or office considers that this can be done without detriment to their official duties. The grant of permission to join such force will be subject to the conditions:-

(i) That the period of training and duty as Home Guards etc. will be treated as special casual leave and the person concerned permitted to receive in addition to their pay such emoluments as the Provincial Government may offer; and

(ii) that the Government of India will not be responsible for any risks, injuries, damages or other consequences arising out of or during the course of employment in the Home Guards etc. organization.

AUTHORITY: ***MINISTRY OF HOME AFFAIRS O.M.NO.25/1/49-ESTS DATED 10.01.1949.***

13.19 All permanent Civil Government Servants, who are permitted to take up military service during the emergency, should be allowed to retain lien on their civil posts during the period their absence on Military service to enable them to return to their civil posts on release from military service.

(1) Under the Fundamental Rules a lien on the post temporarily held by a Civil Government Servant cannot be retained. It has been decided that temporary Civil Government Servants who are permitted to take up military service should, if they so apply, be permitted to return to their civil posts on release from military service, provided those posts are still in existence at that time and the service rendered is approved military service.

(2) In the case of Civil Government Servants, who are permitted to take up military service during the emergency, the period of their military service shall be treated as service outside the ordinary line for the purpose of the provisions to F.R. 30(I) as a result of which, they will be entitled to proforma promotion in their present department under the Next Below Rule and also to seniority in higher posts to which they would otherwise have been entitled if they had not proceeded on military service.

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

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M. NO.F.35[1]62-ESTS(B), DATED 04.12.62, RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S NO.842-AUDIT/90-68, DATED 10.05.1968.***

13.20 SENIORITY, CONFIRMATION AND PROMOTION OF CIVIL GOVERNMENT SERVANTS DURING THEIR ABSENCE ON MILITARY SERVICE IN THE EMERGENCY

The question of counting, for purposes of seniority in civil posts, the military service rendered by Civil Government Servants, who are permitted to take up such service during the emergency and the procedure that should be followed in regard to their confirmation and promotion in their parent department/office, have been under examination for some time. After careful consideration, the following decisions have been taken:-

(i) **Seniority**: In the case of all Civil Government Servants, who are permitted to take up military service during the emergency, the period spent in military service/training will be counted towards seniority in their civil posts. If such a Government Servant is promoted to a higher post in his parent department/office during his absence on military service, his military service from the date of such promotion will count for seniority in the higher post.

Where a minimum period of approved service is prescribed either for the purpose of confirmation or promotion, the period of satisfactory military service/training of a Civil Government Servant will be counted towards the prescribed minimum service.

(ii) Confirmation :(a) Temporary/Officiating Civil Government Servants would be eligible for confirmation in their civil posts, while they are away on military service.

(b) In cases where passing of any departmental examination(s) is not a condition precedent to confirmation in the civil post, a Civil Government Servant should be considered for confirmation by departmental promotion committee in his turn. For this purpose, a report on his work and conduct may also be obtained from the military authorities, if considered necessary. So long as the military service is satisfactory, the report weighs since it may not have direct relevance to confirmation in the civil post. The examination of the Military Report would primarily be done with reference to the qualities, etc. required for the civil posts. If on the basis of the record for the period upto the date of his relief for taking up military service and after considering the report of the military authorities where necessary, the Departmental Promotion Committee considers him fit for confirmation, then he should be confirmed in the Civil post from the date he would have been so confirmed had he not proceeded on military service.

(c) Where the decision to confirm a Civil Government Servant in his turn during his absence on military service, cannot be taken at the appropriate time and an assessment of his performance after his reversion to the parent department/office is considered necessary for the purpose, a permanent vacancy in the grade concerned should be kept reserved for him. On reversion, from military service, if he is adjudged fit for confirmation within one year from such reversion, then he should be confirmed in that vacancy from the date he would have been so confirmed in his turn if he had not proceeded on military service.

(d) the procedure set out at (b) and (c) above, will also apply to cases where passing of any departmental examination(s) is a condition precedent to confirmation and the Government Servant concerned had already passed such examination(s) before joining military service.

(e) In cases where passing of any departmental examination(s) is a condition precedent to confirmation, a Civil Government Servant, who had no t already passed the prescribed examination(s) before taking military service should not be confirmed in the civil post while he is away on military service. In order to safeguard his interest, a permanent vacancy in the grade concerned should be kept reserved for him. On reversion from military service he should be required to pass the prescribed examination(s). For this purpose, he should be allowed to take as many chances as he might have missed

because of joining military service. If he passes the examination(s) within those chances and he is otherwise eligible and is considered fit for confirmation then he should be confirmed in the civil post from the date he would have been so confirmed if he had passed the examination[s] in corresponding chances but for his taking up military service.

(f) The above procedure will apply also to persons recruited on probation against permanent civil posts or who are appointed to officiate in higher post "on trial" and are permitted to take up military service during their probationary/ & "trial" period.

(iii) **Promotion** (a) As already provided in the Ministry's Office Memo No.35/1/62 _Ests (B), dated the 4th December, 1962 and the 12th September, 1963, respectively regarding lien, all Civil Government Servants, whether permanent or Temporary, will be eligible for proforma promotion in their parent department/office during their absence on military service.

(b) Where promotion is to be made on the basis of seniority-cum- fitness, or selection on merit, the case of a Civil Government Servant should be considered by the Departmental Promotion Committee in his turn on the lines of the procedure set out in paragraph (II)(B) above.

(c) The procedure at (b) above will also apply to cases where passing of any departmental examination(s) is a condition precedent to promotion to the grade concerned and a Civil Government Servant had passed such examination(s) before proceeding on military service.

(d) In the cases referred to at (b) and (c) above, if the decision to promote a Civil Government Servant in his turn cannot be taken at the appropriate time and an assessment of his performance after reversion to the parent department/office is considered necessary for the purpose, he should not be promoted during his absence on military service. On reversion from military service, if he is adjudged fit for promotion within one year of such reversion, then he would be promoted to the grade concerned from the date he would have been so promoted in his turn, had he not proceeded on military service. To provide for such promotions a sufficient number of persons promoted to that grade should be kept on an officiating basis, if necessary, so that they should be reverted in the event of promotion of the persons returning from military service.

(e) In cases where the passing of any departmental Examination(s) is a condition precedent to promotion, a civil Government Servant who had not already passed such examination(s) before taking up military service, should not be promoted, while he is away on such service. On reversion from

military service, he should be allowed to take as many chances to pass the prescribed examination(s) as he might have missed because of joining military service. If he passes the examination(s) in the one of these chances, he should be promoted with retrospective effect from the date he would have been so promoted if he had passed the examination(s) in the corresponding chances that he could have otherwise availed himself of, but for his joining military service. To provide for such promotions a sufficient number of persons promoted to the grade concerned should be kept on an officiating basis, if necessary, so that they could be reverted in the event of promotion of the persons returning from military service.

(f) In cases where civil Government Servant are eligible for promotion in their parent department/office through competitive examination(s), which are limited to departmental candidates only, a Civil Government Servant who was eligible to take such an examination before taking up military service or who became eligible to take such examination while away on military service, should, on his reversion from such service, be allowed, as many chances to complete such an examination as would have been available to him but fo r his joining military service and given the necessary age and length of service relaxation for this purpose.

If he complete successfully at the first/second/third available opportunity, he would be deemed to have passed the examination at the first /second/third occasion, he would have appeared had he not joined military service and should be assigned ranks at the bottom of the corresponding Select list and should be promoted retrospectively with effect from the date from which he would have been promoted on the basis of such rank.

For the purpose of reckoning the available opportunity an examination notified within three months from the date of joining the civil post by the Government Servant after return from military service may be ignored unless he actually appears at it.

Where the names of two or more Civil Government Servant are so added to the same select list, their inter-se ranking will be in the order of their merit at the competitive examination if they are selected for inclusion in the Select list on the results of the same competitive examination. If, however, names of two or more Civil Government Servant are added to the same select list on the basis of different examination, their inter-se ranking will be determined by the Ministry of Home Affairs in consultation with the Union Public Service Commission.

(g) Civil Government Servant who on reversion from Military Service are promoted to higher post in their parent department/office with retrospective effect, from earlier dates, will be eligible for the difference between the civil pay and allowances and the military pay and allowances , where the former are higher, as a result of such promotion and also for the arrears of pay and allowances for the period intervening between their reversion from military service and actual promotion in their parent

department/office provided that all the conditions precedent to the grant of benefit under the next below rule are fulfilled to the extent necessary.

2. Where confirmation/promotion is to be made with the approval of the Union Public Service Commission under the relevant rules, it would be obtained before a Civil Government Servant, who is covered by these orders, is confirmed/promoted.

(3) The instructions contained in this office memo No. will apply *mutatis mutandis* to Civil Government Servant who are members of the Defence Reserves/ Territorial Army/ Auxiliary Air Force and are called up for Military Service during the present emergency.

(4) Cases not covered by these instructions will be decided on merits in consultation with the Ministry.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.35/15/ 63-ESTS(D), DATED 28.04.1965 RECEIVED WITH THE COMPTROLLER AND AUDITOR GENERAL'S NO.842-AUDIT/90-68, DATED 10.05.1968.

NOTE: The above orders apply also, *mutatis mutandis* to officers deputed for military service under the Compulsory Liability Scheme.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.31/8/67-ESTS(D) 16.4.1968 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S NO.442-AUDIT/9-68, DATED 10.05.1968.

13.21 The Emergency having since been revoked w.e.f. 10.01.1968 the scope of various orders issued in this connection will not extend to cases of Civil Government Servants who are selected thereafter for grant of Short Service Regular Commission in the armed force which are a regular feature and are granted irrespective of the fact whether there is an Emergency or no Emergency after the cessation of Emergency. The temporary employees on their selection for Short Service Commission in the Indian Army will have to resign their posts before taking up the Short Service Commission.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS LETTER NO. 31/6/6 ESTS(B) DATED 15.10.1968, RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 915-NGE.III/35-68(II), DATED 16.05.70.

CHAPTER XIV

SECTION 1

14.1 GENERAL WORKING OF ESTABLISHMENT BRANCHES

The Establishment Branch in this office comprises of three Sections, besides the Welfare Section.

The detailed distribution of work among the Section is as follows:-

ADMINISTRATION SECTION

1. Staff proposals and sanctioned strength with event register.
2. Preparation and operation of promotional panels in all cadres and related work (Preparation of DPC papers, rosters etc.)
3. Legal cases and Disciplinary cases.
4. Probation and Confirmation cases, MACP work, Pay Fixation cases etc.
5. Posting and transfer in all cadres except MTS, Miscellaneous returns and all other miscellaneous matters such as organization chart etc.
6. Recruitment of Assistant Audit Officers and all non- gazetted cadres including opening of new service books and personal files of new recruits (including EDP posts). Mutual transfers, Resignation, Applications for higher studies and outside posts.
7. Correction slips to Manual of Standing Orders and Manual of Establishment Section
8. Various departmental examinations, training/lectures, Gradation List and Seniority of Staff.
9. Deputation and all returns relating thereto.
10. Long leave, Ex-India Leave, Maternity Leave, Paternity Leave and Child care Leave cases.
11. Annual Property returns and related matters.
12. Staff Association and JCM related work.
13. Special Casual Leave related cases.
14. Right to Information Act and related work.
15. Maintenance of Annual Performance Appraisal Reports (APARs).
16. Work relating to progressive use of Hindi.
17. Other Misc. items of work assigned from time to time.

ENTITLEMENT SECTION

1. Salary of all officers/officials & arrear bills.
2. T.A. Bills, L.T.C. bills, Leave encashment on LTC including advances of gazetted and non-gazetted staff.
3. Medical bills of Group 'A', Group 'B', and Group 'C' staff.
4. Advances (G.P. Fund, HBA and other advances etc.) to Gazetted and non- gazetted staff.
5. Tuition fee, Children Education Allowance, Honorarium of non-gazetted staff.
6. Honorarium of Gazetted staff.
7. GPF deductions/advances & related work.
8. Final GPF payment, leave encashment of retirees and payment of Group Insurance Scheme.
9. Sanction of conveyance allowance to handicapped non-gazetted employees.
10. Budget Statistics, maintenance of monthly account, Feeding of data in computer for review of monthly Expenditure statement and reconciliation of expenditure with PAO under Head "2016 -Audit",
11. Central Government Employees Group Insurance Scheme (CGEGIS).
12. Maintenance of Service Books of all Gazetted and non- gazetted staff.
13. Maintenance of personal files of all Gazetted and non-gazetted staff.
14. Sending of yearly return of income tax deductions in respect of Gazetted and non-gazetted staff.

ESTABLISHMENT SECTION

1. Preparation and submission of budget to Entitlement section and re-appropriation of budget according to the allocation made by the Headquarters office, requirement of additional funds under the heads pertaining to the section to the Headquarters office.
2. Payment of Petrol bills of staff car, hiring of Inspection vehicles and procuring permits of restricted/sealed roads for inspection vehicles.
3. Procurement and management of cleaning items for office premise and washrooms, Electrical items, official gifts for retiree, Brief cases to officers etc.
4. Payment of canteen bills, dhobi bills, Recharging of Tata Sky Dishes, remuneration to officers/officials hired as faculty, Fee of legal councilors etc.
5. Outsourcing of staff for office through private contractor and payment of contingent bills pertaining to outsourced staff, Remuneration to consultants.
6. Printing of Letter heads, D.O. Pads, visiting cards, I-Cards, APARs, Expenditure registers and other Entitlement Registers
7. Purchase and repair of office furniture, Heat pillars/heaters, water filters etc., name plates of officers and sign boards etc. and issuance of liveries to Multitasking staff.
8. All work relating IT i.e. purchase of computers, laptops, IT stationery etc.
9. Stationery work, Rubber stamps, Office seals and photostat copy work etc.
10. Procurement of standard forms, File covers from Form Store, Kolkata and Arrangement for prescribed accounting forms.
11. Maintenance of library, purchase of books for library, issue of books, codes and manuals, correction slips, printing of manuals in diglot (Hindi- English)
12. Purchase and issue of Daftry material, Binding of records by Daftries and purchase of calculators.

13. Issue of forms, Railway freight & labour and preparation of contingent bills.
14. Payment of telephone, electricity and water charges bills, Depositing of fee relating to RTI Act, 2005.
15. Working of Records, Diary Despatch.
16. Annual maintenance of EPABX, Photocopiers, fax machine and procurement of their tonners.

WELFARE SECTION

1. Provide immediate relief to the dependents of deceased officer and employees, verification of cases of compassionate appointments.
2. Deployment of Outsourced workers, distribution of work among them and keep overall watch over their duties
3. Arrangement of All India Audit and Accounts Departmental Sports completion etc. Correspondence relating to all sports activities, participation of players of both offices in tournament at the level of Departmental, District, State, National, and international and Special Leave cases.
4. Celebration of Republic Day, Independence Day, Women's Day, Anti terrorism day, Vigilance day, National Unity Day, and other functions organised in the office.
5. Correspondence relating to health check of IA&AS Officer and returns relating to retired IA&S Officers.
6. Audit of Accounts of both canteen of the office.
7. Sanitary and cleanliness arrangements.
8. Work relating to caretaking, receptionist and supervision of Multi tasking staff and other work allotted by PAG/DAG.
9. Security arrangements.

14.2 ESTABLISHMENT - PAY BILLS

Entitlement Section is responsible for the preparation of pay bills and should take the work in hand at least 10 clear working days before the close of each month. To avoid any possible delay in the matter, all office orders relating to promotions, transfers etc. and the register of increments should be completed by 20th of the month.

14.3.1 The basis for the preparation of the pay bill is the previous month's bill corrected with reference to the office order book 'A', the Attachment Ledger, Periodical Increment Certificates the list of monthly promotion and various kinds of leave and deputations sanctioned.

14.3.2 In preparing pay bills the instructions laid down in the Central Government Account (Receipts and Payments) Rules 1983 should be carefully followed. The deductions on account of subscription to service or other funds, Income tax and other recoveries should be correctly made and incorporated in the relevant Schedules. Complete accounts classifications should be recorded on each bill.

14.4 ATTACHMENT ORDERS AGAINST THE PAY OF EMPLOYEES

When an attachment order against the pay of an employee is received, it should be posted in a special register known as the "Attachment Ledger" and submitted through the Sr. Audit Officer in-charge of the Entitlement section to the Deputy Accountant General (Administration) for orders. The ledger will be in the charge of the Assistant Audit Officer Entitlement Section and in addition to its submission with every new order of attachment and with every remittance to court, it should be submitted to the Sr. Audit Officer on the 15th of each month for review.

Note: A list of debtors in the office prepared from the "Attachment Ledger" should be submitted to the Pr. Accountant General on the 15th of April/July, October and January.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS DATED 19.05.66.

14.5 SIGNING OF BILLS

In this office Pay bills of the non-gazetted staff (including supplementary bills advances, etc.) will be signed by the Sr. Audit Officer in-charge - Entitlement Section and no further signatures or initials of any other officer will be required.

2. Sr. Audit Officer, Entitlement Section has been declared as the Controlling Officer for the purpose of T.A. in respect of all non-gazetted staff of this office under S.R. The power to countersign the bills for reimbursement of medical charges of non-gazetted staff has also been vested in the Sr. Audit Officer (Entitlement Section).

Note: The T.A. bills of Sr. Audit Officers/Assistant Audit Officer should be put up to the Deputy Accountant General for countersignatures whereas such bills in respect of all Group 'A' Officers (including temporary Group 'A' Officers) require countersignatures from the Pr. Accountant General.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1418. NGE.III/170-55, DATED 19.07.55, READ WITH ACCOUNTANT GENERAL'S ORDERS DATED 28.03.64.

14.6 INVESTIGATION AND PAYMENT OF ARREAR CLAIMS OF PAY, ALLOWANCES OR INCREMENTS

1. Any arrear claim of a Government servant which is preferred within two years of its becoming due shall be settled by the Drawing and Disbursing Officer or Accounts Officer, as the case may be, after usual checks. ***(Rule 295 (1) of G.F.Rs 2017)***

2. Even a time-barred claims of a Government servant, shall be entertained by the concerned authority provided that the concerned authority is satisfied that the claimant was prevented from submitting his claim within the prescribed time limit on account of causes and circumstances beyond his control. ***(Rule 296(1) of G.F.Rs 2017)***

3. In the case of sanction accorded with retrospective effect, the charge does not become due before it is sanctioned. In such cases the period of two years should be reckoned from the date of sanction and not from the date on which the sanction takes effect. ***(Rule 289 of G.F.Rs 2017)***

14.7 REQUEST IN RESPECT OF PERSONAL CLAIMS

All requests whether in respect of personal claims or otherwise of the members of the staff should be forwarded for consideration in Entitlement Section through the respective Branch Officer under whom the members of staff are working. The Branch Officers will forward claims alongwith their comments on the application.

14.8 BRINGING CASH FROM THE BANK

The use of MTS to fetch and carry money should be definitely discouraged. When it is absolutely necessary to employ a MTS for the purpose, men with some length of service and of proved trustworthiness should be selected and in all cases when the amount of money to be handled is large more than one messenger should be employed.

AUTHORITY: G.O.I. FINANCE DEPTT. NO.D/1144-A, DATED 03.05.1929.

14.8.1 If an Assistant Cashier or MTS is posted to Cash on a full time basis, the cashier should never visit the Bank alone but should always be accompanied by some one else from cash.

2. Cashier should always carry a brief case in good working order to the bank wherever he deposits or withdraws money.

AUTHORITY: A.G'S ORDERS DATED 08.08.1995 IN THE FILE NO. ESTT-II/AUDIT/LOSS OF CASH/95-96.

14.9 CUSTODY OF CASH

(a) Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall). The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody, and other relevant circumstances, such as general state of security of the premises of the office, the areas in which it is located, etc. The cash chest/ almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorized persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose. Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned.

(b) A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and retuned under fresh sealed cover to the respective officer/ bank with whom they are meant to be lodge, and a note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities. Subject as provided in the preceding paras of this note, the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officers may be laid down by departmental regulations.

{Authority: Rule 13 of Central Government Account (Receipts & Payments) Rules, 1983}

14.10 SURPRISE CHECK OF CASH

In order to exercise better control over cash, it is considered important that there should be a half yearly test check of the cash accounts by an internal test audit party. There will also be a monthly surprise check of the cash balance by a Deputy Accountant General, to be nominated by the Pr. Accountant General. A register for this purpose will be maintained by the Secretary to the Pr. Accountant General who will watch the reports of the surprise check.

AUTHORITY:- COMPTROLLER AND AUDITOR GENERAL'S CONFDL. LETTER NO.1907-ADMN.I 422-53, DATED 09.10.54 READ WITH COMPTROLLER AND AUDITOR GENERAL'S CONFIDENTIAL D.O. LETTER NO.958-ADMN./1-58-63, DATED 04.06.63 AND ACCOUNTANT GENERAL'S ORDERS DATED 27.05.64.

14.11 CASH HANDLING AND TREASURY ALLOWANCE

Consequent upon the decision taken by the Government on the recommendations of the Seventh Central Pay Commission vide Department of Expenditure's Resolution No. 11-1/2016-IC dated 06.07.2017, Cash Handling Allowance and Treasury Allowance have been subsumed in 'Cash Handling and Treasury Allowance'. The President is now pleased to decide that Cash Handling and Treasury Allowance shall be admissible to Central Government employees at the following rates subject to conditions mentioned in subsequent paras: -

Amount of average monthly Cash handled (in Rs.)	Revised rates of Cash Handling and Treasury Allowance (in Rs.)
<= 5 lakh	700
Over 5 lakh	1000

2. The powers to grant Cash Handling and Treasury Allowance remain delegated to the Ministries and Head of Departments who, at their discretion, may appoint Junior Secretariat Assistants / Senior Secretariat Assistants / Assistant Section Officers / officials holding substantive post up to level 7 of Pay Matrix, to perform the duties of Cashiers. The grant of Cash Handling and Treasury Allowance shall be subject to the following conditions:-

(i) The amount of Cash Handling and Treasury Allowance to be granted will depend on the average amount of monthly Cash disbursed, excluding payment by cheques/ drafts/ECS/online payments/other modes where cash handling in physical form is not involved.

(ii) The Ministry or Head of the Department concerned should certify, on the basis of the previous financial year's average, the amount of Cash disbursed and sanction the rate of Cash Handling and Treasury Allowance appropriate to that quantum. The average amount of Cash disbursed should be arrived at by taking the total amount shown as disbursed in the Cash Book reduced by the items disbursed in the form of cheques/R.T.Rs/Drafts/ECS/online payments/other modes where cash handling in physical form is not involved, etc.

(iii) The Cash Handling and Treasury Allowance granted to the official should be reviewed every financial year.

(iv) Every official, who is appointed to work as Cashier, unless he is exempted by the competent authority, should furnish security in accordance with the provisions contained in Rule 306 (1) to 306 (4) in Chapter 12 of the General Financial Rules, 2017 as amended from time to time.

(v) The Cash Handling and Treasury Allowance is to be granted from the date of issue of order of appointment as Cashier or from the date of furnishing security, whichever is later.

(vi) Not more than one official should be allowed the Cash Handling and Treasury Allowance in an office/Department.

(vii) Sanction in each case should invariably be issued in the name of the person who is appointed to do the Cash work and for whom the Cash Handling and Treasury Allowance is sanctioned.

(viii) In cases of Cashier appointed on direct recruitment /promotion to such a post in terms of provision of RRs, no Cash Handling and Treasury Allowance will be admissible. Further, where there are sufficient number of Cashiers in various Grades to constitute a viable cadre in a Deptt./Organisation, then the post of Cashiers would not carry any Cash Handling and Treasury Allowance.

(ix) The Cash Handling and Treasury Allowance will not be admissible to Senior Secretariat Assistants cum Cashiers as Cash Handling is part and parcel of the duties of this post.

3. In the case of a newly created office, where it is not possible to observe all the conditions quoted above, Ministries and Heads of Departments may themselves grant Cash Handling and Treasury Allowance to cashiers during the first year of existence on the basis of the estimated average monthly cash disbursements. The other conditions quoted in para (2) above will, however apply.

4. Any relaxation of the above terms and conditions will require the prior concurrence of the Department of Personnel & Training.

5. These orders shall be effective from 01.07.2017.

6. In so far as persons serving in the Indian Audit and Accounts Department are concerned, these orders are being issued after consultation with the Comptroller and Auditor General of India.

{Authority:- DoPT O.M. No. 4/6/2017-Estt. (Pay-II) dated 18.01.2019}

14.12 BILL REGISTER

(a) A bill register is maintained in the prescribed form (Form GAR-9) with a view to keep a watch over the bills passed for payment and to see that all amounts received on their encashment are promptly entered in the Cash Book.

(b) Entitlement Section will fill in Column 1 to 3 of the register and Sr. Audit Officer signing the bill will initial with date in column 4 thereof in token of entries in Columns 1 to 3. The register will be made over to the cashier for filling in columns 5,6,7,8, and 10. The Sr. Audit Officer signing the bill will initial again with date in column 8 thereof on the date on which acknowledgment of the bill is signed by him. When the amount is received and Noted in the cash book, the cashier will fill in column 9,11 and 13 to 17 of the bill register. Sr. Audit Officer- in-charge of cash will initial with date in column 12. A monthly report on the outstanding bills will be submitted to the Sr. Audit Officer-in-charge cash on the 8th of each month. This monthly report will also be submitted to a Sr. Audit Officer other than the Sr. Audit Officer (Cash), selected for the purpose.

AUTHORITY: ***DEPUTY ACCOUNTANT GENERAL(A)'S ORDERS DATED 29.10.1967***

(c) The bill register should be reviewed by the Branch Officer Entitlement section monthly and a certificate of review should be recorded at the end of each month vide Note I below Rule 34 of the Central Government Account (Receipts & Payment) Rules 1983.

14.13 BILL TRANSIT REGISTER

The Bill Transit Register being maintained by Entitlement Branch should be reviewed bi-weekly by the Branch Officer to prevent presentation of fraudulent claims vide Note-2 below Rule 34 ibid and a certificate to that effect should be recorded in the register.

14.14 T.A. ADVANCE CHECK REGISTER

Register of recovery is maintained by the T.A. Bill Assistant in Entitlement Section in which are entered, in detail, the amount on account of advances of T.A., as well as the recoveries effective each month. The register is submitted to the Sr. Audit Officer in charge of the Entitlement Section each month. This register should invariably be consulted by the bill Assistant when drawing up the travelling allowance bills of the office establishment.

14.15 CASH BOOK

(a) A Cash Book in the prescribed form (GAR 3) should be maintained by the cashier for recording all cash transactions including Miscellaneous Cash receipts. The sums received in cash for credit to some final head should, as far as possible, be sent

immediately to the State Bank of India. As regards postings on the payment side, the disbursement as per sectional acquittance rolls made to each Sectional Assistant Audit Officer and to absentees should be entered as individual items on the pay day but each individual payment should be recorded during the rest of the month.

(b) The Cash Book must be written up and closed daily. The correctness of the amounts entered as receipts and disbursements should be authenticated daily by the initials of the Sr. Audit Officer- in-charge cash against each item. The totals of the Cash Book should be checked daily by the Assistant Audit Officer- Entitlement Section. The Cash Book will be submitted to the Pr. Accountant General on or before the 10th of each month for inspection. The following information is usually furnished when submitting the Cash Book to the Pr. Accountant General: (i) The details of balances outstanding under each head at the close of the preceding month; (2) The details of refunds since made to Government by short drawal in bills; and (3) the date or dates on which the cash was actually counted by the Sr. Audit Officer-in-charge Cash in the month.

14.16 CASH ACCOUNT AND CHEQUE BOOK

(a) No cheque or other order for payment of money should be endorsed "Pay to the Sr. Audit Officer (Entitlement) etc." for the Pr. Accountant General's signatures, unless the amount has to be actually received in cash by the officer. Such documents, if transferable, should always be endorsed to the person who has actually to receive money, or if the transaction be a book one should be endorsed "received payment by transfer credit to the Government Account" in case of cheques on the State Bank of India/ Reserve Bank of India and "pay to the State Bank of India, Shimla, for credit to Government Account" in case of both having clearing accounts with the State Bank of India/ Reserve Bank of India.

Note **(a)**: The cheques and orders of payment of banks having no clearing account with the State Bank of India are encashed first and the amount realized is then credited in the State Bank of India.

(b) A receipt should be given for every sum received from outsiders in the form of cheques, drafts requiring encashment of cash.

14.17 PAYMENT OF SALARY THROUGH BANK

In pursuance to the direction issued all the Govt. departments by the GOI M/O Finance vide OM dated 10.06.2005 received through Headquarters letter dated 21.06.2005 disbursement of salary of the staff including GPF payments through bank started from August 2005.

AUTHORITY ***ESTT-II/AUDIT/A/244 DATED 14.07.2005.***

To facilitate payment directly to the beneficiary's bank account and to reduce cash handling and writing of a large number of cheques by PAOs, e-payment has been implemented. Objective of e-payment system is to make all payments including salary through Ge PG w.e.f 1.9.2014

{Authority: CAG's letter No. 1728-ISW/57-2011-Vol.III dated 11.8.2014}

14.18 CHECK OF DAILY DISBURSEMENT OF AUDIT OFFICER CASH

All disbursement on bills to the office Establishment should be checked in detail by the Sr. Audit Officer (Cash) with reference to the Acquittance Rolls, including those made on the last working day of each month and each individual entry in the Cash Book attested. He will examine Acquittance Rolls to see that all payments have been made correctly, are supported by valid Acquittances which indicate the date of payment and are stamped "paid". This check would be applied by him cent per cent. He will also see that every entry of disbursement in the cash book is supported by valid Acquittances before he attests it, and that the cash book is closed daily. In order to help the Sr. Audit Officer (Cash) in the matter of checking all disbursements to the Office Establishment made on the last working day of the month completely instead of checking only 10 per cent of entries as done hitherto, the Accountant General had ordered vide office order No.Admn./Misc.Acq/3170, dated 2nd November,1953 that an Assistant Audit Officer, Entitlement Section will be selected each month for checking disbursements to be made on the pay day in the presence of the Cashier (on the same day). He will check, the (i) Acquittance Rolls, (ii) Cash Book and (iii) Money orders and Demand Drafts- the latter with Acquittance Rolls and will work out the details of the undisbursed amounts, the total amount of which should be agreed with the closing Cash Balances for the day as shown in the Cash Book and check the Miscellaneous items. For the purpose of selecting a Assistant Audit Officer, the Entitlement Section will maintain a register and make allotment to Assistant Audit Officer with the approval of the Deputy Accountant General (Admn.) each month.

AUTHORITY: DEPUTY ACCOUNTANT GENERAL'S ORDERS DATED 26.04.1954 AGAINST PARA I(B)(II) OF THE EXAMINER'S INSPECTION REPORT ON THE CASH TRANSACTIONS FOR THE PERIOD 12/52 TO 5/53

14.19 CONTINGENT EXPENDITURE

The instruction laid down in the Central Government Account (Receipts & Payments) Rules 1983 should invariably be followed in this office, in connection with contingent expenditure. It should be seen that the expenditure incurred is promptly recorded in the contingent register and the Cash Book.

When sanction to incur an expenditure has been accorded by the Accountant General, Deputy Accountant General/ the Sr. Audit Officer (Entitlement) is authorized to pass all bills in accordance therewith.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS DATED 12.01.1994

(a) All payments on account of contingent will be entered in the contingent register with which all vouchers will be submitted to the Sr. Audit Officer for attestation of entries. The contingent bills, which are to be prepared by the Entitlement Section are sent over the signatures of the Sr. Audit Officer (Entitlement).

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE (DEPARTMENT OF EXP.) O.M. NO.F.8(4)-E II(A)/67, DATED 01.04.1968 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S NO. 893-TECH. ADMN.II/133-68

(b) The payment should be recouped by means of a detailed contingent bill fully vouched in prescribed form (GAR-29) the office copy being retained for record.

Note 1: No abstract contingent bills should be drawn without recording a certificate to the effect that detailed contingent bills, had been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question was presented for payment.

AUTHORITY: RULE 118 OF THE CENTRAL GOVERNMENT ACCOUNT (RECEIPTS & PAYMENTS) RULES, 1983

Note 2:- Detailed contingent bills should be submitted as early as possible after the expenditure is incurred.

AUTHORITY: HEADQUARTERS OFFICE CIRCULAR LETTER NO. 38-TAI/83 (1599-TAI/181-83) DATED 29.11.83.

14.20 ADVERTISING BY DITECTORATE OF ADVERTISING AND VISUAL PUBLICITY

Directorate of Advertising and Visual Publicity (DAVP), as the nodal multi-media advertising agency of Government of India, carries out advertising campaigns on behalf of all the Ministries/Departments. So far, DAVP has been issuing Release Orders to newspapers, TV channels, FM Radio Stations, Outdoor Publicity agencies, Digital agencies, websites, SMS agencies etc. to publish/Carry out advertisements/campaigns and the agencies have been raising bills against such ROs to DAVP. Client Ministries/Departments/Autonomous bodies have been providing funds through LOA/RTGS/Cheques to DAVP enabling DAVP to settle bills on behalf of the clients. However, due to various issues related to inter-ministerial fund transfer by converting LoAs to LoCs and other accounts-related complications, DAVP is not able to release payment in time which results in huge accumulated pendency to its empanelled agencies/service providers.

It has now been decided to decentralize the payment system with effect from 1st of October, 2016. Under the new system, DAVP will be releasing advertisements to empanelled newspaper, television channels, FM Stations and other media agencies as per the current practice and will also receive bills from those agencies. After processing the same we would dispatch all the bills to respective client Ministries/Departments/Autonomous Bodies. Subsequently the client Ministries/ Departments/Autonomous Bodies will be responsible for releasing actual payment towards these bills. It has been further decided that the bills would be forwarded by DAVP after due verification and with a certificate that the bills are good for payment. However, it may also be mentioned that often for a particular RO, some of the bills are received late and therefore DAVP may be forced at times to forward bills in batches.

{Authority:- Headquarter Letter No. 01-01&2017Dated 10-01-2017.}

14.21 Government e-Market place (GeM):

Government of India has established the Government e-Marketplace (GeM) for common use Goods and Services. GeM SPV will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by GeM SPV. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by Government buyers for direct on-line purchases as under:

(i) Upto Rs. 25,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period;

(ii) Above Rs. 25,000/- and up to Rs. 5,00,000/- through the GeM seller having lowest price amongst the available sellers (excluding Automobiles where current limit of 30 lakh will continue), of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 5,00,000/-.

(iii) Above Rs. 5,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM (excluding Automobiles where current limit of 30 lakh will continue).

(iv) The invitation for the online e-bidding/reverse auction will be available to all the existing Sellers or other Sellers registered on the portal and who have offered their goods/services under the particular product/service category, as per terms and conditions of GeM.

(v) The above mentioned monetary ceiling is applicable only for purchases made through GeM. For purchases, if any, outside GeM, relevant GFR rules shall apply.

(vi) The Ministries/Departments shall work out their procurement requirements of Goods and Services on either "OPEX" model or "CAPEX" model as per their requirement/suitability at the time of preparation of Budget Estimates (BE) and shall

project their Annual Procurement Plan of goods and services on GeM portal within 30 days of Budget approval.

(vii) The Government Buyers may ascertain the reasonableness of prices before placement of order using the Business Analytics (BA) tools available on GeM including the Last Purchase Price on GeM, Department's own Last Purchase Price etc.

(viii) A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying/bidding/reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

{Authority:- Rule 149 of GFRs, 2017 as amended vide Deptt. of Expenditure, Procurement Policy Division O.M. No. F. 1/26/2018-PPD dated 02.04.2019}

14.22 PETTY PAYMENTS THROUGH OTHER CLERKS

As the cashier cannot go out to make all the purchases etc., he gives with the implied approval of the Sr. Audit Officer certain sums to the forms and stationery clerks, and stores clerks for making bazar purchases and for paying railway freight, terminal tax and cartage etc. These assistants should give receipts with a quotation of the sanction and also show the sanction to the Cashier for the advances taken by them for making petty payments. In case these advances are not cleared within a fortnight at the latest, the matter should be brought to the notice of the Sr. Audit Officer in-charge. The Cashier, is, however, responsible for the money till it is accounted for in the Cash Book.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS DATED 01.08.32.

14.23 ADVANCES TO GOVERNMENT SERVANTS

In pursuance of the decision taken by the Government on the Seventh Pay Commission's recommendations relating to advances, all the interest free advances stand discontinued as per the annexure, with the exception that interest free Advances for Medical Treatment, Travelling Allowance for family of deceased, Travelling Allowance on tour/transfer and Leave Travel Concession shall be retained.

2. In addition, the advance for training in Hindi through Correspondence Course, which is not mentioned in the Compendium of Rules on Advances to Government Servants, also stands abolished in pursuance of the decision of Government on 7th CPC recommendation.

3. These orders will take effect from the date of issue of this O.M. The cases where the advances have already been sanctioned need not be reopened.

4. In so far as persons serving in Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.

ANNEXURE

AMENDMENT TO COMPENDIUM OF RULES ON ADVANCES TO GOVERNMENT SERVANTS, 2005

Sl. No.	Name of Advance	GoI Decision on 7th CPC recommendations
1.	Bicycle Advance	Abolished
2.	Warm Clothing Advance	Abolished
3.	Advance of Pay on Transfer	Abolished
4.	Festival Advance	Abolished
5.	Natural Calamity Advance	Abolished
6.	Advance of Leave Salary	Abolished
7.	Advance for Law Suits	Abolished

{Authority: GoI, Ministry of Finance, Deptt. of Expenditure O.M. No. 12(1)/E.II(A)/2016 dated 07.10.2016}

14.24 PREPARATION OF OFFICE BUDGET

(1) The budget estimate of the office is prepared in the prescribed form in accordance with the instructions laid down in Chapter XI of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol. I and other instructions issued from time to time which should be strictly followed in preparing the budget estimates.

(2) The Budget is a very important document and the Comptroller and Auditor General desires that the whole budget should be carefully scrutinized personally by the Accountant General himself before it is sent to his office.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR LETTER NO.71-BE/53, DATED 19.04.54 AND COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.818-BE/74-50, DATED 01.05.1950.)

(3) Special responsibility in respect of control over expenditure rests on the Heads of Audit Offices and the Comptroller and Auditor General desires that to avoid large variations the Deputy Accountant General in charge of Admn. should devote his personal attention to this important work and exercise the fullest care and foresight

in the preparation of monthly statements and Memoranda of review of expenditure, submitted to his office.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR LETTER NO.778-BE/58-50, DATED 26.04.50.

Note 1: See CAG's MSO. (Admn). Vol 1 3rd edition and instructions received from Headquarters office each year.

Note 2: For format in which the budget estimates sent to Headquarters officer refer to Annexure VI to Para 11.13 and 11.14 of CAG's M.S.O (Admn) Vol. 1 3rd Edition and Headquarters' office instructions issued each year.

14.25 FRAMING OF ESTIMATES

The following general instructions should be kept in view while framing the budget estimates/Revised estimates:-

(a) Revised estimates (combined for permanent and temporary establishments) should be prepared on the basis of actual expenditure and sanctioned strength (both regular and casual). The feasibility of filling up the vacant posts in different cadres should be critically examined while proposing monetary provision for such posts and provision for only the posts which can be filled during the remaining part of the year. Similarly regular budget estimates should be prepared on the basis of regular sanctioned strength and should exhibit separately the provision (i) for all vacant posts and (ii) such vacant posts as can be expected to be filled.

(b) Provision for the additional instalments of the Dearness allowance should be made under the head "Dearness Allowance".

(c) Requirement for the payment of Bonus to Central Government Servants should be made in accordance with the instructions contained in Government of India, Ministry of Finance O.M.No.14(5)-E(Cood)/85-dated 05.12.85 circulated vide Headquarters Office No.925-Audit-I/122-85/1-85(130 dated 09.12.1985.

(d) The provision for `Men- in-position' should be accurately estimated and any undue variations between the provision proposed for the remaining part of the year and the actual expenditure for the first six months of the year should be suitably explained.

(e) No provision for additional posts should be made in the Estimates. The same is to be included by the Headquarters Office.

(f) No provision should be made for additional posts under the sub-head "Travel Expenses' and provision for vacant posts may be made only after taking into account the result of the examination referred to in sub-para `(a)' above

(g) The requirement under the head salaries (Pay & personal allowances) should be computed with reference to actuals for the first six months and under `other heads' on the basis of actuals for five months. In other words the monetary estimates should be prepared with reference to the actuals to the first five months of the current year.

(h) Detailed justification duly supported by item-wise details, in support of the provision proposed for overtime Allowance should be furnished. In respect of provision under the head `HONORARIA' (i) detailed calculations of the amount proposed for various items of work covered by rates prescribed by Headquarters Office should be furnished and provisions proposed for ad-hoc basis should be supported with detailed justification.

(i) It should be ensured that the Revised Estimates (say 1986-87) should be prepared very carefully on the basis of the trend of actual expenditure (upto 31st August, 1986) and the forecast of events during the remaining part of the current years. Utmost foresight should be exercised in framing these estimates and the provision should be restricted to the absolute minimum necessary, bearing in mind the administrative difficulties and possible delays in filling up the vacant posts etc. and should not be more than is likely to be spent during the course of the year. It should be Noted that once an inflated amount has been provided in the revised Estimates, later surrenders are not of much use.

(j) No monetary provision is to be made for non-duty posts like deputation reserve/shadow/ supernumerary posts/ posts held in abeyance, etc.

(k) The provision for the purchase of items like Accounting machines, staff car, water coolers and Grants- in-aid etc. should be indicated, as usual, separately in the estimates.

(l) Provision for the grant of cash awards to employees under the Hindi Teaching should be made under the residuary sub-head "Other charges" and shown distinctly in the budget papers.

(m) Provision for special constructions works and ancillary requirements etc. as per Headquarters Office circulars letter No.2995-BRS/311-86 III dated 16.07.86 should be made under the sub- head `Minor Works'.

(n) Explanation for variations between the Budget Estimates and the Revised Estimates for the current year and Budget Estimates for the next year should invariably be furnished with Budget Estimates.

(o) Special attention should be paid to the `NOTES' given in the prescribed forms.

(p) Recoveries to be shown in reduction of expenditure are to be confined to recoveries from Ministries/Departments of Central Government. All recoveries from State Government and from Non-Government entities are to be treated as "Revenue Receipts" and should not be shown as recoveries.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR NO.9-BRS/86 ISSUED VIDE LETTER NO.2903-BRS/315-86-1 DATED 04.08.86.

14.26 INSTRUCTIONS REGARDING BUDGETARY CONTROL AND RESTRICTIONS IN RESPECT OF PROPOSALS FOR SUPPLEMENTARY DEMANDS

(i) Supplementary demands should be severely restricted and confined to genuine unforeseen expenditure which could not be envisaged at the time of preparing the annual budget or to meet the requirements of decisions or developments taking place after the approval of the budget i.e. in respect of post Budget decisions and not for continuing schemes and programmes.

(ii) Funds for projects/schemes beyond the sanctioned estimates should not be released till the revised estimates are considered and sanctioned by the sanctioning authority.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE (DEPARTMENT OF EXPENDITURE) O.M. NO.10(4)E(COORD) 85 DATED 27.03.1986 RECEIVED VIDE COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1633-BRS/403-85 DATED 14.04.1986.

14.27 ESTIMATE OF ESTABLISHMENT CHARGES

The estimate of establishment charges should be framed taking into account the trends over preceding three years and other relevant factors like changes in rates of pay, allowances, number of posts and their filling and the economy instructions issued by the Ministry of Finance from time to time.

AUTHORITY: MINISTRY OF FINANCE (EXPENDITURE) O.M. NO.F.23(3) E-II (A)/86 DATED 22.09.1986.

14.28 CONTROL OVER PROGRESS OF EXPENDITURE

(i) The procedure indicated in paragraph 11.12 to 11.15 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol. I in regard to the Control over expenditure should be followed

(ii) A separate account should be kept for the specific new items provided for in the sanctioned budget and these should be shown separately in the statement, submitted to the Comptroller and Auditor General. If there are any unanticipated credits, they should also be shown separately.

AUTHORITY: AUDITOR GENERAL'S LETTER NO.140-GBE/163-43, DATED 29.01.1944

14.28.1 Great care should be exercised in forecasting the course of expenditure end that with that end in view a close examination should be undertaken of the position in December. The conclusion should again be checked by another careful examination in February when the approximate disbursements during that month are known and those of March can be foretold with reasonable accuracy. In December, definite proposals for surrender of funds should be made if a saving is anticipated, or a definite demand for additional funds should be made if an excess is anticipated. If the February review of the position leads to the conclusion that the allotment is likely to be exceeded the Comptroller and Auditor General should be informed at once giving full details of the probable excess. If in spite of these precautions, excesses or savings appear in statement of expenditure relating to the month of March, it should be accompanied by a detailed explanation of the circumstances which prevented their being anticipated in proper time.

Note I: In future while applying for Supplementary grants details regarding the provision originally made, revised estimate and the excesses under the various sub- heads attributable to different factors should also invariably be furnished.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE NO. D 1527-SFC/49, DATED 23.12.1949 RECEIVED WITH ACCOUNTANT GENERAL'S NO.67-GE 382-49, DATED 09.01.1950.

Note 2: It will not be sufficient to send revised estimates of Gazetted Officers, including Group 'A' Officers to Director of Audit Revenues, New Delhi, vide para 348 of the Manual of Standing Orders (Administrative) Volume-I, for additional allotment under a unit of Appropriation including Group A Officers, Comptroller and Auditor General is to be approached, as and when necessary.

AUTHORITY: CENTRAL OFFICE LETTER NO. 465-BRS/82-72-V DATED 08.02.1974

14.28.2 In order to ensure better control over the progress of expenditure under 2016-Audit relating to non-gazetted staff, Entitlement Section shall maintain register and book therein the monthly expenditure incurred under all the sub- heads concerned. The figures relating to (1) the pay of establishment (including leave salary), and (2) the pay of temporary Establishment will be taken from the pay bills and adjustment entries as actually prepared by the Entitlement Section concerned so far as the main office is concerned. The total

contingent expenditure relating to the main office will be intimated by the office Cashier from the contingent register by the 9th of each month. The Cashier's statement will also show separately the figures of the Expenditure relating to sub-head "Works" as per his contingent register. In order to enable the Entitlement Section to correctly estimate the total probable expenditure of the year, the office cashier shall include in his statements all anticipated adjustments, after obtaining the necessary information from the sections concerned. Besides towards the end of March the purchase of stamps and all other items of expenditure above Rs. 100 shall not be ordered without first ascertaining from Entitlement Section that funds are available.

Entitlement Section will compile consolidated statement for the whole office. The consolidated statement will be compared generally with the statement of expenditure furnished by the Pay and Accounts Officer on the 12th (morning) of each month and put up to the Pr. Accountant General by the 13th of each month. Any differences between the statement furnished by Pay & Accounts Officer and that compiled by Entitlement Section shall be reconciled by the 20th of each month and any adjustment necessary shall be Noted for incorporation in subsequent statement by the sections concerned.

14.28.3 To enable the Comptroller and Auditor General of India to review the percentage of the cost of Audit viz. expenditure on pay, allowances, Travelling Allowance etc. of the entire Gazetted and non- gazetted staff and other charges etc. in each office of the IA&AD to the total amount audited by each such office from year to year, a statement of review in form of the Manual of Standing Orders should be furnished to him by the 20th October each year.

14.28.4 RETURNS:- The establishment sections will be responsible for the correct preparation and punctual submission of the returns given in the appendices `D', `E' and `F' of the Manual of General Procedure and of the Establishment Branch Vol. II.

14.29 SCALE OF OFFICE ACCOMMODATION:- Office accommodation at the following scales is admissible to the various categories of the staff of the Government of India:-

Revised Scales of Office space for Officers and Staff		
Sl. No.	**Category**	**Entitlement of Office Space in (Sq. ft./Sq. mt.)**
1.	Officers drawing Gr. Pay of Rs. 10000/- in PB-4 and above	360 sq. ft. (33 sq. mt.)
2.	Officers drawing Gr. Pay of 7600/- in PB-3 and above but less than Gr. Pay of Rs. 10000/-	240 sq. ft. (22 sq. mt.)
3.	Officers drawing Gr. Pay of Rs. 6600/- in PB-3 and above but less than the Gr. Pay of Rs. 7600/-	120 sq. ft. (11 sq. mt.)

4.	Officers drawing Gr. Pay of Rs. 4800/- in PB-2 and above/Section Officers in the Secretariat/ Attached Offices but less than the Gr. Pay of Rs. 6600/-	60 sq. ft. (5.5 sq. mt.)
5.	Technical Staff such as Draughtsman, Tracers, Estimators, etc.	60 sq. ft. (5.5 sq. mt.)
6.	Ministerial Staff such as Superintendents, Head Clerks, Assistants, Clerks, Multi Tasking Staff (MTS)	40 sq. ft. (3.5 sq. mt.)
7.	Ministerial Staff of Audit Offices	40 sq. ft. (3.5 sq. mt.)

{Authority:- Ministry of Urban Development, Directorate of Estates O.M. No. 11015/1/98-Pol.I dated 20.02.2014}

14.30 HIRING OF BUILDINGS FOR USE AS OFFICE ACCOMMODATION

So long as accommodation belonging to the Central Government (including commercial Department) is available, private building should not be hired for use as office building.

AUTHORITY: LETTER FROM THE DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA OF THE CHIEF ENGINEER, CENTRAL PUBLIC WORKS DEPARTMENT NO. E-4 DATED 28.02.1940.

2. While hiring private accommodation for office use, the Central Public Works Department should not be called upon to furnish certificates of non-availability of Government accommodation. However, certificates regarding reasonableness of the rents, should continue to be given by the Central Public Works Department.

AUTHORITY: GOVERNMENT OF INDIA, M.O.W.H.&.R.O.M.NO.27/26/65-ACC.II, DATED 29.04.1966 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 627-NGE.II/140-66, DATED 29.05.1966, READ WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.3229-NGE.I/81-79, DATED 30.10.1979.

Note 1:- The Accountant General have been delegated powers to hire office Accommodation on rent of Rs. 15,000/- per annum in Bombay, Calcutta and Madras and Rs. 1000/- per month at other places provided that the Central Public Works Department certifies the reasonableness of rent. In cases where the Central Public Works Department does not operate, the appropriate local authority such as the local Public Works Department or the Rent control authority should be availed of and a certificate of reasonableness of rent obtained from such authority.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.3229-NGE-I/81-79 DATED 30.10.79.

Note 2: For the execution of petty works and special Government owned buildings including sanitary water supply and electric installations in such buildings, the Accountant General is vested with powers to sanction Rs. 10,000/- in each case.

In exercising these powers the provisions of the relevant paragraphs of G.F.Rs. should be observed.

AUTHORITY: ***ACCOUNTANT GENERAL'S LETTER NO.3220-NGE.I/81-79, DATED 30.10.79***

14.31 DEAD STOCK REGISTER

A dead stock register in two parts, Part-I containing priced articles (Viz. articles which cost more than Rs. 25/- each) and Part-II for the unpriced articles (Viz. articles costing Rs. 25/- each or less) will be maintained in the following form:-

Date	Particular	Stock			Initials of incharge	G.O.
		In	Out	Balance		

Note: A separate register for consumable articles may be maintained in the above form.

14.31.1 Each article of furniture will be Noted in Dead stock Register under the initials of the Gazetted Officer in-charge of the Entitlement Section as soon as it comes into possession with such description as would be sufficient for its identification.

14.31.2 The following certificate should be recorded on the supplier's bill when it is being passed for payment:-

"Certified that each article purchased has been inspected, the quality and quantity is in order and it has been entered in the stock Register at page ...."

Dated Sr. Audit Officer

14.31.3 All articles will be numbered serially with the office die (stamps), e.g., Pr. Accountant General, Himachal Pradesh and so on.

14.31.4 Any article becoming unserviceable will be written off the Dead Stock Register under the orders of the competent authority and sold by Public Auction under the orders of the Accountant General, necessary entries in Dead Stock Register being made under the initials of the Gazetted Officer. Before the articles are sold by auction, the office number on the same will be suitably obliterated and when these articles are replaced they will be assigned the old numbers.

14.32 PROCEDURE FOR DISPOSAL OF OBSOLETE, SURPLUS OR UNSERVICEABLE STORES

Apart from emphasising the necessity for the careful observance of the provisions of para 217 of the G.F.Rs., the following general instructions should invariably be followed by all officers entrusted with the disposal of stores:-

(i) Where the articles are sold by public auction the head of the office or any other Gazetted Officer should invariably attend the auction and record the final bids.

(ii) The Head of the office or any other Gazetted Officer's presence should also be essential when the release of the articles takes place sometime after the auction or when it involves processes such as weighment etc.

(iii) A report of surplus stores for disposal should be prepared in the prescribed form. This report should be signed by the Head of Office or other Gazetted Officer after satisfying that all the surplus stores have been correctly included in the surplus report.

(iv) A sale Account should also be prepared in prescribed Form. The sale account should be signed by the officer who supervised the auction after comparing the entries made in the sale account with the report of surplus stores. If the articles are released in the presence of an officer other than the one who supervised the auction, the entries in column 9 of the Sale Account should be attested by dated signatures of such officer.

NOTE: It has been decided that the surplus condemned typewriters lying at places other than Bombay etc. should be reported to Director General, Supplies and Disposals for disposal as and when their book value on one location exceeds Rs. 5000/-. In cases where the book value is less the surplus typewriters may be disposed of by the Departments concerned under their own arrangements.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF WORKS AND SUPPLY LETTER NO. O.M.NO.16/15/62-DSE-EST.II, DATED 23.05.1964, RECEIVED VIDE COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 4071-TAI/199-67, DATED 06.12.67 (GOVERNMENT OF INDIA, MINISTRY OF FINANCE, O.M. NO.F.II(5) E.II(A)59, DATED 13.02.1959 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO. 53-AUDIT II/523-ADMN, 58 DATED 02.03.1959.***

14.33 PURCHASE OF NEW FURNITURE

(a) While asking for the sanction of the Comptroller and Auditor General of India, for the purchase of non-scale items of furniture a statement in the following form will be sent to him.

Statement showing the furniture in stock in the office of the .....

as on .....

(b) The Ministry of Works, Mines and Power have stated that the furniture required for the general use of the office such as almirahs, Racks, Iron safes, etc. may be provided with proper sanction according to requirements of each office without reference to any particular scale. As regards furniture for MTS the Ministry of Works, Mines and Power have agreed that Daftries may be provided with ordinary tables and chairs and peons with benches or stools.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 3046-NGE.II/182-49, DATED 14.09.1949.

Note:- Rules 149, 154 and 155 of GFRs 2017 are to be followed while purchasing furniture.

14.34 CARE OF OFFICE FURNITURE

(i) Each section should maintain a list of furniture used in the Section. This inventory should be signed by the Assistant Audit Officer of the section and Assistant Audit Officer Establishment Section. The Assistant Audit Officer will be held responsible for the furniture issued to the Section. A monthly verification of the articles of furniture should be conducted by the Assistant Audit Officer of the Section and the inventory submitted to the Branch Officer on 7th of the each month indicating the result of the physical verification and the fact Noted in the Calendar of Returns.

The excesses and shortages should be reported immediately to Establishment Section for investigation.

(ii) Changes in sectional list should be recorded under the joint initials of the Sectional Assistant Audit Officer and the Establishment Section.

(iii) On every occasion of the transfer of the sectional charge, the relieved Assistant Audit Officer should have the list signed by the relieving Assistant Audit Officer after the latter has satisfied himself as to its accuracy.

(iv) Last man leaving the section should get the room locked in his presence. Before getting the room locked, he should see that every thing is intact and nothing is missing. The overall responsibility lies with the Assistant Audit Officer concerned.

AUTHORITY: OFFICE ORDER NO.B/70 DATED 15.05.1954.

(v) In April, each year a duplicate copy of the Sectional list of furniture duly brought up to date and attested by the Gazetted Officer in-charge should be forwarded for record in Establishment Section.

14.34.1 The inventories in the rooms of Gazetted Officer shall be maintained by the caretaker. He will also keep a list of all articles not in use which will be kept in the godown under lock and key and submit it monthly duly verified to the Gazetted Officer in charge. Copies of the inventories should be hung in the respective rooms.

14.34.2 The MTS attached to the Gazetted Officers are responsible for getting the rooms locked.

When any article is missing or is found in excess, the fact should be reported to the Assistant Audit Officer Establishment Section at the earliest opportunity.

14.34.3 No furniture should be removed from a section without the orders of the Gazetted Officer in-charge of the Establishment Section concerned. Should any necessity arise, the Sectional Assistant Audit Officer should see that the fact is noted in the sectional list by the Assistant Audit Officer Establishment Section before the furniture is removed. The Sectional Assistant Audit Officer will be held responsible that the list shows articles actually in the section. Correction in the sectional list can only be made by the Assistant Audit Officer Establishment Section, under the orders of the Gazetted Officer in-charge. For this purpose wherever a new supply of furniture is made to any section or an article is returned to Establishment Section concerned as surplus, the sectional list of furniture should be sent to Establishment Section concerned for necessary correction.

14.34.4 The annual verification of stock will be conducted by one of the OAD parties headed by Gazetted Officer. Any discrepancy noticed at the time of verification should be brought to the notice of the Deputy Accountant General (A)/Pr. Accountant General.

14.35 SCALE OF OFFICE FURNITURE

The following scale of office furniture has been laid down for officers of different categories by the Comptroller and Auditor General of India.

1. Pr. Accountants General.	Size will depend upon the size of the room
Woolen Carpet	1
Cotton Durry	1
Officer's Table	1
Side Table	1
Chair Armed	6
Chair Armless	1
Easy Chair	1
Door mat	1
Side rack	1
Hat Stand	1
Book case revolving or glazed	1
Foot Rest	1

2. Senior Deputy Accountant General/
Deputy Accountant General

Woolen Carpet	1
Cotton Durry	1
Officer's Table	1
Side Table	1
Chair Armed	3
Chair Armless	1
Door mat	1
Side rack	1
Hat Stand	1
Book case revolving or glazed	1
Foot Rest	1

3. Assistant Accountant General/ Sr. Audit Officer size 12x9'

Officer's Table	1
Side Table	1
Side rack	1
Chair Armed	2
Chair Armless	1
Cotton Durry	1
Book case	1

4. Assistant Audit Officer

Table Assistant Audit Officer	1
Chair Armed	2
Side rack	2
Chair Armless	1

5. Clerks/Steno/ Clerks

Table	1
Clerk's Chair (For auditors/Stenos & to such clerks in the P&T Audit who are required to do	1

Audit Work).

	Side Rack	1
6.	Sorters (Posts Telegraphs) Table	1
	Chair Armless	1
7.	Typists	
	Table typist	1
	Clerks' Chair	1
8.	Multi Tasking staff one stool each.	

{Authority:- Comptroller and Auditor General's letter No. 80-NGE.I/26-65, dated 15.01.1965}

NOTE: The side rack is not admissible to the clerks, typists or Stenographers etc. Although a side rack has been included in the Scale of Furniture, this does not mean that each and every clerk of the Accounts and Audit Offices has necessarily to be provided with a side rack. The requirements should be suitably assessed before recommending sanction.

DESCRIPTION OF FURNITURE

	Officers									AAO			Auditors/Clerks		MTS		Other furniture not according to scale		
	Carpet	Woolen Durry	Tables	Chair armed	Chair armless	Door Mat	Side Rack	Hat Stand	Book case glazed	Table	Side Racks	Armed Chair	Tables	Chairs	Tables	Chairs	Almirahs	Steel Boards	Cup Board etc.
I. Previous stock as shown in the A.G./Compt. Letter dated																			
II. Stock as physically verified by Mr. ___on																			
III. Purchase since made under (i)CAG. Sanction No. ___ date ___ (ii) AG's/Compts. Own powers																			
Total:																			
Deduct-Items since rendered unserviceable and written off the Dead Stock Register under sanction of competent authority.																			

Stock of serviceable items of furniture:-

5. Certified that the stock was verified on _____ by Mr._____
6. Certified that the stock of furniture as shown above agrees with that shown in the Dead Stock Register.
7. Certified that the items of unserviceable furniture shown above were inspected by a responsible officer and were found beyond economic repairs. They were/are proposed to be disposed of by sale/auction.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 4298-NGE.II/128-52, DATED 29.12.1952.

14.36 SUPPLY OF OFFICE FURNITURE AT THE RESIDENCES OF OFFICERS FOR DOING OFFICE WORK.

The question regarding the supply of office furniture at the officer's residences for office work has been under consideration for sometime past and it has been decided in consultation with the Director of Audit Central Revenues that such items of furniture as may be essential for doing office work may be provided free of rent under the orders of (a) an officer not below the rank of a joint secretary in respect of officers of the Ministry concerned or the Heads of Departments under it and (b) the officer who exercises the powers of Heads of departments in respect of other officer. In both these cases, the authorities competent to sanction the supply of furniture at the residences will also be competent to prescribe the scale and items of furniture which may be supplied. To ensure uniformity of procedure the following rules should be observed:-

(i) Each office should take a receipt of inventory from the allottee for the furniture allotted to him with an undertaking to the effect that he will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted).

(ii) No non-essential items of furniture such as sofa-sets clocks, Electric Lamps, Carpets/Durries etc., should be supplied.

(iii) In cases in which the competent authority issued an order for the supply of furniture in his own favour, a copy of such order should be sent to audit office. In other cases the order should not be sent to the Audit Office but should be preserved in the respective offices and shown to audit at the time of local inspection, if necessary.

(iv) All such furniture will be borne on the inventory of the office which should prominently show in red ink, the items of furniture issued to officers at their residences.

(v) A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are correct according to the number borne on the inventory of the office.

(vi) The competent authority should review his orders at least once in two years and see that the number of articles of furniture issued are essential in the interest of office work and no curtailment is possible.

2. The supply of furniture will not entitle the officers in question to claim (i) any rent for the portion of their residence used for office work (ii) light charges and any other connected expenditure that they may have to incur.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE'S O.M.NO.F.1(7)FGI/54, DATED 15.06.1954 AND COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR LETTER NO.1927-ADMN-IKW 19-54 DATED 15.10.54.

14.37 Whenever an article is required to be repaired, a note will be submitted by Assistant Audit Officer Establishment Section for the sanction of the Gazetted Officer in-charge, who will see that the charges are reasonable and the repairs are absolutely necessary. The approval of the Deputy Accountant General (Administration)/ Pr. Accountant General should be obtained when any charge proposed to be incurred exceeds Rs. 50 and Rs. 500 respectively.

14.37.1 Before an article is given out for repair it will be Noted in a separate register which will be maintained in form B attached to these rules. The Sections when giving out their articles to Establishment Section, for repairs should satisfy themselves that the necessary entry has been made in their register (Form B).

FORM B

REGISTER OF ARTICLES OF FURNITURE SENT OUT FOR REPAIRS

Sr. No.	Description of the articles	Serial in the Stock Book	Section from which received	Estimated Cost	Orders of GO Estt. OW or AG in case the estimate exceeds Rs. 20	Name of the shop or firm to which given out for repairs	Acknowledge-ment of the Mistri in token of having received the articles for the repairs	Date on which sent out for repairs	Date on which returned by shop keeper	Initial of the AAO/ SO by the Section in token of his having received the articles duty repaired	Date on which the bill is paid number of vouchers	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

SECTION:II

INCREMENTS

14.38 INCREMENTS

COUNTING OF SPECIFIC PERIODS FOR INCREMENT

1. In cases where a person has been selected for regular appointment and before formally taking over charge of the post for which selected the person is required to undergo training, training period undergone by such a Govt. servant whether on remuneration of stipend or otherwise may be treated as duty for the purpose of drawing increments.

[Para 3 of OM No. 16/16/89-Estt.(Pay-I) dated 22.10.1990]

2. Consequent upon the implementation of CCS (RP) Rules 2016 and 7th CPC recommendations, there shall be two dates for grant of increment namely 1st January and 1st July of every year, instead of existing date of 1st July; provided that an employee shall be entitled to only annual increment on either of these two dates depending on the date of his appointment, promotion or grant of financial upgradation.

3. The increment in respect of an employee appointed or promoted or granted financial upgradation including upgradation under Modified Assured Career Progression Scheme (MACPS) during the period between the 2nd day of January and 1st day of July (both inclusive) shall be granted on 1st day of January and the increment in respect of an employee appointed or promoted or granted financial upgradation including upgradation under MACPS during the period between the 2nd day of July and 1st day of January (both inclusive) shall be granted on 1st day of July.

{Authority: Ministry of Finance (Department of Expenditure) Resolution dated 25th July 2016}

INCREMENT WHILE ON LEAVE

4. According to Rule 40 of the CCS (Leave) Rules, 1972, a Government servant who proceeds on Earned Leave or Commuted Leave is entitled to leave salary equal to the pay drawn immediately before proceeding on Earned Leave or Commuted Leave. Consequently, if the normal date of increment of a Government servant falls during a period when he remains on Earned Leave/Commuted Leave/Half Pay Leave/Leave not due, the benefit of such increment is actually paid to him only from the date he joins duty on expiry of leave though the actual date of next increment remains unaffected.

[Para 1 of OM No. 16/13/88-Estt.(Pay-I) dated 16.02.1989]

INCREMENT, IF GOVT. SERVANT DIES WHILE ON LEAVE

5. In the case of a servant who dies while on any kind of leave for which leave salary is payable, a lump-sum ex-gratia payment, in addition to the normal entitlements under leave, may be allowed to the member of family as specified in Rule-39-C of CCS (Leave) Rules,1972. The ex-gratia payment shall be equivalent to the difference between the amount of leave salary as well as cash equivalent of leave salary admissible as per rules and 39A of CCS (Leave) Rules, 1972 thereof and the amount of leave salary as well as cash equivalent of leave salary which would have been admissible if the benefit of the increment falling due

during currency of leave period until date of death was allowed from its due date without waiting for re-joining duty by the Govt. servant. The Head of the Department may issue necessary order sanctioning the amount of ex-gratia in each individual case.

[Para 2 of OM No. 16/13/88-Estt.(Pay-I) dated 16.02.1989]

SECTION III

14.39 MAINTENANCE OF SERVICE BOOKS

In all cases in which a Service Book is necessary under Government of India, Supplementary Rule 197, such a book shall be maintained in form No.S-134 for a non-gazetted Government servant from the date of his first appointment to Government service. It must be kept in the custody of the Head of the Office in which he is serving and transferred with him from office to office.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE NO.F.12(6)E.IV/54, DATED 01.07.54 AND COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 1023-ADMN.II/314-53, DATED 05.08.1954-SR, 198 AMENDED BY CS NO.488.

All service books will be kept in a locked box or almirah in the charge of the Assistant Audit Officer Entitlement Section who will be responsible for their safe custody.

AUTHORITY: GOVERNMENT OF INDIA LETTER NO. F.13(68)/EX.II/38 DATED 11.10.1938 RECEIVED WITH AUDITOR GENERAL'S ENDSTT. NO.492-ADMN.I/160-38, DATED 19.10.1938.

Note I: The cost of the Service Book to be maintained for a Government Servant is not to be recovered from him. The forms of the Service Books will be supplied to the indenter by the Manager, Government of India, Forms Store, Calcutta in the same manner as other standard forms.

The Service Books are not be returned to the Government Servant on retirement, resignation or discharge from service even in cases where he might have paid for it already.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL OF INDIA'S LETTER NO.17-ADMN.II/314-53, DATED 10.01.1955 AND GOVERNMENT OF INDIA MINISTRY OF FINANCE, LETTER NO.F.12(6)-E.IV 54 DATED 13.01.1955 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL OF INDIA'S ENDSTT. NO. 226- ADMN.II/324-53, DATED 22/23.02.1955.

NOTE II: A photograph of the Government employee may be affixed on the first page of part-I of the revised Service Book and the cost of the photograph shall be borne by the Government.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE (DEPTT) OF EXPENDITURE NO. 17011/1/ EIV (A)/7 DATED 07.07.1977 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 13 45-TA II/123-77 DATED 25.07.1977

14.39.1 Every step in the official life of a member of the office establishment must be recorded in his service book by the Entitlement Branch and each entry must be attested by the Officer of the Entt. Branch who is authorized to attest the entries.

AUTHORITY: GOVERNMENT OF INDIA, FINANCE, DEPT. LETTER NO. F.35/1/R II DATED 02.03.1929, RECEIVED WITH THE ACCOUNTANT GENERAL'S ENDSTT. NO.663 NGE/713-28 DATED 15.03.1929.

Note (a): The Assistant Audit Officer in-charge of Entitlement Section may attest the entries in the service books of non-gazetted staff other than those on the first page of the service book and annual verification of the service. These powers will not, however, be exercised by them in respect of entries in their own service books and will be subject to the condition that the Gazetted Officer who are delegated powers to attest entries on the first page of the service book, continue to inspect 10 per cent of the Service books and initial them in token of their having done so and provided further that:-

(i) Entries regarding increments, fixation pay, etc. should be based on the increment certificates, pay fixation statements etc. duly approved by the Branch Officer.

(ii) In the case of leave, the title to leave should be verified by the Branch Officer in-charge Entt. before the sanction to leave is accorded.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE LETTER NO.3(3)-8-6-1/67, DATED 20.04.1967 RECEIVED WITH C.G.'S ENDSTT. NO.1384 TECH. ADMN 1/698-66, DATED 02.05.1967

(b) In order to watch that the inspection of service books to the prescribed extent is carried out, Entitlement Section will maintain a Register of Selection of Service Books for review by the Branch Officer-in-charge Entitlement which will be submitted to him by the 5th of each month. All service books of the non-gazetted staff which are maintained in the Section in alphabetical order will be divided into ten equal groups and one group will be selected for review every month. A review register will also be maintained in the section wherein the results of review and necessary reports will be put up regularly.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS DATED 14.06.1967

(c) The Service Books of all such officials as are transferred to other offices may be reviewed and the entries recorded therein in the month in which the transfer takes place as also in the preceding month, should be inspected by the gazetted officer concerned before sending the Service books to the new office. It may, however, not be necessary to inspect the entries in cases where the entries were inspected on an earlier occasion during the year.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE LETTER NO.3(3) E-61-67 DATED 20.04.1967 RECEIVED WITH THE COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO.1384-TECH-ADMN.1/698-66, DATED 03.05.1967 DEPUTY ACCOUNTANT GENERAL(W) ORDER DATED 01.07.1968

14.39.2 Every period of suspension from employment and every other interruption of service must be noted with full data is of its duration in an entry made across the page of the service book and must be attested by the attesting officer. It is the duty of the attesting officer to see that such entries are promptly made.

14.39.3 Personal certificates of character must not, without the special permission of the Pr. Accountant General be entered in a Service Book, but if a member of the office is reduced to a lower substantive post, the reasons of reduction must be briefly shown.

14.39.4 The gazetted Officer- in-charge of the Entitlement Branch will see that all entries are duly made and attested and that the book contains no erasure or over-writing, all corrections being neatly made and properly attested.

AUTHORITY: GOVERNMENT OF INDIA, SUPPLEMENTARY RULE 199.

14.39.5 It is the duty of every member of the office to see that his service book is properly maintained in order that there may be no difficulty in verifying his service for pension. The Gazetted Officer- in-charge of the Entitlement Branch will permit any member of the office to examine his service book, at any time, when he desires to do so. If he finds that the books is not carefully kept up or that any necessary entry has been omitted or wrongly made, he should at once report the matter to the Gazetted Officer- in-charge of the Entitlement Branch and have the mistake rectified or the defects removed.

14.39.6 All changes of appointments, leave etc., occurring in a month should be noted in service books and attested before the pay bill of that month is drawn up and signed.

14.39.7 At the time of opening service books, entries regarding date of birth will be made after comparison with the University certificate, extract from Municipal Register, Baptism certificate or other authentic evidence of age in support thereof which may be produced.

14.39.8 The entries in the opening page of each service book should be renewed or re-attested at least every five years. Similarly when another service book is opened in continuation of the previous one, all the entries on the first page of the new service book should be made afresh and attested.

AUTHORITY: PARA 4 OF THE INSPECTION NOTE NO.26 DATED 12.04.1938

14.40 REGISTER OF SERVICE BOOKS

Register of service books in the office is maintained by Entitlement Section. This should be kept upto date and once a month all the service books should be compared and checked with this register. Any service books which are missing should be traced. The report of the above verification should be submitted to the Gazetted Officer-in-charge of the Establishment Branch by the 15th of each month.

14.41 ATTESTATION OF ENTRIES IN THE SERVICE BOOKS

On receipt of an application for leave, the account of the applicant should be made up to the date preceding that from which he wishes to proceed or has proceeded on leave. After the columns "Leave- Earned" and "Leave at Credit" have been written up and the certificate of title to leave recorded on the application by the clerk concerned and the Assistant Audit Officer in-charge, the leave application will be put to the Gazetted Officer concerned who will deal with the same under the relevant rules on the subject.

14.42 ANNUAL VERIFICATION OF SERVICE

The following decisions have been arrived at by the Government of India:-

1. Consequent upon the discontinuance of the Annual Establishment Returns with effect from 1st March, 1962 in respect of the offices under the Central Government, the pay bills will be preserved for 35 years. Before the bills are destroyed the periods of service should be verified under G.F.R. 81 by the Heads of Offices from the pay bills concerned and the fact of verification recorded under proper attestation in the service books. The service books should be taken up for verification (vide G.F.R.81) at a fixed time in the year say in March by the Head of Office, who after satisfying himself that the services of the Government servant concerned are correctly recorded in his service book should record in it a certificate in the following form over his signatures:-

2. "Service verified upto _____ (date) from the record from which the verification is made."

After the annual verification is made, 25 per cent of the total number of service books will be test checked by the internal Test Audit Section every year by the end of September. The service books of the staff of the Internal Test Audit Section will, however, be test checked by the E.C.P.A. section.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.928-ADMN.II/ 349-61, DATED 17.09.1962 AND LETTER NO.2468-ADMN.I/58-62 DATED 17.09.1962.

Note 1: A certificate of verification of services for the Financial year should be furnished to the Comptroller and Auditor General by the end of July each year.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1227-NGE-1209-59 DATED 02.06.1959 AND G.I., M.O.O.NO. F.18(17)EV(CC)/63 DATED 18.09.1964.

Note 2: The annual verification of service from the acquittance rolls etc., of the office establishment should not be entrusted to the same person every year. Reference

to this order should be pointed out at the time of deputing a man for the purpose every year.

AUTHORITY: ACCOUNTANT GENERAL'S ORDERS DATED 16.09.1940.

Note 3: In the offices of the Directors of Audit, Indian Accounts in U.K. and U.S.A., there being no Internal Test Audit System, the procedure regarding the check of leave Accounts and Service Books as contained in Comptroller and Auditor General's Confidential letter No.2468-Admn.I/ 558-62, dated 17.09.62 cannot be followed. With a view to avoid transmission of service books from one office to another and the consequential risk of loss of service book in transit, the following special procedure in regard to the checking of Service Books of the staff of the Directors of Audit and Accounts in U.K. and U.S.A. is prescribed.

"The Service Books of the officials deputed to these offices should be checked by the internal Audit Section of the respective offices before the service books are sent abroad, so that the next review will not become due until the officials term abroad expires.

In the case of locally recruited employees the service books should be got test checked locally by one of the Section Officers other than the one in-charge of the maintenance and up keep of the service books.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1743-TA.I/I/256-70 DATED 24.09.1970.

14.43 JOINING REPORT ON RETURN FROM LEAVE

Joining reports submitted by men returning from leave should not be filed until the entries regarding leave taken by an absentee with the dates of commencement and termination have been duly Noted in his service book and entries in the relevant columns of his leave account have been made under the dated initials of the Assistant Audit Officer/ Section officer, Entitlement Section.

14.44 TRANSFER OF LEAVE ACCOUNT

If a non gazetted member of this office is transferred to another Government or to another office under the Central Government, his leave account complete in every respect should be forwarded to the new office alongwith his last pay certificate, service book and personal documents. If transferred to another Government, the duty of opening the additional leave account, along with the maintenance of the main leave account, would devolve upon the new office to which he is transferred. The transmission of the leave account and other documents should not be unnecessarily delayed.

14.44.1 When a non- gazetted Government servant subject to the Revised Leave Rules is transferred permanently to another Government, his leave account should be completed

showing the amount of "Earned Leave" at credit on the date of permanent transfer and sent to the head of the office to which he is transferred. A copy of the leave account should also be sent at the same time to the Audit Office to enable it to accept the debit on account of leave salary for "Earned Leave" upto the extent indicated in the leave account, as and when the Government Servant takes leave**.**

14.45 NO ADDITIONAL LEAVE ACCOUNT IN RESPECT OF FOREIGN SERVICE.

In the case of transfer of a non-gazetted member of this office to foreign service in India, no additional leave account need be open nor should the leave account be transferred to the foreign employer. In such a case the charge for leave salary will be dealt with under Fundamental Rule 116 and no leave will be sanctioned until a certificate from the Audit Officer (Branch Officer- in-charge Pension-Section) of this office specifying the amount of leave due and the leave salary admissible, has been obtained by the authority competent to sanction it (see Supplementary Rule 219-A).

14.46 CHECK OF LEAVE ACCOUNT

10 per cent of Service Books should be submitted to the Branch Officer Entitlement Section every year for reviewing the leave entries.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER DATED 09.10.1963.***

14.47 BUDGET AND EXPENDITURE MONITORING SYSTEM (BEMS) To monitor the Budget in IA&AD on continuous basis, BEMS a Web based application has been developed by NIC in consultation with the Budget section at Headquarters Office from the financial year 2014-15. The application has been designed to capture office-wise Budget allocation, creation of Organisation by DDO including Branches, Booking of expenditure by DDO, Passing of expenditure by PAO and Additional demand by DDOs etc. The application is capable of capturing data on daily basis. Proposals for RE and BE may also be posted through BEMS from F.Y. 2014-15.

(Headquarters letter No. 1985/Budget/ BEAMS Workshop/ 2014-15 dated 26.05.2014 and 2433/152/ Budget/ BEMS/ 2013-14 dated 16.07.2014)

Objective:

The objective of BEMS is to build a transparent and effective process for budgetary allocation & control over expenditure. The application also aims at enforcing financial discipline

to create effective Management Information System & to develop a decision support system for monitoring the day to day financial position. The BEMS application is equipped with proper input & output validation controls, restricted privileges & the data available in the system & the information generated through the system would be complete, accurate & reliable.

It is a tool for exercising control over expenditure on day to day basis so as to keep the expenditure within the prescribed norms/limit. The system does not permit booking of expenditure if there is no allocation of funds available under particular head of expenditure. The system is designed to capture expenditure figures up to two levels below the Object Head level for better budgetary control. The system has obviated the need for re-entering the monthly expenditure figures received from DDOS, thus, minimizing the chances of error by avoiding duplication of expenditure data entry work. The budget allocation & expenditure booking could be done up to micro level budget head which would help in monitoring the utilization of funds on real time basis.

Frequently Asked Questions:

Q1. If any DDO/PAO has not received his User Id /Password, How to get it?

Ans: Write e-mail to sao6brs@nic.in or pc.mallik@nic.in giving Name, Designation, e-Mail address, Mobile no. and Office name. The user Id and password will be informed by e-mail and SMS after verifications.

Q2. If any DDO having branch Offices, How Branch Offices can use this System?

Ans: If any DDO having branch Offices, then the DDO becomes now Parent DDO. The parent DDO has to create his Branch DDO users including his main office as one of the branch by using menu option "User Management" and then "User Maintenance". In the User maintenance Screen, User Id has to be assigned and Username, E-mail address, Mobile No., password has to be fed by DDO for creation of Branch DDO users. While creating branch DDO, select the concerned Branch Office to assign against DDO Code. Then Branch Office DDO has to login to use this system.

Q3. How Branch Offices will get Budget?

Ans: Branch Offices will get budget from his Parent DDO. The Parent DDO has to distribute the budget which has received from Budget Section, CAG Hqrs, among his Branch Offices by using menu option "Budget", "Branch Budget" and then "Branch Budget Allocation". The parent DDO has to select the concerned Branch Office as DDO while allocating the budget to branch offices.

Q5. How to proceed to enter Expenditure Bill after login to the System?

Ans: Expenditure Entry has to be done by DDO's operator/Dealing user. So DDO/Branch DDO has to create his operators/Dealing users by using menu option "User Management" and then "User Maintenance". In the User maintenance Screen, UserId has to be assigned and Username, E-mail

address, Mobile No., password has to be fed by DDO/Branch DDO for creation of his operators/Dealing users. Then his operators/Dealing users have to login to initiate Expenditure Bill entry by using menu option "Expenditure" and then "Expenditure Entry".

Q6. Where to enter recovery and refunds in the System?

Ans: Recovery which is being through salary has to be entered using expenditure entry of Salary bill under the Recovery of Pay (ROP). Recovery or Refund which are through Challan has to be entered using option "Refund Entry" available in menu option "Expenditure" of in the system. These are to be initiated by DDO's created operators/Dealing users.

Q7. How to enter the Expenditure Bills which are already passed by PAO?

Ans: The earlier bills which are already passed by PAO has to be consolidated and the expenditure amount has to be entered in the system giving any dummy bill no. and the same has to be passed through PAO to reflect the expenditure amount in the system.

Q8. Who will pass Expenditure bill of P&T, Railway and Overseas Offices?

Ans: As PAO of P&T, Railway and Overseas Field offices are not under IA&AD, So Field Office itself has been defined as PAO to pass the Expenditure bill. PAO user ID and Password has been created by Administrator too.

Q9. Is there any option to transfer budget from One head to another?

Ans: Option "Budget Reappropriation" is available for DDO on the menu link "Budget" to transfer budget from one subhead/sub-subhead to another allowed subhead/sub-subhead for object head – Salary and Office Expenses.

Q10. Is there any specific Guidelines or Instructions to be followed?

Ans: Yes, Please follow the instructions as defined below.

1. Use Browser Google Chrome/Mozilla Firefox to open the application.

2. For Department Canteen, select Minor head - 800 and Sub Head – 02.

3. REs-BEs data to be feed by Parent-DDO only, not by branch offices.

4. For Loans and Advance (Major Head 7610), Select Grant No. 37

a. For HBA (Long Term Adv. Case) - Send your request to Sh. Rajkumar, AAO (Rajkumar7610)

b. For Short Term Adv. Cases like, MCA, Computer Adv. etc.- Send your request to Sh. Devender, AAO (Devender7610)

Q11. Where to find if any communication has come from Hqrs. Office?

Ans: A menu option "Communication" is available on the menu to find if any specific message for DDO has come from Hqrs. office. When DDO user confirms the receiving of message, it disappears from pending screen.

Q12. How to submit ROE online ?

Ans: Option "ROE Preparation" is available for DDO on the menu link "Budget" to prepare ROE to submit online. Following two sub-options are there :.

I. Statement on Internal control – To prepare statement on internal control (i.e. Annexure V) by entering data in corresponding input box. Enter 'Nil' if no data to be entered.

II. Expenditure Review and Certification – To View and Certify the progressive expenditure report generated by the system as per expenditure bills passed by PAO/CDDO in BEMS on or before last day of the previous month. DDO can export progressive expenditure report generated by the system into Excel/PDF to print/view for checking and confirmation. If there is any difference of amount in any head or adjustment/transfer of amount is there, the same has to be mentioned giving details in the remarks. Then certify and submit ROE.

Q13. Where and whom to contact for any query or clarification?

Ans: For any Query or Clarification, Please contact: Budget Section, Phone No.- 011-23509338, E-mail– ao6brs@cag.gov.in , NIC Cell, Phone No.- 011-23607318, E-mail– beams@cag.gov.in

CHAPTER XV

MISCELLANEOUS ORDERS

15.1 CHANGES IN THE DESIGNATION OF CERTAIN CATEGORIES OF POST IN THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT.

Composition of Staff: The Gazetted Staff belonging to Group 'A' designated as Pr. Accountant General/Accountant General. Group 'A' officers working in those offices are designated as Senior/Deputy/Assistant Accountants General and Senior Audit Officers.

2. The Group 'B' Gazetted consists of Assistant Audit Officers (SAS Examination passed), and non-gazetted staff consists of Supervisors, Assistant Supervisors, Senior Auditors, Auditors, Welfare Assistants, Stenographers, Cashiers/Assistant Cashiers, Caretakers, Data Entry Operators, Clerks, Drivers and Multi-Tasking Staff (all group 'C').

15.2. Headquarters' office vide Strategic Management Unit letter No. 59/31-SMU/2018 dated 09th March 2020 ordered the restructuring of Central and State Audit Offices. Vide these orders various sectors have now been restructured as follows:-

Audit Management Group-I:

- Health & Family Welfare
- Social Justice & Empowerment
- Ayurveda
- Tribal Development
- Sainik Welfare
- Education
- Labour & Employment
- Technical Education
- Youth Services and Sports
- HPPSC Shimla
- HPSSC Hamirpur
- Rural Development
- Panchayati Raj
- Urban Development
- Town & Country Planning
- Language, Art & Culture
- Tourism

Audit Management Group-II:

- Food Civil Supply & Consumer
- Horticulture
- Agriculture
- Animal Husbandry
- Fisheries
- Cooperative Societies
- Secretary (MPP & Power)
- Industry and Mining
- Transport
- Department of Environment Science &Technology
- Forest

Audit Management Group-III:

- Planning
- Finance Department (i) Director Treasury, finance and lotteries (ii) Director local audit fund (iii) Small savings
- Excise and Taxation
- Economic and Statistics
- Revenue
- HPIPH
- HPPWD
- Department of Information & Technology
- Department of Home Affairs
- Lokayukt
- Land & Revenue
- Public Relation
- Printing and Stationery
- Secretary Governor
- State Information Commission
- Secretary Vidhan Sabha
- Addl. Chief Secretary GAD & SAD
- HIPA
- Election
- Hospitality

15.3 The following administrative and financial powers have been delegated to the Assistant Audit Officers:-

- Condonation of late attendance of the staff under them for maximum of two days in a month.

- Acceptance in Central Audit of contract of the value of one lakh or less.

- Waiver of objections upto Rs. 25/- under Article 808 (i)(b) of Manual of Standing Orders (Technical) Volume-I.

- Attestation of entries in the Service Books of non-gazetted officers other than those on the first page of the service book and annual verification of service which will be attested by the Audit Officer.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.40-SD(P)/73-VOL.IV DATED 23.02.74.***

- Signing of routine acknowledgments and also reminders under their own designations (except to Headquarters Offices).

- Issue of audit notes and also Half Margin memoranda conveying routine remarks such as calling for certificates, receipt schedule and other wanting documents.

- Scrutiny and acceptance of sanctions issued by authority/authorities subordinate to Government e.g. Heads of Departments etc.

- Attestation of events recorded in the Audit Registers.

- Issue of objection statements for objections with money value e.g. want of stamped vouchers, want of sub-vouchers etc.

- Filing of all circulars of routine natures.

- To grant permission to the staff to leave Headquarters upto the period they are empowered to grant Casual Leave.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.F.4O-SD(P)/73-III, DATED 31.01.1974.

Note 1: The attendance Register may continue to be submitted to the Branch Officers daily as usual.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.F.40-SD(P)/73, DATED 25.08.1973

15.4 CHANGE OF NAME BY GOVERNMENT EMPLOYEES

The following procedure should be adopted for change of name by Government employees:-

1. All cases of addition/deletion or change in name/sub-name;

(i) A Government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by a deed changing his/her name as per samples deed form given below.

(ii) The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazette of India at the Government employee's own expense.

2 Addition/change in surname only, on account of marriage/re- marriage of a female Government employee:

The following requirements should be met for this purpose:

(i) If the Government employee desires a change, she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname.

(ii) Particulars of the husband should be given for making necessary entries in the service book.

3. Deletion of surname or reversion to maiden name on divorce/separation or Death of the Husband of a female Government employee.

Change may be permitted if a female Government employee gives:-

(i) an intimation to the appointing authority regarding change in marital status; and

(ii) a formal request for reversion to her maiden name.

NOTE:- There is no prescribed form for items II & III.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF P, PG&P (DEPTT. OF PERSONNEL AND TRAINING) O.M. NO. 19016/1/87-ESTT(A) DATED 12.03.1987 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER CIRCULAR NO.NGE/39/87 ISSUED VIDE LETTER NO.1468-NGE,3/4986 DATED 17.06.1987.***

15.4.1 CHANGE OF RELIGION BY GOVERNMENT EMPLOYEES

As regards change of religion by Government Servants it has been held by the Government of India that:-

(i) The concessions admissible to the members of the Schedule Tribes and Anglo Indians do not depend upon the religion which they profess and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concession.

(ii) The concessions are admissible to the members of Scheduled Castes who profess Hinduism or Sikhism and consequently any change of religion by a member of a Scheduled Caste to a religion other than Hinduism or Sikhism will deprive him of the eligibility for the concession admissible to the members of the Scheduled Castes. Consequently, it is necessary for such persons to give the declaration on change of religion. The procedure prescribed in this para for recognising the change in the name of Government Servant may be followed for recognising the change in the religion and that prescribed deed form may be used.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.5599-NGE-II/398/59 DATED 07.12.59.***

*** DEED CHANGING NAME/SURNAME**

BY THIS DEED I THE Undersigned _____ (New Name) lately called _____ (former name) employed as _____ (Designation of the post held at the time by the Government Servant) at _____ (Place where employed in the Ministry/Department of the Government) do hereby:-

1. Wholly renounce, relinquish and abandon the use of my former name of _____ and in place thereof do assume from the date thereof the name of _____ and so that I may hereafter be called, known and distinguished not by my former name of _____ but by my assumed name of _____.

2. For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions private as well as public and upon all occasions whatsoever use and sign the name of _____ as my name in place of and in substitution for my former name of _____.

- Expressly authorise and request all persons at all times hereafter to designate and address me by such assumed name of _____ accordingly.

IN WITNESS WHERE OF I have hereupon to subscribe my former and adopted names of _____ and affixed my seal this _____ day of _____.

_____

_____

Signed, and delivered by the above named _____ formerly _____

in the presence of:

Witnesses:

1.

2.

15.5 EXPENDITURE ON COMMITTEES, PERIODICAL IN TER-DEPARTMENTAL/ INTER-STATE CONFERENCES/ MEETINGS

Expenditure on Committees, periodical inter-departmental/ inter-state conferences/ meetings should be reduced to the absolute minimum. Such meetings should be called sparingly and only when considered absolutely necessary. Expenditure on entertainment at such meetings/ conferences should be avoided, as far as possible, and that on light refreshments kept at the minimum. The monetary limit per head prescribed from time to time should in no case be exceeded. Hiring of private accommodation for holding such conferences/meetings or of taxis to provide transport to participants should, as far possible, be avoided.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE, (DEPARTMENT OF EXPENDITURE) O.M.NO.F.4(6)E.II(A)/E.II/66, DATED 03.08.1966.

(b) While arranging official entertainments in hotels etc. the Departments should ensure austerity in the meals served by indicating cost limits. Departments should observe, in this connection, instructions, issued from time to time, regarding the type of meals, number of courses, etc. and also avoidance of participation of

Government Officers in public functions, including dinners etc. involving extravagance or ostentatious display of food.

(c) As regard light refreshments, it has been decided that it should be restricted to tea, coffee or a cold drink only and biscuits etc. should in no case be served.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE [DE]-O.M.5-2-E.II[A]/67 DATED 06.02.67 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S NO.351-TECH. ADMN.II/47-65, DATED 14.02.1967.

(d) The Pr. Accountant General have been delegated power to sanction expenditure of Rs. 500/- per annum on entertainments and light refreshments at formal inter departmental or other meetings/ conferences.

The expenditure should be restricted as per Government of India instructions issued from time to time.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.3229-NGE.I/81-79, DATED 30.10.1979.

15.6 SHARING OF EXPENSES ON THE VISITS OF PARLIAMENTARY COMMITTEES/STUDY GROUPS TO VARIOUS OFFICES/ ORGANIZATIONS ETC.

Where more than one office is involved at the same station, expenditure incurred on the visits of Parliamentary Committees/ Study Groups in accordance with the instructions issued by the Government from time to time on account of lodging, boarding and transport facilities etc. should be proportionately shared by the Ministries/ Departments/ Offices/ Organizations concerned.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE DEPARTMENT OF EXPENDITURE O.M. NO.19050/18/86-E-IV DATED 26.11.86 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.436-HI-A/16/87, DATED 29.07.1987

15.7 SEALED COVER PROCEDURE

Department of Personnel & Training has issued various instructions on sealed-cover procedure and its implications on the Government servants at the time of promotion. The procedure to be followed in this regard by the authorities concerned is summarized in the following paras for guidance and better understanding: -

GOVERNMENT SERVANTS TO WHOM SEALED COVER PROCEDURE IS APPLICABLE

At the time of consideration of the cases of Government servants for promotion, details of Government servants in the consideration zone for promotion falling under the following categories should be specifically brought to the notice of the Departmental Promotion Committee:-

(i) Government servants under suspension;

(ii) Government servants in respect of whom a charge sheet has been issued and the disciplinary proceedings are pending; and

(iii) Government servants in respect of whom prosecution for a criminal charge is pending.

For the purpose of pendency of prosecution for a criminal charge, the definition of pendency of judicial proceedings in criminal cases given in Rule 9 (6)(b)(i) of CCS (Pension) Rules, 1972 [Now Explanation 1(b)((i) under Rule 8 of CCS (Pension) Rules, 2021] is adopted. The Rule 9 (6)(b)(i) of CCS (Pension) Rules, 1972 [Now Explanation 1(b)(i) under Rule 8 of CCS (Pension) Rules, 2021] provides as under:-

(b) judicial proceedings shall be deemed to be instituted –

(i) in the case of criminal proceedings, on the date on which the complaint or report of a Police Officer, of which the Magistrate takes cognizance, is made"

[Para 2 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992; and Para 8 of OM No. 22034/4/2012-Estt.(D) dated 02.11.2012]

2.1 A Government servant, who is recommended for promotion by the Departmental Promotion Committee but in whose case any of the circumstances mentioned in para 2 above arises after the recommendations of the DPC are received but before he is actually promoted, the recommendations of DPC will be considered as if his case had been placed in a sealed cover by the DPC. He shall not be promoted until he is completely exonerated of the charges against him.

[Para 7 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

2.2 It is stated that para 2.1 above will not be applicable if by the time the seal was opened to give effect to the exoneration in the first enquiry, another departmental inquiry was started by the department against the Government servant concerned. This means that where the second or subsequent departmental proceedings were instituted after promotion of the junior to the Government servant concerned on the basis of the recommendation made by the DPC which kept the recommendation in respect of the Government servant in sealed cover, the benefit of the

assessment by the first DPC will be admissible to the Government servant on exoneration in the first inquiry, with effect from the date his immediate junior was promoted.

[Para 3 of OM No. 22011/2/2002-Estt.(A) dated 24.02.2003]

2.3 In the case of review DPC, where a junior has been promoted on the recommendations of original DPC, the official would be considered for promotion if he/she is clear from vigilance angle on the date of promotion of the junior, even if the circumstances of para 2 above get attracted on the date of actual promotion. Further, in case where the junior is not promoted, it is to be ensured that the provisions of para 2.1 above are not attracted on the date the official is being actually promoted.

[Para 3 of OM No.22034/4/2012-Estt.(D-II) dated 23.01.2014]

PROCEDURE TO BE FOLLOWED BY DPC IN RESPECT OF GOVERNMENT SERVANTS UNDER CLOUD

3. The Departmental Promotion Committee shall assess the suitability of the Government servants coming within the purview of the circumstances mentioned above alongwith other eligible candidates without taking into consideration the disciplinary case/criminal prosecution pending. The assessment of the DPC, including 'Unfit for Promotion', and the grading awarded by it will be kept in a sealed cover. The cover will be superscribed 'Findings regarding suitability for promotion to the grade/post of ……..in respect of Shri ……..(name of the Government servant). Not to be opened till the termination of the disciplinary case/criminal prosecution against Shri……. The proceedings of the DPC need only contain the note 'The findings are contained in the attached sealed cover'. The authority competent to fill the vacancy should be separately advised to fill the vacancy in the higher grade only in an officiating capacity when the findings of the DPC in respect of the suitability of a Government servant for his promotion are kept in a sealed cover.

[Para 2.1 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

3.1 The same procedure outlined in para 3 above will be followed by the subsequent Departmental Promotion Committees convened till the disciplinary case/criminal prosecution against the Government servant concerned is concluded.

[Para 2.2 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

SIX MONTHLY REVIEW OF "SEALED COVER" CASES

4. It is necessary to ensure that the disciplinary case/criminal prosecution instituted against any Government servant is not unduly prolonged and all efforts to finalize expeditiously the

proceedings should be taken so that the need for keeping the case of a Government servant in a sealed cover is limited to the barest minimum. It has, therefore, been decided that the appointing authorities concerned should review comprehensively the cases of Government servants, whose suitability for promotion to a higher grade has been kept in a sealed cover on the expiry of 6 months from the date of convening the first Departmental Promotion Committee which had adjudged his suitability and kept its findings in the sealed cover. Such a review should be done subsequently also every six months. The review should, inter alia, cover the progress made in the disciplinary proceedings/criminal prosecution and the further measures to be taken to expedite their completion.

[Para 4 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

PROCEDURE FOR AD-HOC PROMOTION OF "SEALED COVER" CASES

5. In spite of the six-monthly review referred to in para 4 above, there may be some cases where the disciplinary case/criminal prosecution against the Government servant is not concluded even after the expiry of two years from the date of the meeting of the first DPC, which kept its findings in respect of the Government servant in a sealed cover. In such a situation, the appointing authority may review the case of the Government servant, provided he is not under suspension, to consider the desirability of giving him ad-hoc promotion keeping in view the following aspects:-

(a) Whether the promotion of the officer will be against public interest;

(b) Whether the charges are grave enough to warrant continued denial of promotion;

(c) Whether there is any likelihood of the case coming to a conclusion in the near future;

(d) Whether the delay in the finalization of proceedings, departmental or in a court of law, is not directly or indirectly attributable to the Government servant concerned; and

(e) Whether there is any likelihood of misuse of official position which the Government servant may occupy after ad-hoc promotion, which may adversely affect the conduct to the departmental case/criminal prosecution.

The appointing authority should also consult the Central Bureau of Investigation and take their views into account where the departmental proceedings or criminal prosecution arose out of the investigations conducted by the Bureau.

[Para 5 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

5.1 In case the appointing authority comes to a conclusion that it would not be against the public interest to allow ad-hoc promotion to the Government servant, his case should be placed before the next DPC held in the normal course after the expiry of the two year period to decide whether the officer is suitable for promotion on ad-hoc basis. Where the Government servant is

considered for ad-hoc promotion, the Departmental Promotion Committee should make its assessment on the basis of the totality of the individual's record of service without taking into account the pending disciplinary case/criminal prosecution against him.

[Para 5.1 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

5.2 After a decision is taken to promote a Government servant on an ad-hoc basis, an order of promotion may be issued making it clear in the order itself that:-

(i) the promotion is being made on purely ad-hoc basis and the ad-hoc promotion will not confer any right for regular promotion; and

(ii) the promotion shall be "until further orders". It should also be indicated in the orders that the Government reserves the right to cancel the ad-hoc promotion and revert the Government servant, at any time, to the post from which he was promoted.

[Para 5.2 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

5.3 If the Government servant concerned is acquitted in the criminal prosecution on the merits of the case or is fully exonerated in the departmental proceedings, the ad-hoc promotion already made may be confirmed and the promotion treated as a regular one from the date of the ad-hoc promotion with all attendant benefits. In case the Government servant could have normally got his regular promotion from a date prior to the date of his ad-hoc promotion with reference to his placement in the DPC proceedings kept in the sealed cover(s) and the actual date of promotion of the person ranked immediately junior to him by the same DPC, he would also be allowed his due seniority and benefit of notional promotion as envisaged in para 6.

[Para 5.3 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

5.4 If the Government servant is not acquitted on merits in the criminal prosecution but purely on technical grounds and Government either proposes to take up the matter to a higher court or to proceed against him departmentally or if the Government servant is not exonerated in the departmental proceedings, the ad-hoc promotion granted to him should be brought to an end.

[Para 5.4 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

ACTION AFTER COMPLETION OF DISCIPLINARY CASE/CRIMINAL PROSECUTION

6. On the conclusion of the disciplinary case/criminal prosecution which results in dropping of allegations against the Government servant, the sealed cover or covers shall be opened. In case the Government servant is completely exonerated, the due date of his promotion will be determined with reference to the position assigned to him in findings kept in the sealed cover/covers and with reference to the date of promotion of his next junior on the basis of such position. The Government servant may be promoted, if necessary, by reverting the junior-most officiating person. He may be

promoted notionally with reference to the date of promotion of his junior. However, whether the officer concerned will be entitled to any arrears of pay for the period of notional promotion preceding the date of actual promotion, and if so to what extent, will be decided by the appointing authority by taking into consideration all the facts and circumstances of the disciplinary proceeding/criminal prosecution. Where the authority denies arrears of salary or part of it, it will record its reasons for doing so. It is not possible to anticipate and enumerate exhaustively all the circumstances under which such denials of arrears of salary or part of it may become necessary. However, there may be cases where the proceedings, whether disciplinary or criminal, are, for example delayed at the instance of the employee or the clearance in the disciplinary proceedings or acquittal in the criminal proceedings is with benefit of doubt or on account of non-availability of evidence due to the acts attributable to the employee etc. These are only some of the circumstances where such denial can be justified.

[Para 3 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

6.1 Promotion of the Government servant exonerated after retirement:

(a) The applicability of the para 6 above in so far as it relates to cases where the Government servant, who has retired by the time he is exonerated of all the charges has been considered in respect of the following cases:

(i) Where the promotion order pertaining to the relevant DPC has been issued and the officers empanelled have assumed charge prior to the date of superannuation of the retired Government Servant; and

(ii) The retired Government Servant would have been in service and assumed charge of the post had the disciplinary proceeding not been initiated against him/ her.

(b) In such cases, notional promotion and payment of arrears of pay, if any, for the period of notional promotion till the date of retirement, to such a retired Government servant if found fit on opening of the sealed cover is to be decided by the appointing authority in terms of Para 6 above.

(c) A retired Government employee who is considered for notional promotion from the date of promotion of his next junior after opening of the sealed cover would also be entitled to fixation of pension on the basis of such notional pay on his notional promotion.

[Para 3 to 5 of OM No. 22011/3/2013-Estt.(D) dated 25.01.2016]

6.2 In case the subsequent proceedings (commenced after the promotion of the junior) results in the imposition of any penalty before the exoneration in the first proceedings based on which the recommendations of the DPC were kept in sealed cover and the Government servant concerned is promoted retrospectively on the basis of exoneration in the first proceedings, the

penalty imposed may be modified and effected with reference to the promoted post. An indication to this effect may be made in the promotion order itself so that there is no ambiguity in the matter.

[Para 4 of OM No. 22011/2/2002-Estt.(A) dated 24.02.2003]

6.3 In case where the Government servant is acquitted by trial court but an appeal against the judgment is either contemplated or has been filed, the following action is to be taken :-

(i) Where the recommendation of DPC has been kept in sealed cover solely on account of pendency of the criminal case, the sealed cover may be opened in case of acquittal of the Government servant provided it has not been stayed by a superior court.

(ii) In the order of promotion, a mention may however be made that the promotion is provisional subject to the outcome of appeal that may be filed against the acquittal of the Government servant. The promotion will be without prejudice to the action that may be taken if the judgment of the trial court acquitting the Government servant is set-aside.

(iii) In case, the Government servant stands convicted on appeal, the following action will be taken:

a) The provisional promotion shall be deemed non est, and the Government servant shall stand reverted;

b) In case of the Government servant being sentenced to imprisonment exceeding 48 hours, he will be deemed to be under suspension in terms of rule 10(2)(b) of the CCS (CCA) Rules, 1965 from the date of conviction;

c) Action under Rule 19(i) of the CCS(CCA), Rules, 1965, shall be taken.

[OM No. 11012/6/2016-Estt.(A-III) dated 19.01.2017]

6.4 If any penalty is imposed on the Government servant as a result of the disciplinary proceedings or if he is found guilty in the criminal prosecution against him, the findings of the sealed cover/covers shall not be acted upon. His case for promotion may be considered by the next DPC in the normal course and having regard to the penalty imposed on him.

[Para 3.1 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

6.5 In a case where disciplinary proceedings have been held under the relevant disciplinary rules, ‘warning’ should not be issued as a result of such proceedings. If it is found, as a result of the proceedings, that some blame attaches to the Government servant at least the penalty of ‘censure’ should be imposed.

[Para 3.2 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

SEALED COVER PROCEDURE FOR CONFIRMATION

7. The procedure outlined in the preceding paras should also be followed in considering the claim for confirmation of an officer under suspension, etc. A permanent vacancy should be reserved for such an officer when his case is placed in sealed cover by the DPC.

[Para 6 of OM No. 22011/4/91-Estt.(A) dated 14.09.1992]

{Authority:- DoPT O.M. No. DOPT-1667551707825 dated 30.08.2022}

15.8 ANNUAL PERFORMANCE ASSESSMENT REPORT (APAR).:-

The existing nomenclature of the Annual Confidential Report has been modified as Annual Performance Assessment Report (APAR). Vide Government of India Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) O. M. No. 21011/1/2005-Estt (A) (Pt-II) 14th May, 2009.

15.8.1 ANNUAL PERFORMANCE ASSESSMENT REPORT – AN APPROACH TO THE SYSTEM

1.1 The performance of Government is ultimately the sum total of the performances of the individuals through which it functions. Government has, therefore, to know from time to time how its constituents function. This information is essential for proper Personnel Administration and Management.

1.2 It is in the interest of every Government servant that he should know how well or otherwise, he is performing his job. Without this feedback information, it will be difficult for him to plan his career development in a systematic manner. In fact, he would be more interested in knowing his defects. His defects would affect his career advancements in the long run, unless he comes to know of them in time and overcomes them by taking special efforts.

1.3 The immediate superior officers of a Government servant, who is the Reporting Officer, in the matter of writing his assessment Report, should be vitally concerned, in writing the Annual Performance Assessment Report (APAR) of every one of his subordinate in an objective and impartial manner. As the superior officer functions through his subordinates, he also gets credit for the good work done by them. It would, therefore, be in the interest of the Reporting officer himself to assess the performance of the subordinates objectively and thereby give them counselling and proper guidance for improvement of their performance.

1.4 The system of APAR on the performance of Government servants is a means to an end and not an end in itself. The ultimate goal is to optimise the achievement of Government policies and programmes. This is possible only if the APAR lead to the optimization of the performance of the concerned Government servants. The main focus of the Reporting Officer should, therefore, be developmental rather than judgmental. The APAR should be a true indicator of the achievement of the Government servant; it should not be a mere tool to control or discipline him.

1.5 The system of APAR has two principal objectives and the Reporting Officer should have a very clear perception of these objectives. The first and foremost is to improve the performance of the

subordinate in his present job. The second objective is to assess the potentialities of the subordinate and prepare him through appropriate feedback and guidance for future possible opportunities in service. To a great extent, the second objective is dependent on the achievement of the first.

1.6 It is the duty of the superior officer to give the subordinate a clear understanding of the tasks to be performed and to provide requisite resources for his performance. The subordinate is required to contribute to the best of his capacity to the qualitative and quantitative achievement of the given tasks making optimum use of the resources provided. Also, both the superior and his subordinate have to be necessarily aware of the ultimate goal of their organization, which can be achieved only through the joint efforts of both of them. This is the basic philosophy underlying any system of APAR.

15.8.2 GENERAL PRINCIPLES

2.1 The performance of every Government servant is assessed annually (April-March) through his Annual Performance Assessment Report, which is an important document providing the basic and vital inputs for assessing the performance of the Government servant and for assessing his suitability for his further advancement in his career on occasions like confirmation, promotion, selection for deputation, selection for foreign assignment etc. Performance appraisal is a tool for human resource development in order to enable a Government servant to realize his true potential.

(Department Personnel & Training O.M. No. 12/2/84-PP dated the 17th December, 1986)

2.2 The Reporting Officer, at the beginning of the year has to set quantitative/physical targets in consultation with each of the Government servants, whose reports he is required to write. Performance appraisal is meant to be a joint exercise between the Government servant reported upon and the Reporting Officer. While fixing the targets, priority should be assigned item-wise taking into consideration the nature and the area of the work. The APAR is initiated by the Government servant to be reported upon himself, who gives a brief description of his duties, specifies the targets set for him wherever applicable, achievements against each targets, the shortfalls, if any, constraints encountered and areas where the achievements have been greater.

(Department of Personnel & Training O.M. No. 12/2/84-PP dated the 17th December, 1986)

2.3 The performance is then assessed by the Reporting Officer, who after completing his part of the Report submits it to his own superior, known as the Reviewing Officer for review. The assessment of the performance of Government servant at two levels ensures a greater degree of objectivity and fairness. However, where a Government servant has only one supervisory level above him as in the case of personal staff attached to officers, the assessment will be at the level of Reporting Officer only. The officers at both Reporting and Reviewing levels are required to have at least three months experience of supervising the work and conduct of the Government servant reported upon, before they can record their assessment on the performance of the Government servant.

(Department of Personnel & Administrative Reforms O.M. No. 51/3/74-Estt.`A' dated the 22nd May, 1975.)

2.4 While normally there should be only one Report covering the year of Report, there can be situation in which it becomes necessary to write more than one Report during a year. There is no objection to two or more independent Reports being written during a year by different Reporting Officers, subject to the condition that each Reporting Officer has at least three months experience on which he can base his Report on the Government servant reported upon. Where more than one Report is written in the course of a year, each Report should indicate precisely the period covered by it. When

a Report has to be written by a Reporting Officer, who is under transfer, it should be written at the time of transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining the APAR from the Reporting Officer concerned in such cases will be that of the section handling the APAR.

(Department of Personnel O.M. No. 51/5/72-Estt. `A' dated the 20th May, 1972)

2.5 Where for a period of Report, there is no Reporting Officer with the requisite experience to initiate the Report, the Reviewing Officer himself may initiate the Report as a Reporting Officer provided the Reviewing Officer has been the same for the entire period of Report and he is in a position to fill in columns to be filled in by the Reporting Officer. Where a Report is thus initiated by the Reviewing Officer, it will have to be submitted by him to his own superior for Review if there is a superior officer to him.

(Department of Personnel & Training O.M. No. 21011/8/85-Estt.`A' dated the 23rd September, 1985)

2.6 Where a Reporting officer/Reviewing officer retires, he may be allowed to give the report on his subordinates within one month of retirement.

2.7 Where an officer has taken Earned Leave for a period of more than 15 days, the total period spent on leave can be deducted from the total period spent on any post, for the purposes of computing the period of 3 months which is relevant for writing of entries in the APAR. Leave taken for short term duration need not be treated as relevant for the purpose.

2.8 Assessment of the performance of a Government servant at more than one level has been prescribed as a general rule with a view to ensure maximum objectivity. While it might be difficult for an officer to have a detailed knowledge of the qualities of a Government servant two levels below him, his over-all assessment of the character, performance and ability of the Government servant reported upon is vitally necessary as a built-in corrective. The judgement of the immediate superior can sometimes be too narrow and subjective to do justice to the Government servant reported upon. The Reviewing Officer should, therefore, consider it his duty to personally know and form his judgement of the work and conduct of the Government servant reported upon. He should exercise positive and independent judgement on the numerical grading given by the Reporting Officer and remarks of the Reporting Officer under the various detailed headings in the form of Report as well as on the pen picture, and express clearly his agreement or disagreement with these remarks. The Reviewing Officer is also free to make his own remarks on points not mentioned by the Reporting Officer. Such additional remarks would, in fact, be necessary where the Report of the Reporting Officer is too brief, vague or cryptic. However, the remarks of the Reviewing Officer himself should not be vague or self-contradictory to another remark given by himself in theAPAR.

(Department of Personnel O.M. No. 5/5/72-Estt. (A) dated the 20th May, 1972.)

2.9 Where the Reviewing Officer is not sufficiently familiar with the work of the Government servant reported upon, so as to be able to arrive at a proper and independent judgement of his own, it should be his responsibility to verify the correctness of the remarks of the Reporting Officer after making such enquiries as he may consider necessary.

(Department of Personnel & Administrative Reforms O.M. No. 51/3/74-Estt (A) dated the 22nd May, 1975.)

2.10 As a corollary to the need for maintaining objectivity by a Reporting and Reviewing Officer, care should be taken to ensure that a close relative of an officer is not posted under the direct charge of that officer. When such a situation becomes inescapable, it should not be allowed to continue beyond the barest minimum time necessary. In such a situation, the officer concerned should abstain from writing the Report on the Government servant who is his close relative and instead, the Reviewing Officer should take on the role of the Reporting Officer. If in a rare case, the Reviewing Officer is also closely related to the Government servant reported upon, the role of the Reviewing Officer will have to be taken by the Officer superior to him.

(Department of Personnel & Administrative Reforms O.M. No. 21011/3/78-Estt.(A) dated the 31st May, 1978.)

2.11 If a Reporting/Reviewing Officer is under suspension when the Annual Performance Assessment Report has become due to be written/reviewed, it may be written/reviewed by the officer concerned within two months from the date of his having been placed under suspension or within one month from the date on which the Report was due, whichever is later. An officer under suspension shall not be asked to write/review Annual performance Appraisal Reports after the time limit specified above. The Section entrusted with the maintenance of the APAR should take the necessary action to have such APAR completed.

(Department of Personnel & Administrative Reforms O.M. No. 21011/2/78-Estt. (A) dated the 1st August, 1978.)

2.12 It is not necessary to maintain Annual Performance Assessment Report on existing Group D Government servants unless the maintenance of Confidential Report serves public interest, as for example, where the staff are employed on 'sensitive work'. Where the Annual performance Assessment Reports are dispensed with, punishments, including recordable warnings, commendations, etc. conveyed to the Government servants should be entered in their Service Books and these may be referred to as and when necessary.

(Department of Personnel & Administrative Reforms O.M. No. 35014/11/76-Estt. 'A' dated the 25th August, 1977.)

2.13 The various processes in regard to completion of the APAR and its final taking on record from the reporting year 2008-09 are given below:-

(i) The full APAR including the overall grade and assessment of integrity shall be communicated to the concerned officer after the Report is complete with the remarks of the Reviewing Officer and the Accepting Authority wherever such system is in vogue. Where Government servant has only one supervisory level above him as in the case of personal staff attached to officers, such communication shall be made after the reporting officer has completed the performance assessment.

(ii) The Section entrusted with the maintenance of APARs after its receipt shall disclose the same to the officer reported upon.

(iii) The concerned officer shall be given the opportunity to make any representation against the entries and the final grading given in the Report within a period of fifteen days from the date of receipt of the entries in the APAR. The representation shall be restricted to the specific factual observations contained in the report leading to assessment of the officer in terms of attributes, work output etc. While communicating the entries, it shall be made clear that in case no representation is received within the fifteen days, it shall be deemed that he/she has no representation to make. If the concerned APAR

Section does not receive any information from the concerned officer on or before fifteen days from the date of disclosure, the APAR will be treated as final.

(iv) The competent authority may consider the representation, if necessary, in consultation with the reporting and/or reviewing officer and shall decide the matter objectively based on the material placed before him within a period of thirty days from the date of receipt of the representation.

(v) The competent authority after due consideration may reject the representation or may accept and modify the APAR accordingly. The decision of the competent authority and the final grading shall be communicated to the officer reported upon within fifteen days of receipt of the decision of the competent authority by the concerned APAR Section.

(Department of Personnel & Training O.M. No. 21011/1/2005-Estt.(A)(Pt-II) dated 14th May,2009.)

15.8.3 CONTENTS OF ANNUAL PERFORMANCE ASSESSMENT REPORTS

3.1 The form in which the Annual Performance Assessment Reports are recorded may vary between different departments and between different levels of responsibility within a departmental hierarchy depending upon the nature of work and duties attached to various posts. However, each Report should begin with the brief description of duties of the Government servant reported upon, the quantitative/physical targets/objectives set for him and his achievements against each target and shortfalls with reference to the targets and the constraints encountered if any and items where the achievements have been significantly higher.

(Department of Personnel & Training O.M. No. 12/2/84-PP dated 17th December, 1986)

3.2 From the reporting year 2009-10 onwards, the filling up of he APAR will be governed by the following guidelines:-

(i) There shall be a box in the APAR for reflecting by the reporting officer the pen picture of the officer reported upon where the reporting officer will be required to indicate his comments on the overall qualities of the officer including areas of strengths and lesser strength and his attitude towards the weaker sections. A column will also be added in the section relating to the reviewing authority for giving the reviewing authority's remarks on the pen picture reflected by the reporting officer. There will be no other separate column in the APAR for overall assessment apart from the pen picture.

(ii) The APAR will have a provision in the relevant section for remarks by the reviewing officer to indicate specifically the differences, if any, with the assessment made by the reporting officer, and the reasons therefor.

(iii) Numerical grading are to be awarded by reporting and reviewing authorities for the quality of work output, personal attributes and functional competence of the officer reported upon. These should be on a scale of 1-10, where 1 refers to the lowest grade and 10 to the highest. The guidelines given in Annexure-I shall be kept in mind while awarding numerical gradings.

(iv) The format for the purpose of numerical grading for Group 'A' officers in the three areas of work output, assessment of personal attributes and assessment of functional competency is in Annexure-II. For Group 'B' and 'C' officials however, suitable changes may be made by the concerned cadre authorities in the items of assessment as per functional requirements of the job and the next promotional post for them. The overall grade on a score of 1-10 will be based on 40% weightage on assessment of work output, and 30% each for assessment of personal attributes and functional

competency. The overall grading will be based on addition of the mean value of each group of indicators in proportion to weightage assigned.

(v) Wherever 'accepting authority' has been prescribed in the existing system in the cadre, columns may also be provided for such authority to give his comments on the remarks of the reporting/reviewing authority and details of difference of opinion, if any, with reasons for the same. In such cases, the accepting authority will also give overall grade on a score of 1-10.

(Department of Personnel & Training O.M. No. 21011/1/2005-Estt.(A)(Pt-II) dated 23rd July,2009.)

(vi) There shall be a column in the APAR forms of all Group 'A' officers, indicating whether the officer had completed APARs of Group 'A' and 'B' officers working under him/her, in respect of the previous reporting year, within the stipulated time.

(Department of Personnel & Training O.M. No. 21011/4/2003-Estt.A dated 26th May, 2003)

3.3 With a view to ensure objectivity in reporting where the Government servant reported upon belongs to Scheduled Caste/Scheduled Tribe, the following column should be provided in the form of Annual Performance Assessment Report:

> "If the Officer reported upon is a member of a Scheduled Caste/Scheduled Tribe, please indicate specifically whether the attitude of the Reporting Officer in assessing the performance of the Scheduled Caste/Scheduled Tribe officer has been fair and just."

(Department of Personnel &Administrative Reforms O.M. No. 21011/3/79-Estt.A dated the 25th July, 1979.)

3.4 There should also be a column in the Annual Performance Assessment Report form for enabling the Reporting Officer to give his specific comments on the attitude of the Government servant towards Scheduled Castes/Scheduled Tribes/Weaker Sections of the Society, his understanding and his willingness to deal with them.

(Department of Personnel & Administrative Reforms O.M. No. 12/2/84-PP dated the 17th December, 1986.)

3.5 In every form of Annual Performance Assessment Report there should be a column regarding integrity to enable the Reporting Officer to make his remarks on the integrity of the Government servant reported upon. The following guidelines should be followed in the matter of making entries in the column relating to integrity:-

(a) Supervisory officer should maintain a confidential diary in which instances which create suspicion about the integrity of a subordinate should be noted from time to time and action to verify the truth of such suspicion should be taken expeditiously by making confidential enquiries departmentally or by referring the matter to the Special Police Establishment. At the time of recording the Annual Performance Assessment Report, this diary should be consulted and the material in it utilized for filling in the column relating to integrity. If the column is not filled on account of the unconfirmed nature of the suspicions, further action should be taken in accordance with the following sub-paragraphs.

(b) The column pertaining to integrity in the Character Roll should be left blank and a separate secret note about the doubts and suspicions regarding the Government servants integrity should be recorded simultaneously and followed up.

(c) A copy of the secret note should be sent together with the Character Roll to the next superior officer who should ensure that the follow up action is taken expeditiously.

(d) If, as a result of the follow-up action, a Government servant is exonerated, his integrity should be certified and an entry made in the Character Roll by the officer in-charge for maintaining the APAR. For the purpose of monitoring, the officer in-charge may keep a separate list of APAR where the integrity of an office has not been certified.

(e) If suspicions regarding his integrity are confirmed, this fact can also be recorded and duly communicated to the Government servant concerned.

(f) There may be cases in which after a secret report/note has been recorded expressing suspicion about a Government servant's integrity, the inquiries that follow do not disclose sufficient material to remove the suspicion or to confirm it. In such a case, the Government servant's conduct should be watched for a further period, and, in the meantime, he should, as far as practicable, be kept away from positions in which there are opportunities for indulging in corrupt practices and thereafter action taken as indicated at (d) and (e) above.

(g) There are occasions when a Reporting Officer cannot in fairness to himself and to the Government servant reported upon, either certify integrity or make an adverse entry or even be in possession of any information which would enable him to make a secret report to the Head of the Department. Such instances can occur when a Government servant is serving in a remote station and the Reporting Officer has not had occasion to watch his work closely or when a Government servant has worked under the Reporting Officer only for a brief period or has been on long leave etc. In all such cases, the Reporting Officer should make an entry in the integrity column to the effect that he has not watched the Government servant's work for sufficient time to be able to make any definite remark or that he has heard nothing against the Government servant's integrity, as the case may be. This would be a factual statement to which there can be no objection. But it is necessary that a superior officer should make every effort to form a definite judgement about the integrity of those working under him, as early as possible, so that he may be able to make a positive statement.

(Department of Personnel O.M. No. 51/5/72-Estt. 'A' dated 20th May, 1972.)

(h) The remarks against the integrity column shall be made by the reporting officer in one the three options mentioned below:-

i) Beyond doubt

ii) Since the integrity of the officer is doubtful, a secret note is attached.

iii) Not watched the officer's work for sufficient time to form a definite judgement but nothing adverse has been reported to me about the officer.

15.8.4 GENERAL GUIDELINES FOR FILLING UP THE ANNUAL PERFORMANCE ASSESSMENT REPORT

4.1 Performance assessment should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a fault finding process but a developmental tool. The Reporting Authority, and the Reviewing Authority should not shy away from reporting shortcomings in performance, attitudes or overall personality of the officer reported upon.

4.2 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned.

4.3 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review the work plan may undergo some changes from that originally prepared.

4.4 The work plans may be submitted to the reviewing authority for his/her perusal and custody. The performance appraisal form provides for an assessment of the accomplishments vis-à-vis the work plan agreed at the commencement of the year and reviewed mid-year.

4.5 It is not necessary that the work plan should be entirely quantitative in nature. While for field level posts, the work plan would consist essentially of quantifiable targets, for secretarial level posts it would consist of policy objectives to be achieved etc.

4.6 The officer reported upon may be required to indicate specific areas in which he/she feels the need to upgrade skills and attend training programs. He/she should also mention the specific steps that he/she has taken or proposes to take to upgrade his/her skills in the identified area. The Reporting/Reviewing Officer may give specific comments on the requirement of skill upgradation for the officer reported upon and suggestions to achieve it.

4.7 There is an increased emphasis on competency building in the new performance assessment system. There would be a premium on competency and skill upgradation. Hence, all officers are advised to keep the cadre controlling authority informed, at least once in five years, of all educational and training programs attended, including the details of marks/grades secured in such programs, details of professional papers published.

4.8 It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. In awarding a numerical grade the reporting, reviewing and accepting authorities should rate the officer against a larger population of his/her peers that may be currently working under them or would have worked under them in the past.

15.8.5 TIMELY COMPLETION OF ANNUAL PERFORMANCE ASSESSMENT REPORT

5.1 Annual Performance Assessment Reports are vital for proper personnel administration, it is essential that they are completed within a time-frame so that up-to date Annual Performance Assessment Reports are available at any given time. With this end in view, a time-schedule has been prescribed; and the same is included as Annexure III at the end of the Brochure. After the expiry of the first week of the time-schedule, if the self appraisal is not received by that time, Reporting Officer should take it upon himself to remind the officer to be reported upon in writing, asking him to submit his self-appraisal. If no self-appraisal is received by the stipulated date, the reporting officer can obtain another blank APAR form and proceed to write the report on the basis of his experience of the work and conduct of the officer reported upon. While doing so, he can also point out the failure of the officer reported upon to submit his self-appraisal within the stipulated time.

(Ministry of Personnel & Training, Administrative Reforms and Public Grievances and Pensions O.M. No. 35014/4/83-Estt.A dated the 23rd September, 1985.)

5.2 As cases continue to occur where confirmation, regular promotion, appointment to sensitive posts, etc., could not be considered in time because of non-availability of APARs for the relevant period, the matter of timely completion of APARs was further reviewed and it has now been provided that in case the APAR is not initiated by the Reporting Officer for any reason beyond 30th June of the year in which the financial year ended, he shall forfeit his right to enter any remarks in the APAR of the officer to be reported upon and he shall submit all APARs held by him for reporting to the Reviewing Officer on the next working day. Similarly, the Reviewing Officer shall also forfeit his right to enter any remarks in the APAR beyond 31st August of the year in which the financial year ended. The Section entrusted with maintaining the APARs shall, while forwarding the APARs for self-appraisal with copy to the Reporting/Reviewing Officers also annex the schedule of dates. It shall also bring to the notice of the Secretary concerned in the case of Ministry/Department and the Head of the organization in the case of attached and subordinate offices, the names of those Group A and B Reporting Officers and Group A Reviewing Officers in the month of October after receiving the completed APARs who have failed to initiate/review the APARs even by 30th June or 31st August as the case may be. The Secretary in the Department/Head of the organization in the case of attached/subordinate offices may direct to call for the explanation of the concerned officers for not having performed the public duty of writing the APARs within the due date and in the absence of proper justification direct that a written warning for delay in completing the APAR be placed in the APAR folder of the defaulting officer concerned.

5.3 In case the remarks of the Reporting officer or Reviewing Officer as the case may be, have not been entered in the APAR due to the concerned officer forfeiting his right to make any entry as per the provision in para 2 above, a certificate to this effect shall be added in his APAR for the relevant period. In case both the Reporting officer and Reviewing officer had forfeited their rights to enter any remarks, the CR format with the self appraisal given by the officer to be reported upon will be placed in his ACR dossier.

5.4 The instructions in para 5.2 & 5.3 above shall be applicable for the APARs for the reporting period 2008-09 onwards.

(Department of Personnel & Training O.M. No. 21011/02/2009-Estt.A dated the 16th February, 2009.)

5.5 Wherever there is any gap in the APAR during a particular reporting period, it is the responsibility of the officer in-charge for maintaining the APAR to place a no report certificate indicating the reasons, e.g. the officer has not worked for minimum 3 months under a reporting officer; he was on leave/training during the period; he was on unauthorised absence if it is a fact; the APAR could not be completed by lapse of the time limit for making remarks by the retired reporting/reviewing officer etc.

15.8.6 SPECIAL PROVISIONS IN CERTAIN CASES

6.1 While Annual Performance Assessment Report need not be written on officer appointed on honorary or purely part-time basis, they should be written on Government servants appointed on contract. As Annual Performance Assessment Report is an annual assessment of the work and conduct of every Government servant serving under the Government, the Annual Performance Assessment Report written on a Government servant appointed on contract can be the basis to assess his performance and to decide whether the contract may be renewed if the circumstances require extension of the contract.

(Department of Personnel O.M. No. 51/5/72-Estt. (A) dated the 20th May, 1972; Department of Personnel & Administrative Reforms O.M. No. 21011/1/84-Estt. (A) dated the 26th April, 1984.)

6.2 In the case of Government servants who are deputed to the United Nations or its Agencies, the following procedure should be followed:-

(a) Where there is no practice of writing periodical assessment reports by the concerned agency, it is not necessary to get Annual Performance Assessment Reports on Government servants on deputation to it. An entry, however, may be made in the Annual Performance Assessment Report dossier of the Government servant to the effect that he is on deputation to a U.N. Agency where there is no practice of writing Annual Performance Assessment Reports.

(b) In respect of Government servants working on deputation under the World Bank, Asian Development Bank and I.M.F., Annual Performance Assessment Report may be obtained through the Executive Directors, normally at the end of the tenure of the Government servants and, in special cases, when a Government servant is to be considered for promotion. Ministry of Finance (Department of Economic Affairs) may be approached for obtaining such reports as and when required by any cadre authority.

(c) Annual Performance Assessment Reports in respect of past cases where the Government servant might have already returned from deputation need not be obtained.

(Department of Personnel & Administrative Reforms O.M. No. 51/1/67-Estt.(A) dated the 19th October, 1974.)

6.3 In the matter of writing Reports on the Integrated Financial Advisers, the following procedure should be followed:-

(1) The Annual Performance Assessment Report on the Integrated Financial Adviser would be initiated by the Secretary of the Administrative Ministry/Department to which the Integrated Financial Adviser is attached.

(2) Where the Integrated Financial Adviser is attached to more than one Ministry/ Department, the Secretaries in the Ministries/Departments concerned would write separate reports.

(3) The Secretary concerned in the Ministry of Finance would write a report on each of the Integrated Financial Advisers.

(4) The Reports referred to at (1), (2) and (3) above would then be submitted to the Minister in charge of the Administrative Ministry for a review.

(5) After review by the Minister(s) in the Administrative Ministry/Ministries, the report or reports would be submitted to the Finance Minister for his countersignatures.

(6) Where the Minister in the Administrative Ministry is the Prime Minister himself, the reports referred to at (1), (2) and (3) above would, in the first instance, be submitted to the Finance Minister for a review and thereafter submitted to the Prime Minister.

(Department of Personnel & A.R. O.M. No. 21011/2/77-Estt.(A) dated the 22nd June, 1977)

6.4 In the case of Chief Controllers/Controllers of Accounts, whose reports are written by Integrated Financial Adviser and reviewed by the Secretary in the Administrative Ministry/ Department, the Controller General of Accounts will communicate his remarks or observations, whenever he feels it necessary, to the Secretary concerned for incorporating the same in the Annual Performance Assessment Reports of the Chief Controller/Controller of Accounts. On receipt of such remarks from the Controller General of Accounts, the Secretary concerned, as the Reviewing Officer, may incorporate them, adding his own comments, if necessary.

(Department of Personnel & A.R. O.M. No. 21011/2/79-Estt. `A' dated the 26th April, 1979.)

6.5 No Annual Performance Assessment Report need be obtained on Government servants deputed to foreign Governments (other than Government of Bhutan) on Contract assignments under bilateral arrangements and assignments under ITEC, SCAAP etc. A note may be kept in the Annual Performance Assessment Reports dossier of such a Government servant indicating that during the relevant period the Government servant concerned was on foreign assignment.

(Department of Personnel & Training O.M. No. 1/5/86-FAS dated 3rd March, 1986)

6.6 In regard to Chief Vigilance Officer, who are working on a full time basis, their Annual Performance Assessment Reports shall be written by the Secretary of the Ministry/ Department concerned. Thereafter, the Report would be reviewed by the Minister. As regards Chief Vigilance Officers working on a part-time basis in addition to other items of work, where the vigilance work forms the major part of the Government servant's work, the head of the Department would write the Annual Performance Assessment Report after obtaining the opinion of the immediate superior about the performance of the Government servants reported upon in the non-vigilance areas and thereafter the report would be reviewed in the manner indicated above. Where the vigilance work forms only a small part of the work of the part-time Chief Vigilance Officer and he is mostly engaged on other work, the Reporting Officer in respect of the major items of work would record his assessment in respect of non-vigilance work and submit the same to the Head of the Department, who will not only review the Report but also add his remarks about vigilance work. The work of the Chief Vigilance Officer will also be assessed by the Central Vigilance Commissioner as provided in the Government Resolution setting up the Central Vigilance Commission.

(Department of Personnel & Training O.M. No. 122/2/85-AVD.I dated the 28th January, 1986).

6.7 In the case of Central Government servants who are deputed to other Departments, State Governments or are on Foreign Service, the Annual Performance Assessment Report should be

maintained by their parent Departments and the periodicity of such confidential reports should be the same as in the parent Departments. It will be the responsibility of the parent Departments to obtain the reports of their officers on deputation and maintain them.

(Department of Personnel O.M. No. 51/5/72-Estt. 'A' dated the 20th May, 1972.)

15.8.7 MISCELLANEOUS MATTERS

7.1 The maintenance and custody of the Annual Performance Assessment Reports will be regulated as follows:-

(a) The Annual Performance Assessment Reports on Government servants of the organized services should be kept by the Ministry/Department/Office, which controls the service.

(b) The Annual Performance Assessment Reports of the Heads of Departments and their deputies, other than those in the IAAS where such Annual Performance Assessment Reports are kept by the Comptroller and Auditor General should be kept by the administrative Ministry concerned.

(c) The Annual Performance Assessment Reports on other Group 'A' and Group 'B' Government servants should be kept by the Head of the Department or any other authority specified by him.

(d) The Annual Performance Assessment Reports on Group 'C' and 'D' Government servants (whenever maintained) should be kept by the authority specified by the Head of the Department.

(e) The Annual Performance Assessment Reports should not in any case be kept by an authority higher than the appointing authority.

(Department of Personnel O.M. No. 51/5/72-Estt.`A' dated the 20th May, 1972)

7.2 In order to give at one place, information regarding the qualifications acquired by a Government servant from time to time, various training courses attended by him etc. a History Sheet in the prescribed form should be added at the beginning of the Annual Performance Assessment Reports dossier. This History Sheet should be kept up-to-date by adding additional material as and when it becomes necessary. In History Sheet of Group 'A' Government servants, a passport size photograph of the Government servant concerned should also be affixed at the right hand top corner.

(Department of Personnel & A.R. O.M. No. 21011/2/76-Estt. 'A' dated the 31st May, 1976; Department of Personnel & Training O.M. No. 21011/9/85-Estt. 'A' dated the 18th September, 1985.)

7.3 Whenever it becomes necessary to send the Annual Performance Assessment Reports dossier to an outside authority for purpose of selection, promotion, appointment etc., it would be advisable to keep the original Annual Performance Assessment Reports dossier with the cadre authorities and send out only a photocopy. If the Character Roll is required simultaneously at more than one place, the requisite number of photocopies may be prepared and sent. Care should also be taken to ensure that the photocopies are destroyed immediately after the purpose for which they were made has been accomplished.

(Department of Personnel & Training O.M. No. 21011/1/85-Estt. 'A' dated the 23rd August, 1985.)

7.4 Copies of Annual Performance Assessment Report dossiers or the substance of the Reports contained in the dossier should not be sent to private bodies in connection with any purpose whatsoever. However, where a request is received from a public undertaking or an autonomous body controlled by Government, a gist of the relevant Annual Performance Assessment Reports may be

supplied, unless Government's own interest requires that the management of the public undertaking or autonomous body should see the Annual Performance Assessment Reports in full. In such cases, the full dossier may be furnished to the offices concerned after taking the orders of administrative Ministry/Department in the case of Group 'A' or Group 'B' Government servant.

(Department of Personnel O.M. No. 51/5/72-Estt. 'A' dated the 20th May, 1972.)

7.5 Annual Performance Assessment Reports relating to deceased Government servants may be destroyed after a period of two years from the date of death. In the case of retired Government servants, the Annual Performance Assessment Reports dossiers may be retained for a period of five years after the date of retirement.

(Department of Personnel O.M. No. 51/5/72-Estt. 'A' dated the 20th May, 1972.)

7.6 The practice of granting letter of appreciation or notes of commendation to Government servants and placing them in Annual Performance Assessment Reports Dossier should be discouraged except in the following cases:

(i) Letters of appreciation issued by the Government or a Secretary or Head of Department in respect of any outstanding work.

(ii) Letters of appreciation issued by special bodies or commissions or committees, etc. or excerpts of their Reports expressing appreciation for a Government servant by name.

(iii) Letters of appreciation from individual non-officials or from individual officials (other than a Secretary or Head of Department) may go into the Confidential Report if confined to expressing appreciation for services rendered far beyond the normal call of duty and provided the Secretary or the Head of the Department so directs.

(iv) Appreciation of work should be recorded in Annual Performance Assessment Report rather than in letters of appreciation which do not give complete perspective of the Government servant's good and bad points.

(Department of Personnel O.M. No. 51/5/72-Estt. 'A' dated the 20th May, 1972)

Annexure-I

Guidelines regarding filling up of APAR with numerical grading

(i) The columns in the APAR should be filled with due care and attention and after devoting adequate time.

(ii) It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failures and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting and reviewing authorities should rate the officer against a larger population of his/her peers that may be currently working under them.

(iii) APARs graded between 8 and 10 will be rated as "outstanding" and will be given a score of 9 for the purpose of calculating average scores for empanelment/promotion.

(iv) APARs graded between 6 and short of 8 will be rated as "very good" and will be given a score of 7.

(v) APARs graded between 4 and 6 short of 6 will be rated as "good" and given a score of 5.

(vi) APARs graded below 4 will be given a score of zero.

Annexure II

Assessment of work output (weightage to this Section would be 40%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i) Accomplishment of planned work/ work allotted as per subjects allotted			
ii) Quality of output			
iii) Analytical ability			
iv) Accomplishment of exceptional work/ unforeseen tasks performed			
Overall Grading on 'Work Output'			

Assessment of personal attributes (weightage to this Section would be 30%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i) Attitude to work			

ii) Sense of responsibility			
iii) Maintenance of Discipline			
iv) Communication skills			
v) Leadership qualities			
vi) Capacity to work in team spirit			
vii) Capacity to work in time limit			
viii) Inter-personal relations			
Overall Grading on personal attributes			

Assessment of functional competency (weightage to this Section would be 30%)

	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i) Knowledge of Rules/Regulations/ Procedures in the area of function and ability to apply them correctly			
ii) Strategic planning ability			
iii) Decision making ability			
iv) Coordination ability			
v) Ability to motivate and develop subordinates			
Overall Grading on functional competency			

Annexure-III

Time schedule for preparation/completion of APAR
(Reporting year- Financial year)

S. No.	**Activity**	**Date by which to be completed**
1.	Distribution of blank APAR forms to all concerned (i.e., to officer to be reported upon where self–appraisal has to be given and to reporting officers where self-appraisal is not to be given)	31st March. (This may be completed even a week earlier).
2	Submission of self–appraisal to reporting officer by officer to be reported upon (where applicable)	15th April
3.	Submission of report by reporting officer to reviewing officer	30th June
4.	Report to be completed by Reviewing Officer and to be sent to Administration or CR Section/ Cell or accepting authority, where provided.	31st July
5.	Appraisal by accepting authority, wherever provide.	31st August
6.	(a) Disclosure to the officer reported upon where there is no accepting authority.	1st September

	(b) Disclosure to the officer reported upon where there is accepting authority.	15th September
7.	Receipt of representation, if any, on APAR	15 days from the date of receipt of communication
8.	Forwarding or representations to the competent authority (a) Where there is no accepting authority for APAR. (b) Where there is accepting authority for APAR.	 21st September 06th October
9.	Disposal of representation by the competent authority.	Within one month from the date of receipt of representation.
10.	Communication of the decision of the competent authority on the representation by the APAR Cell.	15th November
11.	End of entire APAR process, after which the APAR will be finally taken on record.	30th November

{Authority:- DoPT's O.Ms as mentioned against various paras and Brochure on Preparation & Maintenance of Annual Performance Assessment Report}

15.8.8 ENTRIES OF REPRIMAND TO BE MADE UNDER THE ORDERS OF THE ACCOUNTANT GENERAL ALONE

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

15.9 APARs OF RETIRED AND DECEASED OFFICERS AND THEIR DISPOSAL

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

15.9.1 The APAR relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Government Servant after five years of the date of retirement. The APARs should not be sent to record section for preservation.

(ii) **APARs of honorary or part-time officers:-** APARs of honorary or part-time officers need not be written.

<u>AUTHORITY</u>: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS NO.51/14/60-ESTS(A), DATED 31.10.1961 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.381-NGE.II/389-61 DATED 09.02.1962.

15.9.2 TRANSFER OF APARs TO AND FROM OTHER OFFICES

If a non-gazetted member of this office is transferred to another office, his APARs should be forwarded (in a confidential cover) to the Head of the other office soon after the date of his relief in this office, if the transfer is permanent and in other cases when it is called for by the officers. Similarly in respect of Government Servants transferred to this office their APARs, if not received within a month of their assuming charge in this office, should be specially called for.

15.10 ISSUE OF "NO OBJECTION CERTIFICATE" FOR GRANT OF PASSPORT FACILITIES TO CENTRAL/STATE GOVERNMENT OFFICIALS

The following guidelines should be adhered to while issuing "No objection Certificate" to the employees:-

(i) The Department should verify whether any disciplinary proceedings are pending or contemplated against the individual.

(ii) Whether any vigilance case is pending or contemplated against him.

(iii) Whether there are grounds to believe that the applicant could figure adversely on the security records of the Government.

2. In case an employee does not attract any of the above grounds, an "NOC" may be invariably issued in his favour.

3. An officer not below the rank of Under Secretary to the Government or equivalent should be authorized to sign the "No objection Certificate" and decision for the grant of "No objection Certificate" should be taken at the level of an officer not below the rank of Director/Joint Secretary to the Government or equivalent or Head of Office if he is of a lower rank than a Director in the Central Office.

AUTHORITY: ***GOVERNMENT OF INDIA, M.O.E.A.(PV DIVISION) LETTER NO.VI/401/40/83, DATED 14.06.1985.***

15.11 SUMMONING GOVERNMENT SERVANTS BY A COURT TO PRODUCE OFFICIAL DOCUMENTS FOR PURPOSE OF GIVING EVIDENCE

The procedure to be followed when a Government Servant is summoned by a Court to produce official documents for the purpose of giving evidence:-

The law relating to the production of unpublished official records as evidence in courts is contained in sections 123, 124 and 162 of Indian Evidence Act, 1872 (Act I of 1872) which are reproduced below:-

(123). No one shall be permitted to give an evidence derived from unpublished official records relating to any affairs of State except with the permission of the Head of the Department concerned who shall give or withhold such permission as he thinks fit.

(124). No public officers shall be compelled to disclose communications made to him in official confidence when he considers that the public interest would suffer by the disclosure.

(162) A witness summoned to produce a document shall, if it is in his possession or power, bring to court, notwithstanding any objection which there may be to its production or to its admissibility. The validity of any such objection shall be decided by the Court.

The Court, if it sees fit, may inspect the document unless it relates to matters of State, or take other evidence to enable it to determine on its admissibility.

If for such purpose, it is necessary to cause any document to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence and if the interpreter disobeys such directions, he shall be held to have committed an offence under section 166 of the Indian Penal Code.

2. For the purposes of Section 123 above, the expression "Officer as the Head of the Department concerned" may be held to mean the officer who is in control of the Department and in whose charge records of the department remain. Ordinarily such an officer would the Secretary to the State Government in the case of State Governments and the Secretary Additional Secretary or Joint Secretary in charge of the Ministry in the case of the Government of India. But in case of attached offices like Directorates, the Director General may be regarded as the "Head of the Department" for the purposes of this section. Only such an officer should be treated as the authority to withhold or give the necessary permission for the production of official documents in evidence. In case of Centrally Administered Areas, the Chief Commissioner or the Lieutenant Governor, as the case may be, may be regarded as the Head of the Department and not his Secretaries.

Note: In the case of the Indian Audit and Accounts Department, an Accountant General should be treated as the "Officers as the Head of the Department" for the purpose of Section 123.

3. In respect of documents (1) emanating from a higher authority i.e., Government of India, or the State Government, which have formed the subject of correspondence with such higher authority, or (2) emanating from other Governments, whether foreign or members of the Commonwealth, the Head of the Department should obtain the consent of the Government of India or of the State Government as the case may be, through the usual official channels before giving permission to produce the documents in court, or giving evidence based on them unless the papers are intended for publication or are of a purely formal routine nature, when a reference to higher authority may be dispensed with.

In the case of documents other than those specified in paragraph 3 above, production of documents should be withheld only when the public interest would by their disclosure be injured, as where disclosure would be injurious to national defence, or to good diplomatic relations or where the practice of keeping a class of documents secret is necessary for the proper functioning of the public service. Some High Courts have pointed out the circumstances under which no such privilege should be claimed e.g. privilege is not to be claimed on the mere ground that the documents, are State Documents or are official or are marked confidential or, if produced, would result in Parliamentary discussion or public criticism or would expose want of efficiency in the administration or tend to lay a particular department of Government to claim for compensation. The mere fact that the Head of the Department does not wish the documents to be produced is not an adequate justification for objecting to their production. The High Courts have also observed that refusal to produce documents relating to affairs of State implies that their production will be prejudicial to public interest. Consequently the reasons therefore, should be given in the affidavit in form 1 at the appropriate place.

Note: Privilege can be claimed for original drafts under section 123 of the Evidence Act on the ground that their disclosure would be injurious to the proper functioning of the public service and accordingly the public interest would suffer by the disclosure.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.2100-ADMN.I/603 DATED 14.10.55.

5. In case of doubt, the Head of the Department should invariably refer to higher authority for orders.

Note: In the Indian Audit and Accounts Department the Comptroller and Auditor General will function as the "next higher authority" for passing orders in case of doubt, for the purpose of this paragraph.

1. These instructions apply equally to cases in which Government is a party to the suit. In such cases, much will depend on the legal advice as to the value of the documents, stated above must be borne in mind, and reference to higher authority, made, when necessary.

2. A Government Servant other than the Head of the Department who is summoned to produce an official document should first determine whether the document is in his custody and he is in a position to produce it. In this connection, it may be stated that all official records are normally in the custody of the Head of the Department and it is only under special circumstances that an official document can be said to be in the custody of the individual Government Servant. If the document is not in the custody of the Government Servant summoned, he should inform the court accordingly. If, under any special circumstance, the document is in the custody of the Government Servant summoned, he should next determine whether the document is an unpublished official record relating to affairs of State and privilege under Section 123 should be claimed in respect of it.

If he is of the view that such privilege should be claimed or if he is doubtful of the position, he should refer the matter to the Head of the Department, who will issue necessary instructions and will also furnish the affidavit in form No.1 in suitable cases. If the document is such that privilege under Section 123 could not be claimed but if the Government Servant considers that the document is a communication made to him in official confidence and that the public interest would suffer by its disclosure, he should claim privilege under Section 124 in form No.II. In case of doubt, he should seek the advice of the Head of the Department.

The expression "Head of the Department" used in this paragraph will have the same meaning as the expression "Head of the Department" in paragraph 2 of the original instructions.

FORM OF AFFIDAVIT NO.1

In the Court of _____

Suit No. _____ of 19

I * _____ do hereby solemnly affirm and state as follows:-

A summon bearing No. _____ dated _____ issued by the Court of _____ in the suit No. _____ of 19 (_____ vs _____) has been received on _____ 19 requiring production in the said Court on _____ 19 of the documents stated below. I, as the head of the Department, am in control of, and in charge of its records. I have carefully considered the relevant documents and have come to the conclusion that they are unpublished official records relating to affairs of State and their disclosure will be prejudicial to public interest for the following reasons.

LIST OF DOCUMENTS SUMMONED

_____

_____

_____

I do not, therefore, give permission to any one under Section 123 of the Indian Evidence Act, 1872 to produce the said documents or give any evidence derived therefrom.

Solemnly affirmed at New Delhi etc., this day of _____19

_____

Name and designation of the persons making the affidavit.

FORM OF AFFIDAVIT NO.2

In the Court of _____Suit No._____ of 19_____ I*, _____ do hereby solemnly affirm and state as follows:-

A summon bearing No. _____ dated _____ issued by the Court of _____ in suit No. _____ of 19 _____ (_____ vs _____) has been served on me on _____19 _____ requiring the production in the said court on 19 _____ of the documents stated below:

I have carefully considered them and have come to the conclusion that they contain communications made in official confidence and I consider that the public interest would suffer by their disclosure for the following reasons.

LIST OF DOCUMENTS SUMMONED

_____

_____

_____

I, therefore, claim privilege under Section 124 of the Indian Evidence Act, 1872.

Solemnly affirmed at new Delhi etc., this _____ day of _____ 19

Name and designation of the persons making the affidavit.

SWORN BEFORE ME

* Here insert the name, designation and address of the person making the affidavit.

8. The Government Servant who is to attend a court as a witness with official documents should, where permission under Section 123 has been withheld, be given an affidavit in form No. I duly signed by the Head of the Department in the accompanying form. He should produce it when he is called upon to give his evidence and should explain that he is not at liberty to produce the documents, before the court or to give any evidence derived from them. He should, however, take with him the papers which he has been summoned to produce.
9. The Government Servant who is summoned to produce official documents in respect of which privilege under the Section 124, has to be claimed, will make an affidavit in the accompanying form No. II. When he is not attending the court himself to give evidence, he shall have it sent to the court alongwith the documents. The person through whom the documents are sent to court should submit the affidavit to the court when called upon to produce the documents. He should take with him the documents which he has been called upon to produce but should not hand them over to the court unless the court directs him to do so. They should not be shown to the opposite party.
10. The Head of the Department should abstain from entering into correspondence with the Presiding Officer of the Court concerned in regard to the grounds on which the documents have been called for. He should obey the court's orders and should appear personally or arrange for the appearance of another officer in the court concerned, with the documents and act as indicated in paragraph 8 above, and produce the necessary affidavit if he claims privilege.

AUTHORITY:O.M.NO.III/50-JUDICIAL, DATED 20.02.1954 FROM G.O.I.M.O.H.A. RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO.1167-ADMN./201-54, DATED 26.06.1954.

11. In cases in which it is decided either by the Head of the Department, or in clear cases by the Officer summoned and having under departmental rules custody of the documents, that the document is privileged only under Section 124 and not under Section 123, the officer summoned will himself claim the privilege in form II where the document is a communication made to him or direct the subordinate officer to whom the communication was made to do so.

12. In case in which on receiving a summon, or a report from a summoned subordinate officer, the Head of the Department decides that the document is not privileged under Section 123 but is privileged under Section 124 and is not a communication made to him but to some subordinate officer (who may not himself have been summoned), the Head of the Department should direct the subordinate officer of whom the communication was made (through the officer summoned), to claim privilege under Section 124 in Form II.

13. Where the officer to whom a communication privileged under Section 124 was made is different from the officer summoned (usually subordinate to the latter), the officer summoned shall obtain the affidavit of his officer to whom the communication was made and act as directed in clause 9.

14. Whenever in any case the Head of the Department is doubtful whether privilege should be claimed properly under Section 123 or Section 124, it is advisable to make a claim under both provisions, the Head of the Department making the affidavit in form I and obtaining the affidavit in form II from the public officer to whom the communication was made in official confidence.

15.12 GIVING OF ORAL EVIDENCE IN A COURT OF LAW

(1) A question was raised as to the extent to which a Government Servant summoned by a court of law to give oral evidence can take protection under Section 123 and 124 of the Indian Evidence Act, 1872 from disclosing facts which have come to his knowledge in the performance of his official duties.

(2) The Government of India, Ministry of Law who were consulted in the matter have advised as below:-

(i) Under Sections 64 and 65 of the Indian Evidence Act, oral evidence is not admissible as to the contents of a public document, except under the circumstances mentioned in that Act. If, therefore, a Government Servant giving oral evidence before a Court is asked questions about the contents or any public documents, the counsel for the Government will raise the necessary objections as to the admissibility of the question

and normally no court of law is likely to over-rule such objection. This applies to all public documents whether or not they come under Sections 123 and 124 of the Evidence Act.

(ii) Where a Government Servant, giving oral evidence, is asked questions on matter communicated to him in official confidence, he can claim privilege under Section 124 of the Evidence Act.

The privilege under that section is not confined to documentary evidence alone and it covers all communications, oral or documentary. As in such cases, the Government Servant summoned for giving oral evidence will not be in possession of the requisite Affidavit from the competent authority for claiming the privilege under Section 124 of the Indian Evidence Act, he may explain the position to the court suitably through the Counsel, and if necessary, request the court to give him time to obtain instructions.

(3) The position stated above may be kept in view and suitable instructions issued to Government Servants deputed to give oral evidence.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S CIRCULAR NO.2222-ADMN.I/603-55.II DATED 04.08.59.

15.13 PRE-REQUISITES IN CONNECTION WITH PRODUCTION OF OFFICIAL DOCUMENTS IN A COURT OF LAW

In order to expedite the fulfilment of pre-requisites in connection with the production of official documents in a court of law, the Accountant General has ordered that on receipt of summons from a court in this office the following procedure should be observed:-

(a) All the summons will, in the first instance, be received in Administration Section and will be served on the Sections/Officials concerned through their respective Branch Officer. Summons requiring the attendance of the officials in their private capacities will, however, continue to be received by them direct without the intervention of the office.

(b) On receipt of the summons in the section concerned, the Assistant Audit Officer will immediately examine its requirements and if the attendance is not in the private capacity of the Government Servant, he will submit a detailed report to the Group Deputy Accountant General/ Accountant General through his Branch Officer. The case should be expedited at all the stages and should reach the group Deputy Accountant General as early as possible and in any case within two days of the receipt of summons in this office. When asking for the sanction of the State Government or the Central Government, as the case may be, it should be mentioned that the court has been informed that the sanction of the authority concerned is being obtained. The confidential orders issued by the Ministry of Home Affairs/ Comptroller and Auditor General from time to time on the subject may also be referred to as and when necessary.

(c) A Government Servant who is summoned or deputed to give evidence of facts which come to his knowledge in the discharge of his public duties or to produce official documents, in a case in which the Government is now a party, will, under the Government of India orders No.5 below rule S.R. 154, be paid travelling expenses by the court at the rates admissible to Government Servant for a journey on tour. In order to enable the court to assess the amount admissible to him, the persons concerned should carry to the court a certificate from the Entitlement Section of this office showing the rate of travelling and daily allowance admissible to him for a journey on tour.

(d) The Government of India have entered into reciprocal arrangements with the various State Governments, incorporated as Government of India orders below S.R. 154, according to which a Government Servant summoned by a criminal court in a case to which the Government is a party, to produce official documents or to give evidence of facts of which he has official knowledge, will be paid T.A. by the Government under whom he is serving.

(e) As regards the treatment of the period spent by the Government Servants in attending Court, attention is invited to the Government of India decision No.4 below S.R. 154 according to which the period spent by the Government Servant is to be treated as duty if the facts of the case came to the knowledge of Government Servant in the discharge of his public duties, and as casual or regular leave as may be due to him, if the facts of the case came to his knowledge in his private capacity.

(f) The T.A. bills to be submitted to Entitlement Section for payment, must be supported by a copy of the orders of Deputy Accountant General/ Pr. Accountant General allowing the Government Servant to attend the court, and the court attendance certificate, in original, obtained from the court attended. It may, however, be noted that the entire responsibility of examining the summons whether it is for the production of official documents or for giving evidence and for obtaining the necessary action of the Deputy Accountant General/ Pr. Accountant General rests with the section concerned and Entitlement Section is responsible only for the regulation of T.A. claims for the Government Servants based on the orders passed by the Deputy Accountant General/ Pr. Accountant General in the individual cases. Entitlement Section may be consulted in doubtful cases when considered necessary.

15.14 ENGAGEMENT OF PLEADERS

The appointment of a Central Government Standing Counsel in the high Courts for the conduct of the Central Government cases (other than the cases of the Income Tax and Railway Departments) and for the conduct of cases against Public Officers in service of the Central Government, is made by the Government of India on year to year basis in accordance with terms and conditions contained in the scheme received with the Government of India, Ministry of Law, Justice and Company Affairs, O.M.No.36(5)/76-Judl, dated 23.02.1977.

15.14.1 The cases filed by the State Government Employees against orders of the State Government(s) are essentially directed against the State Government(s) and have to be defended by their Counsels. Accordingly, where a suit is primarily against State

Government orders, no separate Counsel should be engaged by the Pr. Accountant General. However, cases where a joint counter affidavit is prepared and where references to the Central Government Rules and Orders (which are relevant to the case) have been made, should be referred to the office of the Comptroller and Auditor General in First instance.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.2284-NGE.III/108-66-II, DATED 14.11.1968

15.14.2 Whenever a lawyer is to be engaged for conducting a case on behalf of Government, his fees should in each case be, settled prior to his engagement. If the fees claimed by the lawyer are in excess of or on a basis different from the scales fixed by the High Court, and if such claim is on the high side, the Ministry of Law should be consulted before settling the fees.

AUTHORITY: G.O.I.M.O.F., ENDTT. NO.F.I(4)ADI/55, DATED 14.01.1955, FORWARDING A COPY OF THEIR EX-GENERAL BRANCH I OFFICE MEMO. NO.F.7762-EGI/54, DATED 07.01.1955 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDTT. NO.216-NGE.II/4255 DATED 01.02.1955.

15.15 SETTLEMENT OF FEE BILLS

It has been emphasised by the Government of India that prompt action should be taken by the Ministry/Department/Office concerned for settlement of the fee bills of the lawyer. Efforts should be made to settle all bills not later than 3 months from their presentation, without fail.

Note: Delay in payment of the fees of Government lawyers not only bring discredit to Government but is also likely to impair the efficiency and enthusiasm which they are expected to work Government cases entrusted to them. Efforts should, therefore, be made to settle all bills without fail not later than 3 months of their presentation.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF LAW/DEPTT. OF LEGAL AFFAIRS), NEW DELHI, MEMO NO.F.9(I)/65-J, DATED 05.01.1965.

15.15.1 To obviate all questions of incidence of cost and also to eliminate unjustifiable claims for fees it has been decided by the Comptroller and Auditor General that when legal opinion on a case concerning State Finances is to be obtained, the Finance Department of the State Government should be asked to obtain it. If, however, in any case it is necessary for reasons of urgency that legal opinion should be taken direct, the Finance Department of the State Government should be informed of the action taken.

AUTHORITY: AUDITOR GENERAL'S LETTER NO.974-NGE/152-36 DATED 22.06.1936.

15.15.2 Revision of fee payable to Central Government Counsel.

In partial modification to this Department's various OMs issued from time to time the undersigned is directed to convey approval of Competent Authority for their vision of the fee structure applicable to Government counsels of all the categories with immediate effect as per the details given below:-

Sl. No.	**Item of work**	**Revised fee Group 'A' Panel Counsel**	**Revised fee Group 'B'& 'E' Panel Counsel**
1	All Regular Appeals and defended Writ Petitions(for final hearing)	Rs. 13500/- per case per day	Rs. 9000/- per case per day
2	All defended Admission matters(SLP/TP and writ petitions & other misc. matters for admission)	Rs. 9000/- per case per day	Rs. 4500/- per case per day
3	Settling of pleadings	Rs. 5250/- per case	…….
4	Appearance in Miscellaneous Applications	Rs. 4500/- per case	…….
5	Conference	Rs. 900/-per conference	……
6	Out of Head quarter	Rs.13500/-daily fee for the days of his absence from HQ	Rs. 9000/- daily fee for the days of his absence from HQ
7	Conveyance charges for performing local journey while outside Headquarter	Rs. 1500/-	Rs. 1500/-
8	Clerkage	Nil	Nil
9	Drafting SLP/Counter Affidavit/ Rejoinder etc.	……	Rs. 1500/- per case
10	Drawing Written Submission	……	Rs. 3000/- per case

11	Drafting of Appearance in Miscellaneous Applications (including mentioning of the case/Caveat/Clearance/obtaining the number and taking date for hearing	……	Rs. 3000/- per case

15.15.3 Fee structure applicable to Group 'A' 'B' and 'C' panel Counsel In Supreme Court:-

(A) All other terms and conditions applicable to Group 'A', 'B', and 'C' Panel Counsel in Supreme Court in the ore-revised OM Ho. 21(04)/1999-Judl. dated 24.09.1999 read with OM No. 21(05)/2011-Judi. Dated 01.10.2011 shall continue to remain applicable unless specifically revoked/revised.

(B) The Fee structure applicable to Assistant Solicitors General of various High Courts, Central Government Standing Counsel of Delhi High Court (CGSC), Senior Central Government Standing Counsel (Sr. CGSC) of the various Benches of CAT and Senior Panel Counsels in various High Court/ Benches (excluding the High courts of Bombay and Calcutta) as per the following rates:-

Sl. No.	**Item of work**	**Revised fee**
1	Retainer Fee of Assistant Solicitor General of various High Courts. Central Government Standing Counsel of Delhi High Court (CGSC) and Senior Central Government Standing Counsel (Sr. CGSC) of various Benches of CAT.	Rs. 9000/- per month.
2	Suits, Writ Petitions and Appeals, including oral Applications for Leave to Appeal to Supreme Court in Writ Petitions.	Rs. 9000/- per case per day of effective hearing in case of non- effective hearingRs.1500/-per day subject to maximum of 5 hearing
3	Application for Leave to Appeal to Supreme Court in Writ Petitions-	Rs. 3000/- per case
4	Settling pleadings	Rs. 3000/- per case
5	Miscellaneous Application	Rs. 3000/- per case

6	Conference	900/- per conference subject to:- (i) For setting pleadings- one conference. (ii) In respect of hearing of Writ matters, Suits, appeals and Supreme courts leave applications etc-Three conference [Maximum)
7	Miscellaneous and out of pocket expenses	As per actual to the satisfaction of the administrative Ministry/ Department.

All other terms and condition applicable to Senior Panel Counsels in various High Courts / CAT Benches {excluding the High Courts of Bombay and Calcutta into this Department's OM No.24(2)]99-judl.,OM No.26(3)99-Judl..OMNo.25(3)/99-Judl.,and OM No. 26(2)/9 Judl., all dated2 4.09.99, read with OM No-26(1)/2005-Judl. dated 31.01.2008 and OM No.26(1)/2011- Judl., dated 01.10.2011, shall continue to remain applicable unless specifically revoked/ revised.

[C] Revision of the fee structure applicable to the Panel Counsel of High Court as well as of CAT Benches of Bombay and Kolkata:-

Sl. No.	**Item of work**	**Special Counsel**	**Senior Counsel Group. I**	**Senior Counsel Group. II**	**Jr. Counsel Advocate on record**
1.	Suits, Appeals, Writ/Revision Petitions including Special Civil Application in the High Court.	Rs.9000	Rs.6000	Rs.3700	Rs.1800
	Per conference/Consultation	Rs.900	Rs.750	Rs.600	Rs.450
2.	Application including interim Motions. Notices. Appeals. Leave Application, Arbitration, Company Matters, Criminal Revision and other Land Acquisition References {per day per effective hearing]	Rs.3000	Rs.3000	Rs.2250	Rs.1350
	Per conference/Consultation	Rs.900	Rs.750	Rs.600	Rs.450
3.	Drafting or Settling Pleadings and Affidavits (per pleadings)	Rs. 3000	Rs.1800	Rs.1500	Rs.1050

	Per conference/Consultation	Rs. 900	Rs.750	Rs.600	Rs.450
4.	Appearance before Arbitration and Tribunals. Etc. and Courts other than High Courts (Per day per effective hearing)	Rs.7500	Rs.6000	Rs.3750	Rs.2250
	Per conference/Consultation	Rs.900	Rs.750	Rs.600	Rs.450
5.	Chamber Application, including Adjournment Application per day inclusive of consultation	NIL	Rs.1500	Rs.900	Rs.600
6.	Written opinions and written advice including advice on evidence (inclusive of consultation)	Rs.3750	Rs.2250	Rs.1350	Rs.1050

All other terms and conditions applicable to the Counsels of High Courts as well as of the CAT Benches of Bombay and Kolkata in the pre-revised OM No. 23(2)/2001-Judi. & OM No. 22(02)/2001 dated 14th July, 2001 read with 23(2)2011-Judl. dated 1st October shall continue to remain applicable unless specifically/revoked/revised.

Note:-There will be no ceilings can the number of conference /consultation in the case of Special Counsel, however in the case of other categories of Counsels. The number of conferences per cases will be limited to four (referable to six at the discretion of the In-charge (Litigation) of Branch Secretariat, Mumbai/Kolkata.

(D) The Fee structure applicable for Panel Counsel, Delhi High Court and Central Govt. Counsel/Pleader of various High Courts (including Panel Counsel of various CAT, Benches) excluding the High Courts of Bombay and Calcutta, as Per the following rates:-

Sl. No.	Item of work	Revised fee
1	Civil or Criminal Writ Petitions under Article 226 & 227of the Constitution, Contempt Petitions. Criminal /Civil Revision Petitions. Reference to the High Court under Sales Tax Act and Banking Company Petitions.	Rs.2250/-per effective hearing Rs. 450/- per non-effective hearing (subject to maximum of five hearings in a case)
2	Original Suits. Civil Appeal from Decrees in Suits and proceedings including second appeal and land acquisition appeal except LPA from Petitions under Article 226 & 227 of the Constitution (including drafting fee)	Ad. Valoram / regulation fee (subject to maximum of Rs. 45000/-in a case.)

3	Company Petitions	To be regulated by the rule contained in Appendix(iii)of the Company(Court)Rules, 1959
4	Drafting of civil Misc. applications to petitions under the Indian Succession Act, Contempt of Court proceedings and other proceedings of an original nature	Rs. 1350/- per petition
5	Drafting of Civil Misc. applications to petitions under the Indian Succession Act, Contempt of Court proceedings and other proceedings of an original nature	Rs.1,125/- per petition
6.	Civil Misc. petitions. forma paupers, transfer petitions and other civil misc. petitions of routine nature	Rs.450/- per petition
7.	Consultation / conference fee	Rs.450/- per conference (subject to consultation maximum of 4 conferences in a case)
8	Appearance before the High Court in application under Section 34 & 37 of the Arbitration and Conciliation Act. 1996	Rs.2,250/- per effective hearing
9	Appearance before	Rs. 450/- per non effective hearing [subject to a maximum of 5 hearing in a case).
10.	Arbitrator/Umpires etc.	
11.		Rs.450/- per non-effective hearing (subject to a maximum of 5 hearings in a case).

All other terms and condition applicable to above mentioned Counsels into this Department's, in OM No.24(2)/99-.Judl.,OMNo.26(1)/99-Judl.,OMNo.25(3)/99-Judl.andOMNo.26(2)/99-Judl. Dated24.09.99 read with OM No. 26(1)/2005-Judl. Dated 31.01.2008 and shall continue to remain applicable unless specifically revoked/revised.

(E) The Fee structure Standing Govt. Counsel and Additional Standing Govt. Counsel in the District and Subordinate Courts:-

Sl. No.	Item of work	Revised fee
1.	Retainer fee for Standing Govt. Counsel	Rs.6000 per month
2.	Fee for effective hearing	Rs. 1800 per day
3.	Fee for non-effective hearing	Rs.600 per day (not more than 5 such hearings in a case)
4.	Fee for drafting Written Statement, Grounds of Appeal etc.	Rs. 1500 per pleading
5.	Fee for drafting other pleadings of misc. nature misc. nature	Rs. 600 per pleading
6.	Fee per Conference	Rs.900 (subject to maximum of 5 such conferences in a case/group of identical cases)
7.	Daily fee for out of Headquarters	Rs.2700 per day
8.	Conveyance charges for local journey outside Headquarters	Rs. 900 [lump sum]
9.	Expenses for stay in hotels	Rs. 1800 per day
10.	Clerkage	@10% of total fee excluding of miscellaneous and out of pocket expenses (maximum Rs. 5250 in a case)
11.	Fee for identical Cases	Full fee in the 1st case and Rs.750 in per suit for connected cases(max.3cases)
12.	Miscellaneous and out of pocket expenses	As per actual to the satisfaction of the administrative Department.

All other terms and conditions applicable to above mentioned Counsels in to this Department's, OM No.27/l11)/1999-Judl dated24.09.1999 read with OM No.27(25)/2011-Judl. Dated 01.09.2011 shall continue to remain applicable unless specifically revoked/revised

(F) The Fee Structure applicable to Senior / Junior Arbitration Panel Counsel.

Sl. No.	Details of work	Proposed Revised fee
1.	Fee for effective hearing	

	Senior Counsel	Rs. 2,250/- per appearance
	Junior Counsel	Rs. 1,500/- per appearance
2.	Fee for non-effective hearing	
	Senior Counsel	Rs. 450/- per appearance
	Junior Counsel	Rs. 300/- per appearance [maximum four such hearings)
3.	For drafting pleadings	
	Senior Counsel	1,500/- per pleading
	Junior Counsel	750/- per pleading
4.	Conference fee	
	Senior Counsel	Rs. 450/- per Conference
	Junior Counsel	Rs. 300/- per Conference [maximum four such Conference in a case)
5.	Daily fee out of Headquarters	
	Senior Counsel	Rs. 3.000/- per day
	Junior Counsel	Rs. 2.250/- per day

All other terms and conditions applicable to OM Ho.30(3)/99-Judl.dated 24.09.99 read with OM No. 25(11)/2005/Judl. dated 31.01.2008, shall continue to remain applicable unless specifically revoked/revised.

The above revised fee will be effective from 01.10.2015.

The counsel will be paid fee at the old rates in respect of their appearance in the Court etc. and other work done by them prior to 01.10.2015 and at the revised rates in respect of the work done by them on/after01.10.2015.

This issues with the approval of the Ministry of Finance, Department of Expenditure E.II(B)Branch. ID NoteNo.9(11)/99-E.II(B)dated02.03.2015and 07.08.2015.

[Authority:- No. 26(1)/2014/judl. Government of India Ministry of law & Justice Department of Legal Affairs Judicial Section New Delhi the 1st October, 2015]

15.16 PROCEDURE REGARDING FILING AN APPLICATION FOR SPECIAL LEAVE TO APPEAL TO THE SUPREME COURT AGAINST A JUDGMENT OR ORDER OF A HIGH COURT

Before a decision to file application for special leave to appeal to the Supreme Court against a judgment or order of the High Court is taken by the Ministry/Department concerned, the question whether such an application should be made, should be referred to the Advice Branch of the Department of Law alongwith the relevant papers and the views of the Administrative Ministry/ Department concerned.

Where it is decided that such an application should be filed, the Central Agency Section of Law Department should be advised to take action to file the application.

AUTHORITY: M.O.LAW, O.M. NO.F.44(I)62-O&M, DATED 01.05.62, RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S NO. 2052-NGE.III/201-60, DATED 11.05.1962.

15.16.1 Due to failure on the part of the officers to examine carefully, the position of the Government, on service of suit notices, the Government is sometimes involved in avoidable or fruitless litigation. Such litigation, apart from entailing wasteful, labour and expense, brings discredit to Government. To avoid this in future, the following instruction are issued:-

(i) Under Section 80 of the Code of Civil Procedure, a party proposing to institute a suit against the Central Government is required to give a notice of the proposed suit in writing to the Central Government. The notice is to be served:-

(a) In the case of a suit relating to a Railway on the General Manager of that Railway, and

(b) In the case of any other suit on the Secretary to the Government of India.

The object of suit notice is to provide to the Government an opportunity to reconsider their position in regard to the claim made by the Party and, if necessary, to make arrangements or settle the claim without litigation.

(2) On receipt of a suit notice the Department concerned should, without delay, pass it on to the Officer, not below the rank of an Under Secretary, dealing with the matter out of which the claim made in the notice arises. The Officer should be personally responsible for examining the claim. If the claim involves reference to an attached or a subordinate office, a copy of the notice should be promptly sent to the office concerned for a detailed report. The final action on the notice should, however, be taken by the officer himself in the following manner depending on the case which may be one of the following types:-

(ii) a claim which has already been examined and has been rejected;

(iii) a claim which is still under examination; and

(iv) a claim which has not been examined at all.

In regard to a claim of the first category, it should be considered whether any new allegations, which have not been examined before, have been made in the notice. Such new allegations, if any, should be thoroughly examined and it should be considered whether the earlier decision of the Government should be maintained or in any way altered. If the Ministry of Law was not consulted when the previous decision was taken or if new allegations are made in the notice the advice of the Ministry of Law should invariably be sought before final decision on the claim is taken.

In regard to a claim of the second category, the examination of the claim should be completed with the greatest promptitude and the Ministry of Law should be consulted in every case.

In regard to a claim of the third category, the claim should be fully examined and the action to be taken should be determined in consultation with the Ministry of Law.

(3) If it is finally decided to reject the claim, a reply may not be advisable but it is possible that in certain case a reply would be necessary. Advice of the Ministry of Law should be sought before sending a reply. If it is considered that the claim is genuine and ought to be adjusted, action should be taken to settle the claim forthwith. If the claim is admitted partly, advice of the Ministry of Law should be sought regarding the form of reply to be sent and regarding action to be taken for settlement of the part claim admitted. If in any odd case, a decision on the claim could not be taken within two months of the receipt of the notice an interim reply (in the form given, at the end) should be sent.

(4) In all cases of doubt, as well as in the cases mentioned in sub-paras (2) and (3) above, the advice of the Ministry of Law should be sought before sending a reply to the notice.

(5) While seeking the advice of the Ministry of Law, a self-contained Note giving the entire history of the claim and parawise comments on the various allegations made in the notice should be prepared and all relevant documents and materials, duly flagged, should be made available to them.

(6) As the party giving the notice would be entitled to institute the suit in respect of which notice is given on the expiry of two months after service of the notice, it is imperative that the examination of the claim should be completed and final decision taken well in

advance of the expiry of the period of the notice. Every suit notice should, therefore, be treated as an "IMMEDIATE" reference and dealt with accordingly.

AUTHORITY: G.O.I.M.L.O.M.NO.F.93(I)57-O&M, DATED 11.12.1957 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO.12-NGE.III/81-61, DATED 04.01.1963.

FORM FOR AD-INTERIM REPLY

From: _____
_____
_____

To: _____
_____
_____

Subject: _____

Sir,

With reference to the notice of suit date _____ given by you in respect of the above claim, I am directed to state that your claim is under consideration.

Yours faithfully,

15.17 BRIEFING OF GOVERNMENT ADVOCATE/COUNSELS AND VIGOROUS PURSUANCE OF COURT CASES

The cases must be pursued actively and intelligently and that legal counsels must be briefed by the Accountant General/Director of Audit himself or by an officer not below the rank of Deputy Accountant General. It should not be left to Junior functionaries.

1. A senior officer who is well acquainted with the case should be present before the Court/Tribunal to help the Government Advocate/Counsel at the time of hearing of the case.
2. The name of the officer who had briefed the Government advocate/Counsel and also the name of the officer who was present in the Court/Tribunal at the time of hearing of the case should be indicated in the remarks column in both the quarterly statements showing the position on 31st March, 30th June, 30th September and 31st December, of Court cases, one filed by serving/retired employees of the IA&AD and the other by those not belonging to this department.

AUTHORITY: HEADQUARTERS OFFICE CIRCULAR NO.NGE/95/1986, ISSUED VIDE LETTER NO.730-LC/57-86 DATED 28.11.86.

15.18 REIMBURSEMENT OF TRAVELLING EXPENSES INCURRED FOR UNDERTAKING JOURNEYS BY A RETIRED GOVERNMENT SERVANT FOR APPEARING IN A COURT OF LAW FOR DEFENDING HIMSELF AGAINST PROS ECUTION IN WHICH HE IS SUBSEQUENTLY ACQUITTED BY THE COURT

Retired Government Servants against whom judicial proceedings are instituted by the Government after retirement and have to attend such cases in the court of law from outstations may be allowed Travelling Allowance including daily allowance for halt as on tour for the journey they have to perform from their home town/place of residence to the place of judicial proceedings, as in the case of departmental enquiry, if they are honourably acquitted by the court.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENTOF EXPENDITURE O.M.NO.19011/1/84-E.IV DATED 16.04.1980 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.362-AUDIT-I-69-85/1-85(46) DATED 01.06.1985 READ WITH GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE O.M. NO.19011/I/84-LIV DATED 25.02.87 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 265-AUDIT-I/69-85/IV-87(49) DATED 05.11.87.

15.19 TRAVELLING ALLOWANCE TO RETIRED GOVERNMENT SERVANT FOR PERUSAL OF DOCUMENTS IN PREPARATION OF THEIR DEFENCE AGAINST DISCIPLINARY PROCEEDINGS

Retired Government Servants may be allowed Travelling Allowance as on tour, including daily allowance for halts (restricted to a maximum of three days only), for undertaking journeys to outstations for perusal of official documents in preparation of their defence against disciplinary proceedings instituted against them. The T.A. claim in such cases will be restricted to one to and fro rail fare, in respect of one such case, by the class to which the retired Government Servant was entitled immediately prior to retirement, by the shortest route between the place of residence/declared place of residence upto which retirement Travelling Allowance has been availed of/place from where the journey has actually been performed and the place where the documents are kept whichever is less.

Note: The grant of Travelling Allowance will be subject to the condition that the inquiring Officer certifies that the official records to be consulted are relevant and essential for the preparation of the defence statement.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE OFFICE MEMORANDUM NO.19011/1/86-E.IV DATED 05.03.1987 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.400-AUDIT.I/69-85, IV-87(74), DATED 03.06.1987.

CHAPTER XVI

HINDI ADOPTION SCHEME

16.1 OFFICIAL LANGUAGES (USE OF OFFICIAL PURPOSE OF THE UNION) RULES, 1976

In exercise of the powers conferred by section 8 read with sub-section (4) of Section 3 of the Official Languages Act, 1963, (19 of 1963) the Central Government hereby made the following rules, namely:-

1. Short title, extent and commencement:-

(i) These rules may be called the Official Languages (use for official purposes of the Union) Rules, 1976.

(ii) They shall extend to the whole of India, except the State of Tamil Nadu.

(iii)They shall come into force on the date of their publication in the official Gazette.

2. Definition: In these rules, unless the context otherwise requires:-

(a) `Act' means the Official Languages Act, 1963 (19 of 63);

(b) `Central Government Office' includes:-

(i) Any Ministry, Department of Office of the Central Government;

(ii) Any office of a Commission, Committee or Tribunal appointed by the Central Government; and

(iii) any office of Corporation or Company owned or controlled by the Central Government.

(c) `Employee' means any person employed in a Central Government office;

(d) `Notified Office' means an office notified under sub-rule 4 of rule 10;

(e) `Proficiency in Hindi' means proficiency in Hindi as described in rule 9;

(f) `Region A' means the States of Bihar, Chattisgarh, Haryana, Himachal Pradesh, Jharkhand, Madhya Pradesh, Rajasthan and Uttar Pradesh Uttarakhand, and Union Territory of Delhi and Andaman and Nicobar Islands.

(g) `Region B' means the states Gujarat, Maharashtra and Punjab and the Union Territories Chandigarh; Daman and Diu and Dadra and Nagar Haveli.

(h) `Region C' means the states and Union Territories other than those referred to clauses (f) and (g); and

(i) `Working knowledge of Hindi' means working knowledge of Hindi as described in rule 10.

3. Communication to States etc. other than to Central Government Offices:-

(i) Communications from a Central Government office to a State or a Union Territory in Region A or any office (not being a Central Government office) or person in such states or Union Territory shall save in exceptional cases, be in Hindi, and if any communication is issued to any of them in English, it shall be accompanied by a Hindi translation thereof.

(ii) Communications from a Central Government Office:-

(a) To a State or Union Territory in Region (B) or to any office (not being a Central Government Office) in such state or Union Territory shall ordinarily be in Hindi and if any communication is issued to any of them in English, it shall be accompanied by a Hindi Translation thereof.

Provided that if any such state or Union Territory desires the communication of any particular class or category or those intended for any of its offices, to be sent, for a period specified by the Government of the State or Union Territory concerned, in English or in Hindi with a translation in other language, such communication shall be sent in that manner.

(b) To any person in a State or Union Territory of Region `B' may be either in Hindi or English,

(iii) Communications from a Central Government Office to a State or Union Territory in Region `C' or to any office (not being a Central Government Office) or person in such state shall be in English.

(iv) Not withstanding anything contained in sub-rules (i) and (ii) communications from a Central Government Office in Region `C' to a State or Union Territory of Region `A' or Region `B' or to any office (not being a Central Government Office) or person in such state may be either in Hindi or English.

4. Communications between Central Government Offices:-

(a) between one Ministry or Department of the Central Government and another may be in Hindi or English;

(b) between one Ministry or Department of the Central Government and attached or subordinate offices situated in Region `A', shall be in Hindi and in such proportion as the Central Government may, having regard to the number of persons having a working knowledge of Hindi in such offices, the facilities for sending communications in Hindi and matters incidental thereto, determine from time to time;

(c) between Central Government Offices situated in Region `A' other than those specified in clause (a) or clause (b) shall be in Hindi;

(d) by Central Government Offices situated in Region `A', Region `B' or Region `C' may be in Hindi or English; and

(e) between Central Government Offices situated in Region `B' or Region `C' may be in Hindi or English.

Provided that a translation of such communication in the other language shall:-

(i) Where that communication is addressed to an office in Region `A' or Region `B' be provided, if necessary at the receiving end;

(ii) Where the communication is addressed to an office in Region `C' be provided alongwith such communication;

Provided further that no such translation in the other language shall be required to be provided if the communication is addressed to a notified office.

5. Replies to communications received in Hindi:-

Not withstanding anything contained in rules 3 and 4, communications from a Central Government Office in reply to communications in Hindi shall be in Hindi.

6. Use of both Hindi and English:-

Both Hindi and English shall be used for all documents referred to in sub section of Section 3 of the Act and it shall be the responsibility of the persons signing such documents to ensure that such documents are made, executed or issued both in Hindi and English.

7. Applications, representations etc.:-

(i) An employee may submit an application, appeal or representation in Hindi or English.

(ii) Any application, appeal or representation referred to in sub-rule (i) when made or signed in Hindi, shall be replied to in Hindi.

(iii) When an employee desires any order or no tice relating to service matters (including disciplinary proceedings) required to be served on him to be in Hindi, or, as the case may be, in English, it shall be given to him in that language without undue delay.

8. Noting in Central Government Offices:-

(i) An employee may record a Note or minutes on file in Hindi or in English without being himself required to furnish a translation thereof in the other language;

(ii) Non Central Government employee possessing a working knowledge of Hindi may ask for an English Translation of any document in Hindi except in the case of documents of legal or technical nature;

(iii) If any question arises as to whether a particular document is of a legal or technical nature, it shall be decided by the Head of the Department or Office; and

(iv) Not-withstanding anything contained in sub-rule (i), the Central Government may, by order specify the notified offices where Hindi alone shall be used for noting, drafting and for such other official purposes as may be specified in the order by employees who possess proficiency in Hindi.

9. Proficiency in Hindi:-

An employee shall be deemed to possess proficiency in Hindi if;

(a) he has passed the Matriculation or any equivalent or higher examination with Hindi as the medium of examination; or

(b) he has taken Hindi as an elective subject in the degree examination or any other examination equivalent to or higher than the degree examination; or

(c) he declares himself to possess proficiency in Hindi in the form annexed to these rules.

10. Working knowledge of Hindi:-

1. An employee shall be demand to have acquired a working knowledge of Hindi:-

(a) if he has passed:

(i) the matriculation or an equivalent or higher examination with Hindi as one of the subjects; or

(ii) the pragya examination conducted under the Hindi Teaching scheme of the Central Government or when so specified by that Government in respect of any particular category of posts, any lower examination under that scheme; or

(iii) any other examination specified in that behalf by the Central Government; or

(b) If he declares himself to have acquired such knowledge in the form annexed to these rules.

2. The staff of a Central Government Office shall ordinarily be deemed to have acquired a working knowledge of Hindi if eighty *per cent* of the staff working therein have acquired such knowledge.

3. The Central Government or any office specified in this behalf by the Central Government may determine whether the staff of a Central Government Office has acquired a working knowledge of Hindi.

4. The names of the Central Government Offices, the staff whereof have acquired a working knowledge of Hindi, shall be notified in the official Gazette.

Provided that the Central Government may, if it is of opinion, that the percentage of the staff working in a notified office and having a working knowledge of Hindi has gone below the percentage specified in sub-rule.

From any date, it may, by notification in the official Gazette, declare that the said office shall cease to be notified office from that date.

11. Manuals, Codes, other procedural literature, articles of stationery etc.:-

(i) All manuals, codes and other procedural literature relating to Central Government Offices shall be printed or cyclostyled, as the case may be, and published both in Hindi and English in diglot form.

(ii) The forms and headings of registers used in any Central Government Office shall be in Hindi and English.

(iii) All name plates, sign boards, letter heads and inscription on envelopes and other items of stationery written, printed or inscribed for use in any Central Government Office, shall be in Hindi and English.

Provided that the Central Government may, if it is considered necessary to do so, by general of special order exempt any Central Government Office from all or any of the provisions of this rule.

12. Responsibility for Compliance:-

1. It shall be the responsibility of the administrative head of each Central Government Office

   (i) to ensure that the provisions of the Act and these rules are properly complied with; and

   (ii) to devise suitable and effective check points for this purpose.

2. The Central Government may from time to time issue such directions to its employees and offices as may be necessary, for the due compliance of the provisions of the Act and these rules.

AUTHORITY: OFFICIAL LANGUAGES (USE FOR OFFICIAL PURPOSE OF THE UNION) RULES, 1976 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTERNO.2177-TA.II/176-76 DATED 12.10.76. **subsequently amended vide numbers G.S.R. 790, dated the 24th October, 1987 and G.S.R.162, dated the 3rd August, 2007.**

ANNEXURE

I hereby declare that I possess proficiency in Hindi/ have acquired a working knowledge of Hindi in view of the following:-

Date:- Signature.

16.2 MAKING IN SERVICE TRAINING IN HINDI OBLIGATORY FOR ALL CENTRAL GOVERNMENT EMPLOYEES

In service training in Hindi is obligatory for all Central Government employees. Employees below class III grade (Group (C), industrial establishments and work-charged staff are, however, exempted.

In service training in Hindi stenography and Hindi Type-writing is also obligatory for stenographers and typists/clerks respectively employed under the Central Government.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS DEPARTMENT OF OFFICIAL LANGUAGE O.M.No.12014/1/74/M.I./OL(D) DATED 30.07.85 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.506-HA/18-85 DATED 04.09.85.

16.3 THE CATEGORISATION OF TRAINEES IN FOUR LINGUISTIC GROUPS IS AS FOLLOWS

(a) Category `A': Inservice training is obligatory for all those officers whose mother tongue is Hindi and who can express themselves well in Hindi. The training is essential for the use of the official Hindi terminology and in the higher forms of noting and drafting in Hindi.

((b) Category `B': Those officers whose mother tongue is one of the following languages - Punjabi, Urdu, Kashmiri, Sindhi, Pushtu or other allied languages.

(c) Category `C' : Those officers whose mother tongue is one of the following languages - Marathi, Gujarati, Bengali, Oriya, Assamese or allied Languages.

(d) Category `D': Those officers who speak a south Indian language or English.

Initially admission will be made on the basis of the above categorisation but it should be possible for trainees to a higher or lower course depending on their knowledge of Hindi. Broadly speaking the following criteria may be observed for admission to different courses:-

AUTHORITY: G.O.I.M.H.A. No.3/26/61-H(B), DATED 03.06.1961.

(a) Prabodh: This is the first Elementary Course for Officers of `D' category.

Duration: One year

Books Prescribed: Saral Hindi Pathmala - I

Saral Hindi Vyakaran - I

Examination: This Examination is conducted

Home Examination.

There are two written papers, each carrying 100 marks. The first papers is on the

prescribed text and the second paper on grammar, composition and translation. There is also a viva-voce test of 50 marks.

(b) Praveen: This is the second Middle course intended for officers belonging to `C' category.

Duration:	Nine Months.
Books Prescribed:	Text: Saral Hindi Pathmala-II Grammar: Saral Hindi Grammar-II
Supplementary:	Sapta Saroj by Prem Chand.
Examination:	There are two written papers, each carrying 100 marks. The first paper is set on the prescribed text, supplementary reader and unseen passage. The second paper consists of grammar, composition, translation and elementary noting and drafting. There is a viva- voce of 100 marks to examine the candidates capacity for reading and conversation in Hindi. The pass percentage of marks in each of the two written papers is 33 and in the viva- voce is 40 and it is compulsory to pass in each paper and viva - voce test separately.

(c) Pragya: This course is intended for officers of category `B'. It is of the standard of Matriculation or Final School Examination.

Duration:	One year
Books prescribed:	Text: Saral Hindi Pathmala- III Grammar: By Shastri and Apte.
Supplementary:	Bharat Aaj Aur Kal, by J.L.Nehru
Examination:	There are three written papers each carrying 100 marks

(d) Parangat: In compliance to the Presidential orders issued under the recommendation No. 16.7(a) of the Seventh Report of the Committee of Parliament on Official Language, a decision has been taken to implement a new practice based 'Parangat' course for all the personnel of the Ministries/ Departments, their attached & subordinate offices, Public Sector undertakings / Statutory/Autonomous Bodies / Enterprises/ Agencies/ Corporations Nationalized Banks owned or controlled by the Union Government, who possess 'working knowledge of Hindi' to make them proficient to carry out their official work in Hindi.

This program will be implemented from the financial year 2015-16. The course classes will be conducted by Central Hindi Training Institute/ Hindi Teaching Scheme, Department of Official Language during office working hours.

Eligibility:-
All the personnel of the Ministries / Departments, their attached & subordinate offices, Public Sector undertakings / Statutory Bodies / Enterprises/ Agencies/Corporations & Nationalized Banks owned or controlled by the Union Government, who possess 'Working Knowledge of Hindi' will be eligible for this 'Parangat' training.

Contents of the course:-

(i). 'Parangat' course will be mainly based on practice, in which 80% of training time will be scheduled for practice and 20 percent time to discuss the theoretical aspects of the course.
(ii). Contents of the course will focus on the following topics:-
1. Administration 2. Finance 3. Banking 4. Science and Technology 5. Glossary of Terms
5. This course will be conducted by Central Hindi Training Institute under two arrangements.
(i). In first arrangement intensive training programme will be completed in 20 working days (160 Hrs)
(ii). In second arrangement training classes will be conducted for 1 hour or for 1 hour 30 minutes on alternate days. This programme will be completed in 05 months.
Central Hindi Training Institute will issue the course calendar.

Examination:-

The examination will be conducted at the end of the course as per conventional system.

The first paper is set on the prescribed text, including questions on supplementary reader and unseen passage. The second paper comprises grammar, composition, Precis writing and translation. The third paper comprises noting and drafting. There is viva-voce test of 100 marks and percentage of pass marks in, each paper is 33 and in viva- voce is 40.

Passing in each paper and viva- voce test separately is compulsory (Parveen and Pragya examinations are conducted by the examination branch of the Education, Directorate Delhi in June and December each year). There will be two sessions during the year, new classes being formed in June/July and December/January each year.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS NO.RO(HRTS/4/2/64, DATED NOVEMBER, 1964 RECEIVED UNDER COMPTROLLER AND AUDITOR GENERAL' ENDORSEMENT NO.1574-NGE.II/104/II DATED 27.11.1964.***

16.4 Officers who have passed B.A./B.Com (Hons.) with Hindi as an optional subject are exempted from Hindi Training and passing the Pragya Examination, while those who have passed the F.A./Intermediate with Hindi as an optional subject are not required to pass the Prabodh or Praveen Examination but they will have to pass the Pragya Exam.

Officers who have passed the Matriculation or equivalent examination with Hindi as a full subject from any State in India and have secured not less than 50% marks in Hindi are exempted from Hindi training or passing the Pragya Examination.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS, NO.12/10/62-H(B) DATED 29.01.63 AND COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1236-NGE.II/4(B)1962 DATED NIL READ WITH G.O.I.M.O.H.A.O.M.NO.14013/1/85-OL(D DATED 23.03.86 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.276/HA/1365 DATED 25.07.86.

NOTE: Government employees who have passed their Matriculation or equivalent Examination with Hindi as a subject and make a declaration in writing that they have working knowledge of Hindi, such Government employees may be treated as exempted from the obligatory in service training of Hindi even though they have secured less than 50 % marks in Hindi.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS, DEPARTMENT OF OFFICIAL LANGUAGE O.M.NO.14013/1/85-OL(D), DATED 09.03.1987 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.195-HA/18-85 DATED 20.04.1987.

16.5 (i) The candidate belonging to `B', `C' and `D' categories as mentioned in para 489 who have passed Matriculation/SSC or equivalent examination with Hindi as one of the subjects, conducted by a Board/University or any other agency located in a Non-Hindi area are not exempted from the obligatory requirement of Hindi training and are required to appear at the prescribed Examination.

NOTE: The phrase `any other agency' includes the voluntary organization mentioned in para 16.6. The employees, who have passed the Hindi Examination conducted by those organizations in non-Hindi speaking areas, recognized by the Government as equivalent to Hindi standard of Matriculation Examination, are not exempted from the obligatory requirement of Hindi training.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.13/1-3/64-H, DATED 03.12.64.

(ii) Those who have passed the Intermediate or a higher examination conducted by a Board/University or other agency with Hindi as a full subject are exempted from the obligatory requirements of Hindi training.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.13/3/64-H DATED 05.08.84 AND COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO.1180 NGE-II/104-64, III, DATED 28.08.1964.

(iii) Those employees who have passed the Matriculation or equivalent Examination with Hindi as a full subject from organizations situated in bilingual states or the

Union Territory of Delhi are exempted from passing the Hindi Pragya Examination.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.13/13/64-HINDI, DATED 02.01.1965.***

16.6 The following standards of Hindi Examinations of different Hindi Organizations have been recognized by the Government of India in the Ministry of Education for purposes of admission to Hindi classes and eligibility to take Hindi examination and also for the purpose of compilation of statistics regarding progress of Hindi Teaching. The candidates who have passed these examinations may be considered as having attained the standard of the Pragya examination conducted by the Board of Higher Secondary Education, Delhi.

Name of the Organization		Name of the Examination nised by the Government.	Standard of Hindi to which recog-
1.	Hindi Sahitya Sammelan	Prathma	Matric
	Allahabad	Madhyama	B.A.
		(Visharad)	
		Uttam	Higher than B.A.
		(Sahitya-	but not equiva-
		Ratna)	let to M.A.)
2.	Pragya Mahila Vidyapith	Vidishi	Inter
	Allahabad	Saraswati	B.A.
3.	Hindi Vidyapath Deoghar	Praveshika	Matric
		Sahitya	Inter
		Bhushan	
		Sahityalankar	B.A.
4.	Assam Rashtra Bhasha	Prabodh	Matric
	Prachar Samiti, Gauhati	Visharad	Inter
5.	Travencore Hindi Sabha,	Pravesh	Matric
	Trivandrum	Bushan	Inter
6.	Hindi Prachar Sabha,	Vishrad	Matric
	Hyderabad	Bhushan	Inter

		Vidwan	B.A.
7.	Akhil Bhartiya Hindi Parishad/Samiti Agara		
8.	Rashtrabhasha Prachar Samiti Vardha	Parichyaya	Matric
		Kovid	Inter
		Ratan	B.A.
9.	Manipuri Hindi Parishad, Imphal	Prabodh Visharad	Matric Inter

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS NO.3/3/60-H(S), DATED 06.05.1960.

16.7 As Hindi Training is obligatory and classes are held during office hours and attendance in Hindi classes is treated as time spent on duty, it is clearly desirable to impress on all persons deputed for Hindi Training that willful and unjustified absence from Hindi classes will make them liable to disciplinary action for neglect of official duty. Similarly, since the examination held from an essential part of the training programme, Government Servants who have completed various courses of training under the Hindi teaching scheme, should normally be expected to appear at examination held at the end of each session.

While, the trainees cannot be subjected to any penalty or departmental action if they fail in the examination, it is incumbent on them to attend the classes regularly and to appear at the prescribed examination.

AUTHORITY: GOVERNMENT OF INDIA M.M.A.,CIRCULAR LETTER NO.F.3/14/60-H DATED 05.01.1962.

NOTE: It is the duty of the employing officer to release an appropriate percentage of staff for Hindi Training.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)F.26/27/61 (COORD), DATED 22.06.1961.

16.8 The trainees should be asked to initial the attendance registers when they are present. Thereafter the teachers may mark the absentees in red ink.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS NO.2/57/61-H(B), DATED 04.12.1961

16.9 The employees deputed for training under this scheme are not to be transferred till the completion of their examination. However, if in avoidable cases the officials are prevented to appear at the examination due to their transfer or deputation to another station on temporary duty, such officials should be permitted to travel to appear at the nearest examination centre. They will be treated as on duty during the day or days of the examination and during the reasonable time required for the journey, if any, to and from the place of examination.

The grant of Travelling Allowance to the Government Servants for appearing in the examinations will be regulated as follows.

(a) In case of a Government Servant who has not been paid Travelling Allowance under S.R.130 on a previous occasion for taking Hindi/ Hindi Typewriting/Hindi Stenography examination, Travelling Allowance may be paid in respect of any appearance at that examination in which he secures not less 25% of the marks.

(b) Government Servants who have once been paid travelling allowance under S.R.130 without passing an examination will be entitled to Travelling Allowance on a second occasion only in respect of the appearance at the examination t which he passed it.

AUTHORITY: GOVERNMENT OF INDIA, M.H.A. LETTER NO.3/22/60 , H(B) DATED 06.01.1962 READ WITH G.O.I.M.H.A. LETTER NO.3/22/60-H(B) DATED 08.03.1963.

(c) The Officer Trainees who do not actually attend the office on the examination days and reach their examination centre direct from their residence may be allowed actual conveyance expenses by Public Conveyance from office to examination centre, limited to the actual expenses incurred by them from residence subject to the fulfilment of the conditions laid down in clauses (a) and (b) above.

AUTHORITY: COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1558-NGE-I/143-61, DATED 08.10.1963.

NOTE 1: In case the examination is held in a day both in the forenoon and in the afternoon, the Government Servants need not be required to attend office either before or after the examination.

NOTE 2: In case where the examination is held only in the forenoon or in the afternoon, the Government Servants must attend office in the afternoon/ forenoon, as the case may be, unless the Head of Office/Department specifically exempt any or all Government Servants from such attendance, having regard to the time schedule of the test and the distance between the place of duty and examination.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS O.M.NO.5/1/65-H DATED 08.06.1968.

NOTE 3: The orders contained in para 495 (C) above apply only to cases where both office and residence of the officer trainees are at a distance of more than one mile but less than five miles/ 8 kilometers.

Explanation: (a) Where the distance between office and Examination centre is more than 5 miles/8 Kilometers but distance between residence and examination centre is more than one mile but less than 5 miles/8 Kilometers, the officer trainees will be entitled to actual conveyance expenses by public conveyance between residence and examination centre.

(b) In cases where both the office and the residence of the officer Trainees are at a distance of more than 5 miles/8 Kilometers from the examination centre, the officer Trainees will be entitled to Travelling Allowance under S.R. 130.

(c) In cases where officer Trainees proceed from residence to examination centre, but return to office or proceed from office to examination centre and go to residence from there (i) if the distance between the office and the examination centre is more than one mile but less than 5 miles/8 Kilometers, they will be entitled to actual conveyance expenses for both the forward and return journeys, and (ii) if the distance between office and examination centre is more than 5 miles/8 Kilometers, the Trainees will be entitled to Travelling Allowance under S.R. 130.

The grant of Travelling Allowance/actual conveyance charge is also admissible to the officers who appear without attending the classes.

The actual conveyance charge admissible to the officer trainees under sub-paras (a) and (c) (i) above may be limited to the amount of daily allowance of the respective grades.

These orders have effect from 21.9.1963.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS LETTER NO.3/22/60-H(B) DATED 20.06.1964 RECEIVED UNDER COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.2601-AUDIT/159-64 DATED 02.12.1964.

16.10 THE CASES OF THE GOVERNMENT EMPLOYEES TAKING HINDI EXAMINATION DURING THEIR LEAVE WILL BE REGULATED AS FOLLOWS

(i) In cases when both the office and the residence are at a distance of more than 5 miles/8 Kilometers from the examination centre, the Government employees may be allowed Travelling Allowance under S.R. 130.

(ii) In other cases the Government employees may be allowed (subject to the condition that the distance between the examination centre and office/residence is more than one mile) actual conveyance expenses by Public Conveyance between residence and the examination centre.

The entitlements under (i) and (ii) above should be limited to the amount of daily allowance admissible and subject the fulfilment of conditions laid down in Para 495 (a) and (b).

These orders have effect from 21.9.1963.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS NEW DELHI LETTER NO.7/45/64-H, DATED 02.04.1965 RECEIVED UNDER COMPTROLLER AND AUDITOR GENERAL'S ENDSTT. NO.467/AUDIT/159-64, DATED 12.04.1965 TO ALL ACCOUNTANT GENERAL ETC.,.***

16.11 The non-gazetted officer attending Hindi classes should be allowed actual Bus fare/Rail fare between office and the classes, if they actually travel more than one mile by bus/train for attending the classes. The office may pay these charges from their contingencies on a certificate obtained by the trainees from the Instructor concerned at the centre. They will claim by the shortest route and by the cheapest mode of conveyance available.

AUTHORITY: ***G.O.I.M.H.A. LETTER NO.12/21/61-H(B), DATED 19.07.1961.***

16.12 Non-gazetted Officers attending Hindi/Hindi Type-writing/ Hindi shorthand classes may be granted the cheaper mode of conveyance where bus/train is not in operation i.e. two trainees may hire a Rickshaw or four trainees may hire a Tonga i.e. (whichever is cheapest) and claim the proportionate charges.

AUTHORITY: ***G.O.I.M.H.A., CIRCULAR LETTER NO.12/21/71-H(B) DATED 26.06.1962.***

16.13 Any entry of the fact of the passing of the recognised examination of Hindi by Central Government employees should be made in the Service Books (and corresponding documents) alongwith entries relating to their educational qualifications.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS LETTER NO.12/25/59-OL, DATED 19.02.1960.***

A similar entry may also be made on passing the Hindi Typewriting and the Hindi Stenography Examinations and also on getting Cash Awards under the Hindi Teaching Scheme.

AUTHORITY: ***COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.1743-NGE-II/6-60-PT.III DATED 20.06.60 AND 941-NGE-II/4-63 VI DATED 23.08.1963.***

16.14 In accordance with the provisions of the scheme for teaching Hindi to Central Government employees, every Central Government Office located at a place where the scheme is introduced nominates an officer (known as the Liaison officer) to be the officer in over-all charge of the scheme at that station. Each such officer is expected to observe the financial rules and regulations in respect of Government expenditure incurred through him. In addition to this, he is also expected to inspect the classes at his centre to ensure progress of the scheme.

16.15 HINDI TEACHING SCHEM E- GRANT OF HONORARIUM TO THE OFFICER-IN-OVERALL CHARGE

Honorarium at the rates indicated below is admissible to officer of the Central Government who are appointed officers in-overall charge of Hindi Teaching Centres (with full time/part-time/Hindi Pradhyapaks/Hindi Typewriting and Stenography Instructors-Assistant Directors) and shoulder additional duties and responsibilities for looking after the training of the Central Government employees in an honorary capacity in addition to their normal duties:-

(1)	Officer- in-overall Charge of Hindi Teaching Centre with one to five full-time regular Hindi Pradhypaks/Hindi Typewriting and Stenography Instructors (Assistant Directors).	Rs. 100/- p.m. (Rs. One hundred per month)
(2)	Officer- in-overall charge of Hindi Teaching centre with six or more full-time regular Hindi Pradhypaks/Hindi Typewriting and Stenography Instructors (Assistant Directors).	Rs. 140/- p.m. (Rs. One hundred forty per month)

(3) Officer- in-overall charge of part-time Hindi Teaching Centres with 20 or more trainees on roll. Rs. 50/- p.m. (Rs. Fifty per month)

Provided that:-

(i) Officer- in-overall charge looking after more than one full-time centre will be entitled to claim Honorarium on the basis of the total number of full time regular Hindi Pradhypaks/Hindi Typewriting and Stenography Instructors (Assistant Directors) of the Centres combined together and not separately on the strength of full-time Hindi Pradhyapaks/Hindi Typewriting & Stenography Instructors (Asstt. Directors) of each centre. The date of joining and relinquishment of the charge by the regular Hindi Pradhypaks/Hindi Typewriting and Stenography Instructors (Assistant Directors) will be taken into consideration while counting the strength of Hindi Pradhyapaks/Hindi Typewriting and Stenography Instructors (Asstt. Directors).

(ii) Part-time Hindi Pradhyapaks attached to a particular centre in addition to regular full time Hindi Pradhyapaks will not be counted for the purpose of claiming Honorarium by the Officer- in-overall charge.

(iii) Officer- in-overall charge looking after more than one part time Hindi Teaching Centre will be entitled to claim honorarium on the basis of the total number of trainees on roll at such centres and not separately for each.

(iv) No Honorarium will be admissible where an officer functions as Officer-in-overall charge for a period of less than one month.

2. The following certificate will be forwarded by the Officer- in-overall charge of a full-time centre to the concerned Deputy Director for claiming payment of Honorarium:-

Certified that number of full time teachers/ Hindi Pradhypaks/Hindi Typewriting and Stenography Instructors (Assistant Directors) working under me at the Hindi Teaching Centre(s) at _____ for the month of _____ is _____.

(3) The following certificate will be forwarded by the Officer- in-overall charge of a part time centre to concerned Deputy Director for claiming payment of Honorarium:-

Certified that the number of trainees on roll at the Hindi Teaching Centre at _____ for the month of _____ is _____.

(4) The Officer- in-overall charge of a full time/part time centre will furnish another certificate as follows:-

"Certified that all the periodical returns prescribed under the Hindi Teaching Scheme have been submitted to the Deputy Director concerned and the Department of Official language".

(5) The term `enrolment' has been defined in the Ministry of Home Affairs letter No.3/13/68-H dated 02.05.1968.

(6) It is certified that the work performed by the Officer- in-overall charge of full time/part-time Hindi Teaching Centres is heavy and laborious in character and due regard has been paid to the general principles enunciated in Rule 11 of the Fundamental Rules in according this sanction and that the permission of the Administrative Authority of the Officer- in-overall charge will be obtained for the acceptance of the Honorarium and a suitable certificate incorporated in the appointment letter of the Officer-in-overall charge.

(7) The expenditure is debitable to Major Head `2070' C-Other Administrative Services, C.5-Training, C.5(2)-Other Schemes, C.5(2)-Other Training Schemes (Plan) under Grant No.55-Other Expenditure of the Ministry of Home Affairs.

(8) These orders will come into affect from the date of issue of these orders.

AUTHORITY: DEPTT. OF OFFICIAL LANGUAGE O.M.NO.12013/2/83-O.L.(E) DATED 12.08.1983

(B) In view of the additional responsibilities developing on the officer, part time teachers, clerk and peon concerned, the Ministry of Home Affairs have sanctioned Honorarium at the following rates:-

(i) Part time Hindi Teachers

Average attendance	Rate of honorarium
Between 5 to 9	Between 31 to 40
Between 10 to 20	Between 41 to 50
Between 11 to 30	Between 51 to 60

Between 61 to 70	Rs. 20/- per month
or more	Rs. 30 per month
	Rs. 40 per month
	Rs. 50 per month
	Rs. 60 per month
	Rs. 70 per month
	Rs. 80 per month

(ii). With effect from 01.02.80 following rates of honorarium for the part time Hindi Teacher have been sanctioned vide G.O.I. M.O.H.A. letter No.12013/11/77-GIE dated 04.02.1980

Average attendance of trainees	Rate of Honorarium for taking classes on alternative days i.e. 3 days a week		Rates of honorarium for taking class daily	
	For Government servants	For others	For Government servants	For others
Between 5-10	Rs. 30/- p.m.	Rs. 45/- p.m.	Rs. 45/- p.m.	Rs. 60/- p.m.
Between 111-20	Rs. 45/- p.m.	Rs. 60/- p.m.	Rs. 60/- p.m.	Rs. 75/- p.m.
Between 21 and above	Rs. 60/- p.m.	Rs. 90/- p.m.	Rs. 80/- p.m.	Rs. 110/- p.m.

(C) Part Time clerks/Peons

Rate of Honorarium	Clerks	Peons
Part time Hindi teaching Centre with 20 to 100 Trainees on roll	Rs. 25/- p.m.	Rs. 15/- p.m.
Part time Hindi teaching Centre with more than 100 trainees on roll.	Rs. 35/- p.m.	Rs. 20/- p.m.

If any officer of the Audit Department/Office is appointed any time to work in this capacity, there should be no objection to his being allowed to draw honorarium at the usual rates admissible under this scheme.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF FINANCE (DEPTT. OF REVENUE) LETTER NO.26/13/59-COORD. (672) DATED 23.12.1959

16.16. INCENTIVES ON PASSING THE HINDI, THE HINDI TYPING AND THE HINDI STENOGRAPHY EXAMINATIONS OF THE HINDI TEACHING SCHEME THROUGH ONE'S OWN EFFORTS AND ON PASSING THE RECOGNISED HINDI EXAMINATION OF VOLUNTARY HINDI ORGANIZATIONS ETC.

(I) Lump-sum award at the following rates,. is granted to the Central Government employees on passing (i) the Hindi, the Hindi Typewriting and the Hindi Stenography examinations of the Hindi Teaching Scheme through their own efforts and (ii) such Hindi examination conducted by the recognised voluntary Organizations, as have been recognised by the Government of India (Ministry of Education and Social Welfare) as equivalent to or higher than the matriculation examination:-

(A). HINDI LANGUAGE EXAMINATION OF HINDI TEACHING SCHEME

(1) Prabodh

1.	On securing 70% or more marks	1600
2.	On securing 60% or more but less than 70% marks	800
3.	On securing 55% or more but less than 60% marks	400

(2) Praveen

1.	On securing 70% or more marks	1800
2.	On securing 60% or more but less than 70% marks	1200
3.	On securing 55% or more but less than 60% marks	600

(3) Pragya

1.	On securing 70% or more marks	2400
2.	On securing 60% or more but less than 70% marks	1600
3.	On securing 55% or more but less than 60% marks	800

(4) Parangat

1.	On securing 70% or more marks	10000
2.	On securing 60% or more but less than 70% marks	7000
3.	On securing 55% or more but less than 60% marks	4000

(B) Hindi Typing and Stenography Examination of Hindi Teaching Scheme.

(1) HINDI TYPING

1.	97% or more marks	2400
2.	95% or more marks but less than 97% marks	1600
3.	90% or more marks but less than 95% marks	800

(2) Hindi Stenography

1.	95% or more marks	2400
2.	92% or more marks but less than 95% marks	1600
3.	88% or more marks but less than 92% marks	800

(C) Hindi Language, Hindi Typewriting and Stenography examinations of the Hindi Teaching Scheme, through own efforts.

Examination		Award
(i)	Prabodh Examination of the Hindi Teaching Scheme	1600

(ii)	Praveen Examination of the Hindi Teaching Scheme	1500
iii)	Pragya Examination of the Hindi Teaching Scheme	2400
(iv)	Hindi Typewriting Examination of the Hindi Teaching Scheme	1600
(v)	Hindi Stenography Examination of the Hindi Teaching Scheme	3000.

(O.M. No.21034/66/2010-OL.(Trg) dated 29-7-2011

On passing the recognised examination of the voluntary Hindi Organization and the Parichaya Examination of the Central Hindi Directorate, the non-gazetted employees may be granted, in addition to the lump-sum award, personal pay equal in amount to one increment for a period of 12 months. The instructions issued from time to time in regard to the grant of personal pay will also be applicable to the aforesaid personal pay, provided that:-

1. An employee who has already passed Matriculation or an equivalent or a higher examination conducted by a Board or a University or a Government Agency or a Private Body with Hindi as a subject (in any-form) or through Hindi medium, or whose mother tongue is Hindi, or who has been exempted from the inservice training in Hindi will not be eligible for the grant of lump-sum award on passing any of the Hindi examination.

2. An employee who has already passed the Middle (Class VIII) or an equivalent or higher examination conducted by a Board or a University or a Government Agency or a Private Body with Hindi as a subject (in any form) or through Hindi medium will not be eligible for the grant of lump sum award on passing the Hindi Praveen or the Hindi Prabodh Examination.

3. An employee who has already passed the primary (Class V) or an equivalent or a higher examination conducted by a Board or a University or a Government Agency or a Private Body with Hindi as a subject (in any form) or through Hindi medium will not be eligible to the grant of lump sum award on passing the Prabodh Examination.

4. An employee:-

(i) Who before joining the employment of the Government, had declared that he had a speed of 25 w.p.m. or more in the Hindi Typewriting; or

(ii) who has already received training in Hindi Typewriting from an institution recognised by the Government and had passed a test in Hindi Typewriting therefrom; or

(iii) for whom training in Hindi typewriting is not obligatory, will not be eligible for the grant of lump-sum award on passing the Hindi Typewriting Examination.

5. An employee:-

(i). Who before joining the employment of the Government, had declared that he had a speed of 80 w.p.m. or more in Hindi stenography; or

(ii) who has already received training in Hindi stenography from an institution recognized by the Government and has passed a test in Hindi stenography therefrom; or

(iii).for whom training in Hindi Stenography is not obligatory, will not be eligible for the grant of lump-sum award on passing the Hindi Stenography examination.

II. The other conditions regarding the grant and the payment of the lump-sum award will be as follows:-

(i) The above mentioned lump-sum award will be granted, in addition to the operational staff to only those employees who are posted at places, where there are no training centres under the Hindi Teaching scheme or where there are no arrangements for imparting training in the concerned courses.

(ii) The employees who pass an examination higher than the one prescribed for them as the final examination will not be granted lump-sum award therefor.

(iii) The lump-sum award will be granted in addition to the personal pay and the cash award to which an employee may be eligible in accordance with the instructions issued from time to time in this regard.

(iv) For the grant of lump-sum award, the employees concerned will have to pass the prescribed examination within a period of 15 months from the date of their first appearance at the said examinations.

(v) The employees who had at any time received training at any centre of the Hindi Teaching Scheme, for how-so-ever small a period, will not be eligible for the grant of lump-sum award on passing the examination pertaining to the said training.

However, no deduction will be made from the lump-sum award of the operational staff, if they are otherwise eligible for it, merely because they had occasionally attended the classes of the Hindi Teaching Scheme.

The employees, who prepared privately for the examination conducted by the Hindi Teaching scheme will be provided with text books free of cost, as in the case of other trainees who attend Hindi classes during office hours. However, the employees, preparing for the recognised examination of the voluntary Hindi Organization or the Parichaya Examination of central Hindi Directorate, will not be given the facility of the free text books.

The employees preparing privately for the examination will be entitled only for the lump-sum award, the conveyance charges incurred by them or the fees paid by them to the institutions will not be reimbursed.

(IV) The scheme of lump-sum award has been extended by the Government of India upto January, 1989 vide M.O.H. Department of Official Language O.M.No.12013/1/87-OC(D), dated 20.02.1987.

(V). Administrative Ministry concerned may decide as to which category of their staff should be classified as "Operational". The term "Operational staff" has, however, been generally defined to cover such staff as have no fixed place of duty or uniform hours of work or who remain mostly on tour and for that reason cannot be spared or are unable to attend Hindi Classes regularly.

(VI) The lump-sum award will be sanctioned and paid by the respective department.

AUTHORITY: DEPARTMENT OF O.L., O.M.NO.12011/5/83-O.L.(D), DATED 29.10.1984.

16.17 PAY BENEFITS ON PASSING HINDI EXAMINATIONS

Personal pay equal in amount to one increment for a period of 12 months is admissible to the Central Government employees on passing the Hindi, the Hindi Typewriting and the Hindi Stenography Examination of the Hindi Teaching Scheme subject to the fulfilment of the following conditions.

1. (i) **Pragya Examination**:-The personal pay shall be granted only to those Government employees for whom the Pragya-Course has been prescribed as the final course of study.

(a) To the non- gazetted employees, on obtaining pass marks in the Pragya Examination;

(b) To the Gazetted Officer, on passing the Pragya Examination with 60 per cent or more marks.

Provided that an employee, who has already passed the Matriculation or an equivalent examination or a higher examination conducted by a board or a University or a private body with Hindi as an elective, regular, additional or optional subject or as medium of examination or an employee whose mother tongue is Hindi and who can express himself well in Hindi, or an employee, who has been exempted from the in-service training in Hindi, will not be eligible for the grant of personal pay on passing the Pragya Examination.

(ii) Praveen Examination: The personal pay shall be granted only to those Government employees for whom the Praveen course has been prescribed as a final course of study.

(a) To the non- gazetted employees, on passing the Praveen examination with 55 *per cent* or more marks.

(b) To the Gazetted Officers on passing the Praveen Examination with 60 *per cent* or more marks.

Provided that an employee, who has already passed the middle (Class VIII) or an equivalent or a higher Examination conducted by a board or a Private Body with Hindi or with Hindi Medium or an employee, whose mother tongue is Hindi, or an employee, who is holding a post for which knowledge of Praveen ' (middle) standard has been prescribed as an essential qualification for recruitment/appointment or who has been exempted from the in service training in Hindi, will not be eligible for the grant of personal pay on passing the Praveen Examination.

(iii) Prabodh Examination:- The personal pay shall be granted to those non-gazetted Government employees for whom the Prabodh Course has been prescribed as a final course of study and who pass the examination with 55 *per cent* of marks.

Provided that an employee, who has already passed the primary (Class V) or an equivalent or a higher examination conducted by a School Authority/Government Agency/Board or Private Body with Hindi as a subject, or as medium of examination, or an employee whose mother tongue is Hindi, or an employee, who is holding a post for which knowledge of Prabodh (Primary) Standard has been prescribed as an essential qualification for the recruitment/ appointment, or who has been exempted from the in service training in Hindi, will not be eligible for the grant of personal pay on passing the Prabodh Examination.

The Gazetted Officer will not be granted personal pay on passing the Prabodh Examination.

(iv) **Hindi Typewriting Examination**:- The personal pay shall be granted to the non-gazetted employees on passing Hindi Typewriting Examination.

Provided that an employee, who has already passed a test in Hindi Typewriting, or for whom the training in Hindi Typewriting is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Typewriting Examination.

(v) Hindi Stenography Examination:- The personal pay shall be granted.

(a) to the non- gazetted employees, on obtaining 70% pass marks in Hindi Stenography Examination;

(b) to the gazetted stenographers, on passing the Hindi Stenography Examination with 75 *per cent* or more marks;

(O.M. No.21034/66/2010-OL.(Trg) dated 29-7-2011)

Provided that an employee, who has already passed an examination in Hindi Stenography, or for whom the training in Hindi stenography is not obligatory, will not be eligible for the grant of personal pay on passing the Hindi Stenography Examination.

2. The Steno typists and Stenographers (gazetted as well as non-gazetted) whose mother tongue is not Hindi will be granted personal pay, equal in amount to two increments on passing the Hindi Stenography Examination. These increments will be absorbable in future increments of the concerned employees, who will get personal pay equal in amount to two increments in the first year, and after absorption of one increment in the second year they will get personal pay equal in amount to one increment only. In the case of gazetted stenographers, the condition of marks would be the same as in Para (V) (b) above.

3. A Government servant to whom personal pay has been sanctioned for passing the Hindi, or the Hindi Typewriting or the Hindi Stenography Examination, may forgo the same from a day of his choice, if it is in some monetary loss to him. The Government Servant if he so desires, may otherwise also forgo the incentive from a day of his choice without assigning any reasons therefor. In both the cases, he will have to inform his office in writing.

4. The personal pay will be granted to the concerned employee with effect from any one of the following dates of his choice:-

(a) The first of the month following the month in which the results of the examination are announced; or

(b) the date of annual increment which falls due after the announcement of the results of the examination (which would mean an advance increment over and above the normal increment).

The concerned employee will have to exercise his option in this connection within a period of three months from the date of the declaration of the results. The option once exercised shall be treated as final. If a Government Servant is on leave on the date of the declaration of the results, the period of three month will count from the date on which he resumes duty after return from leave.

If a Government Servant does not exercise his option within a period of three months from the date of declaration of the results of the examination, it will be deemed that the concerned employee is not interested in the personal pay. No personal pay will be granted to such an employee. In special circumstances, the Administrative Ministry/Department of the Government of India concerned would themselves take decision for extending the date of exercising the option on the merit of each case and no reference need be made to the Department of official Languages.

5. The other terms and conditions regarding grant and payment of the personal pay will be as under:-

(i) The personal pay will be in addition to the grant of Cash awards and lump-sum awards, to which such employees may be eligible in accordance with the instructions issued in this connection from time to time.

(ii) The personal pay will be granted only to those Government Servants who pass the prescribed examination within a period of 15 months of the completion of the course. In respect of the employees who pass the examination as private candidate without undergoing regular training, the period of 15 months will count from the date of their first appearance in the said examination.

(iii) In case an employee passes the Hindi, the Hindi Typewriting or the Hindi Stenography Examinations simultaneously or in quick succession, personal pay should be granted to him separately for each examination.

Personal pay for the second examination should be admissible after completion of full year after the grant of the first personal pay and it will also be for a period of 12 months.

(iv) The post, which a Government Servant was holding on the date of announcement of the result or on the date given in the option exercised by him, shall be the post in which the personal pay will be allowed to him.

However, in the case of clerks, who are promoted as Auditors, during the period of their training in Hindi Typewriting Examination but before the results are declared or after the results are declared but before the date they start drawing the personal pay, the personal pay will be granted at the rate and for the period they would have drawn it, had they not been promoted as Auditors.

(v) An employee, in receipt of a personal pay in a lower post:-

(a) On being promoted from a non-gazetted post to a higher non-gazetted post, will continue to draw the personal pay at the rate and for the period he would have drawn it, had he not been promoted to the higher grade.

(b) On being promoted from a non-gazetted post to a gazetted post, will continue to draw the personal pay for the remaining period only if he would have drawn it in the gazetted post, however, the rate and the period would be the same as he would have drawn it, had he not been promoted to the gazetted post.

A clerk in receipt of personal pay on passing the Hindi Typewriting Examination on being promoted as an Auditor will also continue to draw the personal pay at the rate and for the period he would have drawn it, had he not been promoted as an Auditor.

(vi). An employee mentioned at (v) above, if reverted to lower post, will continue to draw the personal pay as he would have drawn according to his option, had he not been promoted to the higher post.

(vii). An employee, who has been granted personal pay while holding a higher post, will, on his reversion to the lower post, draw the personal pay at the rate equal to his increment in the lower post for the period he would have drawn it in the higher post but for his reversion, subject to the condition that the total of pay plus personal pay shall not exceed the maximum of the scale of the lower post.

(viii). In case an employee has already reached the maximum of his grade pay, personal pay, equal in amount to one increment, should be granted to him for a period of 12 months or till the employee is promoted to a higher grade, whichever is earlier.

Similarly, the non-Hindi speaking English Stenographers who have reached the maximum of their grade pay on their passing Hindi Stenography Examination, will be granted personal pay, equal in amount to the increment in the first year, and one increment in the second year. But on their promotion to the next higher grade, they will cease to get the personal pay.

6. A declaration for the grant of personal pay, should be obtained from all such employees in the proforma vide Annexure 1 to this Chapter. On the basis of the particulars furnished in the declaration form, the eligibility for the grant of personal pay should be decided.

7. The personal pay will be sanctioned by respective Ministries/Departments/Offices and the expenditure on this account will be borne by them.

In the case of employees of Union Territories, the personal pay will be sanctioned by the respective Union Territory Administration and the expenditure on this account will be borne by them.

In the case of employees of autonomous Organizations, corporate bodies, public undertakings etc. the Administrative Ministries/Departments of Government of India concerned may suggest to such bodies to apply the scheme of personal pay on the same lines and sanction personal pay themselves. The expenditure should be met by those bodies.

8. In so far employees of the Indian Audit and Accounts Departments are concerned, the Comptroller and Auditor General of India will exercise the powers of the Administrative Ministry for the purpose of these orders.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME, AFFAIRS, DEPARTMENT OF LANGUAGES, LETTER NO.12014/2/76-CL(D), DATED 02.09.1976.

NOTE 1: Gazetted Officer who has passed the Pragya Examination held in June, 1978 or thereafter would also be granted personal pay equal in amount to one increment for a period of 12 months on merely obtaining the qualifying pass marks. There will, however, be no change in other terms and conditions and rates relating to grant and payment of personal pay on promotion from a non-gazetted post to Gazetted post and from one Gazetted post to another Gazetted post, personal pay will continue to be given to the persons concerned for the remaining period at the same rate at which it would have been given to him had he not been promoted to the higher post. It has also been decided that Gazetted Officers on passing the examination (June, 1978 and thereafter) of the full time intensive training course conducted by Central Hindi Institute of Agra, will also be granted, on similar lines personal pay equal in amount to one increment for a period of 12 months on the same terms and conditions governing passing of the Pragya Examination.

AUTHORITY:GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS DEPARTMENT OF OFFICE LANGUAGES O.M. NO.12014-OL(D), DATED 14.02.1979 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.387-AUDIT/48-75/1-79(42), DATED 14.05.1979.

NOTE II: Personal pay will be taken into account for calculating average emoluments for pension and the gratuity in case of retirement on superannuation, compulsory retirement or voluntary retirement.

GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS DEPARTMENT OF OFFICIAL LANGUAGE O.M.NO.12014/2/86-OL(D) DATED 29.12.86 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.283-AUDIT-I/7-87/III-87(53), DATED 21.05.87.

16.18 CASH AWARD

Cash award are sanctioned to Central Government employees gazetted as well as non-gazetted for acquitting creditably in Proabodh, Parveen and Pragya Examination under the Hindi Teaching Scheme.

2. The cash awards will be granted to the employee on the prescribed scales as indicated below:-

(A). HINDI LANGUAGE EXAMINATION OF HINDI TEACHING SCHEME

(1) Prabodh

1.	On securing 70% or more marks	1600
2.	On securing 60% or more but less than 70% marks	800
3.	On securing 55% or more but less than 60% marks	400

(2) Praveen

1.	On securing 70% or more marks	1800
2.	On securing 60% or more but less than 70% marks	1200
3.	On securing 55% or more but less than 60% marks	600

(3) Pragya

1.	On securing 70% or more marks	2400
2.	On securing 60% or more but less than 70% marks	1600
3.	On securing 55% or more but less than 60% marks	800

(4) Parangat

1.	On securing 70% or more marks	10000
2.	On securing 60% or more but less than 70% marks	7000
3.	On securing 55% or more but less than 60% marks	4000

OM No. 21034/66/2010-OL(Trg) dated 29-7-2011.

Provided that:-

(i) An employee who has already passed the Matriculation, equivalent or higher examination, conducted by a Board/University/Government Agency/ Private Body, with Hindi as a subject (in any form) or part of Higher Secondary Examination or medium of examination or whose mother tongue is Hindi will not be eligible for the grant of cash awards.

(ii) An employee who has already passed the Middle Standard, equivalent or higher examination, conducted by School Authorities/ Government agency/Private body with Hindi as a subject or who belongs to Category `B' under the Hindi Teaching Scheme viz. whose mother tongue is Punjabi, Urdu, Kashmiri, Sindhi or other allied languages will not be eligible for grant of cash awards on passing the Praveen examination.

The cash awards will be granted in addition to grant of lump-sum awards and/or grant of personal pay to which an employee may be eligible in accordance with the instructions issued from time to time. The Comptroller and Auditor General of India will exercise the powers of the Administrative Ministry in respect of Indian Audit and Accounts Department for the purpose of these orders. On receipt of merit lists, the Ministries/Departments of the Government of India etc. may obtain particulars of the meritorious candidates in the proforma given in Annexure (I) to this Chapter for deciding the eligibility or otherwise for the grant of cash awards and issue sanction in favour of the eligible candidates.

AUTHORITY:GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS OFFICE MEMO NO.15/1/69-H(I), DATED 14.05.1969 AND LETTER NO.12012/1/78-H. DATED 24.02.1978.

NOTE 1: It has been decided that cases, of grant of cash awards for Hindi Examinations conducted prior to 1968 examinations, may be decided by the Administrative Ministries/Departments of Government of India themselves in the light of the instructions issued by the Ministry of Home Affairs from time to time and expenditure on that account should also be borne by them. In cases of lapsed sanctions, the renewal sanctions may also be issued by the administrative Ministries/Departments of Government of India

No representation regarding grant of cash awards will be considered if it is received after the lapse of one year from the date of declaration of results of such examination. In the light of these instructions, no fresh case may be entertained and only such cases may be considered as had been represented earlier in time but which could not be decided for want of some clarification etc.

AUTHORITY: GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS, DEPARTMENTS OFFICIAL LANGUAGES O.M.NO.12012/1/76-OL(D) DATED 17.06.1976 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.703- AUDIT/5-76,(29), DATED 05.07.1976.

ANNEXURE-I

(Referred to in Paras 16.17 and 16.18)

Proforma for consideration for the grant of personal pay/lump-sum awards for passing the Prabodh/Praveen/ Pragya/Hindi Typewriting/Hindi Stenography Examinations and Examinations conducted after the intensive training course.

1. Name of the Employee/Officer in full (In Block letters)

2. Designation:

3. (a) Gazetted/Non-Gazetted
   (b) Class
   (c) Whether declared "Operational".

4. (a) Full Address of the office
   (b) Name of the Administrative Ministry/ Department.

5. (a) Are you an employee of the

   (i) Central Government
   (ii) Any Union Territory/ Administration.
   (iii) Corporation etc. owned by Central Government.

   (iv) Whether your office has been declared an Industrial Establishment?

   (v) Do you belong to work charged Establishment?

6. Pr. Accountant General/ Sr. Audit Officer concerned in whose books salary is adjusted.

7. Date of birth

8. Mother Tongue

9. (a) Name of course prescribed upto which you are required to be trained.

   (b) Is training in Hindi Typewriting or Hindi Stenography obligatory for you?

10. (a) Name of the Examination passed for which this claim has been made.

    (b) Year and month of the Examination.

    (c) Date of the declaration of the result.

    (d) Marks obtained.

    (e) Percentage of the marks obtained.

11. (a) How did you pass the above examination.

(i) By private study
(ii) by attending classes under the Hindi Teaching Scheme.

(b) When did you receive training of the said course in the classes run by Hindi Teaching Scheme (If you had received training earlier also, please give details).

12. Had you appeared in the same examination earlier also, if yes when and with what results.

13. If you passed any other examination of the Hindi Teaching Scheme, please give details. Please give details of other incentives, you have received.

14. (i) Whether passed Matriculation or an equivalent or Higher examination conducted by a Board/ University etc. with Hindi as a subject in any form or part of Higher Secondary Examination viz. Class IX & X. If yes, please give details and indicate percentage of marks obtained in Hindi subject.

(ii) Was Hindi a Medium of any of the above examination ?

(iii) Whether passed the Middle or Primary standard examination with Hindi as a subject?

(iv) If you have passed any other Hindi Examination conducted by a Government/Agency or by a Private Body, Please give details.

15. (a) Whether you had stated before joining the Central Government that:-

(i) You know Hindi Typing i.e. you had a speed of 25 w.p.m. or more in Hindi Typewriting.

(ii) You know Hindi Stenography, hence, your speed in Hindi Stenography was 80 w.p.m. or more.

(iii) If you have been trained by Government recognized institutions in Hindi Typewriting or Hindi Stenography? If yes, give details.

DECLARATION

The particulars given by me are in accordance with my knowledge and belief. I undertake to return the cash award in lump-sum if the above details furnished by me are found false or incorrect. I understand that disciplinary action may be taken against me for attempting to receive a cash award by making an inaccurate statement of facts.

Signature

_____

16.19 RAJBASHA SHIELD SCHEME

Provision for awarding a shield to encourage the use of Hindi in various Ministries/Departments and attached and subordinate offices. Department of Official Language collects information from all the Ministries and Departments on the basis of norms mentioned and awards the shield to that Ministry or Department which obtains the Maximum marks on the basis of work done under various items during the year. Besides this shield, provision has also been made for giving II, III and other incentive awards to encourage the use of Hindi in official work.

(i) The Committee constituted for the purpose of awarding the shield has amended the prescribed norms of marks as follows:-

		Marks allotted.
1.	Replies to letters received in Hindi.	10
2.	Use of Hindi in original correspondence (Replies to letters received in English will also be included in the original correspondence).	25
3.	Documents issued bilingually under Section 3(3) of the O.L. Act 1963 (as amended 1967).	10
4.	Notification of office under O.L. Rule 10(4)	10
5.	Specification for doing work in Hindi under Rule 8(4) in notified offices	20
6.	Trained Staff and Stenographers	5
7.	Arranging Workshops	10
8.	Inspection offices/Sections by various Ministries/Departments on the basis of figures	10
		100

3. All Ministries/Departments are required to send their figures in the attached proforma for participating in the competition under this Scheme. While sending the

particulars, it should be ensured that the names of only two officers/employees who have made maximum use of Hindi are sponsored but they should be other than Hindi Officers/Translators.

Statement of work done in Hindi for the award of O.L. Shield in the year.

Name of Ministry/Department:

Period From _____ to _____

(A) Work done in Hindi by Sections of the Ministry/Department.

1. Total number of Sections (excluding Hindi Sections)

2. How many of them are doing 25% or more of their work in Hindi.

(B)

Correspondence in Hindi Letters issued under Section(3)	Total Number	Issued bilingual in Hindi and English	In English only	In Hindi only
(vi) General Orders, Circulars, Orders Memoranda, etc., issued during the period:				

Number received in Hindi	Number replied to in Hindi	Number replied to in English	Number of letters for which no reply was necessary
2. Total number of letters received from any sources during the period:			

Total Number of letters sent	Number sent in Hindi	Number sent in English.
3. Original letters sent by the Office during the period (Except Region `C').		

(C) Hindi Teaching

1. Total Number of employee

2. Total number of employees trained

3. How many of them are doing 25% or more of their work in Hindi

(D) Devnagari Typewriters.

1. Total number of typewriter at the end of the year
2. Number of Devnagari Typewriter in actual use at the end of the period.

(E) Provision of Hindi Stenographers:

1. Total Number of stenographer/Stenotypists.

2. Number of trained in Devna gari at end of _____.

3. Number of those from whom regular Hindi work was taken during the year.

(F) Miscellaneous:

1. Number of Official Languages implementation Committee Meetings held during the period.

2. Total number of Attached/sub-ordinate offices and how many were inspected during the year. Where there is no attached/sub-office of Ministry/Department, they may give total number of sections/Company's Offices and how many were inspected during the year.

(G) (i) Total Number of publications brought out.

(i) How many of them were published in Hindi

(ii) How many of them were published in English.

(iii) Details of any other work done in Hindi.

(H) Numbers of only two employees (Officers who have done maximum use of Hindi during _____ (Certified by the Hindi Adhikari) (Except Hindi Officers/Translators).

(I) Name & Present address of the Joint Secretary incharge of Hindi work during _____

Signature of the Rajbhasha Adhikari
Designation:-
Tel.No.

AUTHORITY: ***COPY OF DEPARTMENT OF O.L.O.M./NO.12013/84-OL(B.I) DATED 07.08.1984 READ WITH G.O.I.M.O.H. DEPTT. OF OFFICIAL LANGUAGE O.M. NO.12013/1/86-OL(B.I), DATED 28.04.86 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.460-HA/24-86, DATED 09/86.***

16.20 INCENTIVE FOR ORIGIN AL HINDI NOTING/DRAFTING IN OFFICIAL WORK

A revised incentive scheme for original Hindi noting/drafting in official work the details of which are given below has been introduced.

2.(i) Scope of the Scheme: All Ministries/Departments/attached and subordinate offices of the Central Government may introduce the scheme independently for their officers/employees.

(ii) Eligibility:

a. Officers/employees of the categories who are expected to do original noting/drafting in official work can participate in this scheme.

(b)Stenographers who are covered under some other scheme for encouraging the use of Hindi in official work will not be eligible to participate in this scheme.

(c)Hindi officers and Translators who generally do their work in Hindi will not be eligible to participate in this scheme.

(iii) Prizes: The following cash awards may be given to the participants every year according to the work done by them in Hindi:-

(a)Independently for each Ministry/Department/Attached Offices of Central Government.

First Prize (2 Prizes)	Rs. 500/- each
Second Prize (3 Prizes)	Rs. 300/- each
Third Prize (5 Prizes)	Rs. 150/- each

(b) Independently for each subordinate office at any Department of Central Government.

First Prize (2 Prizes)	Rs. 400/- each
Second Prize (3 Prizes)	Rs. 200/- each
Third Prize (5 Prizes)	Rs. 150/- each

(iv) Criteria for awarding prizes :-

(a) For facilitating the assessment a total of 100 marks will be allotted. Out of this 70 marks will be earmarked for the quantum of work done in Hindi and 30 for the quality of noting and drafting in Hindi.

(b) A person who writes fifty thousand words in Hindi in a year will be eligible to compete for the prizes. The prizes will be awarded to the first ten persons in the order they stand on the basis of the marks allotted by the assessment Committee referred to below:-

(c) The competitors whose mother tongue is Tamil, Telugu, Kannada, Malyalam, Bengali, Oriya or Assamese may be given additional weightage upto 20 percent. The exact weightage to be given to such an employee will be determined by the Assessment Committee. While doing so the committee will also keep in view the standard of work of those officers/employees who otherwise rank higher to him/her.

(d) The competitors will maintain a record of the words written by them every day in the attached proforma. Each week's record will be verified and countersigned by the next higher officer. If section head himself keeps a record, then it won't be necessary for employee to maintain such record. At the end of the one year, every competitor will submit the record of his/her work done in Hindi to the Assessment Committee through the countersigning officer. If countersigning officer or section head himself keeps an overall watch and account of the work, then this would not be necessary and he would furnish details.

(v) Composition of Assessment Committee:- The Assessment Committee in the Ministries/Departments may consist of the Joint Secretary in charge of Hindi, the Under Secretary incharge of O&M and the senior Hindi Officer/Hindi Officer. In the Attached and subordinate Offices it may comprise of the Head of Department/Office, Hindi Officer and one more gazetted Officer or Rajbhasha Adhikari. However, the composition may be changed to suit the availability of officers in various concerned offices.

3. The revised scheme has been introduced from the year ending December, 1984 and the winners awarded prizes on 26th January, Republic Day, every year. Mention of winning a prize may also be made in service records of the officer/employee concerned in a suitable form. A list of the prize winners may also be endorsed to Department of O.L.

4. The expenditure on operating this scheme will be met by each Ministry/Department/Office from its own budget provision. Head of Department/Office can sanction the prizes on the recommendations of the Assessment Committee under the authority of this circular. The scheme has been approved by the Ministry of Finance (Department of Expenditure) vide their U.O. No. H.17/E-III/84-dated 9th May, and 22nd May, 1984.

PROFORMA

Weekly statement of the Hindi noting/drafting work done by Shri/Smt..... for the week.....

Sr. No.	Date	Total No. of files dealt.	Quantum of Note/draft written in Hindi.	No. of words.	Signature of Senior Officer (Once a week)
1.	2.	3.	4.	5.	6.

16.21 SETTING UP OF TOWN OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEES

Setting up of Town Official Language Implementation Committees and nomination Official Language Officer in each Office.

Town Official Language Implementation is set up in all the towns with ten or more offices of the Central Government. Initially, these committees have been constituted in the towns located in Hindi speaking areas and in Gujarat, Maharashtra and Punjab. The senior most officer of the Central Government in the town preside over the meetings of the committee and the meetings held at least once a year.

2. Co-ordination Committees to deal with matters relating to the welfare of the employees and to coordinate the cases of leave etc. already exist in towns having several offices of the Central Government. The Chairman of the Co-ordination Committees convenes and presides over the meeting of the Official Language Implementation Committees.

3. The functions of the Town Official Language Implementation Committee are the same as those of the Official Language Implementation Committees of the various offices. The general problems pertaining to training in Hindi, Hindi Shorthand and typewriting and the availability of Devnagari typewriters etc. could form the subject matter for discussion in the meetings. Measures adopted for the progressive use of Hindi in the various offices of the town may also be discussed for mutual benefit.

4. Hindi is required to be used for various items of official work in accordance with the Official Languages Act, 1963, Official Language (use for official purposes of the Union) Rules, 1976 and the other administrative orders issued by the Government of India from time to time. The implementation of these orders is the responsibility of the officer of the rank of Joint Secretary in each Ministry/Department. It has now been decided that a high ranking officer is nominated as Rajbhasha Adhikari (Official Language Officer) in each office under the Ministries/Department. In addition to other administrative duties, he will also be responsible

for the proper implementation of the orders relating to official language in the Office and to see that the meetings of the Official Language Implementation Committee are held regularly. Rajbhasha Adhikaris will participate in the meetings of Town Official Language Committee as the representative of their respective offices.

AUTHORITY: ***COPY OF DEPTT. OF OFFICIAL LANGUAGE O.M. NO.1/14011/12/76-OL.(A-I) DATED 22.11.1976.***

16.22 WIDENING THE FUNCTIONS OF THE TOWN OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEES

Meetings of the Town Official Language Implementation Committees should be held at least twice a year.

1. The functions of the Town Official Language Implementation Committee would mainly be as follows:-

   (i) Review of the position regarding implementation of the Official Language Act/Rules and the orders issued by the Government of India regarding the use of Hindi in official work, and of the Annual Programme prepared in that regard.

2. Consideration of the measures for increasing the pace of Hindi in Offices of the Central Government located in the town.

3. Review of the position in regard to the availability of reference literature in Hindi, Hindi type-writers, typist and stenographers etc.

4. Consideration of the problems relating to Hindi training in Hindi Typewriting and Hindi stenography.

5. It is necessary that the Chairman of the Town Official Language Implementation Committees and members of offices of the Committees are kept apprised of the orders relating to Official Language policy. It has, therefore, been decided that a copy, each of the orders issued in regard to Official Language Policy may be forwarded direct to the Chairman of the Town Official Language Implementation Committees so that the Committee's members--Offices in the city could have advance information of the same. Copies of these orders would continue to be duly sent by the concerned Ministries to their Subordinate Offices through the normal channels as before.

6. It has also been decided that at least one of the two meetings of the Town Official Language Implementation Committees would as far as possible, be attended by one of the Senior Officers of the Deptt. of Official Language(Secretary/Joint Secretary or Deputy Secretary).

7. All the Central Government Offices in the Town may forward information in the prescribed proforma (in duplicate) in regard to the progress made in implementation of Official Languages Act, Rules framed there- under and other orders issued on the subject to the Chairman, Town Official Language Implementation Committee, a week before the meeting of the committee is scheduled to be held. A copy of each may be sent to the Department of Official language or may be handed over to the officers of the Department participating in the meeting.

AUTHORITY:- DEPARTMENT OF O.L.O.M. NO.12027/2/79-O.L.(B)-I, DATED 03.09.1979.

16.23 PARTICIPATION IN THE MEETING OF TOWN OFFICIAL LANGUAGE IMPLEMENTATION COMMITTEES BY THE SENIOR OFFICERS

Town Official Language Committee has been set up with a view to reviewing the progress made in the use of Hindi in Central Government Offices/ Under takings/ Corporations etc. Important matters are discussed in the meetings of these Committees and decisions are also taken regarding some policy matters. Official Language Officers/Heads of Local Offices should make it convenient to participate in the meetings of the Committees themselves. If due to some unavoidable circumstances they are not in position to participate, they may send other senior officers to take part in it.

AUTHORITY: O.L.O.M.NO.12027/1/83/O.L.(B-2),DATED 22.01.83.

16.24 IMPLEMENTATION OF THE ORDERS RELATING TO OFFICIAL LANGUAGE OF THE UNION-CONSTITUTION OF OFFI CIAL LANGUAGE IMPLEMENTATION COMMITTEE

According to the Department of Official Language Office Memorandum No. 5/69/69--O.L. dated 25th October, 1969, the Joint Secretary entrusted with the responsibility of looking after Hindi work will be the Chairman of the Official Language Implementation Committees of the Ministries/Departments. The Deputy Secretaries, Under Secretaries and Section Officers representing the various divisions will be their members and the Hindi Officer would function as the Secretary. Official Language Implementation Committees are also required to be set up on similar lines in Attached and Subordinate Offices and in Companies, Corporations, etc.

2.The membership of the Implementation Committee should not be confined to Hindi speaking Officer only. Although non Hindi-Speaking officers should be taken in due proportion, keeping in view the set-up of the particular office, there should be an attempt to ensure that, as far as possible, half of the members of such Committee are non-Hindi Speaking Officers.

AUTHORITY: O.L.O.M.NO.1/14011/17/76-O.L.(A-I), DATED 07.02.1977.

16.25 ARRANGEMENTS FOR TRANSLATION

Translation arrangements for the different types of material. The following arrangements exist at present for the translation of various types of documents.

1. The statutes, statutory rules, regulations and orders including the forms connected with them would be translated by the Official Language (Legislative) Commission.

2. The non-statutory manuals, codes and other procedural literature and the forms connected with them are being translated by the Central Translation Bureau. If in any manuals etc. some portions are statutory and some non-statutory, then the Official Language(Legislative) Commission of the Law Ministry will translate these statutory portions into Hindi. When they have completed such translation of statutory portions, then the non-statutory portion will be translated by the Central Translation Bureau of the Ministry of Home Affairs. However, the three Defence Services, the Ministry of Railways and the P&T Department will translate their non-statutory material themselves.

3. Each Ministry/Department would make its own arrangements for the translation of:-

a) Resolutions, General Orders, Rules, Notifications, Regulations, Press Communiques, circulars Plan and other Schemes, Projects and Programmes etc., and all the forms connected with these documents.

b) Parliament Questions and, the papers meant to be placed before a House or the Houses of Parliament.

c) Contracts, agreements, licences, permits notices and forms of tender etc.

AUTHORITY: ***COPY OF MINISTRY OF HOME AFFAIRS O.M.NO.E/11021/2/72-OL CELL DATED 16.09.1972.***

16.26 ARRANGEMENT FOR THE TRANSLATION WORK TO BE DONE ON HONORARIUM BASIS IN THOSE OFFICES OF THE GOVERNMENT OF INDIA WHERE THERE IS NO STAFF FOR ATTENDING TO THE HINDI WORK

In accordance with the Official Languages Act, the use of Hindi and English both is obligatory for certain items of work. Further, in accordance with the orders issued by the Government of India certain items of work are required to be done in Hindi alone. In certain Offices, these orders are not being implemented owing to the fact that there is no arrangement for translation work there. After considering the various aspects of the problem, it has been decided that:-

(a) In the Offices where there is no post of Hindi Officer, Hindi Translator etc., the translation from English to Hindi or vice- versa, when necessary, may be got done through some competent person in the concerned offices by paying an honorarium.

(b) Honorarium for such translation work may be paid at the rate of Rs.5/- per thousand words (At present Rs.10/- per thousand words).

(c) It is necessary to give guard against the misuse of the provision for the grant of such honorarium. The following points will be kept in mind while granting the honorarium:-

(i) Honorarium may be granted in respect of the translation of papers related to inter-departmental or inter-office correspondence.

(ii) The Head of Office should certify that the translation was absolutely necessary and that the number of words for which honorarium is being claimed were actually translated.

(iii) The person attending to this work on honorarium basis will be doing it in addition to his normal official duties.

(iv) The Office concerned will prepare among its employees a panel of persons capable of doing such work.

(d) Such arrangement may remain in force till such time as Hindi Officer or Translator(s) are not appointed there.

2. Such persons as already know Hindi or have acquired the working knowledge of Hindi by passing Hindi examinations should not normally require translation from Hindi to English. Attempt should be made to see that the letters required to be issued in Hindi are drafted originally in Hindi by the Hindi knowing staff and officers. It would be necessary to take the help of translator only where there is difficulty in drafting originally in Hindi or when some letter, circular, Memo etc., is required to be issued both in English and Hindi.

AUTHORITY: DEPARTMENT OF O.M. NO.II/13017/13/75.O.L.(C) DATED 21.02.1976.

16.27 PROVISION OF TRAINING IN TRANSLATION

Provision of Compulsory training in Translation for the staff engaged on translation.

The training in translation imparted by the Central Translation Bureau has been made compulsory for all the staff connected with translation work in the Ministries/Departments of the Central Government.

A list of the staff engaged on translation work is required to be sent to the Director, Central Translation Bureau, Nagaland Guest House, Sector-12-R. K. Puram, New Delhi, so as to facilitate the preparation of even batches.

AUTHORITY: COPY OF DEPARTMENT OF OFFICIAL O.M.NO.-II/13017-750-O.L.(E) DATED 05.05.1976.

16.28 GUIDELINES FOR DETERMINING THE STAFF NEEDED FOR IMPLEMENTATION OF GOVERNMENT'S OFFICIAL LANGUAGE POLICY

The following guidelines should be adopted for determining the staff for implementation of Government Official Language Policy:-

(a) Ministries/Department.

1) A senior Hindi Officers in each Ministry and a Hindi Officer in each department.

2) One senior Hindi Translator and three junior Hindi Translators in each Ministry/Independent Department.

(b) For attached and subordinate Offices.

1. A Hindi Officer for each attached/Subordinate Office having a strength of 100 or more employees excluding class IV-Staff.

2. One Hindi Translator for each Office having at least 25 employees. An additional Hindi Translator for every 50 ministerial employees; very fourth post of Hindi Translator to be that of Senior Hindi Translator.
3. One Hindi Typist for each office having at least 25 employees.

Note: Proposals for posts in excess of or higher than those mentioned in the guidelines could also be made on the grounds of adequate justification/work study for their creation.

DEPARTMENT OF OFFICIAL LANGUAGE O.M.NO. 13035/3/80-O.L.(C) DATED 27.04.1981.

16.29 SETTING OF WORKSHOPS FOR THE FACILITY OF THE STAFF WORKING IN HINDI

It is required to set up workshops for imparting training in noting and drafting in Hindi with a view to removing the hesitation which the officers and staff feel in doing their work through the medium of Hindi Workshops which will be conducted for a full day and for a period not exceeding 6 days.

2. There will be 30 lessons in all. First 18 lessons as prepared by the Department of Official Language in workshops will relate to noting and drafting on the subject/matters common for all the Ministries/Departments of Government of India and offices. The remaining 12 lessons of noting and drafting on the subject/matters concerning the function of the Department are prepared by this office.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS DEPARTMENT OF OFFICIAL LANGUAGE O.M.NO. 14025/2/83-CL(D). DATED 24.10.84 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 313-AUDIT.I/27-83/1-85,(42) DATED 20.05.1985.***

Note: Honorarium/remuneration payable to the lecturer will be @Rs.25/- per hour for delivering the lecture in Hindi Workshop subject to a Maximum of Rs. 750/-.

AUTHORITY: ***GOVERNMENT OF INDIA, MINISTRY OF HOME AFFAIRS DEPARTMENT OF OFFICIAL LANGUAGE O.M.NO. 14025/1/86-CL(D). DATED 20.08.86 RECEIVED WITH COMPTROLLER AND AUDITOR GENERAL'S LETTER NO.820-AUDIT-1/27-83/11/111-86(138), DATED 25.11.1986.***

16.30 QUARTERLY PROGRESS REPORT REGARDING PROGRESSIVE USE OF HINDI

Quarterly Progress Report in the proforma given below regarding Progressive use of Hindi is required to be sent to Comptroller and Auditor General's Office by the 20th of the following month of each quarter ending March, June, September and December.

NOTE 1: The timely submission of the report must be ensured.

NOTE 2: Copy of the Report need not be sent to the Government of India, Ministry of Home Affairs, Department of Official Language.

COMPTROLLER AND AUDITOR GENERAL'S LETTER NO. 553-HA/3-86, DATED 08/87

PROFORMA FOR QUARTERLY PROGRESS REPORT REGARDING PROGRESSIVE USE OF HINDI IN MINISTRIES/D EPARTMENTS OF CENTRAL GOVERNMENT.

Name of the Ministry/Department .....

Quarter ending .....

Part-I:- Position regarding compliance of orders relating to official language.

1.	Documents issued under Section 3(3) of the Official Language Act during the quarter	Issued bilingually	Issued in English only	Total
(a)	General orders instructions, Circulars, Memoranda, Resolutions, Notifications, Rules.			
(b)	Administrative and other reports.			
(c)	Others(Kindly specify)			
2.	Correspondence in Hindi.			
(a)	Total number of letters etc received in Hindi.			
(b)	Number of those replied to in Hindi.			
(c)	Number of those replied to in English.			
3.	Information regarding letters/telegrams issued by the Ministry/Department.			

NOTE:- The correspondence between Ministries is not to be included in this information.

For Ministries /Departments in Section `A'

	In Hindi		In English	
A. Letters etc. sent to State Government in region 'A' and 'B'	Letters	Telegrams	Letters	Telegrams
B. Letter's etc. sent to non-official persons in region `A' and 'B'.				
C. Letters etc. sent to Central Government Offices located in region `A'				
D. Letters etc. sent to Central Government Offices located in region 'B'				
E. Letters sent to Central Government Offices located in region 'C'				
Total				

For Ministries/Department in Region `B'

A. Letters etc. sent to state, Government Offices located in Region `A' and Region `B'.				
B. Letters etc. sent to Central Government Offices located in Region `A'.				
C. Letters etc. sent to Central Government Offices located in region `B'.				
D. Letters etc. sent to Central Government Offices located in Region `C'.				
Total				

For Ministries Departments in Region 'C'.

E. Letters etc. sent to State Government in Region `A' and `B'

F. Letters etc. sent to Central Government Offices located in Region `A' and `B'.

TOTAL:-

Position regarding offices controlled by Ministry/Department (This includes the offices of companies/Corporations controlled by Central Government.)

		Attached Office	Subordinate office	Company/ corporation
A	Total number of offices.			
B	Number of those notified under Rule 10(4) during this quarter.			
C	Total number of Offices notified under Rule 10(4).			
D	Number of those for whom orders have been issued to work in Hindi only under Rule 8(4) of Official Language Rules, during the quarter.			
E	Number of those yet to be notified.			
F	Number of offices where Official Language Implementation Committees have been constituted.			

G Number of Offices where Official Language Implementation Committees are yet to be constituted.

H Number of Offices in which Official language Implementation committee meetings have not been held during the quarter.

3. Number of those awarded prizes under Incentive Scheme during the quarter.

	For Officers	For Employees.
A. Incentive Prizes awarded for noting/drafting		
B. Incentive Prizes awarded for typing/stenography		
C. Other Prizes awarded.		

6. Information regarding published Magazines/journals

A. How many magazines/Journals are being published?	
B. How many are being published in Hindi or bilingually?	

7. Inspection regarding progressive use of Hindi as Official Language

	In this quarters	In this year up till now.

1. Number of inspections carried out by the officers of Department of Official Language.

2. Number of inspections carried out by officers of the Ministry/Departme nt.

3. Number of Inspections carried out jointly by the Department of Official language and the Ministry/Departme nt.

Part-II. Information regarding officers/employees (excluding Group `D' employees.

8. A. Total number of officers/ Employees

B. Number of those having working knowledge of Hindi.

9.		In this Quarters	In this year up till now
A	Total number of Section's		
B	Number of those specified to work in Hindi.		
10	Training (Hindi)		

	Prabodh	Praveen	Pragya
A. Number of officers/employees, yet to be trained in Hindi.			
B. Number of those who are undergoing training			

NOTE : The information given in respect of Prabodh, praveen and Pragya should be on the basis of last examination required to be qualified by the employees.

11. Details of Workshops

	No. of workshops	Officers Employees
A. Number of workshops organized before the quarter during the year and number of personnel trained therein.		
B. Number of workshops organized in this quarter and number of personnel trained therein.		

12. Details of officers of Ministry/Department who are trained in Hindi and who work in Hindi

	Trained in Hindi in workshops	Working in Hindi
Officers		
Employees		

13. Training (Stenography/Typing)

	Stenography	Typing
A. Total number of Stenographer/ Typists.		
B. Number of those knowing Hindi Typing/Stenography.		
C. Number of those from whom Hindi Stenography/Typing work is taken.		
D. Number of those who are required to be trained in Stenography/Typing.		

E. Number of those who are undergoing training.

14. Details regarding mechanical/Electronic devices devices.

	Hindi	Roman	Bilingual	Total
1. A. Total number of typewriters				
B. Number of those purchased during the quarter				
2. A. Total number of Electronic Typewriters				
B. Number of those purchased during the quarter				
3. A. Total number of Teleprinters.				
B Number of those purchased during the quarter				
4. A. Total number of Telex machines				
B Number of those purchased during the quarter				
5. A. Total number of addressographs				
B. Number of those purchased during the quarter				

6. A. Total number of Word Processors

   B Number of those purchased during the quarter

7. A. Total number of Computers

   B Number of those purchased during the quarter

8. A. Total number of Other equipments (details may be indicated).
   B. Number of those purchased during the quarter

NOTE : The information regarding Computers may be confined to such computers where in some script (Roma n/Devnagari) is used. No information is required about such computers which are used either for process control or those which are analog ones.

15. Translation of Codes, Manuals Forms etc.

	Codes, manuals procedural Literature	Forms
A. Total number		
B. Number of those which have been printed/cyclostyled bilingually.		
C. Number of those yet to be translated in Hindi		
D. Number of those which have been translated but not yet printed bilingually.		

16. Information regarding posts relating to Hindi work in the Ministry/Department.

Designation	Number of Posts		Addition Posts In accordance with the norms	Present position regarding creation of additional posts.
	Sanctioned	Filed up		

17. Details of officers concerned with the official language

A. Name and Telephone No. of Rajbhasha Adhikari (Joint Secretary)

B. Name and Telephone Number of Deputy Secretary (official Language).

C. Name and Telephone Number of Deputy Director/Assistant Director;

Signature

Name and Designation of the Sending Officer

Telephone No.

16.31 PURCHASE OF HINDI BOOKS IN LIBRARIES OF GOVERNMENT OFFICES

For the progressive use of Hindi it is necessary that adequate reference literature in Hindi should be available with the Central Government libraries. Efforts should be made to spend at least 25 *per cent* of the library grant for the purchase of Hindi books and if possible this should be raised to 50 *per cent* when suitable books in Hindi on various subjects are available in the market. Wherever necessary, Hindi Officer should be consulted in the matter. In fact, Hindi officer may be coopted as member Secretary of the Selection/Purchase committees of the Libraries.

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16.32 DUTIES OF HINDI OFFICERS

The following items of work may be entrusted to the Hindi Officers:-

1. The translation work from English to Hindi and vice-versa and vetting thereof.
2. To acquaint the officers and staff of the concerned Department with the Government orders relating to official Language and help them in implementing the same.

3. To ensure proper implementation of the provisions of the Official Language Act and the orders pertaining to the Hindi Teaching Scheme and the Official Language Policy in their Department and subordinate offices, sections, companies, corporations etc.

4. To work as the Secretary of the Official Language Implementation Committee of their Department/ office to convene its meetings from time to time to prepare the agenda and minutes of the meetings and to coordinate the action on the decisions in these meetings.

5. To make suggestions, from time to time for facilitating the progressive use of Hindi and to keep liaison with the Official Language Department through proper channel.

6. To prepare the reference and help literature to arrange for the training in Hindi workshops and to assist the officers and staff in learning Hindi and in using Hindi in Official business.

The responsibility of implementation of orders pertaining to Hindi has been vested with Senior Officers of the Departments and this responsibility will continue as such. However the services of Hindi officers should be utilized for rendering assistance in the discharge of that responsibility.

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16.33 DUTIES OF HINDI TRANSLATORS

Duties of Hindi Translators/Senior Hindi Translators

Besides translation work, the help of Hindi Translators may be sought on special occasions, i.e., Official Language Implementation Committee, etc. Senior translators may also be asked to help in the implementation of the Official Language policy provided it does not come in the way of the translation work. It may also be reiterated that the work relating to the implementation of the Official Language policy has special significance and officers of appropriate level should pay sufficient attention to this work, where necessary action should be taken to create additional posts for this purpose.

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