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**CHAPTER 1**  
**COMPOSITION OF STAFF AND SERVICE MATTERS**

**General**

1. Apart from officers of the Indian Audit and Accounts Service whose strength in the Defence Audit Department is sanctioned by the C&AG of India and whose conditions of service are governed by relevant recruitment rules/departmental rules contained in Chapter III of the CAG's MSO (Admn)(Volume-I) (Third Edition), the other Group 'B' officers and other staff who are entrusted with the work in the Defence Audit Department are

**Group 'B' Gazetted officers:**

Senior Audit Officers  
Audit officers  
Assistant Audit officers  
Senior Private Secretary  
Private Secretary

**Group 'B' Non-Gazetted officers:**

Section officers (Audit)  
Supervisors

**Group 'C' Staff**

Senior Auditors  
Auditors  
Stenographers Gr. I/II/III  
Clerks /Typists

***Other Group 'C' Staff***

***Group 'D' Staff***

**Group 'B' Gazetted Officers**

**2.(i) Senior Audit Officers**

Appointments to the grade of Senior Audit Officers are made by promotion from Audit Officers who have completed two years regular service as Audit Officer by the date prescribed on seniority-cum-fitness basis.

(Gazetted of India Part II Section-3 (i) dt. 29.6.2002 vide Min. of Fin. (Department of Expdr.) GSR No.234 dt. 10.06.02)

**(ii) Audit Officers**

Appointment to the grade of Audit Officers are made by promotion from Assistant Audit Officer with combined six years continued regular service as Assistant Audit Officer and Section Officer by selection or by transfer on deputation as laid down in the Indian Audit and Accounts Department (Accounts Officer / Audit Officer) Recruitment Rules 1989 as amended by IA&AD (Accounts Officer/Audit

Officer) Group B Post Recruitment Rules 2001.

(CAG's No. 1237-GE11/83-87 dated 8.4.89 and No.1472/216-GE.II/98 dt. 09.11.01)

**(iii) Assistant Audit Officers**

Appointment to the grade of Assistant Audit Officers are generally made by promotion from Section Officer (Audit) who have qualified in the SOG Examination (Defence Audit Branch) and who have three years of regular service in the grade or by transfer on deputation as laid down in the Indian Audit and Accounts Department (Assistant Accounts Officer/Assistant Audit Officer) Recruitment Rules 1989 as amended by IA&AD (Asstt. Account Officer/Asstt. Audit Officer) Group B Post Recruitment Rules 2001.

(CAG's. No. 1237-GE II/83-87 dated 8.4.89 and 1472/216-GE.II/98 dt. 9.11.2001)

**(iv) Senior Private Secretary**

Appointments to the grade of Senior Private Secretary (Group 'B' Gazetted) are made by promotion from Private Secretary with three years of regular service in the grade on seniority - cum - fitness basis in the offices in which officers of level of Pr AG/DGA are posted.

(C&AG's No. 965-GE.II/33-01 dt.3.8.2001)

**(v) Private Secretary**

Appointments to the grade of Private Secretary (Group 'B') are generally made by promotions from Private Secretary (Group 'C') with two years regular service in the grade of Rs. 6500 – 10500 failing which from Sr. Personal Assistants (Group 'C') with seven years combined regular service as Sr. Personal Assistant and Personal Assistant failing both Personal Assistant with seven years regular service in the grade or by transfer on deputation as laid down in the Indian Audit and Accounts Department. (Senior Personal Assistant) Recruitment Rules 1988 as amended from time to time.

(C&AG's No. 1237-GE 11/83-87 dated 8.4.89 as amended vide C&AG's No. 588-GE II/218/98 dt. 11/05/1999)

**Group 'B' Non-Gazetted Officers**

**3 (i) Section Officer (Audit)**

Appointments to the Section Officers (Audit) grade are normally made by promotion from Departmental candidates who have passed the Section Officers Grade Examination (Defence Audit Branch) conducted by the Comptroller & Auditor General of India or by transfer on deputation or by direct recruitment subject to such direct recruits qualifying the Section Officers Grade Examination (Defence Audit Branch) during the period of probation as laid down in the Indian Audit and Accounts Department Section Officers (Accounts) and Section Officers (Audit) Recruitment Rules 1988 as amended by IA&AD Section Officer (Audit) Recruitment (Amendment) Rules 2002.

(C&AG's Circular No.586-589-N-2/137-S6 dated 1.7.88 as amended vide C&AG's No. 588-GE.II/218-98 dt. 11.05.1999 C&AG circular no. NGE/07/2003 issued letter no. 24-NGE(App)/25-1999dt.17-1-2003)

## **(ii) Supervisor (Audit)**

Appointments to this Grade are made by selection and promotion from out of (a) Senior Auditors with five years regular service in the grade who have passed departmental examination for Auditors or Part I of Section Officers Grade Examination (Defence Audit Branch) failing which from (b) Senior Auditors with a continued ten years regular service in the grade of Senior Auditor and Auditor who have passed the departmental examination for Auditors or Part I of SO's Grade Examination (Defence Audit Branch) and failing which from (c) Auditors with ten years regular service in the grade who have passed the departmental examination for Auditors or Part I of SO's Grade Examination (Defence Audit Branch) or by transfer on deputation as laid down in the Indian Audit and Accounts Department Supervisor (Audit) Recruitment Rules 1990 as amended by IA&AD Supervisor (Audit) Recruitment (Amendment) rules 2001. Supervisors so appointed would not be eligible for promotion as Assistant Audit Officer and this fact is to be specifically indicated in their appointment orders.

(C&AG's No.290-N-2/154-88 dated 14.3.89 and 583-N-2/3-S9 dated 26.9.90)

## **Group 'C' Staff**

### **4. (i) Senior Auditors**

Appointments to this grade are made by promotion from Auditors who have completed three years of regular service and have passed the departmental examination for Auditors as laid down in the Indian Audit and Accounts Department (Senior Auditor) Recruitment Rules 1985 as amended by Recruitment (Amendment) Rules 1990.

(C & AG's No. 1-N2/100-89 dated 7-01-91 & 1999)

### **(ii) Stenographer Grade I**

Appointments to this grade are made from out of Stenographers Grade II with four years of regular service in the grade.

(C&AG's No. 1282/NGE(App)/75-99 (circular No. NGE/51/1999) dt. 8.10.1999, No. 127/NGE(App)/25-2004 (circular No. 20/NGE/2004)dt 26.02.2004 )

### **(iii) Stenographer Grade II**

(a) Appointments to the grade of Stenographer Grade II are made from out of Stenographers Grade III with 5 years of regular service in the grade as laid down in the Indian Audit and Accounts Department (Stenographers) Recruitment Rules, 2003.

(C&AG's No.230-NGE(App)/38-99(circular No. NGE/15/2003) dt. 26.3.2003 read with No.127-NGE(App)/25-2004( circular No.20/NGE/2004)dt. 26-2-2004)

(b) The examination for Stenographers to test their proficiency for a minimum speed of 100 words per minute will be conducted by the Staff Selection Commission.

(C & AG's Circular No. SN-2/83-86 dated 19.1.87)

### **(iv) Auditors / Stenographers Grade III / Clerks / Typists**

Rules governing the appointment to the above categories of staff are detailed in the Indian Audit and Accounts Department (Auditor) Recruitment Rules 1988 as amended by Indian Audit and Accounts Department (Auditor) Recruitment (Amendment) Rules

2000, Indian Audit and Accounts Department (Stenographers) Recruitment Rules 1988 as amended by IA&AD (Stenographer Grade-III) Recruitment (Amendment) Rules, and Indian Audit and Accounts Department (Clerks) Recruitment Rules 1988 as amended by IA&AD (Clerks) Recruitment (Amendment) Rules 2003. While direct recruitment in respect of the above categories of staff is made in the IA & AD from panels finalised by the various regional offices of the Staff Selection Commission after holding tests for recruitment for the above cadres, promotions are made based on seniority, subject to rejection of the unfit or on qualifying Departmental Examination prescribed for the purpose.

(C&AG's circular No.851-N2/68-85 dated 23.4.88, 768-N2/47-88 dated 26.8.88, 758-N2/90-84 dated 1.9.88 and No.519/N2/90-89 dated 3.9.90)

(v) (a) Detailed procedure for placing requisitions on the regional offices of Staff Selection Commission indicating requirement details of reservation and getting dossiers etc. are contained in CAG's letter No.533-NGE III/51-NGEII/75-11 dated 24.2.79 as amended from time to time.

(b) The appointing Authority viz. Director / Deputy Director of Audit will take action to check original certificates regarding age, educational qualifications, caste certificate etc at the time of issue of offer of appointment.

(vi) Matriculate Record Keepers who are allowed to take the limited departmental competitive examination for Group 'D' for promotion as clerks and Matriculate Record Keepers considered for promotion with five years regular service against quota of 5% of vacancies for matriculate Group 'D' employees would be required to seek reversion to Group 'D' before promotion as Clerks. Such employees cannot request for postponement of reversion /promotion.

(C&AG's letter No.230-N2/126-86- dated 10.3.87 and 523/N2/25-90 dated 31.8.90)

## **Other Group 'C' Staff**

### **5. (i) Selection Grade Record Keeper**

Record keepers with three years regular service in the grade are considered for promotion as Selection Grade Record Keeper as per rules laid down in the Indian Audit & Accounts Department (Selection Grade Record Keepers) Recruitment Rules 1988 and orders issued by C&AG from time to time.

(C&AG's No.744-N-2/19-88 dated 23.8.88 and 536-N-2/1-88 dated 12.6.89)

### **Record Keepers**

(ii) Any Group 'D' employee of the Department with minimum educational qualification of Middle School pass and with seven years regular service in that grade is eligible to be considered for promotion as Record Keeper in the General Services Group 'C' as laid down in the Indian Audit and Accounts Department (Record Keepers) Recruitment Rules, 1985, as amended from time to time.

(C&AG's endst. No. 123-N2/132-85 dated 27.2.88)

### **(iii) Staff Car Driver**

Appointments to this grade is made as laid down in the Indian Audit and Accounts Department (Staff Car Driver and Despatch Rider) Recruitment Rules 1988

as amended (C&AG's circular No.854-N2/1 05-87 dated 21.9.88 and No.17/NGE/2004 dt. 26.02.04)

#### **(iv) Group 'D' Staff**

Recruitments to the posts of Junior Gestetnor Operator, Daftry, Sr. Peon, Peon and other Group 'D' are made by promotion/ transfer from other group 'D' cadres grades/direct recruitment as laid down in the Indian Audit and Accounts Department (Group 'D') posts Recruitment (Amendment) Rules, 2002.

(C&AG's circular No.820-N-2/51-88 dated 14.9.88 and No.333-NGE(App)/46-99 dt. 12.04.02))

(v) In the case of direct recruitment of Group 'D' posts, applications of those sponsored by Employment Exchange and those who are already working as contingency paid labour for period of 240 days (226 days in case of offices observing 5 days week) in the offices concerned provided they are registered with the Employment Exchange and possess the requisite qualifications prescribed for appointment should only be considered.

(C&AG's No.4561-NGE./II/34-86.Vol. I KW dated 23/30-12-87)

(vi) Training in Home Guard Organisation where prescribed is obligatory after appointment except in the case of those who are physically handicapped.

### **Appointment**

6. Appointments to certain cadres are made based on staff qualifying/passing certain examination Rules relating to examination conducted for the purpose are contained in chapter-II of the Manual..

### **Reservation for Scheduled Tribes, Scheduled Castes and OBC**

7. (i) The vacancies in the non-gazetted establishment of the Department (Group C&D) recruited on an all India basis other than through UPSC will be reserved for candidates belonging to Scheduled Castes, Scheduled Tribes and Other Backward Classes to the extent of 15%, 7.5% and 27 % respectively and appointments made in the prescribed orders of rotation.

(The Government of India, Min. of PPG&P (Deptt. P &T) OM No.36012/22/93-Estt.(SCT) dated 8.9.1993 of 2<sup>nd</sup> July 1997 received rules C&AG circular No.27/NGE/97 No.1082 NGE(App.)/3-97 dt. 10.8.97.)

Note 1: Scheduled Castes and Scheduled Tribes shall be those declared to be such in the (a) Constitution (Scheduled Castes) Order 1950 and Constitution (Scheduled Tribes order 1950 as amended by Scheduled Castes and Scheduled Tribes list Modification Order 1956 and the Scheduled Castes and Scheduled Tribes Orders (Amendment) Act 1976, (b) Constitution (Jammu and Kashmir) Scheduled castes Order 1956 or (c) Constitution (Andaman and Nicobar Island) Scheduled Tribes Order, 1959.

Note 2: No person who professes a religion different from the Hindu, Sikh or Budhist religion shall be deemed to be a member of the Scheduled Castes. A person belonging to a Scheduled Caste ceases to be so if he adopts any other religion. The rights of a person belonging to Scheduled Tribe are independent of his/her religious faith.

(ii) (a) A common roster would be maintained in the office of the Director General of Audit, Defence Services, for permanent and temporary appointment likely to become permanent or to continue indefinitely in accordance with the orders issued by the Government of India and appointment to all vacancies/confirmation in the

vacancies in the Non-gazetted establishment shall be made with reference to these rosters.

(b) The SC/ST candidates appointed by promotion on their own merit and not owing to reservation or relaxation of qualifications will not be adjusted against the reserved points of the reservation roster. They will be adjusted against unreserved points. If an unreserved vacancy arises in a cadre and there is any SC/ST candidate within the normal zone of consideration in the feeder grade, such SC/ST candidate cannot be denied promotion on the plea that the post is not reserved. Such a candidate will be considered for promotion alongwith other candidates treating him as if he belongs to general category. In case he is selected, he will be appointed to the post and will be adjusted against the unreserved point. SC/ST candidates appointed on their own merit (by direct recruitment or promotion) and adjusted against unreserved points will retain their status of SC/ST and will be eligible to get benefit of reservation in future/ further promotions, if any. 50% limit on reservation will be computed by excluding such reserved category candidates who are appointed/promoted on their own merit.

(Government of India, Min. of PPG&P(Deptt. of P&T) No.36028/17/2001-Estt.(Res.) dated 11.7.2002)

(iii) If sufficient number of Scheduled Castes/ Scheduled Tribe candidates fit for appointment against reserved vacancies are not available, the reserved vacancies can be dereserved in accordance with the prescribed procedure and filled up by a general candidates but the reservations are to be carried forward to subsequent recruitment years. Such dereservation requires prior approval of the Comptroller and Auditor General of India/Min of Home Affairs, Government of India. Accordingly, field offices are required to send the additional information as mentioned in the CAG circular No.54/NGE/1999 NO.1343-NGE/(App)/3-99/KW dt. 26.10.99 & CAG circular No.32/NGE/2001 No.733-NGE/ (App)/3-2001 dt. 3.7.2001

(a) Every person who claims to belong to SC or ST has to produce a certificate to the appointing authority as proof in support of the claim.

(b) Caste certificate issued in the prescribed form by the Judicial/Revenue authorities only should be accepted at the time of initial appointment.

(iv) Where a candidate belonging to Scheduled Caste or Scheduled Tribe is unable to produce a certificate from any of the prescribed authorities, he may be appointed provisionally on the basis of whatever prima facie proof he is able to produce in support of his claim subject to his furnishing the prescribed certificate within a reasonable time if there is genuine difficulty in his obtaining a certificate, till appointing authority should itself verify his claim through the District Magistrate concerned. If after appointment in any particular case, the verification reveals that the candidate's claim was false, his services may be terminated in accordance with the relevant rules/orders.

### **Age Limit**

8.(i) The normal age limit for direct recruits to the post of Auditors/ Stenographers/ Clerks/Typist(All Goup 'C' Posts) is between 18 and 27 years and for all Group 'D' Posts is between 18 to 25 years, the crucial date for determining the age limit shall be as advertised by the authority making recruitment. The cases where relaxation of upper age is permissible is as shown below;

- (a) SC/S T Candidate: Upto a maximum of five years
- (b) Widows, divorced women and women judicially separated from the husbands who are not remarried: Up to the age of 35 years (Upto 40 years for members of SC/ST)
- (c) Departmental Employees: Gp 'D' Upto the age of 35 years (Upto 40 years for members of SC/ST) for direct appointment in Gp 'D' posts in respect of persons who are working in posts which are in the same line or allied cadres, where an employee has rendered not less than 3 years continuous service.
- (d) Departmental Gp 'C' employees: Upto the age of 40 years (45 years for SC/ST) for direct appointment in Gp 'C' posts in respect of persons who are working in posts which are in the same line or allied cadre where an employee has rendered not less than 3 years continuous service in the department.
- (e) Sports persons: Upto a maximum of five years (10 years in the case of SC/ST) for appointment of meritorious sportsmen in Gp 'C' & 'D' Cadres. This concession is admissible to those sports persons who fulfill all other conditions of eligibility. Such recruitment requires the prior approval of HQrs Office, CAG's office.
- (f) Ex-service men: Upto a maximum of 3 years (8 years in case of SC/ST) in the case of Defence Services personnel disabled in operation or in peacetime and released as a consequence thereof. The concession would be admissible to those Defence personnel who have not put in less than six months service in the Armed Forces of the Union.

(ii) Any age relaxation to the extent necessary in the case of candidates sponsored by the Staff Selection Commission is to be given by the Head of the Department. As in respect of these candidates, it is for the Staff Selection Commissions to verify the prescribed age as on the crucial date, obtaining such sanction for relaxation is only a procedural formality. On completion of other formalities and on being medically examined and found fit by the prescribed medical authority, the prospective appointees may be allowed to join duty and order appointing them issued by the competent authority. After ex post facto sanction is received from the Head of the Department the appointment of such officials may be regularised and notified on regular basis by issuing suitable amendments to the earlier order. Any other relaxation requires the sanction of the Comptroller & Auditor General of India.

(CAG's No.533-NGE. 111/5,.NGEII(75.11 dated 24.2.79, DADS No.55/A-ADMN/6/82(P) dated 3.4.82 and CAG's No.3269/N-III/14 -3/Vol. III dated 8.12.89.

## **Educational Qualifications**

9. The minimum educational qualification in respect of candidates for posts of Auditors, Stenographers, "Clerks/Typists and Group 'D' are as follows.

- Auditors : Bachelor's Degree of a recognised University  
(Appendix 23 of CAG MSO (Admn Vol.III))
- Stenographers: 1. Matriculation or its equivalent from a recognised Board or University  
2. Minimum speed of 80 words per minute in stenography (English or Hindi)  
(Appendix 26 of CAG MSO (Admn Vol.III))
- Clerks/Typists : 1. Matriculation or equivalent qualification from a recognised Board or University  
2. Typing speed of 30 words per minute in English or 25 words per minute in Hindi.  
(Appendix 27 of CAG MSO (Admn Vol.III))
- Group 'D' Peon:  
Essential: Passed fifth standard from a recognised School or Board  
Desirable: (a) 3 years as Home Guard or Civil Defence Volunteers; and  
(b) Training in Basic and Refresher Course in Home Guard or Civil Defence.  
(Appendix 33 of CAG MSO (Admn Vol.III))

## **Conditions of Appointments**

### **10.(i) Verification of Character and Antecedents**

The character and antecedents of the selected candidates for appointment to Group 'C' and 'D' posts in the department should be got verified before being appointed in the manner prescribed from time to time. Every candidate for appointment whether in a permanent or temporary capacity should satisfy the Head of Office/Department that his character is such as to render him suitable for appointment to the service or post to which he is to be appointed. He should, accordingly before appointment, produce a certificate of character from the Head of Educational Institution last attended by him or from a gazetted officer of a Central or State Government duly attested by a District Magistrate or a Sub Divisional Magistrate or their superior officers in the case of Gp 'C' posts. In the case of Gp 'D' posts character certificate from a Gazetted officer of a Central or a State Government or a stipendary Magistrate would suffice. He should furnish the particulars required in the attestation form as prescribed and furnish it alongwith the Identity Certificate issued by any of the authorities indicated in the attestation form and make available four copies of passport size photographs.

### **(ii) Reverification of Character and antecedents**

(a) Reverification of character and antecedents of all Group B, C and D employees of the department are required to be done every three years through the District Authorities as all posts in the Defence Audit Department have been declared as sensitive vide DADS secret letter No.3115/A-Admn/45/77/Orders dated 10.10.77. Special Security questionnaire will be used at the time of reverification of character

and antecedents.

(b) For initiating reverification action, passport size photograph will have to be affixed on the special security questionnaire. Cost of such photograph will be reimbursed and charged to Office expenses.

(c) Reverification of Audit Officers in Sub Offices headed by Audit Officers should be initiated by the Command Officers under whose Administrative control the sub-office functions.

(DADS No.5544/AAdmn/45/Sec/Ord/Verificalon dt.22.2.1983, No.4135/A.Admn/45/Sec/Ord/Verification/II dt. 10.2.88 & No.2385/A.Admn/45/Sec/Ord/verification dt 3.8.88)

### **(iii) Oath of Allegiance**

An oath of allegiance to the Republic of India should be administered to the candidate as soon as he is appointed in the department, whether in a temporary or permanent capacity. The form of the oath/affirmation is as follows:

(a) I.....do swear that I will be faithful ..... solemnly affirm and bear true allegiance to India and to the Constitution of India as by law established, that I will uphold the sovereignty and integrity of India, and that I will carry out the duties of my office loyally, honestly and with impartiality.

(SO HELP ME GOD)

(GIHD No.F.77(2)47-Public (B) dated 13-8-47. Ministry of HA No.77/2A, Public B dt.6.12.47 recd. under Auditor. General's endt. No.247-NGE/KW/55O-GBE-47 dt. 24/27-1-48 &Ministry of HA OM No.31/1/63- Ests (A dt.26-12-63 recd. Under C&AG No..36/NGE/II/52-64 dt.15-1.64)

(b) A Hindi version of the oath/affirmation has also been prescribed under G of I MHA OM No.31/1/63-Ests(A) dt. 26-12-63 as substituted by OM No. 31/1/63 Ests(A) dt.23.3.64 received under CAG's endst No. 522/NG E.11/5264 dt. 9 .4. 64.

### **(iv) Declaration**

On first appointment, a candidate must furnish declaration to the effect that he is a citizen of India.

### **(v) Medical Certificate of fitness**

(a) A medical certificate of fitness from the appropriate Medical Officer should be produced by all candidates likely to be employed for a period exceeding three months, before they are allowed to join duties in terms of provisions contained in SR 10 read with SR3, 4 and 4A. For this purpose, necessary requisition is to be obtained by the candidates from the office concerned.

(b) A note should be made in the Service Book of the Government servant concerned to the effect that medical certificate of fitness as required has been produced.

(c) The Medical certificate of fitness obtained by the employee on first appointment need not be sent to the Audit Officer along with the first pay bill. A certificate to the effect that the requisite medical certificate in the prescribed form has been obtained should, however, be furnished to Audit Office alongwith the first pay bill.

## **(vi) Employment**

### **(a) Disqualification:**

No person (1) who has entered into or contracted a marriage with a person having a spouse living or (2) who having a spouse living has entered into or contracted a marriage with any person, shall be eligible for appointment to any posts/service 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 there are other grounds for so doing exempt any person from the operation of this rule.

(GOI MHA OM No.25/37/69-Ests (A) dt.22.4.1970 & CAG's No.1338-NGE 11/51-70 II dt.28.7.70)

### **(b) Period of Probation**

1. Two years for all direct recruits (IA&AD Recruitment Rules 1988)
2. Direct recruits in the Auditors Grade and Clerks promoted on seniority basis are required to pass a Departmental examination within such time limit and within such chances as prescribed by the C&AG failing which the direct recruits shall be liable to be discharged from service and the promotees reverted to Clerks' grade.

### **Appointing Authorities**

11. The appointing authorities in respect of officers and staff of the department as per powers vested under - CCS (CCA) Rules and as enumerated in C&AG's MSO (Admn) Vol II are as indicated below:

<b>Description of Post</b>	<b>Appointing authority</b>
All Group 'B' posts	Director General of Audit, DS.
All Group 'C' posts	Director of Audit/Deputy Director of Audit
Group 'D' posts	Heads of Office

(C &AG's circular letter No.900-N-2/137-88 dt.8-10-88)

### **Promotions based on seniority cum fitness**

12. Promotions based on seniority, subject to rejection of the unfit is available in respect of the undermentioned cadres as specified in the relevant recruitment rules.

(ii) Matriculate Record Keepers and Matriculate selection Grade Record Keepers should seek reversion to Group 'D' before promotion as Clerk and pay as Clerk will be fixed with reference to Scale of Pay applicable as Gp. 'D' at such level the official must work before promotion. Such persons cannot request for postponement of reversion/promotion. Such requests if made will result in immediate removal of their name from the panel.

(CAG No.230-N.2/126-86 dt.10.3.87, 523-N.2/35-90 dt. 31.8.90 and 704-N.2/35-90 dt. 6.12.90)

<b>Cadre from which promotion is permissible</b>	<b>Cadre in which promotion is available</b>
(a) Peons with three years regular service	Senior Peon/Daftry
(b) Senior Peon/Daftry with three years regular service	Junior Gestetnor operator

(c) Gp. 'D' staff including Record Keepers, Matriculate Selection Grade Record Keepers	Clerks (5%)
(d) Clerks with five years regular service	Auditors (40%)

13. Appointments to certain cadres are made and incentives in the form of increments / qualification pay paid based on staff qualifying / passing certain examination. Rules relating to examinations conducted for the purpose are detailed in Chapter II.

### Confidential Report

14. (i) A result oriented performance appraisal system for writing the Confidential Reports of the employees of the Department has been introduced and a common format has been devised for Sr.AOs/AOs/AAOs/SOs(A)/ Supervisors. Different formats have been devised for (a) Sr. Auditors/ Auditors, (b) Stenographers and (c) clerks. A separate section for additional attributes for Audit officers has been provided in the form in Part III. The officer reported upon is required to specify, in order of priority, eight to ten items of targets/objectives/goals in quantitative or other terms of work set by himself or were set for him in the beginning of the year and to indicate his achievements against each targets/ objectives/ goals. The comment of the reporting officer on the entries against various columns under part II should be made in Part III. The Reporting and Reviewing officers should not shy away from mentioning shortcomings in performance, attitudes and overall personality of the officer reported upon, the whole objective being to develop the officer. The exercise of report writing is not intended to be a faultfinding process but a developmental one.

(ii) The period of reporting will be the financial year in all cases. The Confidential Reports should be written expeditiously. After filling in part I of the form by the Administration, the blank CR form may be given to the officer/other staff reported upon under intimation to the Reporting officer or through the Reporting officer with clear indication that the officer reported upon should submit the self appraisal in Part II of the CR within 15 days of receipt of the blank CR form. Normally the self appraisal of the officer reported upon should be submitted by 15th April as blank forms would be distributed by 31 st March. A reporting officer should not wait till the expiry of the time limit for the self appraisal. After the expiry of the first week if self appraisal is not received by the stipulated time the reporting officer should take it upon himself to remind the officer to be reported upon in writing asking him to submit the self -appraisal by the stipulated date. It should also be made clear in the reminder that if the officer to be reported upon fails to submit the self-appraisal by the stipulated date, the report will be written without self-appraisal. If no self-appraisal is received by the stipulated date, the reporting officer can obtain another blank CR 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.

(C&AG's Circular Nos. 193-N-2/23/87 dt.27.2.87 received under DADS DO No.301/A-56/Con/87 dt. 11.3.87 and CAG's No.296-N-2/23/87-11 dated 31.3.87 received under DADS confidential DO No. 2/S-S6/Cm/87 dt.9.4.1987)

(iii) The general instructions to be followed in the writing of confidential

reports, their maintenance and communication of adverse remarks where applicable are detailed below:

- (a) The confidential report is an important document. It provides the basic and vital inputs for assessing the performance of an officer and for his/her further advancement in career. The officer reported upon, the Reporting officer, the Reviewing officer and accepting authority should, therefore, undertake the duty of filling out the form with a high sense of responsibility.
- (b) Performance appraisal through Confidential Reports should be used as a tool for human resource development. Reporting officer should realise that the objective is to develop an officer so that he/she realises his/her true potential.
- (c) The columns should be filled with due care and attention and after devoting adequate time. Any attempt to fill the report in a casual or superficial manner will be easily discernible to higher authorities.
- (d) Every answer shall be given in a narrative form. Words and phrases should be chosen carefully and should accurately reflect the intention of the officer recording the answer. Use of omnibus expressions like "outstanding", "Very Good", "Good", "Average", "Below Average" while giving comments against any of the attribute should be avoided.
- (e) The Reporting officer shall in the beginning of the year design targets to each of the officers in respect of whom he is required to report upon. In the case of an officer taking up a new post in the course of the reporting year, such targets/goals shall be set at the time of assumption of the new charge.
- (f) The targets should be clearly known and understood by both the officers concerned. While fixing the targets, priority should be assigned itemwise taking into consideration the nature and the area of the work and any special features that may be specific to the nature or the area of the work of the officer to be reported upon.
- (g) Although performance appraisal is a year-end exercise, in order that it may be a tool for human resource development, the reporting officer should at regular intervals review the performance and take necessary corrective steps by way of advice etc. It should be the endeavour of each appraiser to present the truest possible picture of the appraisee in regard to his/her performance, conduct, behaviour and potential.
- (h) Assessment should be confined to the appraisee's performance during the period of Report only.
- (i) Some posts of the same rank may be more exacting than others. The degree of stress and strain in any post may also vary from time to time. These facts should be borne in mind during appraisal and should be commented upon appropriately.
- (j) Confidential Reports shall generally be written annually on all employees who have served for 3 months or more in the office in the financial year to which the report relate. Confidential Reports shall also be written, if the employee reported upon or the reporting officer is

transferred. The Reporting/Reviewing officers shall affix their signatures in full with their designation and the reports shall be dated with the date, month and the year.

(iv) The reports of all the employees (except Group 'D' Employees) should reach the Director General by 25th April every year.

(DADS Confdl. DO No.283/S- 56/Con/Orders dated .21.3.88)

(v) Whenever there is a change in the Reporting officer the reports should be got written by the earlier Reporting officer within three weeks of such change and reviewed Immediately (without waiting till the end of the reporting year) within two weeks after the receipt of the reports from the earlier reporting officer.

(vi) In respect of Group 'D' the report is necessary only for holders of sensitive posts as per C & AG's circular letter No-1455-N-2/78-85 dt. 24-12-86. The group 'D' employees of this department are treated as holders of sensitive posts and their confidential reports are to be written annually in the format prescribed for the purpose.

(vii) The Confidential Reports of Section Officer (A)/AAOs and Section Officers Grade examination passed Auditors will be reviewed annually by the Director General of Audit. In respect of other Group 'C' staff only specially good or bad reports will be brought to the notice of Director General of Audit as indicated in Para 10.11.14 and 10.11.15 of CAG's MSO (Admn) Vol. I (Third Edition).

(viii) Reviewing officers shall in respect of Sr. Auditors / Auditors / Stenographers / Clerks / Group 'D' record their remarks without any specific grading so that the departmental promotion committee may arrive at its own conclusion regarding the grading of the individual with reference to the total contents of the report.

(ix) Confidential reports in respect of persons who have proceeded on deputation outside the IA & AD shall be written in the form applicable to the Audit Department according to the periodicity prescribed and shall be maintained by the parent department.

(x) Heads of offices shall furnish to the Director General of Audit a certificate by 30th June each year to the effect that confidential Reports in respect of all the staff have been written up for the previous year ending March based on which the Director General of Audit will furnish a consolidated certificate to the C & AG by 7<sup>th</sup> July each year.

(C&AG circular No.22 NGE/1999/letter No.55 NGE/Misc(ACR)21-99 dt. 21.4.99)

(xi) Confidential Reports of persons who have resigned from Government service should be retained for a period of five years so that it would be useful for consultation in the event of the same individual applying for any post under Government.

### **Adverse Remarks and Communication thereof**

**15.** (i) Reporting officers should realise that it is their duty not only to make an objective assessment of the subordinates' work and qualities but also give them the necessary advice, guidance and assistance to correct their faults and deficiencies. The confidential Reports should only refer to defects which had persisted despite the Reporting officer's efforts to have them corrected. For this purpose all Reporting

officers should keep a record with them of any shortcomings which have been brought to the notice of the subordinates concerned orally or otherwise. Reviewing officers might make use of these records before they accept any adverse entry made by the Reporting officer in the Confidential Reports. Reporting officers should also indicate in the confidential reports efforts made by them to correct the defects by way of guidance, admonition etc, and the result of such efforts.

(ii) Adverse remarks in the Confidential Report shall be communicated in writing by the Reviewing officers after they have been seen by the countersigning authority as far as possible within one month of the completion of the report. Adverse remarks in respect of employees other than Sr. Audit Officers/Audit officers/Asst. Audit officers/Section Officers(A) shall be communicated by Branch officers to the extent they are accepted by the Reviewing officers. In respect of Sr. Audit Officers/Audit officers/ Assistant Audit officers/ Section Officers (A) the adverse remarks will be communicated to the persons concerned by the Director General. The acknowledgement of the official for having received the extract of the report containing adverse remarks should be kept with the relevant confidential report. While communicating adverse remarks, the employee concerned should be made aware of the time limit within which representation against such adverse remarks should be submitted by him. Decisions of the competent authority on representation received should be taken expeditiously as prescribed from time to time.

(iii) The authority in whose custody the Confidential Reports are maintained should (a) ensure that the annual Confidential Reports have been received without undue delay and (b) also ensure that any adverse remarks have been communicated to the persons concerned.

(iv) It should be ensured that extracts of adverse remarks are not communicated to the employee while on leave on account of sickness until after they have become fit and rejoin duty.

## **Confirmation**

16. (i) With effect from 1.4.88 confirmation will be made in the entry grade only once in the service of an official. The cases of confirmation of individuals in the grade to which initially recruited will be placed before the Departmental Promotion Committee (for confirmation). Specific order of confirmation will be issued when the case is cleared from all angles.

(ii) If the recruitment rules do not prescribe 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. 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 need to be watched for some time he may revert him to the post or grade from which he was promoted, or extend the period of probation as the case may be.

(iii) Since there will be no confirmation on promotion before an official is declared to have completed the probation satisfactorily, 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.

### **CCS (Temporary Service) Rules**

17. 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(TS) Rules has been deleted.

### **Seniority**

18. (i) According to para 2.3 of the consolidated orders of seniority issued vide GOI Min. of Personnel Public Grievances and Pension (Department of Pers. & Trg.) OM No.22011/7/86Estt(D) dt.3.7.86 where persons are confirmed in an order different from the order of merit indicated at the time of their recruitment or promotion, seniority would be determined by the order of merit indicated at the time of initial appointment and not according to the date of confirmation.

(GOI Min. of PPG & P (Dept of P & T) OM No.18011/1/86 Estt(A) dated 28th March 1988 & OM No. 20011/5/90-Estt.(D) 01. 4.11.92) .

(ii) The relative seniority of Section Officers Services Apprentices would be determined with reference to principles outlined in para 10.2 of CAG's MSO(Admn) Vol.I (Third Edition).

(iii) The seniority of direct recruit Auditors, stenographers and clerks will be determined according to their position in the Panel subject to selected candidates joining duty within the maximum period prescribed from the date of issue of the appointment letter. Circumstances may arise, where extension of time for joining duties to new recruits is granted by the Director General upto 15 days/one month. In such cases the seniority will be fixed with reference to panel roster/dates of appointment. Necessary extension of time in the case of lady candidates who are in a state of pregnancy may be granted by the Head of the Department.

(C&AG letter No.3731-NGE. 111/150-69 dated 29-11-69 No.2187-NGE 111/17-73 dt 10.10.73 and No.970-NGE 111/17-73 dated 27.5.74)

### **Deputation**

19. (i) The terms and conditions of service of personnel of the Defence Audit Department, sent on deputation/Foreign Service to other Governments/Departments and Bodies (incorporated or not) are regulated in accordance with orders contained in Government of India Ministry of Personnel PG & Pensions (Deptt. of Pers & Trg) No.22/29/91-Estt (Pay II) dated 5.1.1994.

(ii) Deputation to other offices within the Indian Audit and Accounts Department is, however, governed by separate orders issued by the C & AG from time to time.

### **Postings and Transfers**

20. (i) All personnel of the Defence Audit Deptt. (except Gp.'D'staff) are liable for transfer from one office to another within the department. Intersectional transfers of AAOs/SOs (A)/Sr. Auditors /Auditors from Central Test Audit to Local Test Audit and vice versa are ordered by the respective Command Officers/Branch officers under whom they are serving. AAOs/SOs(A) Sr. Auditors/Auditors are required to undertake

extensive tours in connection with the audit of units/formations.

(ii) The cadre of Group 'D' employees in the Defence Audit Department is non-transferable. A Group 'D' employee can be transferred from one office to another office at his request only on unilateral transfer basis entailing loss of seniority.

(DGADS No.236/A-Admn/6/90() dt.22.4.91)

### **Continuance of staff in the same section**

**21.** Retention of personnel in the various audit wings - Main office or Local Audit parties.

(a) No member of staff should normally be kept in the same wing whether in Main office or in the Local Audit Parties for a period exceeding five years.

(b) Rotation to another group within a short period or retention in a particular group beyond five years be allowed only in exceptional circumstances and with the specific orders of the Director General of Audit.

(DADS New Delhi No.3368/A-Admn/8/87 dt.14. 12.87)

### **Transfer of Charge**

**22.** (i) Every transfer of charge of Audit Officers who are Heads of Offices, when the transfer of charge involves assumption of responsibility of cash etc. should be reported on the usual form to the PAO(DA) Meerut and Director General of Audit.

(ii) In the case of transfer from one office to another the charge of an office should normally be made over at its Headquarters.

(iii) The Director General of Audit may, however, permit handing over of charge away from Headquarters in respect of officers and staff of the Defence Audit Department. As far as possible, cases requiring prior approval should be sent well in time for obtaining the sanction for transfer of charge at outstation. In addition, cases requiring ex-past-facto sanction may be sent once in a quarter instead of reporting them piece-meal so as to reach Headquarters office by 5th of the month following the quarter ending March, June, Sept and Dec.

(DADS No.4552/A- Regn/6f76/KW dated 27-12-77)

### **Handing over of charge**

**23.** All officers and staff are required to hand over their charge on transfer or retirement to their successors or to their controlling officer in case no successor is immediately available. The written charge report should include his allotted duties, current status of his work against targets as on the day of handing over indicating the arrears and important items of work to be completed in the near future. They should also hand over in writing the list of files, keys and other valuables in their custody.

All supervisory officers have in addition to give a critical assessment of the status of his work along with a list of date-bound work.

### **Issue of Notification**

**24.** (i) The Director General of Audit is authorised to issue Notification relating to appointments in the grade of Audit Officers and Assistant Audit Officers and send them direct to the Government of India Press for publication in the Gazette. These notifications will continue to appear under the common heading "Indian Audit

and Accounts Department" in Part III Section I of the Gazette of India.

(ii) The notifications should be sent to Government of India Press for publication both in English and Hindi.

(iii) Copies of orders relating to promotion from Section Officers (A) to AAO and AAO to AO and AO to Senior AO's Grade and reversions and orders regarding deputation of Sr. AOs/AOs/AAOs to Government Departments and on Foreign Service or reversions therefrom, are required to be send to C&AG of India.

(iv) The following types of orders relating to Senior AOs/AOs/ AAOs/SOs need not be endorsed to the C&AG:

- (a) Sanction of leave including extension of leave
- (b) Resumption of duty on the expiry of leave.
- (c) Refusal of leave preparatory to retirement
- (d) Retirement
- (e) Postings and transfers Senior AOs/AOs/AAOs from one another in the organisation.

(M of F letter No.F-19-10'EG 1(B) dt.19-4-63 recd under CAG's No.1033-GEII/349-61 dt. 3.5.63 and DO No.583-GE 11/15-67 dt.7.3.68)

## **25. Conduct Rules**

(i) All members of the staff are expected to be conversant with the provisions of the Official Secrets Act and CCS (Conduct) Rules. They should ensure that the provisions of the above Act/Rules are not infringed.

(ii) Rule 3 of CCS (Conduct) Rules enjoins on all to maintain at all times absolute integrity, devotion to duty and to do nothing which is unbecoming of a government servant.

(iii) Under the CCS (conduct) Rules, members of the staff are warned against the leakage of any information which they were privy to in the course of discharge of their official duties. Any observation etc. on the work or conduct of any member of the staff whether recorded by a Gazetted officer or by an Assistant Audit officer/Section Officer(A) will not be shown to (or quoted by) the person concerned or any person not connected therewith, unless otherwise ordered in writing in any particular case.

(iv) Members of the staff should not retain in their personal custody documents or information which may have come into their possession in the course of their official duties for furtherance of their personal interest i.e. in making representation to the authorities concerned, as such retention is not only objectionable but also constitutes an offence under the Official Secrets Act.

(v) No evidence derived from the unpublished official records should be given by any members of the staff in a Court of Law without the prior permission of the Director General of Audit, who may give or withhold such permission as he thinks fit.

(vi) At times service authorities convene Courts of Enquiry to investigate the irregularities mentioned in the Test Audit Reports and requests are also received for detailing members/member of test audit staff to appear as witnesses in the Courts of Enquiry. In such cases these requests should be referred to Director General of Audit for his orders with full particulars of the point of enquiry which occasions the

request. If, however, any elucidation is wanted by the Courts of Enquiry of a point raised in Test Audit Reports, such elucidation may be given after the point requiring elucidation has been communicated to the Command Officer. But such occasions should be rare, for the audit point of view should invariably be brought out clearly in the reports so that no further elucidation on the point can be required.

(vii) Government servants should not only maintain political neutrality but should also appear to do so and they should not participate in the activities of or associate themselves with any organisation in respect of which there is the slightest reason to think that the organisation has a political aspect.

(MHA OM No.6/6/69-Estt (B) dt 18.7.69 and Min of PPG & P (Deptt of Pers. & trg) OM No.11013/9/91 Estt(A) dt.3.5.91 recd, under C&AG's No.286-AUDIT 1/38/91/11-91 (71) dt. 10.6.91)

#### **(viii) Practice of untouchability**

(a) Article 17 (Part III-Fundamental Rights) of the Constitution declares that "Untouchability is abolished" and forbids its practice in any form. The practice of untouchability has also been made an offence by the Untouchability (Offences) Act 1955. If any Government servant is guilty of the practice of untouchability in any form, he will be liable to prosecution and such conduct on his part will constitute a sufficient ground for imposing a suitable penalty prescribed under the appropriate control and discipline rule.

(b) A government servant who is found guilty of the practice of untouchability in any form, will be considered unfit for public service and disciplinary action will be taken against him.

(MHA OM No.F.70/17/61-Ests(A) dt.8.12.61 as clarified by OM No.25/29/66-Ests(A) dt.21 at Jan. 1967)

#### **(ix) Indebtedness, Insolvency and attachments of Pay etc.**

(a) Every government servant should manage his private affairs so as to avoid habitual indebtedness or insolvency. Every government servant against whom any legal proceeding is instituted for any debt due from him or for adjudging him as an insolvent shall report the full facts to his Controlling Officer.

(b) Government servants shall not also speculate in any stock, share or other investments. They should not purchase shares out of the quota reserved for friends and associates of Directors of Companies.

(c) The C&AG has expressed his strong disapproval of one employee standing surety for another and has observed that heavy indebtedness arising out of a government servants standing surety for another by itself is an imprudent act not due to circumstances beyond his control.

Note: The instructions in this sub para have been relaxed in the case of loans from the co-operative credit societies in the various audit offices.

(d) Habitual indebtedness of any government servant would be viewed with severe displeasure and such cases would be open to disciplinary action.

(e) Command Officers/ Branch Officers should send annually in the first week of May report indicating the extent to which officials are in debt or have been involved in Court cases-civil or criminal. 'NIL' reports are also required.

(f) Government servants should not send representations on service matters

through their wives, relatives etc.

**(x) Participation in demonstrations and strikes**

With reference to Rule 7 of CCS (Conduct) Rules 1964, government servants are not permitted to engage themselves or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the state etc. as indicated therein or resort to or in anyway abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other government servant.

**(xi) Joining of association by government servants**

With reference to Rule 6 of CC(Conduct) rules 1964 no government servant shall join, or continue to be a member of an association the objects or activities of which are prejudicial to the interest of the sovereignty and Integrity of India or public order or morality.

**(xii) Practice of any form of medical treatment**

Director General of Audit may permit officials holding recognised qualifications in any system of medicine and registered under the relevant law in force in the State or Union Territory concerned, to undertake medical practice, provided it is undertaken during spare time, on purely charitable basis, without detriment to the official duties of the government servant.

(MHA No.25/4/64-Ests(A) dt.29.2.64 received under C.&AG No.472-Audit/388/63 dt.17.3.64)

**(xiii) Gifts**

No government servant shall accept or permit any member of his family ( or any other person acting on his behalf) to accept any gift except to the extent provided for under Rule 13 of CCS (Conduct) Rules.

**(xiv) Marriage**

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

(b) A government servant who marries or has married a person, other than of Indian Nationality shall forthwith intimate the fact to Government.

(c) With the coming into force of the Dowry Prohibition Act, giving or taking or abetting the giving or taking of dowry, or demanding any dowry directly or indirectly from the parents or guardian of a bride or bridegroom as the case may be are offences under the provisions of the Act. Government servants should not, therefore, give or take or abet the giving or taking of dowry. They should not also demand dowry directly or indirectly from the parents or guardian of a bride or' bridegroom as the case may be.

(Rule 13A of CCS (conduct) Rules 1964)

#### **(xv) Consumption of intoxicating drinks and drugs**

According to Rule 22 of the CCS (Conduct) Rules 1964 a government servant shall strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being and shall not be under the influence of any intoxicating drinks or drugs during the course of his duty and shall take due care that the performance of his duties is not affected in any way by the influence of such drinks or drugs. He shall also refrain from consuming any intoxicating drinks or drug in a public place and from appearing in a public place in a state of intoxication. Violation of any of these provisions would constitute a good and sufficient reason for taking disciplinary action against the government servant.

#### **(xvi) Participation in officially sponsored organisations**

The Head of an office can permit non-gazetted government servants to join officially sponsored organisation if he is satisfied that this can be done without detriment to their official duties. The grant of such permission will be subject to the condition prescribed in the government orders issued from time to time.

#### **(xvii) Maintenance of family**

(a) Every government servant is expected to maintain a reasonable and decent standard of conduct in his private life and not bring discredit to his service by his behaviour. A member of the Staff who acts in a manner unbecoming of a government servant by neglect of his wife and family renders himself liable to departmental action under CCS (Conduct) Rules.

(b) It is undesirable for government servants to bid at auctions arranged by their own department. Any government servant who does so would be regarded as indulging in conduct unbecoming of a government servant within the meaning of conduct Rules.

#### **(xviii) Acquisition and disposal of movable/immovable and valuable property**

With reference to Rule 18 of CCS (Conduct) Rules 1964 as amended, acquisition or disposal of movable/immovable property by a Government servant either in his own name or in the name of any member of his family shall be with the previous knowledge or prior sanction of the prescribed competent authority under conditions stipulated in the said Rule.

#### **Penalties, Removal and Dismissal**

26. (i) Censure, withholding of promotion, recovery from pay of whole or part of any pecuniary loss to Government by negligence or breach of orders and withholding of increments of pay are minor penalties while (a) reduction to a lower stage in the time scale of pay for specified period with further direction relating thereto (b) reduction to a lower time scale of pay, grade or service (c) compulsory retirement (d) removal from service (e) dismissal from service are major penalties within the meaning of Rule 11 of CCS(CCA) Rules 1965 as amended from time to time. Under the Schedules appended thereto (as amended from time to time) the following are competent authorities who may impose minor or major penalties for good and sufficient reasons and the various Appellate Authorities are also indicated thereagainst:

Description of post	Appointing Authority	Authority competent to Impose penalties which it may impose (w.r.t item Nos. in Rule 11)		Appellate Authority
		Authorities	Penalties	
All Gr 'B' Posts	Director General of Audit, Defence Services	Director General of Audit, Defence Services	All	Dy. C&AG/ Adl. Dy. C&AG
All Gr 'C' Posts	Director of Audit /Deputy Director of Audit, D.S.	Director of Audit /Deputy Director of Audit, D.S.	All	Director General of Audit, D.S.
All Gr 'D' Posts	Assistant Director of Audit/Sr. AO/ Audit Officers who are Heads of Offices	Assistant Director of Audit/Sr. AO/ Audit Officers who are Heads of Offices	All	Director of Audit /Deputy Director of Audit, D.S.

(C &AG's Circular No.900-N-2/137-88 dt. 8-10-88)

(ii) The authority who is to initiate the disciplinary proceedings, the formalities/procedure to be followed for imposing major/minor penalties the time to be given to government servants for submitting his defence/representation against action proposed to be taken etc. are laid down in CCS(CCA) Rules 1965.

(iii) In respect of disciplinary cases not relating to technical lapses but to administrative reasons, powers are exercised by the Cadre Controlling Authority i.e., Director General of Audit.

(iv) When a government servant is detained in custody whether on a criminal charge or otherwise for a period exceeding 48 hours or is convicted for an offence to a term of imprisonment, he shall be deemed to have been placed under suspension by an order of appointing authority from the date of his detention or conviction as the case may be.

(v) The various standardised forms in which charge sheets, show cause notices, orders of suspension, revocation of suspension order, orders relating to appointment of Board of Inquiry/Inquiring Authority/Inquiring Officer etc. are given in the Appendix to CCS(CCA) Rules as amended from time to time.

(vi) Removal from office for such a course as unfitness for the duties of the office, ought not to bar reappointment in another office for the duties of which the person may be suited, and it should be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future reemployment under government.

(vii) In cases of dismissal on the other hand, the effect of the orders should be to preclude the dismissed official from being re-employed. In order to guard against reemployment of such persons, the dismissal of those, whose appointments were previously gazetted should be notified in the gazette. The particulars of persons dismissed should be forwarded to the Director, Intelligence Bureau, the Deputy Inspector General, C.I.D. of the State, the Supdt. of Police of the District of which the person concerned is a permanent resident and such authorities as prescribed by Government from time to time. A person who succeeds in obtaining employment by

the concealment of his antecedents would be liable for dismissal on the facts being discovered.

(viii) The reasons for the dismissal of a public servant should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person whose dismissal will be notified in accordance with the principles 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 in such cases it would be necessary to indicate alongwith the announcement of the dismissal, a statement of grounds upon which it has been ordered.

### **Appeals and Petitions**

27. (i) The rules regarding submission, transmission, limitation and withholding of appeals are laid down in Part VII of CCS (CCA) Rules 1965 as amended.

(ii) Appeals addressed to C&AG of India should be submitted to the Director General of Audit, DS in duplicate. All petitions and memorials addressed to President should be forwarded to the Director General of Audit, in triplicate, who will in turn forward the same in duplicate to the C &AG of India.

(C &AG NO.2708-NGEIII/104/60/II dated 19-9-61)

(iii) The Quarterly Returns of appeals withheld rendered to C&AG with reference to Auditor Generals No.413/NGE/29/40 dated 20.2.40 should indicate the dates of submission of appeals etc. withheld.

(C&AG No.83-NGE 111/6/69 dt 8-1-69)

### **Filling up of a permanent post vacated by a Government Servant reduced to a lower post**

28. (i) If a permanent government servant is transferred/reduced by the Competent Authority to a lower service/grade/time scale etc. on account of inefficiency or misconduct, a supernumerary post would be created in that service/grade/time scale etc. to provide him lien on the new post in case a permanent post in that service/grade/time scale etc. is not available. The permanent post rendered vacant by the Government servant should not be filled substantively before the expiry of one year from the date of reduction.

(ii) When on the expiry of the period of one year, such post is filled substantively and if thereafter the original incumbent happens to be reinstated, he should be accommodated against a post which be substantively vacant in the grade to which his previous substantive post belonged. In the absence of a vacant post, he may be accommodated in a supernumerary post which may be created with proper sanction and terminated on the occurrence of a substantive vacancy in that grade.

(GOI Min. of Fin.OM No.F9(8)-E IV/A/60 dated 29.8.60 and even No. dated 2.8.62 received under CAG's No.1198-Audit 11/220-60 dt. 16.9.60 and 457-Audit/220 Audit 11/60 dated 13.8.62).

**Fixation of Seniority of a Government servant reverted to a lower post/grade/service as a measure of penalty and subsequently promoted to a higher post.**

29. (i) In cases where a government servant is reduced to a lower service, grade or post or to a lower time scale, the order imposing the penalty of reduction to a lower service, grade or post or to a lower time scale may or may not specify the period of reduction. Where the order does not specify the period of reduction and there is coupled with it an order declaring the government servant permanently unfit for promotion, the question of re-promotion will obviously not arise. In other cases where the period of reduction is not specified, the service of the Government servant should be deemed to be reduced for an indefinite period i.e. till such date as, on the basis of his performance subsequent to the order of reduction, he may be considered fit for promotion. On re-promotion the seniority of such a government servant should be determined by the date of promotion. In all such cases, the person loses his original seniority in the higher service, grade or post in entirety. On re-promotion, the seniority of such a government servant should be determined by the date of re-promotion with regard to the service rendered by him in such service, grade or post prior to his reduction.

(ii) The more common course is to specify the period of reduction and except when it is intended to debar a government servant from promotion permanently, it is the preferable course. An order imposing the penalty of reduction to a lower service, grade or post facta lower time scale should invariably specify:

- (a) The period of reduction, unless the clear intention is that the reduction should be permanent or for an indefinite period;
- (b) Whether on such re-promotion, the Government servant will regain his original seniority in the higher service, grade or post or higher time-scale which had been assigned to him prior to the imposition of penalty.

(iii) In cases where the reduction is for a specified period and is not to operate to postpone future increments, the seniority of the Government servant may, unless the terms of the order of punishment provide otherwise, be fixed in the higher service, grade or post or the higher time-scale at what it would have been but for his reduction.

(iv) Where the reduction is for a specified period and is to operate to postpone future increments, the seniority of the Government servant on re-promotion may, unless the terms of the order of punishment provide otherwise, be fixed by giving credit for the period of service rendered by him in the higher service, grade or post or higher time scale.

(v) If the order of reduction is intended for an indefinite period the order should be framed as follows:

"A is reduced to the lower post/grade/service of X until he is found fit by the competent authority to be restored to the higher post/grade/service of Y".

(vi) In cases where it is intended that the fitness of the government servant for re-promotion or restoration to his original position will be considered only after a specified period, the order should be made in the following form: "A is reduced to the lower post/grade/service of X until he is found fit, after a period of .....years from the date of this order, to be restored to the higher post of Y"

(GOI MHA OM Nos. 9/13/62-Estt(D) dated 10th Oct 1962 and 9/30/63- Estt(D) dt. the 7th Feb 1964)

### **Retrenchment/Discharge/Termination of service**

30. (i) Retrenchment of temporary government servants necessitated as a result of administrative policy and consequent reduction in establishment could be made by giving suitable notice to the employees as laid down in Rules 5 & 7 of CCS(TS) Rules, 1965. Notice of termination of service in such cases would be served upon the temporary employee concerned in the standard form prescribed for the purpose in CCS(TS) Rules 1965.

(ii) Service of a Temporary Government servant may be terminated at any time without notice on his being declared unfit with reference to Rule 6 of CCS(TS) Rules 1965.

### **Resignation**

31. (i) 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. As a general rule, resignation of a government servant from service should be accepted as it is not in the interest of Government to retain an unwilling Government servant in service.

(ii) The procedure for acceptance and withdrawal of resignation are governed by the provisions of Government of India, Min. of PPG & Pension (Deptt. of Pers. & Trg) OM No.28034/25/87-Estt(A) dated 11.2.88 received under C&AG's letter No.1114-NGE III/18- 86 dated 19.4.88.

### **Grant of Certificate on Dismissal, Discharge etc**

32. A certificate in the form prescribed in Government of India Min. of Home Affairs OM NO.58/3/53 DGS(C) dt. 28-10-55 as amended by OM No 71/78/57 CS(C) dated 5.4.57 should invariably be issued to those employees whose services are terminated on account of reduction in establishment and who have rendered continuous service for not less than six months.

### **Superannuation and Retirement**

33. (i) To improve efficiency and strengthen administrative machinery at all levels, Government have absolute powers under Fundamental Rules etc. to retire a Government Servant in the public interest before his normal date of retirement. The cases of Government servants covered by FR 56 or Rule 48 of CCS (Pension) Rules should be reviewed six months before they attain the age of 50/55 years or complete 30 years service whichever occurs earlier.

(CAG's letter No.2744-Tech. Admn.II/360-6A dt. 20.11.68)

(ii) In the case of Group 'A', 'B', 'C' and 'D' the Government servants shall retire from service with effect from the afternoon of the last day of the month in which he attains the age of 60 years.

(GOI Deptt of P&AR OM No.33/12/73-EstsA) dt. 24.11.73, CAG'a No.1148-Audit/97-73 dt.28/11/73 OM No.33/12/73 Ests(A) dt. 2.5.74 and CAG's No. 774 - Audit/97-73 dt. 18.5.74 and Swamy FR&SR, Part I Pension & Compilation)

### **Other cases of retirement**

In case of premature/voluntary retirement the day of retirement will be

treated as a "Non working day". In all other cases it will be a working day.

(FR-56, Rule-5 Pension Rules)

(iii) Where the date of birth is first of a month, the date of retirement on attaining the age of 60 years as the case may be will be the afternoon of the last day of the preceding month.

(GOI OM No.33/12/73-Ests(A) dt.29.6.74 and CAG's No.1081- Audit/97-73 dated 3.7.74)

(iv) (1) An employees has the right to retire and get pensionary benefits by giving three months notice to the appointing authority.

(a) After attaining the age of 50 years:- Group 'A' & 'B' officers who had entered service before attaining the age of 35 years.

(b) After attaining the age of 55 years Groups 'A' & 'B' officers other than (a) above;  
All Group 'C' employees  
All Group 'D' employees who had entered service after 23.7.1966.

(c) On completion of 30 years qualifying service;  
All Employees

(2) Retirement becomes effective on the expiry of notice period, without awaiting appointing authority's approval, unless the official is under suspension-

(FR-56; Rule 48, Pension Rules)

(3) Employees have the option to retire voluntarily on completion of twenty years qualifying service by giving three months notice; retirement will take effect on expiry of notice period, unless before expiry thereof, permissions for retirement is refused by the appointing authority.

(Rule 48A Pension Rules)

(v) The benefits of retiring pension will be admissible to Government servants under this scheme. While granting proportionate pension to Government servants weightage upto five years would be given as an addition to the qualifying service actually rendered by him provided the total qualifying service after allowing weightage does not exceed 33 years or does not go beyond the age of superannuation.

(GOI MHA OM No.25013/77-Estt(A) dt.26.8.77 and GOI M of F Notification No.7(2)-EV (A)/73 dated 28.11.78)

(vi) Pension papers in respect of Group 'B', 'C' and 'D' staff will be prepared by the Heads of Offices well in advance as per the rules and orders issued by Government from time to time and sent to the PAO (DA) Meerut for authorisation of payment of pension and other retirement benefits.

(vii) **Pre-mature Retirement:-** Three months notice in writing or pay & allowances in lieu thereof in the circumstances laid down in para (iv) above.

**Restrictions** - the power should not be exercised:-

- (a) to retire an employee on ground of misconduct or as a shortcut to avoid formal disciplinary proceedings; or
- (b) for reduction of surplus staff for effecting general economy without following the instructions relating to retrenchment.

**Appeal** – An employee served notice/ order of pre-mature retirement may represent within three weeks from the date of service of such a notice/order of pre-

mature retirement for consideration by the appropriate committee.

(FR&SR Part I & Pension compilation)

**Premature retirement benefits**- Full pensionary benefits but weightage in qualifying service is not admissible-Rule 48(1)(b), 48-B(2), Appendix 5-Pension Rules, and FR 56(j)

(viii) **Retirement on Medical Grounds:-** A Central Government Employee who suffers on account of any bodily or mental infirmity which permanently incapacitates him for the service may retire from service with pensions benefit with certain conditions.

(Pension Rule 38 Swamy's Pension Compilation)

(ix) **Missing employees:-** If an employee is missing and his whereabouts are not known, his family can be paid the retirement benefits. For this purpose, the family should have lodged a complaint with the Police Station concerned and obtained a report that the employees has not been traced after all efforts had been made.

(Swamy's pension compilation Rule 54 and Govt. of India decision No.12 thereunder)

## CHAPTER 2 DEPARTMENTAL EXIMINATION

34. Appointments to certain cadres are made and incentives in the form of increments / qualification pay paid based on staff qualifying / passing certain examination. Rules relating to examinations conducted for the purpose are detailed below :

### **Rules relating to Section Officer's Grade Examination (Defence Audit Branch)**

#### **35. (i) General**

The Section Officer's Grade (Defence Audit Branch) Examination is the qualifying examination for promotion as Section Officers (Audit) in the Department. The Examination is divided into two parts and an examination in both the parts shall be held normally once in a year in November on dates and at locations to be decided by the Comptroller and Auditor General. The syllabus and subjects of the examination are laid down in Appendix IV. The other rules applicable to this examination are detailed below.

#### **(ii) Eligibility to appear in the examination**

Only persons who have put in a minimum of three years continuous service in one or more of the following capacities as on prescribed dates of the year of examination are eligible to sit for the examination:

- (a) As a Clerk / Auditor in an Audit Office
- (b) As a Stenographer or Steno-Typist in an Audit Office. In respect of Clerks only those who have qualified in the type test are eligible.

(C&AG's No. 116-Exam/36-60 dt 30.5.60 and 209-Exam 145-67 dt 5.6.67 File A/Admn/14/60/11 and A/Admn/14/671111 CAG No.292- Exam/117-90-11 dt 3.5.91, DADS

- (c) Employees who are allowed to take up appointment in other departments as a result of their application being forwarded to better their prospects will not be allowed to sit for the S.O.s Grade Examination. In case, such a person reverts to the Indian Audit and Accounts Department, the question of allowing him to appear in the examination will be considered on the merit of each case. These orders do not apply to persons sent on deputation or on Foreign Service in public interest, who will be permitted to take the examination if otherwise eligible.

(C&AG's No.205-Exam/30/63 dt 30.7.63 File AJAdmn/14/63).

#### **(iii) Deficiencies in service**

Deficiencies in service not exceeding 2 months in the minimum qualifying service of 3 years required for eligibility to appear in SOs Grade Examination may, in suitable and deserving cases, be condoned by the Comptroller and Auditor General and all such cases should be intimated to HQrs office at the time of sending names for Pre-SOs Grade Examination so that such cases may be taken up with the Comptroller and Auditor General well in advance.

(C&AG's No. 227-Exam 128-72-1 dt.8.5.72)

**(iv) Number of chances:**

- (a) The normal number of chances for Part I of the Section Officers Grade Examination will be six. Indefinite number of chances in part I shall, however, be allowed to those candidates who secure 30% marks and above in aggregate in any two of the last six chances actually availed of by them.

(C&AG's Nos.976-Exam/55-79 (i) dated 26.9.80 and 226-Exam/55-79 (I) dated 13.4.81, C & AG's No.435-Exam/126-90 dated 13.6.91 and 489-Exam/20.1986 dated 16.6.86.

- (b) Permission to appear at any particular examination shall count as one chance whether the candidate actually sits for the examination or not unless he is specifically allowed to withdraw his candidature. Permission for withdrawal will not be allowed as a matter of course but only if circumstances of the case justify the concession.
- (c) Permission for withdrawal of candidature must be applied for as early as possible before the commencement of the examination. Heads of offices should send such application for withdrawal together with their recommendation for obtaining Director General's approval in each case and rendition of a consolidated report to CAG soon after the examination, with reference to para 9.2.10.1 of CAG's MSO (Admn) Vol.I.

(C&AG's No.475/Exam/103/90 dt.11.5.90 and DGADS No.702-A-Exam/14/1988 dt.7.6.1989)

- (d) Number of chances taken by a candidate in Part I of any branch of the Section Officers Grade Examination will normally be counted against the permissible number of chances in another branch in the case of change from one branch of examination to another.

(CAG's No.262-Exam/44/56 dt.13.6.56, 2137/NGE-I/13/55 dt.1.11.55, 116-Exam/32-60 dt 30.5.60, 304/Exam/29-62 dt 3.9.62 and 254- Exam/32-68 dt.25.4.68 - File A/Admn/14/56/I, A/Admn/14/55/111, A/Admn/14/60/II, A/Admn/14/62/11, A/Admn/14/68/1)

**(v) Selection of candidates to sit for SOs Grade Examination Part - I**

The suitability of candidates intending to appear for Part I of the Section Officers Grade Examination (Defence Audit Branch) for the first time should be determined by invariably holding a preliminary test on

- (a) General English / Hindi & Constitution of India  
(b) Codes and Manuals (Theory).  
(c) Advanced Book Keeping.

Candidates who, after qualifying themselves in the Preliminary Section Officers Grade Examination, do not appear in Section Officers Grade Part I Examination immediately following thereafter, should also be subjected to further screening by requiring them to take the preliminary Section Officers Grade Examination again, performance in which will be the criterion for their admission to the Section Officers Grade Examination. The papers set for this purpose will be of two hours duration. The test will be carried out in the HQrs Station of the candidates. Names of such candidates recommended for taking the preliminary test are required to

be sent to HQrs Office by the prescribed date.

(C&AG's No.45-Exam/9-61 dt 19.4.91 File 5/8/61, 461-Exam/99-62 dt.28.11.62 File A-Admn/14/62/11, DADS No. 233/S-8/66 dt.2.12.66 and 17/5-8/64 dt.9.4.64 & GAG No.254-Exam/70-67 dt.14. 7.67 File A-Admn/14/67 II)

**(vi) Recommendation for taking Section Officers Grade Examination**

- (a) Subject to any instructions which may be issued by the Comptroller and Auditor General, permission to appear in the SOs Grade Examination shall be accorded by the Director General of Audit. For this purpose, recommendations in the prescribed form in respect of candidates who intend to sit for the examination should be sent by Heads of Offices to the Director General of Audit, Defence Services separately for each part of the examination by the prescribed date every year. In the case of candidates for Part II, the fact whether the candidate has completed training for the prescribed period or would complete the training before the date of examination should be specifically mentioned in the "Remarks" column of the proforma. Where there is no candidate for any part of the examination, a 'Nil' statement should be sent on the due date. No name should, however, be recommended without a written request by the candidate to the effect that he wants to sit for the examination. The list of candidates permitted to appear in the examination by the Director General will be circulated to all offices concerned.
- (b) The essential condition which shall govern the recommendation of the Head of Office is that the candidate recommended is likely to be, if qualified, efficient in the discharge of the duties as Section Officer. The recommending Officer will take steps to satisfy himself that the candidate recommended is regular in attendance, energetic and business like, has aptitude for work as Section Officer (A) and has good prospects of passing the examination.

(GAG's No.1380-NGE 1/176-Admn/II/54 dt.12.7.55, A-Admn/14/5511, DADS No.33/A-Admn/14/57 dt 6.3.57, No.565/A-Admn/145 dt 15.5.57 Endst 516-A-Admn/14/44 dt 27.4.44 GAG's No.1577-NGE 1/191/55 dt 17.8.55, A-Admn/14/5511/DADS No.2255/A-Admn/14/56 dt 16.8.56, GAG's No.465/Exam/41-61 dt 18.12.61, DADS No.273/A-Admn/14/661111 Dt 6.8.66 File A-Admn/ 14/66/1V)

- (c) 1. List of candidates for Section Officers Grade Examination should be prepared in the prescribed format (Form DGADS-116).
2. Index number of candidates wherever allotted should be in ascending order. Names of fresh candidates who are to be allotted Index No. should come next
3. Medium opted by the candidates for answering each paper should be indicated clearly.
4. Exemption should be indicated in the appropriate column.
5. Names of candidates belonging to SC/ST should be indicated in capital letters.
- (d) Requisite certificate of fitness should invariably be recorded and signed by the Head of Office.
- (e) Training completion certificate wherever prescribed should be sent along with list of candidates.  
(DGADS No.2884/A.Exam/14/1990 dt 11.12.90 and 2682/A-Exam /14/1990 dt. 8.12.90, 988/A-Exam/14/1991 dated 1.7.91.)

(vii) The candidates for Part II of the examination shall have to complete two weeks practical training in MES (Works) audits before being allowed to sit in the examination. Heads of offices should ensure that candidates are provided with necessary facilities for completion of practical training sufficiently before the commencement of the examination.

(CAG No. 358-Exam/50-56 dt 27.8.56, A-Admn/14/56/II and DADS No.5984/A-Admn/14/57 dt 23.2.57, 1763/A-Exam/14/1984/Trg/Pt.II dated 19.7.84.)

(viii) Pre-Examination training of “Computer System” paper for SOGE Part II based on prescribed syllabus is to be organized by the Heads of offices for Theory and Practical paper either by in-house or by outsourcing, depending upon the local conditions.

(Circular No.2 of 2000 No.120-Exam/5-97/V dated 16-06-2000.

(ix) No candidate who has not passed Part I of the examination will be allowed to appear in Part II. Candidates obtaining exemption "Marks in all but one paper in Part I of examination shall be allowed to take that paper along with the Part II, if otherwise eligible.

(CAG No.1623-NGE 11/55-68 dt 8.8.68 end DADS No.2944/A-Admn/14/68/II dt. 9.8.68)

(x) Subject to any general or special instructions issued by CAG from time to time, arrangement for holding intensive training both on theoretical and practical subject should be made for the benefit of the fresh candidates for Part I and Part II of the examination at convenient centres sufficiently before the commencement of the examination. The programme for the training classes would be so drawn up as to cover the prescribed syllabus. While lectures would be of 75 minutes duration, about 30 minutes time would be earmarked for mutual discussions, case study, references etc. In conducting such training classes, instructions issued by CAG for special coaching of SC/ST candidates would be taken into account. AOs/ AAOs delivering lectures will be paid honorarium in terms of para 9.11.3 of CAG's MSO (Admn) Vol.1. and at the rates prescribed by CAG from time to time.

(DADS No.1654/A-Admn/14/1981/KW-2(Pt.I) dt 23.6.81, 2751/A. Admn/ 14/1981/KW-2(Pt. II) dt 22.8.81 CAG No.184-Trg/DVN/882 dt. 21.6.88.)

(xi) Communication regarding Section Officers' Grade Examination to candidates at outstation should be sent under Registered/ AD.

(CAG's, letter No. 105-Exam/192/81 F dt. 2.2.82 and DADS No.530/A. Exam/14/1987 dt.15.5.87).

## **(xii) Pass and Exemption Marks**

(a) The percentage of minimum marks required for pass or exemption will be the same as for other branches of the Section Officers' Grade Examination and as prescribed by the Comptroller and Auditor General from time to time. The existing percentages are given below:

	<b>Pass Mark.</b>	
In each subject	40%	separately also in the practical paper answered with the aid of books
In the aggregate	45%	

### Exemption marks

Precis and draft	50%	
Other subjects	50%	(i.e. the marks in theory and practical papers taken together provided the candidates secure 40% in practical)

(b) Candidates who have passed Group II of the final examination of ICWA under the revised syllabus would be exempted from appearing in Paper on Advanced Book Keeping with Elementary Costing of Part I of Section Officers Grade (DAB) Examination. A suitable note should be given in the remarks column of the list of candidates.

(DADS No.33/A-Admn/14/57 dt 6.3.57 and CAG No.254/Exam/32/68 dt 25.4.68, file A-Admn/14/68/L.170/Exam/8-1985 dt 18.3.87, DGADS No. 1190/A-Exam/ 14/1991 dt 16.7.91).

(c) Marks of the "Computer Systems" paper will be added to aggregate. If a candidate who secure pass marks/required aggregated in other subjects of SOGE but fail in the "Computer Systems" paper, he shall have to reappear only in the paper on "Computer Systems" even though he/she may not have secured exemption marks in other papers. However, candidates shall be declared pass in SOGE only after they clear the "Computer System" paper also.

#### (xiii) Travelling Allowance

Travelling Allowance for to and fro journey for appearing in the Section Officers Grade Examination is admissible under S.R. 132 to the candidates in respect of their first and second attempts only at each part of the examination. The days of the examination and period spent in to and fro journey in connection with the examination will be treated as duty.

(CAG No.956-NGE-I/29/55/ dt. 17.5.55 & 215-NGE-I/863 dated 7.2.64 - File A-Admn/92/54/55 & A-Admn/16/64).

(xiv) Section Officers Grade Examination candidates should not ordinarily be transferred from one station to another, when such transfer would involve a change of centre. If, however, a transfer cannot be postponed due to unavoidable circumstances, request for change of examination centre should be made to the Comptroller and Auditor General telegraphically or demi-officially well in time. Whenever the transfer of any candidate involves a change in the examination centre, the Command Officer should immediately bring the fact to the notice of the HQrs Office.

(CAG No.2-Exam/4-62 dt. 11.1.62- A-Admn/14/62/Vol. I).

(xv) Passed candidates securing the highest marks in each of the parts would be awarded a cash prize of Rs.2000/- each.

(CAG No. 233-Exam/10-22 dt 9.3.82 and CAG No.139 Exam III-97/V dt. 7/2000).

#### (xvi) Entry in Service Books

In order to find out the number of chances already availed of by a candidate, an entry in the following form should be made in the Service Books of all the candidates excepting those permitted to withdraw their candidature from the examination, soon after the announcement of the result of each part of the examination.

Appeared in Part.....of the Section Officers Grade (Defence Audit Branch)

Examination held in.....and declared to have passed/failed to qualify. Index No.....  
Number of chances (1st or 2nd) etc. Exempted in subject / paper if any.  
(Authority: DGADS No.....dt.....)

(DADS No. 1909/A-Admn/14/56/1 dt 27.7 56)

**Rules relating to Revenue Audit Examination for Section Officers (Audit) / Assistant Audit Officers (Non - Civil Audit Offices)**

36. (i) In terms of para 4.1.2 of the Manual of Instructions for restructuring of cadres in Indian Audit and Accounts Department, Section Officers and Assistant Audit Officers of the Defence Audit Department are eligible to appear at this examination which be held once a year immediately after the Section Officers Grade Examination as per syllabus in Appendix V.

The examination will be in 2 papers as under:

- Paper - I - Income tax (this will be a common paper for all branches).  
Paper - II - Departmental paper (dealing mainly with the revenue receipt of the Defence Department).

Pre-Examination training in respect of Paper I to fresh candidates, which is an essential condition for eligibility to appear in the examination, would be arranged by the Accountant General / Principal Directors of Audit responsible for conducting such training.(CAG's No. 266-Exam/102/72 dt 3.6.74, DADS No. 3202/.A-Admn/13/1989 dt 1.2.90). A report containing the names of fresh candidates requiring training should be sent direct to the Accountants General / Principal Directors of Audit responsible for arranging such training on dates specified with a copy being endorsed to Director General of Audit Defence Services. A certificate regarding successful completion of training should be rendered to the Director General of Audit, Defence Services soon after completion of training. List of candidates taking the examination will be sent to Director General of Audit, Defence Services in Form 9 Annexure-II referred to in para 9.3.2 of CAG's MSO Admn Vol.I.

(ii) The minimum pass marks will be 40% in each paper. Candidates who obtain 60% or more marks in any paper will be exempted from that paper in any subsequent examination. Maximum number of six chances in all is allowed to the candidates to pass the examination. Permission accorded to appear in any particular examination shall count as one chance irrespective of whether the candidate actually sits for the examination or not, unless specifically allowed by the Director General of Audit to withdraw his candidature for justifiable reasons.

(CAG 1115-Exam/183-80 dt. 14.10.80).

(iii) Section Officers / Assistant Audit Officers on passing the examination are entitled to grant of an advance increment under FR 27 in their scale of pay applicable from the date following the last date of examination, without affecting their normal date of increment. The statement to be forwarded to the Director General of Audit for grant of advance increment that in none of the cases increment have been stopped at the present stage as a measure of penalty should include a certificate.

(DADS No. 158/A-Admn/14/KW/1/74/RA-SOs dated 9.4.75).

(iv) Officers who have qualified in the Revenue Audit Examination for SOs/AAOs conducted by the Comptroller and Auditor General are recognised by the Central Board of Direct Taxes for the purpose of appearing as 'Authorised

Representative' in Income Tax cases before the Income Tax Authorities.

(CAG No.946/RAII/82-91(I) Gr. VI dt 20.2.91 and DGADS No.188/A- Exam/RA/Trg/1991 dt 16.4.91).

### **Incentive Examination for Senior Auditors**

37. (i) Senior Auditors with one years continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination. The examination consists of one paper on "Finance Accounts and Audit" of 2 ½ hours duration of 100 marks. The syllabus of the examination is contained in Appendix VI. The candidates are required to take the examination without the aid of books and they have an option to write the paper in Hindi or English. Candidates securing 50% of marks and above would be eligible for grant of an advance increment in the scale of Senior Auditors from the first of the month in which the examination is held without affecting the normal date of their increment. Advance increments will be sanctioned by the Head of the Department based on particulars furnished by Heads of Offices (in Form DGADS-118) and ex-post facto approval of the C&AG obtained as is being done in the case of Section Officers/Assistant Audit Officers who pass Revenue Audit Examination. Senior Auditors who have reached the maximum of the scale are not however eligible to take the examination.

(ii) The Department will not provide any training for the Candidates appearing in the examination nor is it obliged to arrange supply of books.

(CAG's Circular No.768-Exam/27-88 dt 4.8.88 and 59-Exam/27-88 II dt 26.2.90, CAG's circular No.529-Exam/27-88 Vol. III dt 20.8.91).

(iii) List of candidates who are eligible and willing to take the examination should be sent by Heads of Offices by 31st January each year in the prescribed proforma (Form DGADS-117)

(DADS No.2797/A-exam/16/1988 dt 8.9.88)

### **Rules relating to Departmental Examination for Auditors**

38. (i) The examination will ordinarily be held twice a year in February and August in accordance with rules and regulations framed by the Comptroller and Auditor General of India. The detailed syllabus of the examination conducted for the Auditors of the Department is contained in Appendix VII.

(ii) Eligibility conditions to appear in this exam are as under

- (a) All directly recruited Auditors who have rendered at least one year's service on the first of the month in which the examination is held,
- (b) the departmental promotees after 90 days of promotion and
- (c) Graduate Clerks (who have qualified in the type test) and Graduate Group 'D' Officials who have rendered three years regular and continuous service in the grade on the first of the month in which the examination is held are eligible to take the departmental examination. Graduate Stenographers are not eligible under the scheme of restructuring to take up the departmental examination for Auditors. Deficiency in service upto a period not exceeding 60 days in computing the qualifying service for appearing in the Departmental

Examination in respect of Auditors can be condoned by the Director General of Audit. Condonation of deficiency in service is also admissible in respect of Graduate Clerks and Graduate Group 'D' otherwise eligible to take the examination. Reports regarding names of candidates for the Departmental Examination are required to be sent by the prescribed dates for the examinations to be conducted in August and February. Reports for condonation of deficiency in service are required to be sent by 30th May/30th November.

- (d) Maximum number of six chances in all are allowed to candidates to pass the examination. Each successive examination held after completion of one year service in the case of directly recruited auditors and after 90 days of promotion in respect of departmental promotees will count towards this number. If an Auditor fails to avail of any of the permissible number of chances that chance would be treated as lapsed. Failure to pass the examination within the permissible number of chances results in discharge from service in the case of direct recruits and reversion to the post of Clerk in the case of departmental promotees. The reverted clerks will have three more chances to clear this examination within two years of the revision. It is mandatory on the part of each office to ensure that willingness or otherwise from each and every Auditor appointed or so promoted from Clerk post is obtained at the appropriate time. The provisions of the Manual are required to be brought to the notice of each such eligible Auditor who express his unwillingness to take up the examination. Half yearly reports containing names of candidates willing to take the departmental examination should invariably indicate that the above provisions have been brought to the notice of the unwilling candidates.
- (e) Grant of two additional chances for appearing 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. 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.
- (f) The minimum percentage of marks required for pass will be 40%. The percentage of marks required for purpose of exemption in any paper is 50%.
- (g) Passing this examination is pre-requisite for confirmation as Auditor as well as subsequent promotion as Senior Auditors subject to completion of the prescribed period of regular service in the grade. Auditors who pass the departmental examination are eligible for grant of qualification pay @ Rs.60/- p.m. (See para 46 (iv)(C) of this manual). Graduate Clerks and Graduate Group 'D' staff who qualify the above examination will however be eligible for the qualification

pay only from the date of promotion as Auditor.

- (h) Candidates appearing in the above examination have the option to answer the papers of the examination in Hindi or English.

(DADS NO. 3119/ A-Exam/97/1985 dated 10.10.85).

- (i) In the cases of fresh candidates for the departmental examination for Auditors (directly recruited as well as promoted Auditors) who have not been imparted training in Revenue Audit during their regular six months training and Graduate Clerks/Graduate Group 'D' eligible to take the examination, theoretical training in respect of Revenue Audit Portion (paper -III) would be arranged centrally in each office. For this purpose, six lectures, each of 75 minutes duration, would be delivered to fresh candidates covering subjects on 1) MES 2) Ordnance Factories and 3) Other Miscellaneous Topics. The prescribed training should be completed at least one month before the commencement of the examination and completion report rendered to HQrs office.

- (j) The examination will be held in the branch offices in accordance with instructions issued from time to time.

(DADS No. 5400/A-Admn/96/KW May 1951 dated 3.3.51 and No. 4409/A-Admn/97/62-11 dated 20.10.62).

(DADS No.2823/S-II/KW-1/1984 dated 5.9.84

DADS No. 3693/A-Exam/97/1984/Orders dated 31:-10.84 DADS No.3119/A-Exam/97/1985 dated 10.10.85

DADS No. 1514/A-Exam/97/Aug.89/KW dated 17.8.89 and No.357/A-Exam/97/KW dated 30.4.87

DADS No. 708/A-Exam/97/88 dated 27.5.88

DADS No.3956/A-Exam/97/88 dated 28.12.88 and CAG's NO.527!Exam/20/84/111 dated 20.8.91).

### **Rules relating to Limited Departmental Examination for Clerks / Typists for promotion as Stenographers**

**39.** In terms of para 4.6 of the Manual of Instructions for Restructuring, Matriculate Clerks who have completed two years of continuous service as on 1st day of the month in which the examination is held as Clerks in the department will be eligible to take this examination which is normally held in August every year as per syllabus in Appendix VIII. The candidates who qualify in the written papers of the examination will be required to take the shorthand test in Hindi or English. Successful candidates would be eligible for promotion as Stenographers. The examination will be conducted by the Department. List of candidates will be forwarded by Heads of Offices in proforma prescribed by the prescribed date each year. There is no restriction in the number of chances to qualify in the examination.

(CAG's No.186-190/N-2/40-84 dated 6.3.84; DADS No.848/A-Exam/8/1984/Orders dated 26.5.84; No.879/A-Exam/8/1984/Orders dt. 29.5.84 ; No.2344/A-Exam/8/1987 dated 25.9.89 CAG No. 961/Exam/160/86 dated 26.8.87 ; CAG No.503-Exam/21/84/1 dated 20.6.86).

### **Rules relating to Departmental Examination for Stenographers**

**40.** Stenographers who have not passed the Stenography test at 100 words per

minute are eligible to appear at this examination which is conducted by the Staff Selection Commission at different centres to test the proficiency for speeds at 100/120 words per minute for grant of one or two advance increments as per scheme of examination at Appendix IX. While the number of chances under the incentive scheme is limited to three, there is no limit to the number of chances to Stenographers Grade III who take the test for purpose of becoming eligible for promotion to higher grade. In order to ensure that such candidates are not granted advance increments, while forwarding names of candidates taking the test for purpose of deciding their eligibility for promotion, should be specifically indicated by the Command Officers while forwarding applications to the Staff Selection Commission in the prescribed Form DGADS-119 under intimation to HQrs office.

(CAG No.186-190/N-2/40-84 dated 6.3.84; DADS No.848/A-Exam/8/1984Orders dt 26.5.84; CAG No. 879/A-Exam/8/1984/Orders dt 29.5.84; CAG No.8-N.2/83-86 dated 19.1.87 and DADS No. 5474/A-Exam/8/1984 dated 25.3.87 and C&AG No. 325-N.2/83-86 dt 3/6.4.87)

### **Incentive to Stenographers for Proficiency**

41. (i) Stenographers who have been appointed as direct recruit or promoted on qualifying prescribed departmental examination with the minimum qualifying standard indication of 80 words per minute can, after entry into Government service, avail of chances to appear in the proficiency tests and qualify at a higher speed of 100/120 words per minute, conducted by the Staff Selection Commission at various centres as notified by them normally in December and June.

(ii) The maximum number of chances available to a Stenographer is limited to three. Stenographers who were recruited on the basis of maximum speed of 100 words per minute will have to pass the test at this speed again for the purpose of getting the benefit of advance increment, but only one chance will be given to such stenographers for passing the test at this speed again.

(iii) Candidates intending to take the proficiency test should apply in Form DGADS-119. Completed applications with signed passport size photographs as prescribed should be sent to the Controller of Examinations (HQrs) Staff Selection Commission, New Delhi through proper channel by 1st September for December test and 1st March for June test.

(iv) Application reaching the Commission after the prescribed dates are neither entertained by it nor are these valid for the next test.

(v) The test consists of two dictation in English/Hindi one at the speed of 100 words per minute and other at 120 words per minute as at Appendix IX referred to in para 40 above.

(vi) Candidates who qualify at 100 and 120 words per minute in shorthand are granted one and two advance increments respectively in Stenographers (Ord. grade) from the first of the month in which the results of the proficiency test are announced or the date of annual increment which falls due after the announcement of the results of the test as per option of the candidates. The advance increment is not to be absorbed in future increments.

(vii) Candidates taking the test are required to take their own typewriters with

standard size roller. Typewriters are not provided by the Staff Selection Commission.

(Min. of Fin. (Dept of Expdr.) OM No. 7(317)-E III(A)/75 dated 4.10.75, CAG No.4096-NGE 1/15-73 II dt 16.12.75 Min. of HA No. 14020/1/77Estt(D) dt 16.2.78 No.14020/1/77/Estt(D) dt 19.4.79 No. 14020/1/77/Estt(D) dt 12.2.78

CAG No.2561-NGE III/51-79-IV dt 18.9.79

DADS No.3234/A-Admn/6/78-80-(P) dt 5.10.79

MHA No.14020/1/77-Estt(D) dt.28.2.91 endst CAG No. 1119/NGE III/51-NGE I/75-1V dt. 22.4.81)

### **Rules relating to Limited Departmental Examination for Matriculate Group 'D' Staff for promotion as Clerks**

42 (i) In terms of para 3.13.3 read with para 4.4 of the Manual of Instructions for Restructuring of cadres in the Indian Audit and Accounts Department, Matriculate Group 'D' staff who have put in three years continuous service on the first day of the month in which the examination is held are eligible to take the examination as per syllabus in Appendix X. The examination is normally held by the Department in September, subject to availability of vacancies. Matriculate Record keepers and Matriculate Selection Grade Record Keepers are also eligible to take the examination subject to the condition that they seek reversion to Group 'D' when their turn for promotion as Clerk comes up. The examination is a qualifying one and the name of Peons who qualify in the examination will be arranged in the order of merit as adjudged by the marks obtained. The panel so drawn will not lapse at the end of the recruitment year and will be operative till the qualified persons get their promotion in their turn, according to the roster points applicable. Peons who have qualified in earlier examination will rank senior to those qualifying in a subsequent examination.

(ii) Typing test will not be held simultaneously with the written papers of the Limited Departmental Competitive Examination. Matriculate Group 'D' staff may take the typing test at any time either before the examination or after the examination. A candidate who has not passed the typing test as on the date of promotion as Clerk will have to clear the same within two years from the date of promotion.

(iii) List of candidates to take the examination when held is required to be sent to the Director General of Audit by 16th July in the proforma prescribed for the purpose. There is no limit to the number of chances and candidates securing 45% marks in any paper would be exempted from appearing in that paper in subsequent examinations.

(DADS No. 2342/A-Exam/6/1987 dt. 25.9.87 & CAG No. 830-Exam/48-84 dt. 23.7.84

(iv) Although the panel for promotion as clerks will be drawn based on merit with reference to marks obtained in the examination preference in promotion to clerks within the same panel will be given to those who have qualified in the type test before their promotion from cadres but such candidates cannot overtake the staff on the earlier panel.

(C&AG No. 242- Exam/16/83 Vol. III dated 23.4.87 and No. 305-N-2/46-87 dated 2.4.87)

(v) A clerk whether a promotee or directly recruited failing to qualify in type test will not earn any increments nor become eligible for confirmation and promotion. They will not be eligible to take any departmental examination prescribed for advancement. On passing the type test or on being exempted from taking type test on account of reaching the prescribed age or on being exempted by the competent

authority based on medical certificates, the increments held over will be released without arrears.

**Instructions for conducting the Examination**

**43.** The instructions contained in Para 9.10 Section IX of chapter IX of CAG's MSO (Admn) Vol 1 (Third Edition) and other orders issued by CAG/DGADS from time to time shall be observed by all concerned.

**CHAPTER 3**  
**PAY, ENTITLEMENT AND CASH**

**General**

44. (i) This Chapter lays down the rules and orders which are of common applicability to the Establishment and supplement the rules and orders contained in C&AG's MSO (Admn) Vol I.

**Scales of Pay**

45. Scales of Pay applicable to officers and staff are indicated below:

**Group 'B' Officers:**

Senior Audit Officers:	Rs. 8000-275-13500
Audit Officers:	Rs. 7500-250-12000
Private Secretary	Rs. 7500-250-12000
Assistant Audit Officers:	Rs. 7450-225-11500
Private Secretary:	Rs. 6500-200-10500

**Group 'C' Staff**

Section Officer:	Rs. 6500-200-10500
Supervisors	Rs. 6500-200-10500
Sr .Auditors:	Rs. 5500-175-9000
Stenographer Grade-I	Rs. 5500-170-9000
Stenographer Grade-II	Rs. 5000-150-8000
Auditors/Junior Translator	Rs. 4500-125-7000
Stenographers Grade-III	Rs. 4000-100-6000
Clerks:	Rs. 3050-75-3950-80-4590
Selection Grade Record Keeper:	Rs. 3050-75-3950-80-4590
Staff Car Driver:	Rs. 3050-75-3950-80-4590
Record Keeper:	Rs. 2750-70-3800-75-4400

**Group 'D' Staff**

Junior Gestetnor Operator:	Rs. 2610-60-2910-65-3300-70-4000
Daftry / Sr. Peon:	Rs. 2610-60-2910-65-3300-70-4000
Peon/Chowkidar/Safaiwala/Farash :	Rs. 2550-55-2660-60-3200

(5<sup>th</sup> Pay Commission 1997 and Ministry of Finance, Department of Company Affairs OM No.6/82/E-D(b)91 datedm 28.03.2003

**Special Pay**

46. (i) The officers and staff of the department are in addition entitled to special pay as indicated below:

**Group 'B' Officers**

Senior Audit Officers/Audit Officers ( in HQrs as well as in Field offices): Rs.200/- p.m

Assistant Audit Officer in Field and HQrs office: Rs.160/- p.m.

### **Group 'C' Officers**

Section Officer (Audit)/Supervisors in Field and HQrs office: Rs.160/- p.m.

(Government of India, Ministry of Personnel, Public Grievances and Pensions (P&I) OM No.6129/82/- Estt. dated 29.9.86 and C & AG endst. No. 718-Audlt 1/86-86IIV - 86 (119) dated 9.10.86) amended vide C&AG NO.1284-NGE(App)50-98 dt. 3.12.98

### **(ii) Special pay to Section Officers Grade Examination passed Senior Auditors / Auditors / Stenographers/ Clerks**

- (a) Senior Auditors /Auditors /Stenographers / Clerks of the department who qualify in the Section Officers Grade Examination are entitled to a special allowance of Rs.80/- p.m from the date following the last date of the Section Officers Grade Examination during the 1st year and special pay at Rs.140/-p.m. during the 2nd year.

(C&AG's office circular No.NGE/74/1987received under CAG's No.178-PC (Coord)/7-87 dated 7.9.87 and DADS No. 2486/A- Coord/25/82-86 dated 8.10.87)

- (b) The special pay would be taken into account for fixation of pay on promotion as Section Officers.

(Ministry of Finance (Department of Expenditure) letter No. A-27023 (41) - 74 EG I dated 3.1.75 CAG letter No.231-NGE.I/ 4-PCC / 73 KW dated 29.1.75, 919 NGE.I/4-PCC/73 KW dated 5.4.75, 411 - NGE.I/4-PCC/73 KW dt, 13.2.76 No. 3643/NGE.I/4-PCC/73 KW dated-A. Admn/4/74 (orders) &A-Admn/98/70-73 (orders) & C&AG letter No.418/NGE(Estt.)38-98 dated : 24-07-98.

### **(iii) Incentive for acquiring higher qualifications/proficiency**

- (a) Section Officer (Audit) / Assistant Audit Officer who pass Revenue Audit Examination for Section Officer (A) / AAOs (See. para 36 (iii) of manual) would be granted one advance increment in the scale of pay applicable.
- (b) Senior Auditors who pass the Incentive Examination by securing the minimum marks prescribed are sanctioned one advance increment in the scale of pay (See para 37 of the Manual)
- (c) 1. A qualification pay of Rs.60/- p.m. is granted to Auditors on passing the Departmental Examination. This qualification pay would be taken into account for fixation of pay on promotion. (See para 38 of this Manual)

(No.429/Audit(Rules)34-99/IV-99(79) dt. 1.9.99)

2. Graduate Clerks and Graduate Group 'D' Staff who pass the Departmental Examination for Auditors or Part I of Section Officer's Grade Examination and are appointed as Auditors will be eligible to qualification pay from the date of their appointment as Auditors. (See para 38 of this Manual).

- (d) Group 'B' Officers and Group 'C' staff who qualify in the final examination of ICWA / AICA would be entitled for Lump sum orders from Budget Section and such staff who qualify in the intermediate stage of ICWA would get two advance increments which would be absorbed in the Rs.10,000/- lump sum granted on qualifying the final examination.

(CAG letter No.45/NGE(Estt)/45/93/III dt. 24.1.96)

- (e) Stenographers (Ord. grade) who qualify at 100 and 120 words per minute in shorthand under the scheme of Proficiency tests for grant of advance increments to Stenographers (Ord. grade) will be granted one and two advance increments respectively. (See para 41 of this Manual).

**(iv) Other Incentives**

Incentive schemes such as for adopting small family norms and proficiency in Hindi, for computer courses are sanctioned as prescribed by relevant Government Orders issued from time to time.

**(v) Special Pay to Group 'D' Staff**

Group 'D' staff attending work of Gestetnor Operator on regular basis (in the absence of Gestetnor Operator) and assisting cashier for depositing or bringing cash from bank are granted a special pay of Rs.20/- p.m. and Rs.30/- p.m. respectively.

**(vi) Cashiers' Special Pay**

(i) The Sr. Auditor/Auditor employed as Cashier in the Headquarters office and in the Command/Branch offices would be entitled to a special pay as indicated below in relation to the amount of average monthly cash disbursements made by the Cashier excluding payments by Cheques/Demand Drafts. The quantum of special pay to the Cashier of each office is approved by Director General of Audit, with reference to information regarding the average disbursements furnished by the Command/Branch offices. In turn, the cashier must keep alive at his/her own expense a Fidelity Guarantee Insurance Policy (GFR 34) with the General Insurance Corporation of India or its subsidiaries for amounts indicated below to indemnify government against all losses by acts of default dishonesty or negligence on his part and deposit that bond with the Head of Office:

<b>Amount of average monthly cash disbursed</b>	<b>Rates of special Pay</b>	<b>Amount of security deposit to be obtained</b>
Upto Rs.50,000/-	Rs.75 p.m.	Rs.5000/-
Over Rs. 50,000 and upto Rs.2,00,000	Rs.150 p.m.	Rs.7000/-
Over Rs.2,00,000 and upto RS.5,00,000	Rs.200 p.m.	Rs.8000/-
Over Rs.5,00,000 and upto 10,00,000	Rs.250 p.m.	Rs.12,000/-
Over Rs.10,00,000	Rs.300 p.m.	

(GOI Min. of PPG &P (Deptt. of Pers & Trg.) OM No. 6/31/81- Estt(Pay II) dated 29.9.86 and C & AG's endst. No.731-Audit/1/80- 86(123) dt.15-10-86) and vide G.I. Deptt. of Pers & Trg OM No.4/5/97 Endst. (Pay-II) dated 5.5.1998.

- (ii) As far as possible Command Officers should recommend such individual for appointment as Cashier who has known aptitude for this kind of job/responsibility. Proposals for the appointment of substitute cashier, during periods of temporary absence of leave etc. should also be sent alongwith the proposal for the appointment of regular incumbent so that there is no delay in the change over in time of need.

(DADS Confdl No.2924/A-Estt/22/78-79/orders dated 15-9-79)

- (iii) Sanction of special pay to cashier should invariably be issued in the name of the person who is appointed to do cash work and for whom the special pay is sanctioned.
- (iv) The special pay should be reviewed every financial year
- (v) Command Officers/Branch officers will obtain prior sanction of the Director General of Audit to the change of incumbency of Cashiers of their respective offices from time to time and to the grant of the prescribed special pay to the Cashier. They will be responsible for ensuring that a valid bond remains continuously in force. Whenever a Command officer is transferred, he should hand over to his successor the bond which is current with suitable instructions. The substitute permitted by Director General of Audit, to act as Cashier during periods of temporary absence of leave should also furnish security as indicated above.
- (vi) The special pay is to be granted from the date of issue of orders of appointment as Cashier or from the date the risk is covered through one of the accepted forms of security whichever is later.

(GOI Min. of PPG & P (Ceptt of Pers.& Trg) OM No.4/30/88-Pay(II) dt.24.4.89 and C&AG's endst. No.382-Audit-I/32-89/iv-89 (59) dt. 1.6.89)

- (vii) Every official who is appointed to work as Cashier, unless he is exempted by a competent authority, should furnish security in accordance with the provisions contained in Chapter 15 of the GFR 1963 and orders issued thereunder from time to time. The security bond so executed should be kept in the safe custody of the Head of Office.
- (viii) Not more than one official should be allowed the special Pay in an office.
- (ix) In an office where a single Group 'D' employee is attached to the cashier in receipt of a special pay and is also authorised as a regular measure by the Head of that office to go alone to the Bank for depositing or bringing small amounts say Rs.250/- or so may be allowed a special pay of Rs. 30/- per month subject to the condition that the Group 'D' employee gives a nominal security or fidelity bond for an amount equal to the amount of cash which the Head of office would authorise him to handle. An odd occasion of emergency where group 'D' employee is asked to perform this duty would not be covered for this purpose.

(GOI Min of Fin ( Deptt of Expdr) No.6(22B)/E3 (B) 78 dated 7-12-77 and GOI Deptt. of Per & Trg. OM No.4/5/97 Estt.(Pay-II) dated 30.11.98)

## **Allowances**

47. Relevant orders issued by the Government of India from time to time sanctioning Dearness Allowance, House Rent Allowance, City Compensatory Allowance, CEA, Travelling Allowance, reimbursement of Tuition fee etc. as admissible are applicable to the officers and staff.

(F.No.10/2/98-IC & 19030/2/97-E-II dated 21.12.98)

## **Drawl of Increments**

48. (i) (a) Increments in a time scale of pay shall be drawn as a matter of course unless withheld by competent authority.

(b) Periodical increments of officers and staff should not be drawn in the pay bills without the specific authority of the Head of office, which would be obtained well before the pay bill for the month concerned is prepared by referring to the increment register so as to avoid delay in drawal and disbursement of increments as far as possible. The increment certificates can be signed by the Head of Office/SAO/AO in support of pay bills.

### **(ii) Increment Register**

(a) The increment Register should be maintained in Form SV 299. Separate pages may be allotted for different months, the names of all members whose increments are due in a month being entered in the relevant pages. If for any reason the date of increment of any member is changed to another month his/her name should be scored through and taken to relevant page, a note of such transfer being made against the original entry. In order to facilitate work the names may be written according to categories of staff i.e., Senior Audit Officers, Audit Officers, Asstt. Audit Officers, Section Officers (A), Supervisors, Sr. Auditors, Auditors, Stenographers, Clerks, Group 'D' etc. and sufficient space left after each category in order to accommodate the addition of more names.

(b) Names of persons newly appointed/transferred or promoted to the higher grade should be entered immediately on appointment/transfer or promotion in the relevant pages.

## **Leave Travel Concession**

49. Orders issued by Government from time to time regarding the grant of Leave Travel Concession to the Government servants (including Gp 'D' Staff) would be applicable to the staff of the Department.

## **Medical Treatment**

(i) The Central Government employees and the members of their families may be permitted to avail of medical facilities in any of the Central Government, State Government Hospitals and the hospital recognized by the State Government/CGHS Rules/CS(MA) Rules, 1944 as well as the hospitals fully funded by either Central Government or the State Government subject to the condition that they will be reimbursed the medical expenditure of the rates fixed by the Government under CGHS Rules/CS(MA) Rules 1944 or the actual expenditure incurred, whichever is less. Permission can be granted by the Head of the Ministry/Deptt./Office to the Central Government employees/members of their families to obtain Medical Services from any of the private hospitals recognized under CHGS in 18 CGHS covered cites also.

For treatment of particular disease outside of the city where official is working even though such facility is available, he/members of his family may be permitted to avail the medical services in any other city of his choice without TA/DA but if facility not available, he will be granted TA/DA.

(Government of India Min. of Health & Family Welfare (Deptt. Of Health) letter No.F.No.SI/1025/7/2000-MS dt. 28.3.2000.)

(ii) Medical reimbursement for the treatment of Government Employees/members of their families in any of the CGHS recognized private hospitals will be made only if the case is referred by the concerned CGHS dispensary or the treatment is taken with the prior permission of the Head of the Ministry/Department/Office in terms of G.O.I. M.H, OM No.S.14025/7/2000-MS dt. 28.3.2000 (reproduced as G of I's decision No.6 under Rule 6 in Swamy's compilation of Medical Attendance Rules)

However, each individual case of treatment taken in CGHS recognized private hospital by an employee on his own in case of emergency, will be considered on merits of the case.

Books to be consulted for various procedures.

(a) Swamy's compilation of Medical attendant Rules 1944.

(b) Complete Manual of CGHS by J.D Bhatia Second Edition 2002.

### **Overtime Allowance**

**51.** (i) The work in all offices should be organised in such a way as to complete it during the normal working hours. The standards of supervision should be tightened to achieve this objective. If inspite of all measures taken to reorganise the work and tightening of supervision, there are cases of work on holidays and excessive duty hours, the government employees should normally be allowed compensatory off days. However, in exceptional circumstances where compensatory off cannot be given and it is inescapable to employ staff on overtime basis, after satisfying himself that the work is of such an urgent nature that it cannot be postponed in' the public interest till the next working day, the competent authority shall, as far as possible, specify beforehand the time upto which a government servant may be required to perform overtime work.

(ii) The categories of staff who are entitled to overtime allowance, the condition under which it can be sanctioned and the rate of overtime allowance payable are laid down in Government of India Min of PPG & R. (Deptt of Pers. & Trg) New Delhi OM No.15012/3/86 - Estt(Alices) dated 19th March 1991 read with Min. of Fin., Deptt of Expdr OM No. 15011 /2-EII (B)/76 dated 11 :8.1976 and Min, of Pers and Admn Reforms OM No.15020/4/80-Estt(Alices) dated 23.12.1982 as amended frame time to time.

(iii) Heads of Offices will exercise the powers of competent authority for according sanction for overtime work in respect of the staff working under them. In sanctioning the overtime, orders of Government issued from time to time should be strictly followed.

(iv) A register of Overtime Work prescribed in para 10 of Min. of Fin. OM dated 11.8.1976 should be maintained and submitted to Director General of Audit when he visits the offices on tour. The register maintained by Branch offices will be examined by the Command officers concerned while inspecting the offices.

(v) The expenditure on overtime allowance shall be compiled under separate sub-head of account and no reappropriation to this Head of account will be made without the approval of Ministry of Finance.

(vi) Keeping in view the nature of work done in the Defence Audit Department, it has been decided that overtime allowance should be granted to the staff only with the prior approval of the Director General of Audit.

(DADS No.207/A-Regn/44/80 dated 14.4.1981)

(vii) A half yearly report on Overtime Allowance is to be rendered to HQrs Office by 5th April/October

(DADS No. 1542/A- Regn/44/83 dt. 8th July 1983)

### **Tavelling Allowance and Daily Allowance**

**52.** (i) The TA/DA claims of Officers and Staff of the Department would be regulated in accordance with the provisions of Supplementary Rules and orders issued by Government from time to time.

(ii) The TA Bills of Sr. AOs/AOs/AAOs serving in HQrs office are countersigned by Director of Audit (Hqrs) while those serving in Command Offices or Branch Offices are countersigned by the respective heads of offices declared as Controlling officers for purposes of Travelling Allowance.

### **Conveyance of Bicycle on Tour**

**53.** Under the provisions of SR 81(a) read with Min. of Fin. OM No. F.20 (5)-EG 1/58 dated 12.3.59 the Command Officers are empowered to sanction the reimbursement of actual cost of conveyance by rail of bicycles taken by members of the staff when proceeding on tours on local audit of units and formations.

### **Advances**

#### **54. (i) Advances/ Final withdrawal from General Provident Fund.**

(a) The grant of advances from General Provident fund is regulated by Rule 12 of GPF rules as amended from time to time. Command officers and other Heads of offices are competent to sanction advances/final withdrawals from General Provident Fund Account under conditions stipulated in the Rules/orders. The bills on account of final withdrawals will be forwarded to PAO (DA) Meerut for issue of necessary Demand Drafts for making payments to the individuals concerned. Payment of advance/withdrawal in respect of Gp 'D' will be made by CO after sanction. No Bill of GPF withdrawal of Gp 'D' should be sent to PAO.

(b) Sanctions accorded by the Command Officers/Heads of Offices for the grant of temporary advances and final withdrawals should be recorded in a suitable register to indicate the particulars of sanction, purpose, date of payment etc. The register should also indicate the date on which the certificate regarding utilisation of the advance sanctioned is given by the individual concerned.

#### **(ii) Festival Advance**

(a) The undermentioned festivals have been approved by the Director General of Audit as important festivals on-the eve of which festival advance may be sanctioned.

1. Independence Day
2. Republic Day
3. Diwali
4. Dussehra
5. Holi
6. Durga Pooja

7. Idu'l-Fitr
8. Idu'l-Zuha(Bakrid)
9. Guru Nanak's Birthday
10. Christmas
- 11 . Parsee New year's Day
12. Lord Mahavir's Day.

(b) Command officers/other Heads of offices may sanction an advance on the eve of the above festivals to non-gazetted staff as per conditions of eligibility, amount of advance, mode of recovery etc. laid down in GFR (2005 edition) as amended from time to time.

**(iii) Advances in connection with natural calamities**

(a) In terms of relevant provisions contained in Rule 64 Sec XI, Part-II regarding "Compendium of Rules on Advances" of GFR 2005 a Head of Office may sanction the grant of an advance to non- gazetted government servants under his administrative control whose property movable or immovable has been substantially affected by a natural calamity subject to the following conditions:

- (1) that the concerned State Government of the State in which the natural calamity has occurred had declared the area as having been affected by the natural calamity.
- (2) that the State Government has also issued orders sanctioning financial assistance to their own employees whose property movable or immovable has been damaged by the natural calamity in the areas declared as having been affected by the natural calamity and
- (3) an application is made in Form IX of the compendium.

(b) The amount of advance sanctioned shall not exceed Rs.2500/- and shall be recovered in not more than twenty five equal monthly instalments.

**(iv) Advances for the purchase of bicycles**

(a) Heads of offices may sanction advances for purchase of bicycles to the members of the staff, funds for which are placed at the disposal of the Heads of Offices by the Headquarters Office. Sanction for such advances are governed by conditions, mode of recovery etc. as laid down in Rule 31, Sec-IV, Part-II GFR 2005 amended from time to time.

(b) As per Government of India's decision under Rule 31 *ibid*, such advances should not ordinarily be granted within three years of the grant of previous advance for the same purpose. However, priority in the matter of sanctioning advance for the purchase of a bicycle may be given to the request of those employees who have not drawn similar advance during the last five years and the requests of other employees for advance under the normal rules may also be considered subject to the availability of funds on this account. In such type of cases the authority sanctioning the advance should while communicating the sanction to the Audit officer, certify that he has satisfied himself that the bicycle purchased by the government servant has been lost or has become unserviceable as the case may be.

**(v) Advances for the purchase of Motor cars/Motor cycles/Scooters**

Advances for the purchase of Motor cars/Motor Cycles/Scooters etc. will be granted by the Director General of Audit, subject to the conditions enumerated in Rule

21, Sec-III, Part-II GFR 2005 and orders issued by Government from time to time. The form in which the Mortgage deed is to be executed, the manner in which the interest of Government should be protected by proper insurance of the vehicle, the mode of recovery of the principal and the interest are laid down in the relevant rules of the GFR.

**(vi) Advances for the purchase of table fans by Group 'D'**

(a) Heads of Offices may sanction an advance under the provisions of Rule 38-A, Sec-VA, Part-II, GFR-2005 for the purchase of Table fans to Group 'D', who fulfil the prescribed conditions. The Gr 'D' who is granted an advance on application therefor, should furnish a certificate giving full particulars of the fan purchased with the advance and the cash receipt within a period of one month from the date of drawal of the advance.

(b) The table fan purchased with the advance will be considered as the property of the government till the advance with interest accrued thereon is fully repaid. A provision to this effect should be included in the letter sanctioning the advance.

(c) A second advance will not ordinarily be granted within 10 years of the grant of the previous advance and for the purpose suitable entry should be made in the service book of the official concerned so as to enable the sanctioning authority to ensure that the above condition is satisfied.

**(vii) House Building Advance**

Central Government employees are eligible for advances for building etc, of house/purchase of ready built flats from semi-government and statutory agencies and for enlarging living accommodation. The conditions of eligibility, the formalities to be observed, the extent of advance available, the mode of recovery etc, are given in detail in the House Building Advance Rules as amended from time to time.

**Grants from the Compassionate Fund**

**55.** (i) The rules regulating the compassionate Fund of the Government of India are contained in M of F OM No.F3(1)-EV/66 dated 21.3.66 received under C&AG No. 967-Tech. Admn 11/90-66 dated 3.5.66. The Fund is intended for the relief of the families of government servants left in indigent circumstances on account of the premature death of the person upon whom they depended for support. Applications from the dependent of the deceased persons in the prescribed form duly supported by necessary particulars should be sent to the C&AG for transmission to Min. of Fin.

(ii) The assistance from the fund is restricted to those who have not received any form of death benefit, but in exceptional cases, assistance may be extended to those who are in receipt of death benefits taking into account the special needs of the case.

(CAG's Nos. 1899- TAI/17-70 dt.25.1.75 and 758-TAI/71-77 dt.10.5.77)

(iii) Relief from the compassionate fund may be given to the families of a deceased government servant if income of the family after the death of the government servant is less than the income of the government servant. Where the income of the family is not less than the income of the government servant before his death, it would not be desirable to give a grant as such a grant is not available to a

serving government servant with the same income as that of the family.

(iv) However needs like medical treatment of a member of the family suffering from serious illness like cancer, TB etc., or imparting training to a child to improve the prospects for getting a job would merit to be considered favourably for grant of assistance.

(GOI MF (Deptt. of Expdr) OM No.F.10(7)/87- EVCF dt.10.11.1987 CAG's No.136-AC-11/220-87 dt.11.3.88

### **Personal Claims**

**56.** The preparation, drawal, disbursement etc. of personal claims such as Pay and allowances etc. of Government servants are governed and regulated under the provisions contained in Section II of Receipts and Payments Rules 1983.

### **Group 'D' Pay Bills**

**57.** As an exception, names of Group 'D' employees need not be entered in the pay bills as per provisions contained in Rule 66 (4) (a) of Receipts and Payments Rules 1983. However a certificate in the following form is to be endorsed on the bill.

“Certified that all persons whose names are omitted from but whose pay has been drawn in this bill have actually been employed during the month, that full details of the names of the persons concerned and the emoluments drawn for them working upto the total included in this bill have been duly shown in the office copy and that the emoluments drawn are according to the relevant Rules and Orders”.

### **Maintenance of GPF Accounts of Group 'D' Staff**

**58.** The detailed Provident Fund Ledger Account and other connected accounts and Broad sheet in respect of Group 'D' staff of the Department should be maintained by the Heads of offices (Drawing officers) as laid down in Government of India, Min. of Fin.(Deptt. of Expdr.) Memorandum No.52(9) EV/60 dated 27.6.60 as amended from time to time.

### **Livery**

**59.** (i) The supply of uniforms and grant of washing allowance to all the whole time Gp. 'D' staff and certain Gp. 'C' staff borne on the regular establishment will be governed by the orders contained in the Hand Book of Uniforms (1981 Edition)

(ii) The eligible Gp.'C' and 'D' employees who are provided with uniforms are required to turn out in proper and clean uniform and their failure to do so should be treated as breach of discipline for which disciplinary action could be taken against the employees concerned. Apart from disciplinary action, further supply of uniforms may be discontinued if any employee is found to be attending to his duties without wearing uniforms regularly.

(GOI Min. of PPG & P OM No. 19/4/86-JCA dt. 13.9.89)

(iii) All Gp. 'C' and 'D' employees who are supplied with uniforms will be granted washing allowance @ Rs.30/- per month.

(GOI Min. of PPG & P OM No.87 JNGE(App) 113-2001 Vol. IV dt.24.1.2001)

(iv) It is to be ensured by the Heads of Offices that the allowance is actually spent for the purpose for which it is granted.

(v) Government Departments are required to procure livery items as per specifications laid down in the orders and the purchases should be made from approved agencies where available or from consumer co-operative stores.

(GOI Deptt. of P & Trg. OM No. 14/7/89/JCA dt. 19.2.90)

### **Livery Register**

**60.(a)** The cashier in HQrs office as well as in Command and Branch offices should maintain a register in which all articles of liveries or other items like raincoat, umbrella etc. meant for official use of Gp 'D' staff should be entered as and when they are received.

(b) Separate pages in this register should be allotted for different articles and the distribution list of all the articles on hand should be maintained carefully up-to-date. In addition to this, separate pages in this register should be allotted to each Gp. 'D' staff and the various articles issued to each Gp. 'D' for which he is held responsible should be entered against his name, the signature and date of the receipt of each article being issued, obtained against each entry.

(c) The cashier is personally responsible for keeping the register always up-to-date and for submitting this to the Branch Officer for inspection as prescribed.

### **Nominations for DCRG/GPF/CGEGIS**

**61.(I)** Every government servant on his initial appointment should make a nomination in the prescribed form conferring on one or more persons the right to receive the DCRG in the event of his death while in service or after retirement before receiving the amount of retirement gratuity. When the Government servant acquires a family member subsequently, the nomination made in favour of any person other than a member of his family become invalid automatically and the Government servant has to furnish a fresh nomination in favour of a member of his family.

(ii) A Government servant at the time of joining the GPF shall send to the PAO(DA) Meerut through the Head of office a nomination in the prescribed form conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund in the event of his death, before that amount has become payable or having become payable has not been paid.

(iii) Similarly a Government servant at the time of becoming a member of the CGEIS scheme 1980 shall furnish to his Head of office a Nomination in the prescribed form conferring on one or more persons the right to receive the benefits payable under the scheme in the event of his death. A government servant who has a 'family' at the time of making the nomination shall make such nomination only in favour of a member or members of his family.

(iv) The nominations except for GPF will be placed in the Service Book of the Official after countersignature by the Head of Office for safe custody.

(v) The statement of family details furnished by the officers and staff after countersignature should be pasted in the Service Book of the Government servant.

## Cash

### 62. (i) Maintenance of Cash Book

(a) General instructions for handling cash have been outlined in Rule 13 of Receipts and Payments Rules 1983.

(b) A cash book should be maintained by the Cashier in which all sums of money received and disbursed by him should be recorded. This cash book must be written up when cash transaction actually takes place and closed daily. The correctness of the amounts entered as receipts and disbursements should be authenticated daily by the initials of the Gazetted officer in charge. On the receipts side, in the columns (1) Pay of Estt (2) Allowances (3) Contingencies (4) Misc. the amounts should be entered by the Cashier and attested by the Branch officer. On the expenditure side, entries should be made from office copies of bills in the case of Pay, T A or other misc. claims and from Contingent Register in the case of contingencies. In the case of miscellaneous receipts, the receipts should be acknowledged.

### Verification of Cash

63. The Cashier should count and verify the cash in hand daily and any discrepancy noticed should be brought to the notice of the Branch Officer in charge immediately. The Branch Officer should also initial in the Cash book as a token of having verified the cash in hand. The Branch Officer should verify the balance once a week and record a certificate of verification of cash balance in the Cash Book. The Directors of Audit in the HQrs Office and the Command Officers in the Commands should make a surprise verification of the cash balance once a month. For this purpose each office should maintain a register of surprise verification of cash balance as in Form indicated below and should submit it with a note to the officer who is to conduct such verification. That officer will return the note recording the date of surprise verification and also make suitable entries in the register of Surprise Verification of Cash.

(C & AG's letter No.958/Admn/1 /58-53 dt.4.6.53)

### FORM

SI. No.	Date of submission		Date of Surprise check	Result of Surprise check and amount of cash verified	Initials of DA/DDA
	Initials of Sr. Auditor/Auditor	Initials of AAO/SO(A)			
1	2	3	4	5	6

### Half yearly test check of the Cash Book

64. A detailed check of the cash book for one month in every half year will be done by an AAO/SO (A) other than the one posted in Admn/Estt and nominated by the Head of office. During the check it should be seen that the Rules and subsidiary instructions issued by the Head of Office are followed without any deviation or omission. A report should be rendered to the Director General of Audit regarding the half yearly audit of Cash book by 15th January and July.

### Pay and Accounts Office (Defence Audit) Formation

65. A Pay Accounts Office for the Defence Audit Department designated as

Pay and Accounts Office (Defence Audit) catering to the needs of the officers under Director General of Audit, Defence Services, Principal Director of Audit (Air Force and Navy) and Principal Director of Audit (OF) was formed with effect from 1.11.1984 and functions under the functional and administrative control of Director of Audit, Defence Services, Central Command, Meerut.

(Authority: DGADS Office Order Part I No. 14 Dated 26-10-1984)

### **Functions**

66. The PAO (DA) would perform the following functions:

(i) 100% pre-check and payment against bills for personal claims of both gazetted and non-gazetted establishment of Office of DADS CC Meerut.

(ii) Post-check of paid vouchers received from the cheque drawing officers

(iii) Maintenance and compilation of accounts of the department including transactions of cheque drawing officers in accordance with relevant codes/ rules and submission to the Principal PAO, New Delhi.

(iv) Maintenance of GPF accounts of Group 'A', 'B' & 'C' Officers including watching recoveries, repayment of advances, authorising final payment etc.

(v) Remittance by cheques/drafts to other Accounts Officers of deduction on account of Provident Fund / Loans/ Insurance Premium etc. wherever such accounts are maintained by the other Accounts Officers.

(vi) Reconciliation of accounts with the nominated banks on whom cheques will be drawn by the PAO and cheque drawing officers.

(vii) Watching progress of expenditure with reference to budget allocation.

(viii) Maintenance of long term loans and advances granted to Government Servants.

(ix) Issue of Pension Payment Orders.

(x) Furnishing monthly statement of expenditure to Heads of Offices drawing bills on the PAO.

(xi) Such other duties as may be prescribed from time to time pertaining to the accounting functions.

### **Accounting procedure**

67. Detailed procedure relating to payment, accounting, compilation, consolidation, preparation of annual accounts, interdepartmental adjustments, maintenance of GPF accounts and audit drill as prescribed in the Civil Accounts Manual published by the Controller General of Accounts with changes where prescribed by C&AG will be followed by the PAO (DA) in all respects. PAO (DA) will maintain separate accounts for the different wings of the department for identification of transaction.

### **Banking arrangement**

68. The relevant provisions of the Civil Accounts Manual as they relate to banking and accounting arrangement will be applied in toto. The procedure to be followed for indenting, safe custody, issue and accountal of cheque books under the

departmentalised accounting system laid down in Ministry of Finance, Department of Expenditure OM No.F.2(27)/76-SC dated 14.5.76 reproduced as Annexure C to Chapter I of Civil Accounts Manual will be adhered to. Indents and requirement of cheques (PAO's requirements as well as that of cheque drawing DDOs) will be sent to Principal PAO New Delhi who will in turn place indents on Controller of Stamps Nasik Road. A rubber stamp, "Indian Audit Department" will be affixed on each cheque before the cheque books are brought to use:

### Letter of Credit

69. PAO (DA) will issue a letter of credit on the concerned branches of the State Bank of India to enable various Cheque drawing officers draw the funds required. The requirements of funds for each of the cheque drawing officer of the three wings of the Department will be intimated to the PAO by the Director General of Audit, Defence Services and Principal Director of Audit (Ord. Factories) and Principal Director of Audit (Air Force & Navy).

### Payment Procedure

70. For the purpose of payment the drawing and disbursing officers will be divided into three categories:

(i) DDOs who present their bills to PAO for pre-check and Payment i.e. DADS CC Meerut to PAO DA Meerut and DDADS Bangalore to PAO AG(A&E) Karnataka which is the payment authority.

(ii) DDOs vested with cheque drawing powers for making payments of their bills themselves but for payment of pensionery benefits they will be dependent on PAO as indicated below:

ARMY WING	FACTORY WING	AF&N WING
DGA DS New Delhi	Pr. DA OF Kolkata	DADS AF Dehradun
DADS EC Patna	DA OF Jabalpur	DADS Navy Mumbai
DADS SC Pune	DA OF Kanpur	
DADS WC Chandigarh	DDA OF Avadi	
DADS NC Jammu	DDA OF Kirkee	
DDA DS SC Chennai		
DDA DS CC Allahabad		

(iii) Heads of Offices without cheque drawing powers who submit their bills for payment to cheque drawing and disbursement offices located in the same station or at outstation with pensionery benefits bills being presented direct to the PAO.

#### Office

Pr. DA (AF&N)  
DDA Delhi Cantt  
DA (OF) Kolkata  
Audit Officer (OF) Ambajhari  
AO DS Kolkata  
AO Visakhapatnam  
Sr.AO DS Kochi

#### Sub PAO to which attached

DGADS New Delhi  
-do-  
Pr. DA OF Kolkata  
DA OF Jabalpur  
DA DS EC Patna  
DA DS Navy Mumbai  
DA DS Navy Mumbai

The cheque drawing DDOs would make payment in respect of their own bills

and bills presented by other offices attached to them by drawing cheques on the branch of State Bank of India based on letter of credit issued to the concerned branch, as per provisions of Chapter I of Civil Accounts Manual. The payments authorised under these provisions relate to:

(i) Pay and allowances (including TA & Medical claims-both advances and final bills) including claims of Group 'A' Officers as applicable.

(ii) Office contingencies

(iii) Advances from Provident Fund for all categories

(iv) Withdrawal of accumulations in GPF Gp. 'D' employees

(v) All short term loans & advances to Government servants (i.e. Loan recoverable in less than 60 instalments)

Bills for all other kinds of payments shall be presented to PAO for pre-audit and payment by Bank Draft.

### **State of work report**

71. The PAO (DA) will submit a monthly state of work report to the DGADS in the prescribed proforma based on which a quarterly report is rendered by the DGADS to the C&AG.

Officers and staff joining the department for the first time should inter alia read the following:

- (a) Departmental Manual, Volumes I, Part A, B & C and Vol.-II, III & IV
- (b) The Army in India and its Evolution, 1924
- (c) Organisation and Administration in the Indian Army by Brigadier Rajendra Singh
- (d) The Appendices to Defence Services Estimates
- (e) Annual Reports of the Ministry of Defence
- (f) The Appropriation Accounts, the Financial Adviser's Reviews included in the Appropriation Accounts, the Reports of the C & AG of India for the past few years and the Reports of the Public Accounts Committee in so far as they relate to Defence Matters.
- (g) The narrative portion of the "Explanations" given in the Budget Estimates.

(DADS No.407/A-48/36 dated 29-5-63 and No.653/APub/A53 dated 7.5.53)



## CHAPTER 4 LEVES AND HOLIDAYS

### Leave

#### 72. Casual leave:

- (a) Casual leave is a concession granted to a Government servant to enable him to stay away from office for a short period on account of illness or to attend to urgent private matters. A Government servant on causal leave is not treated as absent from duty nor is his pay intermitted.
- (b) The grant of causal leave will be governed by the following rules:
  1. The maximum period of casual leave admissible to staff serving in the department shall be 8 days in a calendar year subject to the condition that not more than 5 days Causal leave may be sanctioned at a time. This condition may, however, be relaxed by the Head of .the office if it is considered that there are exceptional circumstances justifying the relaxation in this regard.

(M HA OM No.46/3/61-Estt(A) dated 17.7.1961 read with O.M. No.12/9/94-JCA dated 14.1.1998 and OM No.28016/3/98-Estt(A) dated 15.6.1998 & Appendix-III of FR&SR Part III , Leave Rules Swamy's Compilation 1999)

2. Casual leave can be combined with special casual leave but not with any other kind of leave, nor with joining time. Sundays and Holidays falling during a period of casual leave are not counted as part of casual leave. Sundays/ Public Holidays/ Restricted Holidays/ Weekly off can be prefixed/suffixed to Casual Leave.
3. Casual leave can be availed while on tour, but no daily allowance will be admissible for the period.
4. Leave Travel Concession can be availed during Casual Leave.
5. Casual Leave can be taken for half day also.
6. Officials joining/retiring during the middle of a year may avail casual leave proportionately or the full period at the discretion of the competent authority.
7. Balance of Casual Leave unavailed at the end of the Calendar year would lapse.

(c) A casual leave register in the form prescribed in Min. of H.A.O.M. No.46/3/61-Ests (A) dated 17-7-61 received under C & AG No.186O-NGE II 256-61 dated 12-9-61 read with OM NO.12//9/94 JCA dt. 14.1.1998 and OM No.28016/3/98-Estt.(A) dated 15.6.1998 should be maintained separately for each year in the following form:

## FORM

Casual Leave/Restricted Holiday Account for the Year				
Sl. No.	Name	Casual leave taken on (dates)	R.H	Remarks
		1 2 3 4 5 6 7 8	1 2	

(d) All applications for casual leave should be submitted to the sanctioning authority through the Register. In cases, however, where the necessity for leave cannot be foreseen or period of casual leave required is not definitely stated e.g. sudden illness etc. the application should be put up for information of the sanctioning authority on the date of its receipt. It should again be submitted to him through the register when the person returns to duty.

(e) When a member of the establishment is transferred from one office to another, the number of days Casual Leave taken by him and Restricted Holidays availed of should be intimated to the office to which he is transferred.

(f) A suitable note of Casual Leave forfeited by late attendance should be made whenever necessary in the Casual Leave Register against the individual's account.

(g) Applications for extension of Casual Leave will not ordinarily be entertained unless adequately explained. In the case of illness an application for extension of Casual Leave beyond three days should be supported by a Medical Certificate from the applicant's Authorised Medical Attendant.

(h) As an exception to the general rule an official may be permitted to combine half-a-day's Casual Leave with regular leave and holidays, if any prefixed thereto if his absence on the next working day was due to sickness or other compelling grounds.

(i) Those who have already got their regular leave sanctioned in advance should not be allowed to combine half-a-day's Casual Leave with the regular leave.

(GOI OM No.60/17/64 Es1s (A) dt. 4.8.65. No.60/45/65 Eats (A) dt.4.2.66 and No.5848-Ests (A)/66 dated 24.10.66)

(j) Though Casual Leave can be granted in combination with special Casual Leave, the same should not be sanctioned in cases where it is permissible to grant regular leave with Special Casual Leave in combination with Special Casual leave and regular leave.

(GOI MHA OM No.46/8/67-Ests(A) dI.22.7.67 received under CAG's No.899-Audit/114-67 dI.1.8.67)

### (k) Entitlement (Per Calendar Year)

8 days for those entitled to 17 days Holidays (Public)

10 days for those not entitled to 17 days Holidays (Public)

### **(I) Permission to leave Headquarters**

The authorities competent to sanction Casual leave may also permit the staff to leave HQrs during Casual leave and/or holidays. Address during such absence from HQrs should invariably be left with the office.

(C&AG's No.1958-NGE 1/280-59 dated 15-9-59)

### **73. Special Casual Leave**

(a) Special casual leave may be granted to Government servants for certain specified purposes or on specified occasions under certain conditions as may be laid down by Government from time to time. General principles governing the grant of such special casual leave are contained in Appendix 3 to FR & SR Vol II. The Special casual leave is sanctioned by the Heads of the Departments as defined in SR 2 (10).

(b) 1. Special Casual leave may be sanctioned for attending departmental examination which are neither obligatory nor entail a condition of preferment in Government service and attending examination held under Min. of Home Affairs Hindi Teaching Scheme.

Note: The concession would not be admissible to Departmental candidates for appearing at the open competitive examinations held by UPSC.

2. Special Casual leave for the Departmental examinations will 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 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 will be exercised by the Head of the Department/Office concerned.

(G of I MHA OM No.46/26/63-Ests(A) dated 2nd Dec. 1963 recd. under CAG No.163-Audit/363-63 dt. 28.1.64)

(c) Heads of Department may grant special Casual Leave in cases of natural calamities, Bundh etc. to Central Government Servants who stay at places far from their Headquarters, as a result of which they have to commute a long distance to their office, and due to dislocation of traffic arising out of natural calamities, Bandh etc. they are not able to undertake the journey and report to the Headquarters for duty. All such cases where special Casual Leave has been granted should be reported to C&AG.

(d) Subject to exigencies of public service, Special Casual Leave as indicated below may be sanctioned to office bearers of recognised service associations for participation in the activities of recognised unions/associations:

1. Upto a maximum of 20 days in a calendar year for office bearers of Service Associations/ Unions.
2. Upto a maximum of 10 days in a calendar year to outstation delegates/members of executive committees for attending meetings.
3. Upto a maximum of 5 days in a calendar year to local delegates and

local members of executive committees.

- (e) The above is subject to further condition that the special casual leave cannot be claimed as a matter of right, it should be got sanctioned in advance from the competent authority and does not cover cases of absence from duty on account of hunger-strike, Dharna etc.

(GOI MHA OM No.27/3/69-Ests(B) dated 8-4-69 and 8/13/72-JCA dt.8.9.79 received under CAG endst No.2429-NGE II 10-71 (72) dt.10.9.72 and CAG confdl letter No.622/54-PP-73/1 dt 7.7.79.)

- (f) Special Casual leave can be granted to Government servants who resides at a place other than his place of duty to enable him to exercise his franchise in the general/bye elections to the Lok Sabha/State Legislative Assembly.

(C & AG, No.3798-N-322/83 dated 4.11.85)

- (g) Special Casual leave for a period not exceeding 30 days in any one Calender year is granted to Central Government Servants for:

1. Participating in sporting events of national / international importance.
2. Coaching/administration of teams participating in sporting events of national / international importance.
3. Attending coaching or training camps in sports organised by National Sports Federation / Sports Board recognised by Government
4. Participating in mountaineering expedition.
5. Participating in trekking expedition

- (h) Special Casual leave upto a maximum of fifteen days in a year including transit time both ways on the basis of medical discharge certificates may be granted 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 the Artificial Limb Centres for replacement of artificial limb(s) or for treatment.

(GOI DPAR OM No.28016/12/75.Est.(B) d1.4.5.76)

- (i) 1. Special Casual leave is permissible to Blood donors for donating blood to recognised Blood Banks on working days, for undertaking, treatment in promotion of family planning, for joining Territorial Army etc. as per various orders issued from time to time in this regard.
2. The periods spent in camp by Government Servants permitted to join Territorial Army should, in all cases, be treated as Special Casual leave.
- (j) A register showing special Casual leave availed of by employees would be maintained in each office.

#### **74. Regular Leave**

(a) The kinds of leave due and admissible to the Government Servants are detailed in Chapter IV of CCS (Leave) Rules as amended from time to time. All applications for regular leave should be submitted in advance in the prescribed form. The applications shall be dealt with in the Estt/Admn section with reference to individual's title to leave and the leave shall be sanctioned by Head of Office (within

the powers delegated to him) taking into account the state of individual's work and arrangements proposed for carrying' out applicant's work during his absence on leave.

(b) The applicant should avail of leave only after it is sanctioned and he is actually relieved. He should hand over the work of his seat to his successor and in urgent cases to another individual nominated by the Branch Officer pending arrival of a substitute. He should give in writing the state of work in his seat in regard to correspondence, audit etc. No member of the office should absent himself from duty on the assumption that the leave applied for will be sanctioned as a matter of course. If he does so, it will be at his own risk.

(c) Absence from duty without sanction to leave may be necessitated by serious illness or accident or an unforeseen event. In such cases, leave when applied for may be sanctioned if it is proved to the satisfaction of the sanctioning authority that the absence from duty was necessitated by sudden and serious illness, accident or the occurrence of some unforeseen event. The official should, however, attend office at the earliest possible and hand over charge.

(d) Wilful absence from duty after the expiry of leave will be treated as misbehavior. If for any reason, which must be explained by the applicant in his application, it is necessary for him to apply for an extension of leave already granted to him, his application should reach the office concerned sufficiently in advance of the date of expiry of the leave so that there may be time to inform the applicant of orders passed thereon. If the extension applied for is on grounds of ill health the application should be supported by a Medical Certificate issued by the Authorised Medical Attendant.

### **75. Maternity Leave**

(a) Maternity leave granted to a female Government servant with less than two surviving children should be for a period of 135 days GOI (Deptt. Of Pers & Trg) OM No.13018/1/97-Estt(leave) dated 7.10.1997 (Para 1(a) and takes effect from the date of its commencement in all cases as per Rule 43 of CCS (Leave) Rules 1972. Leave of the kind due and admissible (including commuted leave for a period not exceeding 60 days and leave not due) upto a maximum of one year may if applied for, be granted in continuation of maternity leave granted without production of medical certificate.

(GO I Deptt. of P & AR Notification No.11012/1/85 Estt(1) dated 8.6.88)

(b) Maternity leave not exceeding 45 days may also be granted to a female Government servant (irrespective of the number of surviving children) during the entire service of that female Government servant in case of miscarriage including abortion on production of Medical Certificate as laid down in Rule 123, provided that the maternity leave granted and availed of before the commencement of the CCS(leave) Amendment Rules 1995 shall not be taken into accord for the purpose of this sub rule.

(GOI Deptt. Of Per & Trg Notification 130/8/94-Estt(2) dated 31.3.1995 published as GSR No.317(E) in the Gazette of India extra ordinary on the same date.)

(c) Maternity leave shall not be debited against leave account. Maternity leave as admissible under the above rule may be granted to unmarried female Government servants also.

(Government of India Deptt of Pers &, Trg OM No.13018/1/86-Estt Q) Dt. 5.5.88)

## 76. Paternity Leave

A male Government servant (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. 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 any other kind of leave (as in the case of maternity leave). It may not normally be reused under any circumstances.

(GOI Deptt of Per & Trg OM No.131018/1/97-Estt (leave) dated 7.10.97 and takes effect from the same date para 1 (b).)

## Issuing of orders sanctioning Earned Leave

77. (i) In order to save time, effort and expense, instead of issuing individual leave orders, these orders should be issued in a consolidated form for each category of staff separately. The consolidated leave orders may be issued once in a fortnight, i.e. on 20th of the month in respect of persons who proceeded on leave between 1st and 15th and on 5th of the next month in respect of those who proceeded on leave between 16th and last working day of the previous month; exception may be made, if necessary, in the types of cases mentioned below:

- (a) Where the Government servant and his leave sanctioning authority are located at different stations, and
- (b) Where officiating arrangement is to be made in the leave vacancy.

(ii) Where a Government servant is proceeding on leave before the date of issue of the consolidated leave order, the fact whether the leave applied for by him has been sanctioned or not may informally be ascertained from Administration section by the individual concerned. The general principle should, however, be that after the leave has been recommended by the Government servant's immediate controlling authority, the leave may be deemed to have been sanctioned unless he is given intimation to the contrary.

(GOI MHA Deptt of P & AR OM No.12016/32/77 Estt. A dated 18th May 1978 received under C & AG'. No. 10245.codes/27-78/Gr.IV dt. 30.8.1978)  
Books-FRSR Part-III, Swamy's Leave rules 1972.

## Powers to grant Leave

78. (i) Director General of Audit is empowered to sanction all kinds of leave to Sr. AOs/AOs/AAOs/SOs(A)/Supervisors etc. Command Officers have been delegated powers to sanction leave to them when no officiating arrangement is made in the leave vacancy to the extent indicated below:

Nature of leave	Sr.AOs/AOs	AAOs	SOs / Supervisors
Earned leave	30 days	60 days	3 months
Commutated leave	30 days	60 days	3 months

(DADS 00 Part I No.8 dt.4.7.84 under endst No.1490/A-Admn/8/82-84 dated 5.7.84)

(ii) Command Officers have also been delegated powers to grant Maternity leave to female Sr. Audit Officers/Audit Officers/Assistant Audit Officers working under them (including sub offices) to the extent as per Rule 43 of CCS (leave) Rules 1972 subject to the condition that no substitute is required. If substitute is required,

the prior approval of HQrs Office would be necessary.

(DGA DS OO Part I No.44 dated 5.2.92 received under endst no.3641/A-Admn/218/AAO/KW/91 dated 5.2.82)

(iii) A Head of Office may pass final orders on application for regular leave to all other group 'C' and 'D' Staff under his control, to the extent due and admissible under the rules.

(iv) The leave account of the person concerned should invariably be consulted and eligibility certified by AAO/SO(A) in charge of Establishment section before orders finally sanctioning the leave are passed. In cases of great urgency, however, permission to go on leave subject to eligibility may be provisionally given and sanction be recorded later subject to admissibility. The leave should be sanctioned subject to the provision that the Head of the Office is able to carry on the work with the establishment authorised for his office.

### **Leave Arrangements**

79. A leave reserve at 10 per- cent of the strength of Sr. AOs/AOs/AAOs/SOs/Sr. Auditors and Auditors is permitted in the Auditor's cadre. Leave reserves are similarly permitted in respect of stenographers and clerks separately for each cadre. The leave reserve would be calculated for permanent and temporary posts and for arriving at the requirement of leave reserve casual posts would be excluded. The leave reserves in the Auditors cadre/clerks cadre will be distributed by the Director General of Audit among subordinate offices for utilisation against leave vacancies.

### **Attendance**

#### **80. (i) Office Hours**

- (a) All offices of the Department would observe 8 hours working day (exclusive of an obligatory half-an-hour lunch break)
- (b) The Central Government Employees Welfare Coordination Committee (where it exists) or the Heads of Offices (where such a committee does not exist) would have the option to choose any time between 9 a.m. to 10 a.m. to start their offices, with 8<sup>1</sup>/<sub>2</sub> hours working day, including half an hour lunch break.

(Government of India, Ministry of PPG & P Circular No.13/11/86-JCA dated 7.11.86 received under C&AG's No.3942.NGE. 111/76-85 (KW) dated 11.11.86).

- (c) In HQrs Office of the Director General of Audit, DS, New Delhi and the Pr. DA(AF&N) New Delhi working hours are from 9 a.m. to 5.30 p.m., with half an hour lunch break from 1.00 p.m. to 1.30 p.m., in Pr. DA(OF) Kolkata the office hours are from 10 a.m to 6.30 p.m with half an hour lunch break from 1.30 p.m. to 2.00 p.m.

(DADS Office Order Part I No.10) dated 14.11.86 and No3410/A.Admn/16/85 dated 14.11.86) and DA(OF) Office order Part. I No.49 dated 27.11.86. Endst. No.222/E31/85 dated 27.11.86)

- (d) With the introduction of 5 working days a week in Central Government offices with effect from 3.6.85, the offices will remain closed on Saturdays and Sundays.
- (e) Group 'D' staff are required to attend office half an hour earlier than the

scheduled opening of the office or remain in the office later than the scheduled closing time as prescribed by respective Heads of offices for the purpose of opening/closing duties. They should not leave office without the permission of the gazetted officer or AAO/ SO (A) of the section to whom attached.

Note:- Local Test Audit Parties would observe the same working hours as are observed by the Units / Formations visited by them.

(CAG's endst. No. 2719/NGE.1/1 5-59.II dated 19.12.59)

**(ii) Attendance and punctuality**

- (a) Strict punctuality in attendance is expected of all members of the Office. They are expected to be in their places and ready to commence work at the prescribed time.
- (b) It is the responsibility of the SO(A)/AAO and Branch Officer (Senior AO/AO) to ensure that the staff members abide by the rules regarding punctuality, conform to office working hours, scrupulously observe and do not overstay the prescribed lunch interval.
- (c) An attendance register (Form SY. 302) will be maintained in each section / LTA party to ensure punctual attendance. Each member of the staff should, as soon as he comes to office, set his initial in the appropriate page in the register. The register will be sent to respective Branch Officer by the AAO / SO(A) concerned 10 minutes after the normal opening hours of the office. The Branch Officer will mark a cross in red ink in the attendance register against the names of individuals who had not initialled the attendance register. All late comers will sign the attendance register in the presence of Branch Officer noting the actual time of arrival.
- (d) The Head of Office should conduct periodical surprise checks of attendance so as to ensure punctuality and regularity.

**(iii) Late attendance**

- (a) No Government servant should get privileges of a religious or sectarian nature like coming to office late or leaving office early on the ground of his community or religion. Prior permission to attend office late or leave earlier shall not be given in any case.
- (b) Late attendance upto an hour on not more than two occasions in a month may be condoned by the Branch Officer, if he is satisfied that the late attendance was due to unavoidable reasons like sudden illness in the family, late running of trains/ buses, cycle puncture, etc. In other cases for each late attendance, half-a-day's casual leave will be debited to the late comer's casual leave account. For the purpose, at the end of the month, the AAO / SO (A) concerned will put up a list of individuals who attended office late during the month and obtain orders of the Branch Officer for debiting the casual leave account. If the above procedure does not ensure punctual attendance, the individuals habitually attending office late are liable for suitable disciplinary action.

(CAG's No.1940-NGE/I/194-65 dt. 11.8.65 DADS Part I office order No.12 dated 23.9.65 and CAG's No.301-NGE.I/211-66 dated 17.2.67).

- (c) If an official who has no CL to his credit, comes late without sufficient justification and the administration 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 unauthorised absence for the day on which he has come late and leave it to the official himself either to face the consequence of such unauthorised absence or to apply for earned leave or any other kind of leave due and admissible for the entire day. The leave may thereafter be sanctioned by the competent authority.

(MHA OM No.28034/3/82-Ests (A) dt. 5.3.82 received under CAG's No.1053-NGE.I/62-78 dated 30.3.82).

**(iv) Absence during office hours**

No member of the staff should leave office during office hours without the permission of the AAO/SO(A) and without valid reasons. If the AAO / SO(A) wishes to leave office in between office hours, the prior permission of the Branch Officer-in-charge must be obtained.

**(v) Absence without leave**

Except under extraordinary and compelling circumstances, no member of the office should absent himself / herself from duty without prior sanction to leave. Staying away from duty without proper sanction to leave is fraught with the risk of such absence being treated as unauthorised in addition to institution of disciplinary proceedings (FR 17A refers).

(Government of India Cabinet Sectt. OM No. 27/6/71/Estt (8) dt.1.11.71

**(vi) Overstayal of leave or unauthorised absence from duty**

- i) Unless the authority competent to grant leave extends the leave, a Government servant who remains absent after the end of leave is entitled to no leave salary for the period of such absence and that period shall be debited against his leave account as though it were half pay leave, to the extent such leave is due, the period in excess of such leave due being treated as extra ordinary leave.
- ii) Wilful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action.
- iii) Action can, therefore, be taken under the relevant rules for unauthorised absence from duty or overstayal of leave even for one day, treating it as misconduct, if the facts and circumstances of the case warrant such an action.

(Rule 25 and Government of India's decisions thereunder of CCS (Leave)Rules, 1972)

**(vii) Absentee statement**

On 21<sup>st</sup> of each month, each section will send to Establishment Section an absentee statement, showing particulars of members of staff/officers who remained absent with or without prior sanction to leave during the period from 21<sup>st</sup> of the last month to 20<sup>th</sup> of the month, alongwith details of leave sanctioned and the relevant office order issued by Admin section so that salary for the leave period may be drawn.

In case of absence without sanction of leave, no leave salary for the period of

such absence will be drawn.

## **Holidays**

**81.** (i) The Closed Holidays (16 per year) to be observed by the Defence Audit Offices in New Delhi will be those fixed for the Central Government Offices in Delhi. Offices working outside Delhi will follow the Common list of holidays drawn up by the Central Government Employees Welfare Coordination Committees in places where they function. In accordance with the holiday policy of Government, 13 holidays would be treated as compulsory closed holidays and 3 holidays will be chosen by the Central Government Employees Welfare Coordination Committee, wherever they exist or by the Heads of Offices where such committees do not exist, from out of 12 occasions as indicated in the Government of India, Deptt. of PPG & P (Deptt. of Pers. & Trg.) OM No.9/37/82-JCA dated 11.11.82. The final list of holidays and Restricted Holidays as decided by the CGEWCC will be forwarded to C&AG with copy to the Ministry of Personnel & Public Grievances and Director General of Audit for information.

### **(ii) Restricted Holidays**

- (a) Officers and staff desiring to avail of a RH should obtain prior permission of the authority competent to permit the same. Such permission will normally be granted except when the presence of the individual employee is absolutely necessary in the exigencies of office work.
- (b) In addition to the sixteen closed holidays each employee will be permitted to avail himself of any two holidays to be chosen by him from out of the list of "Restricted Holidays" declared every year by the Ministry of Home Affairs, Government of India in respect of offices located at Delhi and in other places by CGEWCC taking into account the occasions of local importance.

(iii) In addition, closed holidays, if any, declared for special occasion by Central Government and those announced on the All India Radio Television as Holidays for Central Government Offices on occasion of death of high dignitaries may also be availed of.

(iv) Heads of Offices in places outside Delhi may close their offices on the polling days, in accordance with the following principles :-

#### **(a) General Election**

When a local holiday is declared by State Government on the date(s) of polling in a particular area / constituency, the Central Government offices in that area/ constituency may also be closed on the polling day in accordance with the practice adopted by the local Government.

#### **(b) Bye Election**

##### **1. Lok Sabha**

Central Government offices in the area where bye- elections are held on a week day may follow the practice adopted by the State Government and close the office on that day.

##### **2. State Assembly**

It would not be necessary to close Central Government offices in the area in

which bye-election to State Assemblies are held. 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.

(Min of Home Affairs OM No. 12/15/82-JCA dt. 15.5.82 received under C&AG's No.2215-N.III/NI/77 -81-11 dt. 30.7.82 /3.8.82)

### **Compensatory Leave / off**

**82.** (i) The staff who are required to perform duty during Saturdays, Sundays or public holidays for the full prescribed hours of work should as a rule be granted compensatory leave in lieu of the duty performed. Sanction of the Head of Office should be obtained for compensatory leave and it can be availed within one month of its becoming due with the prior permission of the Branch officer / Audit Officer concerned. An account shall be kept of such compensatory leave sanctioned / availed of by noting the particulars as below :

Name of Official	Date of Work	Date of sanction by Head of office	Date on which compensatory off was availed of
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(ii) The accumulation of compensatory leave will not be subject to any limit, but it shall be allowed to be availed of within one month of its becoming due.

(Government of India, Min of Fin (OE) OM No.15011/R/E.II/B/76 dated 11.8.76)

### **Entry by Member of office on holidays**

**83.** (i) Members of the office who intend working in the office on holidays, should obtain the permission of the Branch Officer concerned on the previous day itself indicating the nature of work, hours of work etc. The permission when granted, should be communicated to the caretaker / security staff in writing, indicating clearly the name and designation of the person permitted to attend office on the holiday. While granting such permission, it should be ensured that necessary supervisory staff will also be attending office to ensure compliance of security instructions.

(ii) Outsiders will not be allowed to enter office on holidays.



## CHAPTER 5 OFFICE PROCEDURE

### General

**84.** Each Head of Office is responsible for the internal discipline of the office under his charge. Subject to the observance of the general rules in C&AG's MSO and those laid down in this Manual he may issue suitable subsidiary instructions to the staff.

### Dak

**85. (i) Receipt of Dak:** The Dak on receipt in the Headquarters office will be opened and segregated by Admn. Section under the supervision of AAO / SO(A) (Admn) in different pads section wise. AAO / SO (Admn) will count the letters in each pad and keep a suitable note of the number of letters in each pad on a top sheet appended with each pad. All the pads will be submitted to the Director General of Audit in the morning on every working day. Confidential, Secret and Top Secret dak should be opened personally by a gazetted officer. Papers marked 'personal' should not be opened by any one except the officer named on the cover. Dak should also be submitted in the afternoon, if necessary. Telegrams and urgent and immediate papers should be submitted immediately on receipt.

#### (ii) Circulation of Dak

(a) The pads after being seen by Director General of Audit and Directors / Deputy Director/ Senior Audit Officer / Audit Officer (Admn) will be received by AAO / SO (Admn). The pads will then be sent to the respective Branch Officers for diarising in their section and distribution among their staff. The Branch Officers shall ensure that the dak is received by the AAO / Section Officer / Clerk concerned of the section with reference to the top lists and the top list duly signed is returned to AAO / SO(Admn.). They will also ensure that the number of letters mentioned in the top sheet tallies with the actual number of letters received.

(b) The AAO / Section Officer of the section concerned should ensure that all the letters are diarised on the same day or latest by the next day morning. The pads, after removal of letters, should be returned to Administration Section on the same day.

#### (iii) Top Secret, Secret and Confidential Papers

(a) Top Secret papers will be diarised by the PAs concerned and after diarising these will be handed over to the Director General of Audit / Director for further orders thereon. These papers will be dealt with at the appropriate level as decided by the Director General of Audit / Director. With the exception of the papers which are to be kept by the Director General of Audit / Director under his personal custody, all top secret papers should be kept under lock and key in the safe custody of the Branch Officer and Secret papers in the safe custody of the AAO.

(b) Secret papers received in HOrs office including those received by the Officers direct will be put in the secret dak pad and sent to the Director General of Audit/ Director as per instructions relating to Departmental Security instructions contained in para 112. Thereafter these papers will be handed over to the concerned Branch Officer. These will be got diarised by the Stenographer or / and in his absence

by a deputed clerk under the personal supervision of AAO in the Sectional Secret diary and will be received by the AAO of the Section concerned for further action.

(c) Confidential papers will be diarised in the section and handed over to the AAO / Sr. Ar. concerned directly by the diarist.

(DADS Office Order Part I No.1 dated 8.4.85)

(d) A register for keeping the record of movement of Top Secret / Secret files will be maintained by the Sr. AO/AO / AAO in charge of the Section, as the case may be, in the prescribed proforma as indicated below:

Sl. No.	Date	File No.	Subject	Movement			Initial	Return of File
				Sr .AO/AO	DA	DG		Time
1	2	3	4	5			6	7

(e) Each Top Secret./ Secret file should contain a record of movement of the file in the proforma shown below:-

Forwarded to	Enclosures if any	Time/Date	Initial
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(f) Necessary entries in the proforma should be made by all concerned Sr. Audit Officers / Audit officers / Assistant Audit officer concerned will also be responsible to keep track of the movement and final return of the Top Secret and Secret files respectively.

(g) No Top Secret and Secret papers should be removed from the office premises.

(h) All typing work in respect of Top Secret and Secret nature should be done by the PAs/Stenographers only. Details of the work should be kept by them, but no copies of any portion of the material retained by them. In the absence of Stenographers or due to exigency / urgency, the typing work of secret nature may be got done through the Clerk under the personal supervision of the Sr. Audit Officer/Audit Officer/ Assistant Audit officer concerned. A permanent record of such typing work done by the Stenographer/ Clerk should be kept by Steno / Clerk concerned in a register, which should be kept in the safe custody of Sr. AO/AO of the section concerned.

(j) No copy of the Top Secret / Secret papers should be made out without the written orders of the DGADS / DA and wherever copies are to be made out, these should be done only under the personal supervision of the Sr. AO / AO / AAO concerned.

(k) All the officers and staff concerned should ensure that Top Secret / Secret papers are not left out on their tables / racks but are kept in the almirah duly secured as and when they are going out of their seats even for a short while.

(iv) Government or CAG's files received by Stenographers will be diarised and put up to the concerned Branch Officer who will mark them to the concerned section.

(v) Papers which are not marked to any Section by Branch Officers shall be

submitted to the Sr. AO/AO (Admn) by the diary clerk for marking or orders.

(vi) Procedure prescribed above should be followed in Command Offices as well with modification as may be necessary without affecting the spirit of the instructions.

(DADS Office Order Part I No.8 dated 19.7.79. DADS Office Order Part I No.8 dated 24.9.62 No.7 dated 8.2.68 and No.13 dated 2.5.81)

### **Receipt, distribution and docketing of sanction**

**86.** (i) The following procedure is prescribed for receipt, distribution and docketry of sanctions issued by Ministry of Defence, Ministry of Finance (Defence) and Service HQrs in Hqrs office of Director General of Audit, Defence Services.

- (a) All sanctions will be received in Coordination Section from Registry / Admn. section. As two copies are received, one will be marked 'Audit' and the other 'Record' copy.
- (b) Record copy will be kept in serial order, bound month-wise, in Coordination Section for reference purposes.
- (c) 'Audit Copy' should be placed in a single Dak Pad for circulation for DGADS, DAs, Sr. AOs/AOs Report and Audit groups.
- (d) Before circulation, a top list should be prepared indicating:
  1. SI.No./month (This will be the reference number)
  2. Sanction No and date.
  3. Subject matter.
  4. Column for Sr. AOs/AOs to mark.
- (e) Once circulated as above Coordination Section should segregate the sanctions and distribute amongst the concerned sections. Unmarked sanction or doubts as to marking will be resolved by Sr. AO/AO (Coord) or DA in-charge of Coordination Section.
- (f) Dak is generally received in the afternoon. Hence, the Dak Pad should be circulated the next morning and circulation completed within, say, 24 hours.
- (g) Coordination Section should ensure that distribution to the sections is done immediately thereafter and in any event not later than 24 hours.
- (h) Sections must diarise the sanctions received on the same day.
- (j) Register should be maintained in Coordination section depicting:
  1. (1) to (3) of top list,
  2. Date of receipt of sanction.
  3. Date of circulation of Pad,
  4. Date of receipt back of Dak pad,
  5. Date of distribution with initial of AAOs/SOs concerned in acknowledgement of receipt

This Register should be submitted weekly to the Sr. AO/AO Coordination and monthly to Group Officer-in-Charge of Coordination.

- (k) All should ensure that Dak Pads are passed on without any hold-ups.

(l) Secret sanctions will be received by Sr. AO/AO Coordination and distributed by him as per existing security instructions.

(ii) Register showing the distribution among various Audit Sections of Government Sanction received in the office of Director General of Audit Defence Services.

Total No. of sanctions received:

Date:

Particulars of Audit Section	No. of sanction letters handed over	Initial of the recipient	Remarks
Audit Group I			
Audit Group II			
Audit Group III			
Audit Group IV			
Audit Group V			
ECPA			
Hindi Cell (grant-in-aid).			

(iii) Register showing the circulation among Sr. AO/Audit Officers of the second copies of the Government sanctions received in the Office of the Director General of Audit, Defence Services.

Batch No.	Month to which the sanction relates	Date of Circulation	Date of return after circulation	Initials of AAO/SO Coord)

### **Sanction accorded by the Authorities lower than the Government of India**

87. A separate Diary Register should be maintained in each Command Office so as to keep a proper record of all sanctions received in the Command Offices. Instances coming to notice, where copies of sanctions accorded by various sanctioning authorities lower than the Government of India have not been endorsed to the Command Office should promptly be brought to the notice of the sanctioning authorities citing the provisions of the rules which require endorsing copies of sanctions to audit.

(DADS No.4747/A-coord/31/83 dt. 16.1.84)

### **Instructions of Ministry of Defence, Services Headquarters and Administrative Orders**

88. Army Instructions / Army Orders are circulated amongst various sections for scrutiny and examination, wherever considered necessary, after they have been seen by DGA, DA and the other Branch Officers. To ensure quick and effective circulation, transit book would be maintained by the Establishment section to watch return of the various Instructions / Orders from the respective sections within the stipulated period of one week prescribed for perusal and initiating necessary action for examination.

(DADS Office order Part I No.19 dt. 2.12.68)

### **Diaries and diarising**

89. (i) All dak received in the Office shall be stamped with date stamp and all

dak shall be diarised on the day of receipt or in exceptional circumstances at the latest by the forenoon of the next working day. Inward diaries are kept for each section separately, one for diarising unofficial cases, one for letters received from C&AG, one for ordinary letters and communications received from Command offices and Branch Offices and one for diarising sanctions of the Government of India. Secret / Confidential diaries are maintained by Stenographers. The number in the diary register would run in an annual series beginning from 1st of April. In diarising letters received from C&AG endorsing Government letters, details of number and date of Government letters endorsed should also be indicated to facilitate easy tracing of the letters.

(Office Order Part I No.8 dated 19.7.49)

(ii) A separate Inward Diary should be maintained by each section for diarising letters received in Hindi.

### **Disposal of Dak**

90. (i) The papers to be acted upon together with files, if any, after note in the Inward diary of the relevant number of the file received will be handed over to the concerned Sr. Auditors / Auditors for necessary action. The Sr. Auditors / Auditors should invariably put up letters to the AAO /SO (A) with disposal within a week from the date of its receipt in the office as evidenced by the date stamp. The AAO / SO (A) should submit them quickly to the Branch officer where ever necessary. Cases and papers received should not be delayed for more than 15 days of receipt in the office. As a working rule, all DO letters, and UO references from Government should be disposed of within a week of their receipt in the office, while all CAG letters should be disposed of within 10 days of their receipt in the office. If any case requires action by two or more sections, the section first receiving the papers for action should pass it on to the next section (s) expeditiously. Any case that is likely to be delayed beyond the above period shall be brought to the notice of the Branch Officer concerned.

(ii) Important letters / cases which could with advantage be disposed of directly by Asstt. Audit Officers / Section Officers (A) should be dealt with by them, taking the assistance of the Sr. Auditors / Auditors for putting up requisite papers or collecting such information as may be required.

(iii) To ensure that papers pending for disposal can be traced without any difficulty, they should always be kept neatly arranged in a particular location of the dealing assistant's table.

(iv) Remarks shall not, as a rule, be recorded on letters and other documents except by a Gazetted Officer. This does not, however, prohibit writing record, order or "noted" against GO's remarks. No remarks may be recorded even by gazetted officer on letters etc. required to be returned or forwarded to other offices in original (such as UO references). Such letters should not be defaced or made ugly by any marking excepting the date stamp of the office and the dated initials of the gazetted officers.

(v) Queries and remarks by the D.G.A /DA or other Gazetted Officers on any inward dak should be answered or attended to by the AAO / SO concerned immediately on its receipt in section. Letters marked 'Immediate' should be disposed of within 24 hours, DO letters or letters marked 'Priority' , 'Urgent' or 'Early' should be disposed of within three days. In urgent cases, where immediate action is called for, the disposal should not be held up due to the Branch Officer being not available due to leave/tour and in such cases the Branch officer who is temporarily looking after

the work or the AAO / SO should obtain directions of the DA/ DDA and proceed to dispose of the letter.

(vi) Wherever DGA/DA/DDA marks any paper with the remarks "please speak", it should be picked up from the dak by the GO concerned before it is passed on to the Section and necessary directions of the DGA/ DA / DDA on the same should be obtained. If the GO concerned is not in office on that day on account of leave etc. it will be the duty of AAO/SO concerned to bring the remarks of the DGA/DA/DDA to the notice of the GO immediately on his return to office in order to enable him to take necessary action.

(vii) The above provision should be followed *mutatis mutandis* in Command and Branch Offices.

(viii) Disposals of Demi official letters addressed to the DGA / DA / DDA / Branch Officers should invariably be shown to the officers and the reply should be issued or the papers filed only after the disposal is seen and approved by the officer concerned.

### **Office Notes**

**91.** (i) An office note is prepared to analyse or discuss an issue for obtaining orders or directions of the appropriate authority. It should be written on 'Note Sheets' meant for this purpose or on plain white sheets leaving one third margin. It should be written neatly and legibly and in ink leaving adequate space between two lines. It should be temperately and courteously worded and should be in third person. It should be brief, clear, business like and proper. Repetition and matters not germane to the issue should be avoided. Use of high sounding and archaic words and phrases should be avoided. As far as possible use of Latin words and phrases also should be avoided.

(ii) The facts, views, arguments etc. proposed to be incorporated in the note should be marshalled and arranged into paragraphs which should be numbered. The arrangement should be such that there is cogency and continuity and the note does not look like a 'patch work'. The note should have a definite conclusion and the specific points on which approval / orders are sought, should be clearly indicated at the end of the note.

(iii) The officers to whom a note on an inward correspondence is submitted for remarks /orders will go through the inward dak (PUC - paper under consideration) first before going through the note. It is therefore unnecessary to reproduce verbatim in the note the contents of the PUC. If, however, the PUC is a bit long and complex then a precis of its contents may be given in the note.

(iv) The SO/AAO/AO/Sr.AO who deals with a note initiated by a Auditor / Senior Auditor/SO/AAO should check the facts in the note and correct it where necessary. It would suffice if such correction / modification etc. are incorporated in the relevant places in the note put up by the Sr. Auditor/ Auditor/ AAO/SO and a separate note need not be written by the SO/AAO/AO/Sr.AO. If however, it becomes necessary for the AAO/SO to write a separate note, then it must bear a relation to, be a continuation of the note put up to him by the Sr. Auditor/Auditor and should not be independent of it.

### **Submission of cases**

**92.** In HQrs office, the following procedure will be followed:

- (i) Each file should comprise two parts viz. 'Notes' on the left hand side and 'correspondence' on the right hand side.
- (ii) The paper to be dealt with will be filed in the correspondence side which will be filed from bottom upwards. The paper under disposal will be flagged PUC and accorded a serial number.
- (iii) Action proposed to be taken on the PUC will be indicated in a self-contained office note in the Notes portion of the file. The note should commence with the following heading:  
Letter No.....dated.....from the  
(the inward diary No. and Page No.)
- (iv) In respect of examination of Government files received from the Ministry of Defence, Ministry of Finance (Defence), Services HQrs and CGDA, the Sr. Auditor/Auditor/AAO/SO should give a factual statement of the case as revealed from the file and this factual statement of case should be kept on the correspondence side. Further, facts which come to notice subsequently through correspondence etc. should be added to the statement and the source of information indicated so that a perusal of the statement of case at any time will give up to date factual position. The office note should indicate in brief only the reason for calling for the files and in respect of any queries raised by DGA office should only give a factual statement and any opinion therein being expressed only by the Branch Officer.
- (v) Drafts for approval submitted with PsUC should be flagged and kept loose between notes and the PsUC.
- (vi) The arrangements of papers in a case under submission should be in the following order:
  - (a). Notes ending with the note for consideration
  - (b) Draft or drafts for approval
  - (c) PUC and other correspondence in the file duly flagged and
  - (d) Previous papers, if any.
- (vii) After a disposal has been issued, it will be allotted a serial number and filed on the correspondence side. Its issue number and date will be entered below the notings in the notes portion of the file and serial Number and page number of issue will be noted in the margin.
- (viii) Order for filing of letters requiring no special action will also be obtained on the notes portion.
- (ix) The copies of notes from files received with UO reference from Government or other offices which are kept for record will be kept in correspondence portion and given a serial number. The copy of the reply issued will also be kept in the correspondence, even if the approval of draft is in notes portion.
- (x) Correspondence should be strung together in chronological order from bottom upwards and numbered serially.

## **Drafts**

- 93.** (i) Government correspondence is generally in the following forms:

- (a) Demi official letters (DO)
  - (b) Ordinary letters
  - (c) Un official letters (UO)
  - (d) Memorandum (Memo) and
  - (e) Circular letters.
- (ii) A letter is the form used for all formal communication with Government, other offices within and outside IA & AD and members of public. The letters should begin with the salutation 'Sir' and terminate with subscription 'Yours faithfully' followed by signature and designation of the person signing the letter.
  - (iii) A memorandum is used for conveying information or instructions to subordinate officials and authorities. This is written in third person and does not contain salutation or subscription, but only the signature and designation of the officer below the text.
  - (iv) A demi official letter is used for an exchange or communication of opinion or information without the formality of procedure or when it is desired that the matter should receive personal attention of the official addressed or when it is intended to bring to the personal notice of the officer case on which action has been delayed and official reminders have failed to elicit a reply.
  - (v) An unofficial reference is made in two different ways viz. by sending the file itself with a note to the other office or by sending only a self-contained note to the other office. This form is used for obtaining the views, clarification, comments etc. of any other office / authority in a matter. No salutation or complementary closing words are used in this form.
  - (vi) A circular letter is used to convey any decision, information, instructions or orders to or to call for information from a number of offices / officers. The form is similar to that of an ordinary letter.
  - (vii) A draft should be neat and legibly written in ink and should be divided into suitable paragraphs. Sufficient space should be left between the lines for corrections, additions and alterations if necessary by the higher authorities through whom it passes. The person who initiates the draft should be clear in what he wants to convey through the communication. He should marshal the ideas and matters to be conveyed and arrange them into convenient paragraphs in the draft. It should be complete, clear and true to facts. The language used should be temperate, polite and inoffensive and couched in simple language. Use of complex and unduly long sentences should, as far as possible, be avoided.
  - (viii) The language used in all outward communications, embodying audit objections should invariably be polite and inoffensive. The bonafides of the officers concerned should not be questioned even by implication. Use of abbreviations other than those commonly used and understood, in drafts are forbidden. Wherever necessary and possible, reference to relevant rules, orders, codal provisions etc. should be quoted in the draft.
  - (ix) If any documents, records, copies of correspondence etc, are to be sent to the office addressed along with the communication proposed to be

issued, a specific mention of it should be made in the body of the draft communication.

- (x) The subject of correspondence should be briefly but clearly stated in the opening para unless the correspondence itself practically repeats the whole of it in an affirmative or negative form.
- (xi) The draft should bear the dated initials of the Senior Auditor / Auditor and the AAO/ SO (A) concerned.
- (xii) When a gazetted officer drafts a letter himself it must be understood that the AAO/SO (A) of the section concerned is as much responsible for the correctness of the facts, which the gazetted officer may state, as if the letter had been drafted by the AAO / SO (A) himself. AAOs /Section officers (A) are therefore responsible for bringing to notice any inaccuracies or any orders of Government or other authority which the gazetted officer may have accidentally overlooked.
- (xiii) Copies of inward letters should not be sent where a self-contained letter would be suitable. The number of enclosures relating to a draft should invariably be indicated. When a letter is to be despatched under Registered cover / Speed Post, it should be indicated prominently in red ink at the top.
- (xiv) It is the duty of the Senior Auditor / Auditor dealing with the case to ensure that letters marked 'Immediate' or 'Today' are actually sent out on that date. If, in any particular case, he anticipates any difficulty in issue, he should bring it to the notice of the AAO /SO(A) of the section concerned in time, to enable him to take steps for its issue. The fact that any document so marked has not been issued should be brought to the notice of the Branch Officer on the next working day.
- (xv) The typists should keep the cases marked 'Today', 'Immediate', 'Priority' etc. in separate bundles and attend to them in the same order before taking up ordinary cases. As soon as the cases so marked have been typed, they should be sent to the dealing auditor concerned for comparison, and obtaining the signature of the Gazetted Officer. Similarly, the despatcher should also keep fair copies of ordinary cases and cases marked 'Today', 'Immediate' and 'Priority' in separate bundles and attend to cases of latter categories first.
- (xvi) Fair copies should be compared very carefully by Sr. Auditors /Auditors before they are submitted to Gazetted Officers. As regards draft paragraphs for Report of the Comptroller & Auditor General of India or amendments thereto, AAO /SO (A) concerned should ensure that there are no errors and omissions and put their initials in token of their having done so.

(DADS Office Order Part I No.2 dated 11.2.46).

- (xvii) Correct Inward Diary Number should be indicated in the margin of the draft to enable the despatcher to link the 'Inward Diary' and initial the same. In the case of papers which are filed, the inward diaries should be linked by the dealing assistant and initialled.

(Office Order Part I No.3 dated 1.5.61).

## **Office Orders**

**94.** (i) An Office order has the force and effect of codes/manual provisions and should be issued over the signature of or with the specific approval of the Head of Office/Command Officer.

(ii) Office order should be issued in two parts - Part I relating to orders of a permanent nature such as those pertaining to procedure and internal working of the office or department and Part II relating to temporary orders such as appointments, transfers, promotions etc. Separate serial numbers should be given to the orders in each part. Fresh numbers should be started from 1st January of each year. Part II office orders should be destroyed after review on the expiry of five years.

## **Correspondence**

**95.** (i) All the letters addressed to the Comptroller and Auditor General of India emanating from the offices should normally be issued over the signature of the Head of Office. Returns and other correspondence on which C&AG has to rely for the purpose of endorsing his personal certificate under the Constitution of India should be signed by the DGA and their correctness certified. Such statement received in the Office of the Director General of Audit from the Command /Branch Offices should be signed by the Head of Office concerned and their correctness certified.

(DADS Office Order Part I No. dated 6.12.50)

(ii) Communications received from non-official bodies or individuals which call for a reply should invariably be acknowledged' on receipt and subsequent replies thereto should be couched in polite language.

(Ministry of Finance No.F.1 (159) - SI/48 dated 9.11.48)

(iii) Instructions contained in para 2.19.1 of the C&AG's MSO (Admn) Volume I (Third Edition) should be observed. All communications addressed by the DGA to C&AG of India which will require ultimately to be forwarded to the Government of India or other authority should be sent in duplicate.

## **Legibility of Signatures**

**96.** The signatures of officers and Section Officers / Assistant Audit Officers on letters, statements, accounts certificates or reports should be legible. If they cannot sign legibly, their names should be typed or written in Block letters underneath their signatures.

## **Information to outsiders**

**97.** (i) Information connected with office matters should on no account be given to any outsider who is not in Government service.

(ii) If any Government servant belonging to another office requires any information for official purposes, such information may be given only after obtaining the permission of the Branch Officer. He should not be allowed to have access to any of the office records, unless permission to that effect has been obtained by Branch Officer from the Head of the Office. The file or books which he is permitted to examine should be examined in the presence of the Senior Auditor / Auditor responsible for these records. On no account should any document be removed from

the office.

(DADS No.2705/ A-Regns/2053-54 dated 29.9.54)

### **Correspondence by Subordinate Staff**

98. No AAO/SO (A) or other member of the subordinate establishment of one office should correspond with any member of the subordinate establishment of any other office on official matters including calling for copies of correspondence or other letters. This does not, however, apply to the issue of preliminary observation slips which are issued over the signature of the Section Officer/ Assistant Audit Officer.

### **Reminders and Reminder Registers**

99. (i) To watch the receipt of replies to out-going letters, UO notes etc., separate Reminder Registers or one Common Reminder Register should be maintained in all sections of the office, depending on the nature of work involved.

(ii) It should be ensured that cases referred to outside authorities are vigilantly pursued by sending reminders regularly, promptly and pointedly. In ordinary cases, reminders should go out monthly but in urgent cases they should be issued fortnightly and even weekly in very urgent cases (e.g. those relating to Draft Paragraphs for Audit Report). All reminders except the first should be marked 'Second' 'Third' etc., and the third reminder should be addressed to some officers by name to be followed by DO letters in case there is no response to the 3rd reminder.

(iii) A separate Reminder Register to watch the receipts of relevant Government files requisitioned by office to examine papers leading to the issue of relevant Ministry of Defence letters should be maintained and the register should be reviewed every month to ensure that the files are received expeditiously. A monthly summary will be drawn up at the end of each month in the following form:

- (a) Balance forward from last month ...
- (b) No. of cases in which requisitions were issued during the month.
- (c) Total
- (d) No. of cases in which files were received during the month.
- (e) Balance carried forward .

(iv) Once the file is received, the outstanding item should be transferred to the normal reminder register to watch further progress of the case where found necessary.

(v) The Reminder Register should be submitted to the Branch Officer monthly after the reminders have been issued where necessary.

(vi) A list of items outstanding for a period of over six months should be indicated separately when submitting the register. The Reminder Register should be maintained neatly in Form DGADS-120.

(vii) In addition to the above, another Reminder Register should also be maintained in each section of HQrs Office in order to watch disposal of reminders received from Government of India and the Comptroller & Auditor General of India. The register should be submitted to Director of Audit (HQrs) as prescribed.

(viii) In order to minimise the effect of changes of staff on office work, each Senior Auditor/Auditor and Asstt. Audit Officer/Section Officer should maintain a record of points he has to watch, which are not required to be noted in the prescribed

registers. Whenever there is a change in the incumbency, the record of points should be handed over to the successor.

(DADS Office Order Part I No.3 dated 7.9.54)

### **Outstanding Lists**

**100.** (i) All Inward Diaries should be closed and submitted to the Branch Officer once a week (on 1st, 8th, 16th and 24th of the month) and once in a month to the Group Officer/Command Officer/Head of Office.

(DADS Office Order Part No. 11 dated 2.12.87 under endst No.3221/A-coord/80/87-88KW II dated 2.12.87.

(ii) On the 1<sup>st</sup>, 8th, 16th, and 24th of each month a list of papers received upto one week earlier, which have not been disposed of finally should be submitted to the Branch officer. Along with this list a summary showing the number of letters, sanctions and un-official cases received during the same period, the numbers disposed of and the numbers outstanding as on the above dates should also be submitted. It should be ensured while submitting the outstanding lists that inward diaries have been property linked under the dated initials of the individual concerned.

(iii) Command Officers/Heads of Offices should make special reports promptly to the DGA of any serious arrears in works within their charge, as disclosed by the above outstanding lists and should produce these returns for DGA perusal whenever he visits their offices. In the Headquarters, the Group Officers may similarly bring to the notice of the Director General of Audit any serious arrears in work in the HQrs Office.

### **Despatch**

**101.** (i) All letters etc., sent out of the office should be entered in the Outward Register (Form SY 32). When issuing any letter or unofficial note, the despatcher should strictly observe any direction given in the drafts. He should also ensure that the enclosures, if any, are correctly attached.

(ii) He should not despatch any letter the office copy of which does not bear the letter 'F' or the remark RR No. under the dated initials of the Asstt. Audit Officer/Section Officer (Audit). The outward number of the communication sent in the latter case, would in addition to details of group, indicate file series, year of the file, the RR No. in brackets, to facilitate prompt linking of replies received in the reminder register. For despatch of classified documents see para 112.

(iii) A separate despatch Register should be maintained for issuing letters in Hindi.

### **Telegrams**

**102.** (i) Ordinary draft forms should be used for office copies of the Telegrams which should be recorded in the relevant cases.

(ii) After a draft telegram is approved by the Gazetted Officer it should be numbered like ordinary outward letters and a fair copy in the Telegraphic form, together with a post copy made out in the Section concerned. Both the copies should be signed by the Branch Officer. The fair copy of the telegram should bear the same number as the draft while in the post copy the alphabet 'A' should be added after the

number. The despatcher should record his dated initials together with the hour on the office copy and the outward register, and send it to the Telegraphic office for issue. The post copy should be despatched on the same day.

(iii) Telegrams should not be issued except in cases of extreme urgency or where a considerable saving of time taken in transit would be effected.

(iv) Fax facilities in the IA & AD, where available, should be utilised the abbreviated addresses of Government offices as given in Indian Telegraphs Guide should be made use of in all state telegrams.

(v) Telegram should not be classed 'Express' except in case of great urgency.

(vi) When cases of irregular issue of private telegrams as 'state' are brought to notice, such disciplinary action as may be considered necessary, may within permissible limits be taken against the defaulting official.

### **Filing**

**103.** (i) All papers in the office relating to one subject, whether inward or outward letters or office notes should be collected in files, numbered and registered in a Register of Files. The notings in a file should be filed separately from the correspondence and page of notings and correspondence separately numbered. These pages should be used for purpose of citing reference in notes and drafts as mere references to a slip such as slip 'A' etc., conveys nothing to anyone subsequently reading the note or drafts after the slips are detached. The correspondence should be filed in a chronological sequence from bottom upwards.

(ii) Files should be dated by the calendar year in which they are opened. They should be preserved for the prescribed period counted from the close of the financial year in which the file was closed.

(DADS Part I Office Order No.13 dated 20.1.39).

### **Register of Files**

**104.** (i) Each Group/Section in an office should maintain its own Register of files in Form DGADS-121, These registers are permanent Records and files should be carefully preserved. A separate register should be opened for each calendar year. Separate pages should be allotted in the Register for each series of files having a distinguishing index letter. . An index of files showing the index letter of each series and sub-series, if any, and the pages allotted, should be maintained on the first few pages of the register. All files under each series or sub-series are numbered serially for each year.

(ii) Letters of permanent nature should, as far as possible, be filed separately from those of a temporary nature.

(iii) Files should not be unduly bulky. Whenever a file exceeds a reasonable thickness (about one inch) a separate part of the same file should be opened. Closed cases likely to be frequently required in the section concerned for reference need not be sent to the old Record Room but the word "closed" should be entered against them in the sectional case register and also on the outer cover of the cases where reference to the previous files and later file should also be made.

(iv) In the HQrs Office the files are maintained under the groups mentioned

below :

(a) Files relating to the Constitution of the Department, duties etc. This series would be sub-divided into the following:

1. Administration: Relating to Administration matters such as Cadre Control, recruitment, office procedure, duties, powers, office accommodation etc.
2. Establishment: Relating to Establishment matters such as pay bills of establishment, personal files etc.
3. Budget: Relating to Budget, pay anomalies, HBA etc.
4. Coordination: Performance/Project Report.
5. Publication: Relating to arranging for the supply of publications including forms and corrections thereto and binding of books.
6. Regulations: Relating to orders regarding amendments and interpretation of rules in Civil Regulations etc.
7. Miscellaneous. Relating to miscellaneous subjects e.g. orders relating to reforms, persons debarred from Government service etc.

(b) Files to record orders of general importance relating to Pay, Pension, Passage, Stores etc.

Note: Where an order takes the form of an Army Order or any Army Instruction etc. the file should contain a reference to it with brief statement of the subject. Service instructions and service orders should be filed serially as they come.

(c) Files to record orders sanctioning payment, expenditure or revisions in respect of individual cases or authorising single payment.

(d) Files relating to Scrutiny of orders dealt with under Heads 'b' & 'c' and other references which are specially scrutinised or challenged or with reference to which any special action should each constitute a separate case file.

(e) Files relating to scrutiny of cases of frauds and losses. Each case of fraud or loss should be the subject of a separate file, the file being numbered serially and each having catch word description.

Notes: Files under heads, 'b' 'c' 'd' & 'e' should be maintained by the following sub heads, i.e. there should be a separate series for each of the sub-heads.

B/Pen; C/Pen. etc. for order etc. relating to Pension

B/Pay; C/Pay etc. for orders etc. relating to Pay.

B/Pass; C/Pass etc. for orders etc. relating to T A and passage.

B/Works; C/Works etc. for orders etc. relating to construction buildings, roads etc.

B/Stores; C/Stores etc. for orders relating to stores

B/Com; C/Com. etc. for orders relating to commercial and quasi commercial concerns.

B/AlIce; C/AlIce. etc. for orders relating to allowance other than T A.

B/Misc; C/Misc. for orders which do not fall under any of the above sub heads.

(f) Files relating to scrutiny of orders in respect of Defence Accounts and Audit.

(g) Files relating to scrutiny of Codes and Regulations

Report : Files relating to Audit Reports, Recommendations of the PAC thereon etc.

D.P. Relating to individual cases of draft paragraphs received from

Performance Audit	COs and issued to Ministry of Defence. Relating to individual projects taken up for examination from Performance Audit Angle.
Accounts	Relating to Appropriation Accounts Finance and Revenue Accounts, Border Roads, Bakeries, Farms, CSD etc.

### **Confidential or Secret files**

(v) Confidential or Secret files should be in the custody of Gazetted Officer.

(vi) As far as possible a fixed series of numbers should be allotted to files which recur from year to year. The non-recurring files should be opened after the fixed series.

(i) The provisions of the foregoing paragraphs relating to Dak and submission of case should be followed in the Command Offices also with suitable modification where necessary.

### **Calendar of Returns**

**105.** (i) Each Section of the office should maintain a Calendar of Returns in the prescribed form (SV 264) showing the due dates and actual dates of despatch of the various reports and returns as the case may be.

(ii) The list of returns to be submitted by the CO/Branch Officer to the Director General of Audit, and other authorities and by DGA to C&AG and to other authorities are indicated in the Annexures 'A', 'B' respectively.

(iii) The calendar of returns would be maintained separately as 'Monthly', 'Quarterly', 'Half yearly', 'Annual' and 'Casual'. The Calendar of Returns should be submitted once in a week to the Branch Officer (on 1st, 8th, 16th and 24th of the month) and once in a month to the Group Officer/C.O./Head of Office (on 10th of the month) along with a certificate to the effect that all reports and returns due up to date have been despatched. Where any return/ report has not been despatched the item No. of the return/report should also be mentioned in the certificate together with reasons for the delay, before submission to the Branch Officer/DDADS/DADS/Head of Office etc.

(DADS OO Pt.1 No.11 dt. 2.12.1987 received under No.3221/A-Coord/80/87-88/KW-II dt.2.12.87)

(iv) While the AAO/SO in-charge of the section will be personally responsible for making entries of dates in the Calendar of Returns, Branch Officers should test check at the time of every submission to the extent of 10% of items in the Calendar of Return in such a manner that all the items are covered by his test check once in a year. He should also indicate the items test checked by him before submission to Head of Office/Gazetted Officer.

(DADS No.44963/A-Admn/231/85 dt. 4.12.85)

(v) The Calendar of Returns should have column for twelve months of the year and should show the nature of report to be rendered, the authority with reference to which the report is to be rendered, the connected file No. and the due date of despatch. The actual dates on which the reports were despatched should be entered against each return.

(vi) The AAO/SO (A) would be responsible for seeing that entries in the Calendars at all times are complete and kept up to date in due time to part submission of reports and returns on due dates. While submitting the Calendar of Return,

AAO/SO(A) should record a certificate that all the reports and return due upto the date of submission have been sent on due dates. If for any reason, delay in rendition of a report is apprehended, the fact should be brought to the notice of the Branch Officer well in advance.

(vii) A new register shall be opened on the 1st April each year. All entries in the old register should be carried over to the new register following the same order and arrangement. A certificate to the effect that all entries in the previous register have been brought forward in the new register and that no item has been omitted except under the orders of the Branch Officer shall be given by the AAO/SO(A) in the cover page or the first page of the Calendar of Return.

(viii) All Branch Officers of sections should periodically review the Calendars of Returns so as to see that the obsolete items are deleted and the Calendars kept updated. Progress made in this regard is to be furnished to the C&AG of India by 1st week of April/July/October/ January every year.

(C&AG of India Letter No.20/Insp/38-91 dated 25.3.92)

### **State of Work Report**

**106.** (i) Under para 1.16.1 of C&AG's MSO (Admn) Volume-I, DGADS/Pr.DA (OF)/Pr.DA (AF&N) is required to submit a quarterly report on the state of work in the Defence Audit Department to C&AG's office in the form of a descriptive memo reviewing very briefly but critically, the state of affairs in respect of all the sections or groups of sections. In order to ensure uniformity and completeness of the Reports and also their timely submission to C&AG, the following instructions are to be followed while preparing the Report:-

(ii) The Report should be accompanied by a descriptive memo indicating among other things the position regarding old record management, settlement of outstanding objections, position regarding arrears in Central Audit / Review, details of arrears in local audit project and progress report of work in PAO's office etc.

The Report should be accompanied by the following annexures.

Annexure- Statement showing letters outstanding for over one and three months.

Annexure- Statement showing LTARs /LTANs not issued within the prescribed period of one month.

(iii) In addition, any arrears in work and delay of despatch of the various reports as and when they come to notice and any other item of work considered fit for bringing to the notice of HQ Office should also be reflected in the Report.

(iv) The above report from Command Officer / Branch Officer should reach HQrs Office by the 5th of the month following the quarter to which it relates.

(C&AG's Circular No.8 Audit II/89-letter No. 755-11/235-85 dated 12.6.1989. DADS No.2508/A-Admn/103/89/Vol.VI/Coord dt. 30.11.89)

(v) In addition to the above report, with a view to putting the reports on computers for easy retrieval, input format statements as prescribed showing the periodicity of sending information in a consolidated form are to be sent to Director (EDP) of C&AG's office by DGADS quarterly and annually.

(vi) The report in the prescribed format in respect of Command/Branch Officers for each quarter should reach HQrs Office by 15th of July / October/January/ April each year and the annual report by 15th April each year.

(vii) This consolidated report is in addition to the Arrear Report/State of Work report mentioned above. (DGADS No. 2518/A-Coord/103/92/orders dated 1.11.91)

### **Annual Activity Report**

**107.** C&AG's office has been bringing out an Annual Activity Report of the IA&AD depicting not only the organisation of the department and the variety and volume of the work done but also important highlights of the work as well as the improvement affected. The information required for the report should invariably be sent to Headquarters for consolidation by the due date.

(DADS No. 4408/ A-Coord /87/87-88 dated 8.2.89)

### **Note Book of orders**

**108.** Each section in the HOrs office, Command offices and Branch offices should maintain a note book in which the substance of all important orders relating to audit, accounts and administration should be noted under appropriate headings together with details of number and date of the authority based on which entry is made and the relevant file No. etc. under the dated initials of the Sr.Ar./Ar. and SO(A)/ AAO concerned.

### **Registers maintained in Headquarters office**

**109.** The list of registers maintained in Headquarters office is detailed in Appendix-I.

### **Registers maintained in Command Offices**

**110.** The lists of Registers maintained in Command Offices and Central/ Local Test Audit Groups are contained in Appendix II and III respectively.

### **Duties and responsibilities**

**111.** The duties and responsibilities in general of the main categories of staff viz. Supervisor/ Section Officers/Asst. Audit Officers, Senior Auditors/Auditors, Clerks and Group 'D' staff are enumerated in the following Paragraphs :

#### **(i) Supervisors/Section Officers (Audit)/ Assistant Audit Officers**

- (a) The Supervisor/Section Officer (Audit)/Assistant Audit Officer is responsible for the control and supervision of work in the Section. He should see that the work in the section is carried out smoothly, is upto date and no item of work falls into arrears except under unavoidable circumstances. If any item of work lags behind the schedule and is likely to fall into arrears/ has fallen into arrears, he should take steps to tackle the situation immediately so as to avoid accumulation of arrears. He should promptly bring such a situation to the notice of the Branch Officer for advice/ instructions / orders.
- (b) The work in the section is controlled through the Calendar of Returns and Monthly Report. The Supervisor/Section Officer (Audit)/Asst. Audit Officer should, therefore, give utmost importance to these two returns which should be in his personal custody. He should close them on the due dates and ensure that every member in the section adheres

to the due dates. He is personally responsible for correctness of the entries in the Calendar of Returns and for the fact and figures in the Monthly Report.

- (c) The Supervisor/Section Officer (Audit)/Assistant Audit Officer is responsible for enforcing strict punctuality in attendance on the part of the members of the section. He is personally responsible for the safe custody of the attendance register. He should strictly follow the instructions regarding marking of late attendance and daily closing of the attendance registers.
- (d) The Supervisor/Section Officer (Audit)/Assistant Audit Officer should enforce and maintain strict discipline in the section. He should ensure that members of his section do not absent themselves from their seats unauthorisedly during office hours except during lunch hour and scrupulously observe the prescribed lunch interval. Acts of indiscipline, misconduct or disorderly behaviour on the part of any member of the section should be brought to the notice of higher authorities promptly.
- (e) It is the duty of a Supervisor/Section Officer (Audit)/ Assistant Audit Officer to make an objective assessment of the work and conduct of every member in the section by careful and constant watch all through the year.
- (f) He should see that the section presents a neat and tidy appearance. He should see that records in the section are kept neatly arranged in racks, cup-boards etc., and that closed files and cases, old registers and other records not current are kept neatly stitched or bound. Records not required to be retained in the section should be weeded out and sent to the old records at frequent intervals.
- (g) He should go through the inward dak daily and mark and make note of important communication, letters requiring urgent action or immediate reply, letters from Comptroller & Auditor General etc., and keep a special watch over their disposal.
- (h) He is responsible for the safe custody of the furniture, office machines and duplicate key of cupboards and tables.
- (j) In addition, the Supervisor/Section Officer (Audit)/Assistant Audit Officer should discharge such duties and responsibilities as are enjoined upon him in codes, manuals, office orders etc., and those entrusted to him by the Branch Officer concerned.

**ii) Supervisors/Section Officers (Audit) / Asst. Audit Officers in Local Audit Parties**

- (a) It is his duty to enforce and maintain discipline and punctuality in attendance among party members. The attendance register should be kept in his personal custody. The register should be submitted to the Reviewing GO concerned whenever the audit is supervised.
- (b) The Heads of the Local Audit parties will have the discretion to allot any specific duty/duties to the members of the parties taking into account the importance of the documents, quantum of work involved,

special enquiries to be attended to both at the units/formations and also at the station as well as any other additional jobs specially assigned to the Local Audit Parties. The supervising officers will, however, ensure that proper discretion is exercised by the Heads of the Local Audit Parties, while distributing the work among the party members to achieve objectives of proper utilisation of staff, effectiveness of audit etc., and to ensure that no document is left unaudited.

- (c) The members of LTA Party are to be involved in clearly defined areas of work so that accountability and identification of their contribution in terms of quality and quantity can be ensured. The items of work to be done by the LTA Parties are indicated in the Annexures to the DADS letter No. 4470/A- Admn/218/83 dated 21 .12.84.
- (d) In order to have a proper accountability and identification of contribution of the individual members of the Local Audit Parties, a proforma indicating in detail the allocation of work among the various members of the party should be prepared under the signatures of the Head of the Party and the supervising officers. On completion of the audit, each member of the LTA Party will record a certificate on the proforma that the duties assigned to him/her have actually been completed. These certificates will be countersigned by the Supervising Officers.
- (e) Each Auditor, Senior Auditor, Section Officer (Audit) and Asst. Audit Officer of a Local Test Audit Party will submit separate reports in the form of material for inclusion in the Local Test Audit Report based on the actual work done and Preliminary Observation Slips raised by them taking into account the replies from the units/formation thereto to the head of the parties. These reports, after arranging in proper sequence, will be submitted to the Supervising Officer for final drafting of the LTAR.
- (f)
  1. In the case of Local Test Audit Parties consisting of two Assistant Audit Officers and one Auditor or two Section Officers and one Auditor it is expected of the Asst. Audit Officer/Section Officer heading the LTA Party to attend to the more important item of work including special enquiries allotted to be done by the Assistant Audit Officer/Section Officer.
  2. In case the local audit party consists of both SOs and supervisors the demarcation of duties between them should be laid down in such a manner that relatively higher responsibilities devolve on the S.O/A.A.O as the case may be.

(CAG' circular No.8 - O&M/1989 and DADS No.4470-A-Admn/218/83 dt.21.12.84).

- (g) He is responsible for safe custody and keeping upto date the Codes and Manuals and other books supplied to the LTA Party and also office orders and other circulars.
- (h) He is responsible for the custody of Service Postage Stamps.
- (j) The pay and allowances, tour TA/DA Advance and other personal claims of the members of the LTA Party are sent to them by means of

Demand Drafts drawn in favour of the Section Officer (Audit)/Asstt. Audit Officer on the branch of State Bank of India at or near the place of audit. He should encash the draft, disburse the amounts and return the acquittance roll with the certificate of disbursement to Cashier.

**(iii) Senior Auditors/Auditors**

- (a) The Senior Auditors/Auditors should possess a fairly good degree of knowledge of the working of the office as a whole and thorough knowledge of the work in the section in which he is working. He should be thoroughly conversant with all Orders, Rules, Codes and Manuals pertaining to the work in his section. He should endeavour to keep his knowledge of Rules, Codes and Manuals etc., always upto date.
- (b) He should put promptly in files, letters etc., that have been finally disposed of and on which file order has been obtained and also office copies of all letters despatched.
- (c) He should keep his seat neat and tidy, should keep registers, files and other records in the racks, cupboards etc., neatly arranged, should not allow to remain on floor any record. He is responsible for the safe custody of all records pertaining to his seat and remaining in the section.
- (d) He should maintain properly and submit on the due dates registers and returns prescribed/required to be maintained. He should strictly adhere to due dates prescribed.
- (e) He should weed out promptly records not required to be kept in the section and arrange to transmit them to old records. He should ensure that records obtained by him from old Records for reference are returned to the Old Records immediately after use.
- (f) He should also discharge any duty or responsibility specially assigned to him.
- (g) The Senior Auditors/Auditors in Local Audit Parties should discharge duties and responsibilities (in local audit) assigned to him in the allocation of work ordered by the Section Officer (Audit)/Assistant Audit Officer/RGO. He should take steps to obtain records/documents required for audit scrutiny from the Office/Units/Formations being audited and arrange for safe return of all such records/ documents. He should arrange to deliver the requisition slips, observation slips and closely watch their prompt reply. He should maintain despatch register, service stamps' account and attend to despatch of letters, LTARs documents etc. He should prepare reports/returns due to be sent to Main Office/Headquarters Office and despatch them. He should maintain stock of stationery articles and forms required for day to day use and arrange to replenish whenever necessary.

**(iv) Asstt. Audit Officers / Section Officers/Supervisors/ Senior Auditors/ Auditors in Central Test Audit**

- (a) The Central Test Audit groups are composed of Asst. Audit Officers/Section Officers/Supervisors and Senior Auditors/ Auditors

under the overall charge of Audit Officers/Sr. Audit Officers. They are to be involved in clearly defined areas of work so that accountability and identification of their contribution in terms of quality and quantity can be ensured. In demarcation of duties it may, however, be kept in view that Supervisors are assigned duties where overall theoretical knowledge of accounts or audit may not be a dominant requirement. With this object in view, the important documents maintained in the various sections of the CDA, which are audited by the CTA groups have been distributed among the members of the groups as per the annexures to DADS No.39681 A-Admn/218/83 dated 22.12.86.

(CAG's circular No.S- O&M/1989).

- (b) The general guidelines in respect of staff of the Local Test Audit Parties will also equally apply in the case of Central Test Audit Groups also. However, while the Preliminary Slips may be issued by the Senior Auditors/Auditors, the Objection Statements will be drafted by the Asst. Audit Officer/Section Officer (A)/Supervisor for finalisation by the Audit Officer/Senior Audit Officer.

(DADS No.3968/A-Admn/218/83 dated 22.12.86).

- (c) He should carry out any other item of work assigned or instructions issued by the Section Officer (Audit)/Asst. Audit Officer/RGO or any other higher authority.

**(v) Clerks/Typists**

- (a) The clerks should receive the inward dak and diarise these letters and other letters received from any other source. He should ensure that all letters received on a day are diarised the same day or the very next working day. He should also ensure that letters diarised and distributed are acknowledged by the Senior Auditors/Auditors concerned the same day or the next working day.
- (b) All letters, communications etc., sent out of the office should be entered in the Despatch Register by the clerks concerned. He should ensure that the enclosures, if any, are correctly attached. He should not despatch any letter which do not bear signature of the officer concerned. The office copy of each letter should be sent to the section concerned for filing and record. He should prepare the outstanding lists of papers received and not disposed of finally by the concerned section as per periodicity prescribed and submit to the Branch Officer concerned. He should discharge any duty or responsibility specifically assigned to him by the Section Officer (A)/Asst. Audit Officer / Branch Officer or any higher authority.
- (c) Knowledge of typing being a precondition for appointment to the post of clerks, any clerk may at any time be called upon to do typing work.

**(vi) Record Keeper**

The Record Keeper is responsible for ensuring that old records are kept in proper order and sequence and that they are not damaged or destroyed by damp, white ants or due to any other cause. He should supply books of references when requisitioned for. The Record Keeper should see that the

record room is swept every day by the safaiwala and kept clean. In the absence of Record Keeper, these duties should be performed by the Daftry.

**(vii) Duties of Group 'D' Staff**

- (a) One member of Group 'D' Staff will be detailed each day for opening/closing the office in the morning/evening. A roster will be drawn up for this purpose by the Establishment Section with the approval of Audit Officers/ Sr.AO (Estt). The person detailed for opening the office will attend one hour before the opening time of office on the appointed day. He will be permitted to leave office on that day an hour earlier than the usual closing time. Similarly, the persons detailed for closing duty will stay back in the office for an hour more than the usual closing time. They will also be permitted to attend office late by an hour on the following working day.  
(para 6.1 of Hand Book on Security Instructions).
- (b) Group 'D' employees should dust, clean and air the room and see that no articles are missing. The sectional Group 'D' will remain in charge of the room till the arrival of the Senior Auditors/ Auditors/Asst. Audit Officer/ Section Officer (Audit). Attendance should be recorded in a register kept for the purpose.
- (c) Group 'D' staff should attend immediately to all calls from the officers, sections to which they are attached, carry files etc. from section to sections and from sections to the gazetted officer rooms and vice versa and supply drinking water and attend to any other item of office work whenever called upon to do so. They should also lift and carry light furniture like table, chair etc., from one spot to another whenever required. Group 'D' staff should also switch off the fans, lights etc., and keep articles of furniture in their proper places when the section closes for the day. Before leaving office they should get the doors of the rooms locked up securely. They should not leave office without the permission of Gazetted Officer or Section Officer concerned. Any neglect of duty or in-subordination on their part should be brought to the notice of gazetted officer concerned for disciplinary action where necessary. Group 'D' staffs are supplied with livery by Government and they should use them during office hours. Failure to turn out in proper uniform is a breach of discipline for which strict disciplinary action will be taken against them. Section Officers/Assistant Audit Officers are responsible for ensuring that Group 'D' attached to the section keep their uniform neat and clean and are properly dressed. All Government articles such as livery, umbrellas, blankets, bags etc. in possession of Group 'D' staff should be deposited with the cashier where those are required to be withdrawn.
- (d) The following duties are assigned to the Daftry:
  - 1. all kinds of elementary binding work
  - 2. ruling of forms and statements
  - 3. preparation of paste and all pasting work such as pasting of vouchers, circulars etc in guard files.
  - 4. stitching of files, transit or other registers

5. packing of parcels, sealing and closing of bags containing dak etc.
  6. operation of the duplicating machine where gestetnor operators are not posted
  7. miscellaneous work such as renewing the blotting paper rolls, changing the dates of the date stamp etc.
  8. helping the cashier in distributing stationery to sections.
  9. pasting of correction slips to the codes and manuals supplied to the gazetted officers and sections of the office.
  10. seeing that all stationery racks of gazetted officers are adequately filled with forms, flags, slips etc.
  11. opening of dak before the gazetted officer.
  12. attending to any other items of normal work of a daftly which the Asstt. Audit Officer /Section Officer (Admn) may require him to do.
- (e) Cases of delay in attending to or neglect of duty on the part of daftly or other group 'D' staff should be brought to the notice of Asstt. Audit Officer / Section Officer (Audit) Administration / Establishment who exercises over all supervision. The Section Officer (A) / Asstt. Audit officer will bring such cases to the notice of the Branch Officer in charge for disciplinary action when called for.
- (f) The Farash where so appointed, will be held responsible for dusting the furniture and records in all the office rooms as well as in the room of gazetted officers.
- (g) The safaiwala-cum-chowkidar where so appointed is responsible for looking after all the rooms of the office and keeping constant vigil over the office building and premises to see that no damage is done to these and no loss or theft of any article occurs. He should see that no office property is removed from the office. He should unlock all the rooms, open all the doors and windows in the morning and have the rooms swept and dusted and should also close them in the evening after the members of the office have left.

**(viii) Duty Lists**

- (a) In order to ensure that personnel engaged in audit at different levels are involved in clearly defined areas of work for ascertaining accountability and identification of contribution in terms of quality and quantity, work is to be clearly distributed among members of the group as prescribed for adherence (See Para 111 above). Each central audit group will maintain duty lists in respect of each Auditor / Senior Auditor in Form DGADS-106 which would indicate inter-alia the changes that take place in the distribution of work as a result of change in staff due to transfers, leave or inter-sectional postings etc. The duty lists should be recorded in a bound register which should be preserved permanently. The register would be reviewed by the Command Officer every month to ensure that a proper record of the duties on which each Senior Auditor / Auditor is employed is maintained to facilitate fixing of

responsibility in case of failure of audit coming to notice at a later date.

(b) The question of fixation of responsibility should be taken up immediately when a case of failure comes to notice.

(CAG'S No.3930-Admn.1/419-58 dated 20.12.59; DADS No. 1257/A-Admn/21/61 dated 8.6.61).

### **Departmental Security Instructions regarding Document**

**112.** (i) Rule 11 of CCS (Conduct) Rules 1964 prohibits Government servants from communicating to anyone including fellow government servants without authority, any information acquired by them in the course of their official duties either directly or indirectly. Such wrongful communication of information as well as retention or removal of any document containing such information is punishable under the Official Secrets Act. The Heads of Offices should, therefore, ensure that the Departmental Security instructions regarding handling of TOP SECRET and SECRET papers issued from time to time are strictly followed by all concerned.

(ii) The following procedure regarding receipt, custody, handling and despatch of Top Secret, Secret and Confidential papers should be followed;

(a) Wherever any instructions or directives of a Secret nature are issued by the DGA to the Command Officers with the object of initiating a particular audit investigation or collecting any information, copies of these secret communications should under no circumstances be forwarded to the AAO/SO (A). Instead, if necessary, a self contained directive marked 'Secret' should be sent to them. Contents of such directives should not be divulged to the authorities of the units audited and the investigation to be carried out or the collection of information required should be done in the normal manner just as in the case of any other item of work.

(b) The following four types of security grading are known as 'Classified'. A document bearing any of these security classification is known as a classified document.

1. Top secret
2. Secret
3. Confidential
4. Personal "Not for publication"

1. **Top Secret:-** This grading is reserved for papers containing information of such a vital nature that, for reasons of national security, it must not be disclosed to anyone, for whom it is not essential to have knowledge of it for the proper performance of his duty.

2. **Secret:-** This marking is reserved for papers containing information, the unauthorised disclosure of which would endanger national security, cause serious injury to the interest or prestige of the nation or serious embarrassment to Government or would be of advantage to a foreign nation.

3. **Confidential:-** This marking is reserved for papers containing information, the unauthorised disclosure of which while not endangering national security would be prejudicial to the interests of the nation, any Government activity or individual or would cause administrative embarrassment or difficulty or be of advantage to a foreign nation.

4. **Personal not for publication:-** This marking is reserved for

communication to the members of the public when it is desired to make it clear that these communication or the information contained therein should not be published.

(iii) Great care must be taken while fixing the classification. While a higher classification may impose a burden of taking the various precautions which are in fact unnecessary, a lower classification may cause unnecessary disclosure of contents of the documents which may even injure national interest.

(iv) (a) All files containing classified documents must be marked conspicuously with the highest classification of documents contained in them. Proper record of the copies made of classified documents viz. typed/cyclostyled /xeroxed should be maintained by AAO/AO concerned and its distribution should be shown on record. Carbon papers, stencils, imperfect copies of stencil papers etc. relating to these classified documents should be removed by the AAO/AO concerned and destroyed immediately and recorded in the relevant register/office copies. No extra copy of the classified documents should be made.

(b) "Top Secret" and "Secret" documents required to be submitted to DA/DDA should be sent in suitable steel boxes with proper locking arrangements.

#### **(v) Treatment and custody of classified documents**

##### **Confidential Papers**

(a) All confidential papers should be addressed to an officer of an appropriate status by name. Confidential letters received should be opened only by the addressee and in his absence, by an officer performing his duties. Confidential papers will be diarised in the Section concerned and handed over to the AAO/Sr.Ars. concerned directly.

(b) Typing of all confidential documents should be got done in the Section concerned under the personal supervision of the Sr.Ar. concerned.

#### **(vi) Treatment of 'Secret' papers**

A paper marked 'Secret' is intended for the perusal only of the officer to whom it is addressed and limited number of persons whose duty it is to deal with the subject contained in that paper. It should be opened by the addressee or by an officer doing his work in his absence or specially authorized to open secret covers in his absence. In no case should secret cover be opened by an officer of a rank lower than AAO. A secret paper should also be similarly addressed to an officer of an appropriate status by name and the instructions for sealing of such letter should be strictly followed.

#### **(vii) Treatment of 'Top Secret' papers**

A top secret document must 'invariably be addressed by name to the officer for whom it is intended and must be closed in a cover and sealed in the presence of the transmitting officer. A Top Secret cover should be opened only by the addressee or by an officer directly superior to him to whom the addressee's papers are submitted in the normal course. In no case a top secret cover be opened by an officer below the rank of Sr. AO/Audit Officer.

#### **(viii) Dealing with Top Secret/Secret Documents**

(a) Top Secret papers will be diarised by the PAs concerned and will then be handed over to the PDA/DA for further orders thereon. These papers will be dealt with at the appropriate level as decided by the PDA/DA. With the exception of the

papers which are to be kept by the PDA/DA under his personal custody all 'Top Secret' papers should be kept under lock and key in the safe custody of the Branch Officer and Secret papers in the safe custody of the AAO. The diary shall also be treated as 'Secret'.

(b) The procedure regarding receipt, distribution and custody of the Secret papers received is detailed in the para 85.

(c) Top Secret/Secret papers required to be sent outside should be put/ enclosed in double cover-the inner cover being marked 'Top Secret' or 'Secret' as the case may be and addressed by name to the officer for whom it is intended and sealed in the Section by the PA/Steno. The outer cover should bear only the usual official address of the addressee and the rank of the officer despatching the same. Top Secret papers should be sealed with special seals obtained from the Ministry of Home Affairs and Secret and Confidential letters may be sealed with ordinary seals. Top Secret covers should always be accompanied by the special receipt slip prescribed by the Ministry of Home Affairs and the return of the receipted copy of which should be watched by the stenographers concerned. Top Secret papers when sent by post should be sent 'Registered and Insured, Acknowledgement due', while secret letters should be sent "Registered acknowledgement due". Confidential letters may be sent in single sealed envelopes. Separate outward diary registers should be maintained by the stenographers concerned for 'Top Secret' and 'Secret' papers.

(DADS No.4410/S-64/No.II dated 10.1.58)

(d) Top Secret documents must be accompanied by a "receipt slip" in the form given below:

**Receipt**

Received file/UO Note

No.....

Dated.....

From.....

Signature of the officer.....

Department.....

Dated.....

This slip must in each case be signed by the officer taking receipt of the paper and must be returned without delay to the officer from whom the paper is received.

(e) No copy (Photostat / type / manuscript) of top secret/ secret papers should be made out without the written orders of the Director of Audit. Wherever copies are ordered to be made out, these should be done only under the personal supervision of the Sr. AO/AO/AAO concerned.

(f) All the officers and staff concerned should ensure that Top Secret/ Secret papers are not left out on their tables/racks but are kept in the almirah duly secured as and when they are not on their seats even for a shortwhile.

(g) Stock verification of secret documents in each section will be carried out by the Sr. AO/AO-in-charge half yearly in March and September and report submitted to the Head of Office. A review of all secret documents will be conducted periodically and destruction orders obtained where necessary.

(h)(i) The pages of stenographer's shorthand Note Book in which dictation of

top secret/secret matter has been taken should be taken back immediately by the officer concerned and destroyed.

(ii) A register of short hand note books should be maintained in the administration section in Form DGADS-124 All the short hand note books should be serially numbered and recorded in the register. Separate note books should be used for Top Secret and Secret correspondence. The register should be submitted monthly to the Gazetted Officer and quarterly to the Head of Office, (Director of Audit in the case of HQrs office). The completed note books should be returned by the Stenographers to the Branch Officers in charge of Administration Section. These should be destroyed after the expiry of three months from the date of last entry in the note books. A note regarding destruction will be kept in the Register of short hand note books.

(ix) (a) All duplicate keys should be kept in safe custody of Heads of Offices. A register of duplicate keys should be maintained and a periodical verification of the keys should be carried out by the head of the office and a certificate recorded in the register.

(b) Loss of keys should be reported immediately to the Head of Office for investigation and replacement of the lock.

**(x) Taking work Home**

(a) In no circumstances should office papers (including vouchers and registers) be taken home by non-gazetted staff.

(b) In the case of LTA parties, all official records should be kept in the personal custody of the AAO/SO(A) in the office boxes supplied to them. No documents should be kept by the local test audit parties in the offices visited unless there are arrangements for the safe custody of the documents in these offices.

(CAG's DO No.543-Admn/I/52 dt. 13.11.53 & DADS Memo No.101 A-Admn/KW/Sec/53 dt.9.3.53)

**(xi) List of Security Dont's**

(a) Don't talk about your work, either in office except where you have to or at home. Avoid the temptation to talk big about the secrets you are dealing with people; they will not be impressed on the contrary they will know that you are betraying security secrets.

(b) Don't go about with your eyes shut. If everyone is on the look out for practices that endanger security and at once reports any loopholes or malpractices that come to his notice, then security would be assured.

(c) Don't leave your room with secret papers lying on your desk where anyone can get at them; lock up all secret papers when leaving your room even for a short time.

(d) Don't sign receipt for secret papers blindly. Look through the files, count the papers typed or duplicated to ensure that all are present and correct.

(e) Don't keep useless secret papers. Destroy all drafts, rough notes, spare copies and other odd secret papers as soon as they are no longer wanted and make a note to that effect on the file.

- (f) Don't throw secret papers into the waste paper basket where they can be collected with other non-secret papers and may fall into unauthorised hands. Make separate special arrangements for dealing with secret paper including blotting paper.
  - (g) Don't give secret papers loose to peons to carry about the office; close them in boxes first.
  - (h) Don't omit the security marking from papers you are dealing with including cypher telegrams and at the same time make sure that an unnecessarily high security grading is not given.
- xii) (a) Command Officers/Heads of Offices should ensure that each member working in his office as well as in sub-offices functioning under him reads the hand book of security instructions and familiarizes himself with the provision of the security instructions issued by authorities such as Ministry of Defence and Home Affairs, C&AG and DGADS. A certificate must be obtained from each member of the office who has any kind of access to top secret/secret / confidential records to the effect that he has read these instructions/hand books and / or familiarized himself with these security instructions and the same should be kept on record by the Head of Office in the service book of each concerned official.
- (b) An Annual Report regarding continued possession of the Hand Book on Security instructions should be sent by the Command Officers/Sr. AOs/AOs who are heads of offices so as to reach the DGADS by 5th April each year.
- (xiii) All important contracts, agreements, deeds and bonds (e.g. agreement in form G.F.R. 22 for drawing advances for purchase of motor car, motor cycle, scooter etc. and mortgage bonds in form GFR 24 hypothecating the car/motor cycle/scooter to the President should be kept in the safe custody of a gazetted officer.
- (xiv) On the occasion of transfer of charge, Gazetted officers should hand over to their successors, the top secret and confidential files in their custody along with keys and valuables. A note of this should be made in the transfer memorandum.

### **Gradation list**

**113.** (i) A gradation list showing the position of staff as on 1st March should be prepared annually and three copies thereof will be sent to CAG by the middle of June each year.

- (ii) The gradation list is drawn up in 2 sections as per details below:
  - (a) Section I - details the gradation list proper indicating' the details of officers and staff arranged according to seniority category-wise in the prescribed proforma (format below refers).
  - (b) Section II- includes details of personnel on deputation/foreign service to other offices/undertakings etc., and personnel on deputation to the Defence Audit Department.
- (iii) It should be ensured that as and when any change is necessitated in the

service particulars in the gradation list, an entry is made in the master copy of the gradation list, so that it is not lost sight of when the next list is brought out.

### **Format**

1. Serial No.
2. Full Name and educational qualifications (in case of holder of Degree and higher qualifications only)
3. Whether belongs to SC or ST? If not, say neither
4. Date of birth/Date of commencement of continuous Government service
5. Date of continuous appointment promotion to the cadre (in the case of promoted incumbents the fact may be indicated by linking up an asterisk mark in the date in this column with the word "Promotion" at the top of the column)
6. Date of successful completion of probation (This column is to be filled up where probation is prescribed. If the period of probation is extended the word "extended" should be written)
7. Post in which confirmed and date of confirmation
8. Pay and date of last increment
9. Remarks (This column will be utilised to include miscellaneous information in respect of the person)

Note:- In the list of Sr. AO/AOs, AAOs and SOs there will be an additional column to note the year of passing the SOGE/Revenue Audit Examination for SOs/AAOs

### **Index Cards**

**114.** (i) An Index Card in form DGADS-122 should be maintained in respect of AAOs/ SOs(A)/Sr. Auditors/Auditors. It should be sent to the office to which an individual is transferred along with the Service Book.

(DADS No.4 1 46/A.Estt/13/81 dated 7.11 .81)

(ii) The Index Cards should indicate the experience in central audit and local audit by mentioning the experience in audit of stores, MES, Miscellaneous units etc.

(iii) Experience in the different sections of the HOrs office should be shown separately in the Index Cards (i.e. Admn, Report, Appropriation, Performance Audit and Provision Audit Section etc).

(iv) The index cards in respect of all SOs(A) and Auditors who have completed 3 years as on 1st October and due for promotion as Asstt. Audit Officers/Sr. Auditors respectively should be submitted for DGA's perusal during his inspection visits.

(v) A statement, showing the experience of each Sr. Auditor, Auditor and AAO/SO(A) in different types of audit should be sent to HOrs office by all Command Offices/Heads of Offices annually in the middle of April each year.

(DADS No.4681/A-Estt/13/55 dt. 11.2.55 and 304/A-Coord/80- 89- 90/Insp/Corr dated 28.4.89)

### **Identity Cards**

**115.** (i) The orders issued by the DGADS in respect of the employees of the Government of India working in the offices located at New Delhi/Delhi will be followed in the HQrs office.

(ii). In Command Offices/Branch offices, the following procedure will be followed:.

(a) Blank Identity cards will be issued by the DGADS on requisition. These on receipt will be accounted for in a register in Form DGADS-123. The Command Officers/Heads of Offices will issue the passes under their signatures after the photograph of the employees has been pasted in the space provided in the Identity Cards and attested by the Gazetted Officer. The photographs of Command Officers will be attested by the DGADS /Pr. D.A. (AF&N) / Pr. D.A (OF) as the case may be.

(b) The Identity Cards should be such that the official is restricted to his sphere of work only. In view of this, the Identity Cards should be surrendered on transfer of the official and only after this, the Last Pay Certificate etc. should be issued.

(DGADS New Delhi No.938/A-Admn/8/90/Misc dt. 25.6.91)

(c) The normal life of an Identity Card will be three years from the date of its issue, after which period the Identity Card will become invalid and shall be replaced without any charge. The maximum cost of the photo should be fixed by the Command Officer according to local condition. Any person desiring to have the card replaced before the expiry of the prescribed period, shall be required to pay a replacement fee of Re.5/- in addition to the cost of the photo.

(CAG's No.851-NGE-I/78-68 dt. 8.4.68)

(d) The identity cards will be withdrawn from the persons who are discharged, dismissed, suspended or due to retire or proceed on leave pending retirement. The cards so withdrawn will be destroyed in the presence of a gazetted officer. Proper record of destruction will be kept in the register of Identity Cards.

(e) Photograph charges for the first issue of an Identity Card and subsequent replacement after the expiry of its normal life as specified in (c) above shall be borne by the Government These charges will be debited to the contingent grant of the office concerned. In all other cases, the cost of the photographs will be borne by the employees concerned.

(f) Photographs of Gp. 'D' shall be taken in their respective official uniform.

### **(iii) Annual Physical Verification**

Identity cards issued to the officers and staff will be physically checked in the month of April each year and a certificate to this effect will be sent to the DGA so as to reach him by 5th July each year.

### **(iv) Loss of Identity Card**

(a) In the case of loss of an Identity Card it shall be incumbent on the holder to report the loss immediately to the nearest Police Station and also to his Command Officer in writing.

(b) A penalty of Rs.20/- in the event of loss of an Identity Card shall be imposed on the person concerned.

(c) Photograph charges for issue of a duplicate Identity Card under the

above sub para shall be borne by the Government servant.

- (d) Besides the recovery of penalty charges, a person who fails to give a satisfactory explanation for the loss of his/her Identity card shall render himself/herself liable to disciplinary action.
- (e) The police authorities shall be informed immediately if the Identity Card reported to have been lost is subsequently found and the Identity Card returned to the office for cancellation, in case a duplicate has in the meantime been issued.

### **Service Books**

**116.** (i) A Service Book in Form MSO(T) 27 (Revised) should be maintained in respect of officers and staff from the date of his/her first appointment. The book should be kept up-to-date and on no account should this item of work be allowed to fall into arrears. A certificate regarding verification of service should be recorded in the Service Book as required under Rule 257 GFR-2005 and a certificate to the effect that this verification has been done should be rendered to the HQrs office by 5th July each year.

(ii) A Register of Service Books should be maintained in the Establishment Section in the proforma prescribed for the same.

(iii) At the time of opening Service Books entries regarding date of birth will be made after comparison with the original records like the Matriculation Certificate / SSLC Certificate, Certificate from educational authorities, municipal birth certificate or other reliable evidence of age which the Government servant is required to produce. In case where only the year of birth is known, but not the month and date, the date of birth should be entered as the 1st of July. When, however, the year and the month are known but not the date, the 16th of the month should be assumed to be the date of birth.

(iv) The entries in the opening page of each Service Book should be renewed or reattested every five years.

(v) Every member of the office for whom a Service Book is maintained should be asked to sign in the column prescribed in the Service Book once in a year in token of having examined his Service Book. At the time of signing the service book, they should see that the service book is properly maintained and that all events are duly recorded therein so that there may be no difficulty in verifying the service for pension. Should any official/ member of the staff of the office desire to examine his Service Book on any other occasion, the Sr. AO/AO-in-charge of the Establishment. Section may permit him to do so. If he finds that the book is not written up-to-date or that any necessary entry has been omitted or wrongly made he should at once report the matter to the Sr. AO/AO-in-charge for necessary rectification. A report on annual attestation of Service Books by staff is required to be rendered to HQrs Office by 5th September each year.

(vi) A certified copy of the Service Book may be supplied to the Government servant who asks for it on quitting Government service without fault or resignation on payment of a copying fee of Rs.5/-.

(MOF OM No.F-12/(16)EIV/6 dated 9.5.61 received under CAG's No.855.Admn/II/ 48-61 dt. 30.5.61)

(vii) 25% of the total number of Service Books maintained in the office should be got test checked annually during the month of June by an AAO/SO(A) selected for the purpose. The Service Books checked should as far as include the books of those officials who are due to retire within the next five years but in any case should cover the Service Books of all officials due to retire within the next two years irrespective of the fact whether the prescribed percentage of 25% is exceeded or not. A suitable record of Service Books audited every year should be maintained to ensure that all service books are audited in rotation.

(DADS No.4508/A.Estt/23/62 dt. 24.10.62 and 1563/A.Estt/23/62.63 dated 6.6.63)

(viii) Entries relating to LTC availed of by Government servants should be made in the Service Books as required by orders governing the grant of the LTC as relevant.

(ix) The Service Books should be kept under lock and key in the custody of AAO/SO-in-charge of Establishment/Establishment Auditor of each office. A periodical physical verification of the service book should be done twice each year in the month of March and September by a responsible officer to be nominated by the Head of Office, preferably by one who is not connected with Administration/Establishment. The result of physical verification carried out should be recorded in the register. The register should be submitted to the Head of Office by the first week of October and April each year.

(CAG's letter No.2387/TA.II/93.79 dt. 20.11.79 and DADS letter No. 138/A.Misc/14/79/PU dt.11.4.1980)

#### **ANNEXURE- 'A'**

**(Referred to in Para –105)**

**List of Returns due from Command Offices**

Sl. No	Nature of Return	Date of Submission
1.	Report covering cases of those who retired in the preceding calendar month	3 <sup>rd</sup> day every month
2.	sanctioned and posted strength	5 <sup>th</sup> day every month
3.	Surprise security check	5 <sup>th</sup> day every month
4.	Loans and advances sanctioned to Central Govt. Employees	5 <sup>th</sup> day every month
5.	Report on Admin matter, E.B., Personal claims etc.	5 <sup>th</sup> day every month
6.	Settlement of pension and other retirement benefit	5 <sup>th</sup> day every month
7.	Maintenance of control register for working/ submission of documents in respect of HBA/MC advance	5 <sup>th</sup> day every month
8.	Progress report on paras included in the Audit Report for the year	5 <sup>th</sup> day every month
9.	Expenditure Review in respect of GP. "A" officers	5 <sup>th</sup> day every month
10.	-do- in respect of GP. "B" officers	5 <sup>th</sup> day every month
11.	List of persons retiring in the next three months	7 <sup>th</sup>
12.	Prompt settlement of terminal claims and other complaints of retiring staff	10 <sup>th</sup>
13.	Monthly D.O letters on important financial irregularities	10 <sup>th</sup>
14.	Report in the prescribed proforma covering all cases of retirement within eight months	15 <sup>th</sup>
15.	Posted/sanctioned strength of Sr. AOs/AOs/AAOs	25 <sup>th</sup>
16.	Statement showing outstations to be visited by LTA parties during the month	25 <sup>th</sup> of the preceding month
17.	Tour Programme of Command Officers involving stay out of HQrs.	20 <sup>th</sup> of preceding month
18.	Report regarding Sr. AOs/AOs/AAOs on leave as on 21 <sup>st</sup> of every month	25 <sup>th</sup>
19.	Monitoring of expenditure for the year – Flash as well as main report	end of the month
20.	Monthly expenditure statement in respect of GP. 'A'.	Last day of every month
21.	Monthly expenditure statement in respect of GP. 'B' & Non-gazetted	Last day of every month.
22.	Monthly statement of audit of pension payment made in India on behalf of Ministry of Pension U.K. (from DDA DS Allahabad)	25 <sup>th</sup> of the 3 <sup>rd</sup> month following the month to which the report relates
23.	Audit of computerized system (By concerned officers)	15 <sup>th</sup> January, March, May, July, September

### Quarterly

1.	Intimation of assignment to PAO	1 <sup>st</sup> Working day of March, June, September and December
2.	Purchase of publication out of contingencies – official and non-official publications	5 <sup>th</sup> of April, July, October and January
3.	Collection of information regarding the actual expenditure on various types of allowances in respect of Group A, B and	5 <sup>th</sup> of April, July, October and January

	non-Gazetted Staff.	
4.	Constitution of OLIC	5 <sup>th</sup> of April, July, October and January
5.	Quarterly progress report regarding progressive use of Hindi	5 <sup>th</sup> of April, July, October and January
6.	Intimation regarding the date of holding of OLIC meeting	20 days before the date fixed for meeting
7.	Material for quarterly Audit Bulletin	5 <sup>th</sup> of April, July, October and January
8.	Supply of copies of Quarterly Audit Bulletin	5 <sup>th</sup> of April, July, October and January
9.	Department magazine –Abhilasha	5 <sup>th</sup> of April, July, October and January
10.	Surprise Security Check	5 <sup>th</sup> of April, July, October and January
11.	Stepping up of pay of seniors to that of Juniors	5 <sup>th</sup> of January ,April, July and October
12.	Delegation of powers to sanction sanction air travel by Non-gazetted staff	-do-
13.	Delegation / delegation sent abroad-Quarterly return regarding actual expenditure incurred.	-do-
14.	Transfer of charge at outstation	5 <sup>th</sup> of April, July, October and January
15.	Quarterly list of important points raised in Test Audit	5 <sup>th</sup> of April, July, October and January
16.	Incentive for quicker weeding out of old records	5 <sup>th</sup> of April, July, October and January
17.	Civil suits/writs filed by serving/retired employees of IA & AD against Government	5 <sup>th</sup> of January ,April, July and October (to be despatched on the last working day of the quarter ending 31 <sup>st</sup> March, 30 <sup>th</sup> June, 30 <sup>th</sup> September, 31 <sup>st</sup> December)
18.	Rendition of Quarterly report in from ER I	5 <sup>th</sup> of January ,April, July and October
19.	EB cases in respect of GP. 'B' Officials	5 <sup>th</sup> of January ,April, July and October
20.	Complaints of retired officers and staff	5 <sup>th</sup> of January ,April, July and October
21.	State of work report	5 <sup>th</sup> of January ,April, July and October
22.	Wives and dependants of Govt. servants taking employment in foreign Mission and Embassies (Nil report not to be rendered)	5 <sup>th</sup> of January ,April, July and October
23.	Preparing time bound Programme for training all employees in Hindi	10 <sup>th</sup> of January ,April, July and October
24.	List of officers who are willing to handle training classes in Hindi	10 <sup>th</sup> of January ,April, July and October
25.	Quarterly magazine in Hindi published by CAG	15 <sup>th</sup> March, June, September and December
26.	Training in Hindi, Hindi Typing and Stenography	15 <sup>th</sup> of January ,April, July and October
27.	Incentive scheme for use of Hindi in official work	15 <sup>th</sup> of April, July October and January
28.	Consolidated report on state of work-Arrear reports and other returns	15 <sup>th</sup> of April, July October and January
29.	Progress report of local test audit	25 <sup>th</sup> of April, July October and January
30.	Simplification of the rules and procedure governing the grant of pension, regarding recovery of dues from retired Govt. servants when the full pension is released after the expiry of six months	25 <sup>th</sup> of January ,April, July and October
31.	Scheme of voluntary retirement of employees after 20 years of qualifying service	25 <sup>th</sup> of March, June, September & December
32.	Settlement of pension retirement benefits	25 <sup>th</sup> December, March, June, September

33.	Exhibition of losses in the Appropriation Accounts of Defence Services-Quarterly report of losses including infrectious expenditure and ex-gratia payments	1 <sup>st</sup> of August, November February and May
34.	Strengthening of Admn-Review of cases of Govt. servants who attained the age of 50-55 year or completed 30 years of qualifying service.	End of January ,April, July and October
35.	Inclusion of cases of financial irregularities, losses pertaining to Border Roads in civil Audit Reports	5 <sup>th</sup> June, Sep,Dec, March

### HALF YEARLY

1.	Verification of service of officials who have completed 25 year of service or due to retire within 5 years	5 <sup>th</sup> January & July
2.	Sanction on special casual leave	5 <sup>th</sup> January & July
3.	Clerks completing 5 years of service	5 <sup>th</sup> January & July
4.	Correction to the Manual of Audit Deptt, Defence Services, Vol.1 & II	5 <sup>th</sup> January & July
5.	Review of register of fincial irregularities & MFAI	5 <sup>th</sup> January & July
6.	Inspection Reports/LTARs not issued within the stipulated time frame together with reasons therefore	July, January
7.	Persons who are due to retire in the next 24 months and who are in occupation of Govt. accommodation	January/July
8.	Training of Clerks/Typists	15 th of January & July
9.	Checking of cash book half yearly by SO(A)/.AAO other than the onej in-charge of Estt.	15 th of January & July
10.	LTA Programme	25 th of February, August
11.	Physical verification of service books	September, March
12.	Half yearly staqtement showing the progress of on-going construction work in IA & AD (bnoth residential and office accommodation)	30 th Septemlber & 31st December
13.	Assessment of impact of training in RTI	5 th of April, October
14.	Overtime Allowance	5 th April, October
15.	Half yearly distribution of posts & Telephone list of IA&AS	5 th April, October
16.	Pending disciplinary cases in field offices-Non-gazetted	25 th April, October
17.	Reimbursement of tuition fee	April, July
18.	Grant of honorarium to N-G. staff in IA & AD	5 <sup>th</sup> of May & November
19.	Expenditure on telephone	5 <sup>th</sup> November & May
20.	Condonation of deficiency in service for appearing in Department confirmatory Examination	30th Mat & 30 <sup>th</sup> November
21.	in Department confirmatory Exam FOR Auditors- Forwarding of list of candidates	15 <sup>th</sup> June & December
22.	Suggestion Award Scheme	25 <sup>th</sup> June/25 <sup>th</sup> December
23.	List of officials who are due to retire within next 12-24, 18-36 months	25 <sup>th</sup> June, December
24.	List of Govt. servants, IA & AS officers due to retire within the next 24 to 30 months	25 <sup>th</sup> December & June
25.	Hindi Teaching Scheme- submission of half yeary progress	5 <sup>th</sup> of July & January

	report	
26.	Review proposals for furniture	25 <sup>th</sup> of July & November
27.	Incentive for stenographers for proficiency	1 <sup>st</sup> Sept & 1 <sup>st</sup> March

### ANNUAL

1.	Certificate regarding permanent advance-impres	5 <sup>th</sup> April
2.	Cashiers Special Pay-Sanction	5 <sup>th</sup> April
3.	Supply of copies of Audit Bulletin	5 <sup>th</sup> April
4.	Supply of liveries to GP. "D" staff	April
5.	Report regarding possession of Hand Book of Security Instruction	5 <sup>th</sup> April
6.	Annual return on audit undertaken under Section 14 & 15 of CAG's DPC Act 1971	7 <sup>th</sup> April
7.	Cash awards for encouraging use in Hindi for noting and drafting in Central Govt. offices	25 <sup>th</sup> April
8.	Supply of typewriters	10 <sup>th</sup> April
9.	Expenditure statement for March Supplementary	April
10.	Certificate under HBA rules to the effect that the house is maintained in good condition free from any encroachment, rats of tax have been paid etc. to be obtained and sent.	5 <sup>th</sup> April
11.	Stock verification of books	15 th April
12.	Confidential report G.O.s	25 th April
13.	Confidential report N.G.staff	25 th April
14.	Verification of claims of SC/ST	5 th May
15.	Material for activity report of the Deptt.	1 st week of May
16.	Report on indebtedness, court cases	1 st week of May
17.	Allocation of expenditure of Joint Cypher Bureau	May
18.	Cash Award for meritorious work	25 <sup>th</sup> May
19.	Exhibition of lasses in the Appropriation Accounts Defence Services	31 <sup>st</sup> May
20.	Total No. of P.F.account in rerspect of Gp. "D" employees as of 31 <sup>st</sup> March	5 <sup>th</sup> May
21.	Interest on GPF accumulation for Gp. "D" staff	5 <sup>th</sup> May
22.	Audited Annual Accounts of DARC	5 <sup>th</sup> May
23.	Certificate regarding grant-in-aid and expenditure	5 <sup>th</sup> May
24.	Indent for standard forms including stationery and letter pads	25 <sup>th</sup> June
25.	Indent for calendars	30 <sup>th</sup> June
26.	Certificate regarding C.Rs of all N.G. staff	30 <sup>th</sup> June
27.	Limited Departmental comp0etitive examination for Clerks for promotion as Stenographers	16 <sup>th</sup> June
28.	Expenditure on HBA for the year as a whole	25 <sup>th</sup> June
29.	Conditions for dealing with service associations-submission of document	25 <sup>th</sup> June

30.	Annual Time Programme of CTA CSD/Formations	5 <sup>th</sup> June, 5 <sup>th</sup> Sep
31.	Report on stock verification of identify cards	5 <sup>th</sup> July
32.	Indent for special forms	5 <sup>th</sup> July
33.	Verification of inventory of dead stock items	15 <sup>th</sup> July
34.	Write off of articles of miscellaneous stores and other dead stock items, if any	July
35.	Limited Department competitive examination for matriculate Gp.'D' for promotion as clerks	16 <sup>th</sup> July
36.	Revenue Audit Examination for SO(A) and AAOs other than Civil-Defence Audit Branch Pre-Exam Training in Income Tax Paper-I	25 <sup>th</sup> July
37.	Annual verification of service of Gp.'B' officers and Non-gazetted staff.	5 <sup>th</sup> July
38.	Annual verification of insurance policies in respect of houses constructed with the help of HBA	5 <sup>th</sup> July
39.	List of projects selected for PCE Audit	31 <sup>st</sup> July
40.	Foreign assignment panels for developing countries	5 <sup>th</sup> August
41.	Strengthening of administration-Review of cases of Govt. servants on attaining the age of 50/55 years and after completing 50 years of service	14 <sup>th</sup> August
42.	Periodical reports/returns on HBA-Rules to regulate the grant of advance to the Central Govt. servants in the prescribed Proforma	20 <sup>th</sup> August
43.	Investment of Defence Services shares/debentures/ bonds of Govt. companies private companies, statutory bodies/ corporation/co-operative societies etc. Statement No.13	5 <sup>th</sup> August
44.	Copies of proforma Accounts relating to charged expenditure etc. for the month of March final and supplementary together with full particulars of observation raised which are outstanding at the close of the year.	5 <sup>th</sup> August
45.	Material for DACR's Audit Report-Civil 1 <sup>st</sup> batch	5 <sup>th</sup> August
46.	Statement of write off of loss etc. pertaining to Border Roads Organisation	5 <sup>th</sup> August
47.	Volume of work done in audit offices	25 <sup>th</sup> August
48.	Preparation of Annual Activity Report	End of August
49.	SOs grade Examination (DAB) Part-I and II & Revenue Audit Examination for AAOs/SO(A)	1 <sup>st</sup> September
50.	Hindi Day to be observed on 14 <sup>th</sup> September every year	14 <sup>th</sup> September
51.	Annual attestation of service books by staff	5 <sup>th</sup> September
52.	Budget Estimates	10 <sup>th</sup> September
53.	Statement of contracts given to other than lowest tenders MES, ASC and R&D contracts	5 <sup>th</sup> September
54.	Report on long term contracts (incl. R&D contracts)	5 <sup>th</sup> September
55.	Overstocking of stores	5 <sup>th</sup> September
56.	Annual Accounts of CSD	5 <sup>th</sup> September
57.	Appropriation Accounts of Defence services (Review of MES expdr.)	Sept. to Nov.

58.	Control over expenditure and audit of allotments placed under locally controlled heads	30 <sup>th</sup> September
59.	Scale Audit of lighting units	5 <sup>th</sup> September
60.	Promotion of Auditors as Sr. Auditors	5 <sup>th</sup> September
61.	Promotion of Clerks/Typists to Auditors	5 <sup>th</sup> September
62.	Annual report on payment of pension made in India on behalf of British Ministry of Pension	5 <sup>th</sup> October
63.	Certificate regarding observance of rules regarding supervision of store accounts	5 <sup>th</sup> October
64.	Certificate on store accounts	5 <sup>th</sup> October
65.	Statement regarding procedure of stock verification	5 <sup>th</sup> October
66.	Annual Audit Certificate	5 <sup>th</sup> October
67.	Certificate on 'P' Loans and Advances bearing interest – statement No.4 in respect of Finance Accounts	5 <sup>th</sup> October
68.	Loans granted to State Govt. private bodies etc. in respect of which terms and conditions of repayment of loans have not been fulfilled.	5 <sup>th</sup> October
69.	List of Defence works executed by civil agencies	5 <sup>th</sup> November
70.	Statement showing remission/reduction of departmental charges	5 <sup>th</sup> November
71.	Rush of March Expenditure	5 <sup>th</sup> November
72.	Certificate of Annual Accounts of Defence Services	5 <sup>th</sup> November
73.	Audit certificate on the correctness of receipts and charges compiled under Major Heads 069/070/071/2069/2071/2071/2072 and 4079	5 <sup>th</sup> November
74.	Verification of production and trading accounts of Military Farms and Bakeries	5 <sup>th</sup> November
75.	Transfer of govt. property of the bookvalue exceeding Rs 1 lakh each free or at a concessional rate to Non-Govt. organization	5 <sup>th</sup> November
76.	Contribution paid to international organization from Defence Services Estimates	5 <sup>th</sup> November
77.	Interest on debt and other obligation and other debt deposit heads-Annual Audit Certificate on correctness of receipts and charges	5 <sup>th</sup> November
78.	Subsidies paid to various companies govt. autonomous bodies etc. from Defence Service Estimates	5 <sup>th</sup> November
79.	Audit certificate on the correctness of expenditure on Family Welfare Programme	5 <sup>th</sup> November
80.	Sub Audit Officers certificate relating to expenditure on J&K Militia	5 <sup>th</sup> November
81.	Material for DGCR's Audit Report-II Batch	5 <sup>th</sup> November
82.	Annual report on rendition of incorrect certificate	5 <sup>th</sup> November
83.	Expenditure on secret service	5 <sup>th</sup> November
84.	List of Holidays	15 <sup>th</sup> December
85.	Proposal for adhoc grant-in-aid	25 <sup>th</sup> December
86.	Annual declaration in respect of Provident Fund	26 <sup>th</sup> December

	withdrawals to the effect that the house purchased out of GPF withdrawals continue to be in the name of the employer	
87..	Preparation of annual plan by the Dte. of Printing, Ministry of Urban Development for the printing jobs to be under taken by the Govt. of India Press	5 <sup>th</sup> January
88.	Incentive Examination for Sr. Ars.	31 <sup>st</sup> January
89.	Refund of cancellation chares on the unused air ticket (nil report not required)	5 <sup>th</sup> January
90.	EB cases where the officials are not allowed to cross the EB on the due date	5 <sup>th</sup> January
91.	Procedure for payment of DCRG to the families of deceased Govt. servants	1 <sup>st</sup> week of January
92.	Statement of immovable property in respect of IA&AS officers	5 <sup>th</sup> January
93.	Fire statistics	25 <sup>th</sup> February
94.	Statement of immovable property in respect of Gp.'B' officers	5 <sup>th</sup> February
95.	Information in regard to membership of recognized Union/Federation	25 <sup>th</sup> February
96.	Statement showing distribution of work amongst GOs & strength of various categories of staff	5 <sup>th</sup> March
97.	Pre-SOs grade Examination (DAB)	15 <sup>th</sup> March
98.	Fixation of seniority of candidates sponsored by Staff Selection Commission	5 <sup>th</sup> March
99.	Gradation list of IA&AD and distribution list	25 <sup>th</sup> March
100.	Consolidated report in respect of grant of advance increment on passing R.A. exam by SOs (A)/AAOs/ Ar.	Immediately after the results of the exam are announced
101.	Expenditure incurred on Border Roads	On completion of audit of DGBR
102.	Review of Balances	Soon after Completion of audit
103.	Progress report on reverification of character and antecedents	5 <sup>th</sup> January

### Periodical

1.	Confirmation of the execution of new fidelity insurance cover	Whenever cashier is changed
2.	Confirmation of the continuance of the prescribed fidelity insurance	As soon as the policy is renewed
3.	Special enquires	When completed
4.	Progress Report-CTA	Soon after completion of audit of each section
5.	Change of telephone nos.	As and when change occurs
6.	Report on PCE Audit in respect of schemes selected	As and when completed
7.	Casualty report GOs/NG staff	As and when occurs
8.	Applications for withdrawals from SO's Grade Exam/R.A. Exam	Soon after the Examination

### Other Authorities

### Weekly

	<b>Nature of Return</b>	<b>To whom sent</b>	<b>Date of submission</b>
1.	List of payments along with paid vouchers	PAO (DA) Meerut	9 <sup>th</sup> , 16 <sup>th</sup> , 23 <sup>rd</sup> & 3 <sup>rd</sup>

### Monthly

1.	Certificate regarding licensee fee recovery	Asstt Estate Manager/Estate Manager	1 <sup>st</sup> week
2.	Cases of retirement within eight months	PAO/Pr.DADS	15 <sup>th</sup>
3.	Cases of those who retired in the preceding calendar month	PAO/Pr.DADS	3 <sup>rd</sup>
4.	List of persons retiring in the next three months	PAO/Pr.DADS	7 <sup>th</sup>
5.	Monthly abstract of sort term advances	PAO	5 <sup>th</sup>
6.	Training of officers in RTI	RTI/Pr.DADS	Following month

### Annual

1.	Annual IT statement	ITO salary	
2.	List of full particulars of GPF in respect of Gp.'D' employees and the amount to be transferred to Deposit including interest payable	PAO(DA) Meerut	
3.	Budgetary control over expenditure of large savings under pay of Estt. Payment made to AMA to be intimated	PAO(DA) Meerut	
4.	Annual Report on CGEGIS	PAO(DA) Meerut	
5.	Recovery of advances bearing interest	PAO(DA) Meerut	

**ANNEXURE-‘B’**  
**(Referred to in para - 105)**

List of Returns to be submitted by the Director General of Audit to the C&AG.

Section	Periodicity	Subject	When due
<b>Admn</b>			
1.	Annually	Continuance of Temporary post AO	Ist week of January (before beginning of the next financial Year)
2.	Annually	Statement of Immovable Property in respect of IAAS Officers	By end of January
3.	Annually	New capital (constructed) works in IA&AD carried out by CPWD & debitale to the demands for grant of the work and Housing Ministry (In Proforma 'A' & 'B') (Nil report not required)	30th June of 31st July (As and when required)
4.	Annually	Telephone Directory of retired IA&AS Officers	As and when required
5.	Half yearly	Progress Report on In-house Training	10th April and 10th October
6.	Annually	SOGE Pt. I & II forwarding of list CAG MSO Admn Vol.I 3rd Edn. Para 9.2.3	Before Exam
7.	Annually	Forwarding of list of Rev. Audit Exam Candidate CAG's MSO (Admn) Vol.I Para 9.3.2	15th August
8.	Annually	Forwarding of list of Rev. Audit Exam Candidate CAG's MSO (Admn) Vol.I Para 9.3.2 CAB	15th August
9.	Annually	CCS (Conduct) Rules for Sexual harrasment of working women	31st January
10.	Annually	Holding of DPCs-Avoidance of Delay	10th January
11.	Annually	Annual Return of vigilance cases	Ist week of January
12.	Annually	Annual Return regarding utilisation of no. of vacancies reserved and filled by Ex-servicemen for the period ending 31/12	31st January
13.	Annually	Private/State Govt Buildings hired for office accn and for rest houses/guest houses/Inspection Quarter	April
14.	Annually	SOGE(DAB)/RAE for SOs/AAOs-forwarding of questions papers set marks locally	Immediate after completion of SOGE
15.	Annually	SOGE/RAE for SOs/AAOs stock of blank answer books	Immediate after completion of SOGE
16.	Annually	SOG Exam-Pt.I withdrawal of candidature	After completion of Exam
17.	Annually	Revenue Audit Exam for SOs/AAOs-Withdrawal of Candidature	After completion of Exam
18.	Annually	Completion of training for eligibility to appear in Rev. Audit Exam for SOs/	After completion of Exam

		AAOs	
19.	Annually	Completion certificate to be rendered to HQrs office after completion of computer training to the SOG Exam Part. II candidate	After completion of Exam
20.	Annually	Report regarding Offices/guest houses/ Personal and State Govt. houses taken at rent for Inspection Accommodation	10th April
21.	Halfyearly	Personnel (including AOs) on deputation within and outside IA&AD on foreign services abroad	15th January and 15th July
22.	Half yearly	Creation of Temporary Non-Gazetted post & continuation of existing temporary posts of SOs(Nil report not required)	September and March
23.	Halfyearly	Suggestion Award Scheme-suggestions made by members staff (including officers) for improvement in Audit/ Accounting & House Keeping procedure which contribute to economy. (Nil report not required)	1st July and 1st January
24.	Halfyearly	Returns showing the names of officials who have been on deputation/foreign service for a period exceeding 3 years	15th January and 15th July
25.	Halfyearly	Reservation of posts for physically handicapped persons in Gp'C' & 'D'	10th January and 10th July
26.	Halfyearly	Departmental Exam passed staff awaiting promotion as Accountant/Auditor	5th January and 5th July
27.	Halfyearly	SOG Exam passed staff awaiting promotion as regular SOs	5th January and 5th July
28.	Halfyearly	Pending Disciplinary cases	15th October and 15th April
29.	Halfyearly	Report for monitoring of recruitment of Minority communities in the Ministries/ Department	21st October and 21st April
30.	Halfyearly	Residential Accommodation in IAAD	25th January and 25th July
31.	Quarterly	Trg.-cum-practical work programe for SAS probationers. Note: The report for the period ending Dec. should be accompanied with declared confdl. Comments about the nature & qualities of experiene gained & work done by each probationers (Nil report not req.)	10th April/July/October/January
32.	Quarterly	Transfer of surplus SOGE passed Ar. to other offices-position of SOs/AAOs (To be sent in prescribed (revised) proforma)	31st July, October, January, April
33.	Quarterly	Sanctioned & Men-in position. Distribution of Staff in various cadres	10th April, July, October, January

34.	Monthly	Posted Strength of AOs as on 1st of the Month	1st week of every month
35.	Monthly	Sanctioned strength and staff in position of the various offices as on 1st of the Month	10th of every Month
36.	Quarterly	Statement showing civil suits filed by serving/retired Govt servant of IAAD against Govt which are pending	31st Jan, 30th April, 31st July & 31st October
37.	Quarterly	Quarterly Statement of legal cases of non employees of IAAD	31st Jan, 30th April, 31st July & 31st October
38.	Quarterly	Quarterly Report showing the progress of on-going construction work in IAAD (Both residential & office Accn)	31st April/July/October/January
39.	Quarterly	Review of Calendar of Returns	Ist May/Aug/November/February
40.	Quarterly	Vigilance Returns in respect of Group B	31st April/July/October/January
41.	Monthly	Progress of work approved by HQrs Office	10th of every month
<b>Appropriation</b>			
42.	Annually	Certificate of net proceeds of taxes of income & expenditure, duty on property other than agriculture land for the yr. 1977-78 onwards. (Audited fig. of T&R Heads on MH 021/031/220(Rep sent by CGDA) direct to CAG's office)	After the Annual Accounts of the year are closed
43.	Annually	Defence Services Estimates	May(Three copies included one in Hindi)
<b>Budget</b>			
44.	Monthly	Expenditure Statement in r/o Gp-'B' & NGE's	10th of every Month
45.	Monthly	Expenditure in respect of Gp 'A' officers	10th of every Month
46.	Monthly	Loans and Advances to Central Govt. Employees by Central Govt.	5th of each Month
47.	Quarterly	Scheme of voluntary retirement of Govt. Employees	15th April, July, October, January
48.	Quarterly	Expenditure Returns of HBA Central Govt. Servants	15th April, July, October, January
49.	Quarterly	Complaints from retired officials	15th April, July, October, January
50.	Quarterly	Collection of informations regarding Actual expenditure on pay and various type of allowances	31st April, July, October, January
51.	Halfyearly	Sanction of Special Casual Leave	10th July, January
52.	Annually	Periodical Report Return on HBA Rules to Regular Grant of HBA to Cent. Govt. Employee	7th September

53.	Annually	BE/RE for ensuing current year	10th September
54.	Annually	Proposal for Adhoc Grant-in-Aid	30th December
55.	Annually	Final Appropriation of Review of Expenditure last year March Final	10th July
56.	Annually	Budget Estimate for adhoc Grant-in-Aid, contributes for Recreation Club, Special construction works and special contingency.	15th July
57.	Annually	BE for Hardware and Software	10th September
58.	Annually	Engagement of casual labour	when requested
59.	Annually	RE and BE in r/o Demand No.36 major 7610 Loans and Advances to Govt. Staff	4th October
60.	Annually	Maintenace of Assets Register of Physical Assets	10 <sup>th</sup> September
61.	Monthly	HBA to Government Servant	5th of each month
<b>Coordination</b>			
62.	Quarterly	Deputation/Delegation sent abroad at each quarter-return regarding actual expdr. incurred thereon.(Nil report also required)	20th April, July, October, January
63.	Quarterly	Air Travel of Non-entitled Officers (Nil report Not required)	April, July, October, January
64.	Quarterly	Consolidating the existing quarterly State of Work report arrear report and other reports	Within a Month of the end of the April, July, October, January
65.	Quarterly	Group Officers' supervision of local audit parties	15th of April, July, October, January
66.	Halfyearly	Appraisal Report for Half yearly regarding setting of Internal Audit Wings. This report is to be sent in prescribed proforma vide CAG letter No.656/ Inspection/59-91 dt. 1	1st April and October
67.	Annually	Internal cancellation charges on unused Air Tickets (Nil report not required)	15th January
68.	Annually	Annual return on audit under-taken under section 14 & 15 of CAG DPC Act 1971 for the year ending	20th April
69.	Annually	Activity Report	As and when called for
70.	Annually	Implementation of Audit Plan	30th April
71.	Annually	Ranking the performance of Audit Offices	15th May
72.	Quarterly	Report on outstanding Irs/Paras of Inspection Reports	25th June April, October and January
73.	Monthly	Important points, irregularities noticed by the ITA.	
<b>ECPA</b>			
74.	Annually	Annual Audit Plan and Tentative Audit Plan for the next year's Audit Report	April

		(Performance Audit)	
<b>Estt</b>			
75.	Quarterly	Quarterly Audit Bulletin along with material for interesting recommendations made in the Reports of Central and States PAC's and COPU's CAG No.722-Audit II/36-90 dt. 16.6.92	10th January, April, July, October
76.	Annually	Wall Calendar requirement (Report is to be sent if there is any change required)	As and when required
77.	Annually	Information and updating of Telephone list etc. Distribution of Gaz-post of Gp-'A' officers and other informations.	1st June
78.	Annually	Diaries (Prestage) Engagement etc.	15th July or 20th January (As and when called for)
79.	Annually	Database of computers installed in IA&AD	15th April
80.	Casual	Change in Residential Telephone No. of Directory either due to change in combent or other reason	To be sent as and when change occurs
<b>Hindi</b>			
81.	Quarterly	Report Publication of Quarterly Magazine from the office of CAG (Nil report is also expected)	31st March, 30 June, September, 31 December
82.	Quarterly	Annual progress report related to progressive use of Hindi/Information regarding rule books.	20th April, July, October, January
83.	Quarterly	Codes Manuals ka Hindi Anuvaadan	20 April, July, October, January
84.	Quarterly	Codes Manuals ka Hindi Anuvaadan tatha Dwibhashi Mudran	20 April, July, October, January
85.	Annually	Report regarding presentation of Shield for maximum use of Hindi in different Deptts/Ministries and subordinate offices. <b>Note:</b> Only the consolidated report of offices of 'A' region is to be sent. (All CO's should sent by 20th June)	31st July
86.	Annually	Lekha Pariksha Pratedano ka Hindi me prastutikaran	1st May
<b>Report</b>			
87.	Quarterly	Status of vetting of ATNs (To be sent in computer print out proforma)	January, April, July & October
88.	Annually	Printed copy of ARDS for signature of CAG of India	15th February
89.	Annually	Annotated copy of the Report of the CAG of India	Two weeks before consideration of Report by PAC

90.	Annually	Outline of the ensuing Audit Reports (1998 ARDS onwards)	15th July
91.	Annually	Cases of corruption or serious malpractices to be furnished at the time of forwarding of Bond copy of ARDS to CVC by HQrs office	Every year along with Bond copy
92.	Quarterly	Outcome of interaction by the DG(Audit) (i) With the Minister concerned(ii) With the Auditee at the appropriate level relating to post factor analysis over the medium terms to identify issues with a systemic origin with a view to improving Audit Effective	4th Sept, 9th December, 12th March & 3rd June
93.	Annually	Improving Audit effectiveness (a) Segregation of important Audit Paras identifying system defeciencies & gross irregularities. (b) Post facto analysis over the medium terms to identify issues with a systemic origin	May every year
94.	Annually	Presentation of Reports in relation to accounts of Central Autonomous Bodies before both the Houses of Parliament	10 <sup>th</sup> August
95.	Annually	Standing Order on role of audit in relation to cases of fraud and corruption	Every year along with Bond Copy
<b>EDP Cell</b>			
96.	Quarterly	Utilisation of IT Assets, Hardware, Software (including Licences)	30 March, June, September, December

**CHAPTER 6  
UPKEEP OF OFFICEC**

## Office Library

117. (i) All books and publications (including reports of the C&AG, Finance Accounts, Appropriation Accounts, Reports of PAC and Annual Reports received from different Ministries/Government Undertakings) meant for use in the office should be held in the office library for facility of reference by the staff of the office. The Auditor (in HQrs Office) or a Clerk/Typist (in the Command/Branch Offices) will be responsible for the purchase, receipt, accounting and issue of all books and publications received / purchased in the office. From time to time books on accounting and auditing and subjects connected with the work of the office will be purchased locally.

(ii) Copies of Service Instructions/ Service Orders received in the office should be bound and kept in the library year-wise for easy reference.

(iii) On receipt, all books and publications should be entered by the Auditor/Clerk/Typist dealing with the library books in the 'Stock Register of Books' in the form given below:

Date	From whom received	No. & Date of reference	No. of copoies received	Stock in hand	Officer/ Section to whom issued	Number issued	Ref. to register of issue	Balance hand	Remarks
1	2	3	4	5	6	7	8	9	10

iv) A catalogue of books in the office library will be maintained in the form given below:-

Call No./SI No. assigned to the book	Name of the book or publication	Name of the Author	Name of the Publication	Year of Publication	Price if known	Remarks
1	2	3	4	5	6	7

(v) The books will be classified into various groups each being given an alphabetical series and books of the same group being given serial numbers with the alphabet of the series as a prefix to it. The books will be arranged in the almirah in the order in which they are entered in the catalogue i.e. by consecutive serial numbers.

(vi) The copies of Codes, Acts, Manuals etc. kept in the office library should be kept up to date by the Auditor/Clerk/Typist in-charge of those books by pasting correction slips whenever received. They should comply with the following instructions in addition to normal duties:

- (a) No book should be issued from the office library without a formal requisition from an AAO/SO(A) who will be held responsible for its return in good condition.
- (b) Books should be returned promptly. In case the books are retained for more than two months, written sanction of the Sr. AO/AO- in-charge of the section should be obtained.

(c) **Receipts and distribution of books etc.**

Books of Regulations, Codes etc. received for use in the office will be stamped with office stamp in such a way that the impression cannot be easily cut out or removed. The books, corrections slips, Army Instructions, Army Orders etc. will be entered by the official who is incharge of Library in a distribution register and these will be made over to the officers, sections, etc. according to their authorized distribution, acknowledgements being obtained in the register. Office of the DGADS will approve for arrangement of sets of all necessary Codes, Regulations, Manuals etc. to be provided to each officer/section of the main office and for each sub-office. The responsibility for custody, maintenance and correction of the publications will devolve on the Branch Officer of Establishment section in HQ office and Admin officers in branch offices actually holding the books and they will be required to hand over them to their successors when transferred or otherwise vacating their posts.

(d) **Maintenance Library**

One copy of every current book of regulations including departmental codes and manuals, hand-books, tables, Army lists, Gazettes and files of letters received from the various departments of the Government of India, AHQ etc. will be placed in the library and kept up-to-date. All Army Instructions, Army Orders and other orders will be connected and cross referenced. One copy of every previous edition of regulations and hand books, etc. should also be kept for future reference in order that old questions may be decided with the aid of the rules that were in force at the time.

The Branch Officer of the Establishment will be responsible for seeing that all books in the library are catalogued and the catalogue is kept up-to-date. Every officer, on assuming charge of the Establishment section, will satisfy himself as to the state of the library. Unless, at the time of taking over charge, he reports that the books are out of order or that any volumes are missing, it will be assumed that he received the library in good order and he will thence forward be personally responsible for any defect.

(e) **Updating of library**

The library in each office is required to be kept update. It is compulsory and mandatory that one copy (Manual and digitized) of each important document i.e. Audit Report, Bulletin, Journal, guidelines, Rules, Manual (Departmental and others), Check list and all other important documents which are required to be consulted/referred in connection with official work is to be supplied in the office library and kept up-to-date.

(C&AG's office letter No.9-old Records/16-98 dt. 05.04.2007)

### **Supply of Books**

**118.** (i) Books or papers required for use in the Department to be met out of contingencies will be sanctioned by Head of Department vide MSO Admn Vol.II.

(ii) Government of India Publications and correction slips thereto and the Gazette of India would be supplied by the Manager of Publication on pre-payment

and the requirement should be indicated to the Manager of Publication in the prescribed form.

(iii) Priced publications of the Defence Services are generally supplied free on requisition being made to the Director of Military Regulations and Forms or to the respective Branch of the Defence Services HQrs. Command Officers should intimate their requirement to the HQrs office.

**(iv) Corrections to Codes and Manuals**

Whenever any of the existing provisions in the Books, Codes and Manuals requires to be modified/amplified/deleted or whenever a new provision is to be introduced, the DGA would issue correction slip which would be communicated to all offices as per mailing list. On its receipt in the office, copies thereof will be taken and pasted in the copies of the concerned books/codes/Manuals.

(v) All books of regulations, codes, etc. should be kept corrected up-to-date. Uncorrected copies of regulations etc. are liable to result in erroneous decisions being given and are, therefore, worse than useless. In order that the corrections of regulations, codes etc. may be carried out regularly and systematically, the following procedures will be followed:-

- (a) The Auditor/Sr. Auditor/Clerks in charge of the library will be responsible to see that the numbers of correction slips corresponding to the number of books on charge are correctly distributed.
- (b) The Books having been correctly corrected (properly linked and cross referenced) will be allotted to one or more Sections.
- (c) When correction slips are received, they will be immediately distributed to all concerned; a sufficient number will be retained by the staff in-charge of the library to correct the books of the DGADS/Directors/Dy. Directors, examination stock and the library copies of books.
- (d) The staff in charge of the library will bring to the notice of the officer-in-charge of the Establishment section any case in which a sufficient number of correction slips has not been received or any other deficiency in their supply.

**Supply of books at concessional rates**

**119.** (i) Books prescribed for SOGE and Codes and Manuals thereto may be supplied to such Sr.Auditors/Auditors/Clerks as may apply at concessional rates as indicated in Para 2.12 of CAG's MSO (Admn) Vol.I (Third Edition). Such books so purchased by candidates must be returned to the office in case they resigned from service without even appearing once in the SOGE. A suitable record of such books issued to candidates at concessional rates will be maintained so that the concession is not admitted for the same publication again.

(ii) The requirements of Command Offices/Branch Officers for Civil, Defence Accounts and Defence publication should be assessed and intimated to the Director General of Audit, Defence Services half yearly in the first week of June and December. The requirement of the Department as a whole will be consolidated in the HQrs office and necessary indent placed with the approval of Director General of Audit. In the case of books required for supply to staff at concessional rates a specific certificate to this effect should be given.

## **Stock Verification of books**

**120.** The stock of books (including those issued for reference to G.Os) should be verified with the Register of Books and an Annual Report on the results of verification rendered to HQrs office by 15th April each year. In the HQrs office the verification should be carried out in July every year.

## **Office Equipments**

### **121. Typewriters / Computers**

#### **(i) Scale of issue**

- (a) Typist - One standard typewriter
- (b) Regular section: One typewriter for 4 persons with maximum of two machines for each section.
- (c) Stenographers:- One typewriter each

#### **(ii) Placing of Indents**

Indents for typewriters/office machines should be placed on DGS&D beyond the monetary limits prescribed for direct purchase or against rate running contracts concluded by DGS&D in accordance with powers vested in the Director General of Audit. Instructions contained in Govt. of India, Min. of PPG&P, Deptt. of Per & Trg. OM No.14/12/94-Welfare (Vol.II) dt. 05.07.2007 need to be complied with.

- (a) The above office machines required for use in the various offices of the Defence Audit Deptt. should be obtained through the prescribed supplying agency, with previous sanction of the competent finance authorities i.e. C&AG/DGADS.
- (b) The scale of issue of computers/typewriters will be as prescribed by the DGADS/C&AG.
- (c) All orders for the supply of new typewriters to Defence Audit Offices will be placed by the DGADS on the supplying agency.
- (d) Any proposal for supply of an additional typewriter will be referred to the DGADS with particulars showing the no. of typewriters already held in charge, their make and year of purchase and the present sanctioned scale for the office. If the replacement of a typewriter is intended, full details from the History sheet of the machine to be replaced will be furnished to the DGADS for necessary action. Condemnation of typewriters shall be subject to the following conditions:-
  - (i) the total expenditure on the repair and replacement of parts throughout the life time of the machine should exceed two thirds of the cost of a new machine of the same make, type and size of the machine to be condemned.
  - (ii) the machine should have outlived its prescribed life of ten years. Cases not covered by (i) and (ii) above will be referred to the C&AG of India by DGADS office.

#### **(iii) Custody of typewriters/machines**

- (a) The stenographer, typist or other person to whom a typewriter/machine/computers is issued should be held personally responsible for its care,

custody and up-keep. He should keep the machine in a clean condition and carry out the instructions issued by the makers for cleaning and oiling it. He should also be held responsible for maintaining correctly and upto date the machine card relating to the machine in his charge. He will be held responsible for any damage to the machine caused by carelessness or neglect.

- (b) The stenographers or typists should be held responsible for the efficient and economical use of typewriter and they should see that maximum use is made of each ribbon, forming it when necessary in order to use the whole typing surface.
- (c) If the typewriter/machine/computer becomes unserviceable for use, it would be condemned by the DGA after taking into account the age of the machine, amount incurred on repairs and replacement of parts, present estimate of repairs, cost of replacement of machine and the firm's opinion on the general condition of the machine and expected life of the machine after repairs.
- (d) Machines which cannot be maintained economically should be condemned and disposed of as early as possible. The main idea is that each office should have only good and serviceable machines which can be maintained economically. Condemnation proceedings in respect of old unserviceable machines which cannot be maintained economically should be initiated by each office and proposal in this regard should be forwarded to HQrs office. While sending proposals for condemnation of old unserviceable machines the following information (separately for each machine) should be furnished:
  1. Make of the machine and machine No.
  2. Date of purchase and original purchase price.
  3. Total amount incurred on repairs/replacement of parts/overhauling (excluding expenditure incurred on normal maintenance) since the date of purchase.
  4. Local authorised firm's opinion on the general condition of the machine (copy of the firm's letter to be enclosed).
  5. Estimated cost of repairs/overhauling to put the machine in working condition and the expected life of the machine after repairs.
- (e) A complete records of all typewriters/computers held in Command/Branch Offices should be kept in HQrs office to enable them to carry out periodical review of the requirement of new typewriters/computers (against replacement of old unserviceable machines/ to meet additional requirements) in each office. With a view to keeping the record up-to-date, a statement showing the expenditure incurred on the repairs of each typewriting machine during the preceding financial year should be sent to HQrs office by 10th April each year in the proforma prescribed below:

Statement showing the particulars of typewriters held in the office of the .....

SI. No.	Make of the Typewriter/	Machine No.	Type of key English or	Date of purchase	Original
---------	-------------------------	-------------	------------------------	------------------	----------

Purchase computer		Hindi			Price
1	2	3	4	5	6
Total expenditure incurred upto 31 <sup>st</sup> March on repairs /replacement of parts/over hauling etc. (excluding expenditure on normal maintenance) since the date of purchase.			Present Condition of the machine		Remarks
7			8		9

- (f) Disposal of condemned typewriters/computers should be done by the offices concerned under their own arrangement to the best advantage of the state and sale proceeds will be credited to the appropriate Head of account.

### Upkeep and repairs

122. (i) Heads of Offices may enter into service contract agreements with the firms to render service and maintenance of office machines at such frequent intervals as considered necessary. They shall make payments direct to the firms in respect of these services and incur expenditure to the extent of powers delegated to them.

(ii) Repairs of office machines would be carried out with reference to the powers delegated to DGA / Heads of offices as indicated in CAG's MSO (Admn) Vol.II.

### (iii) Upkeep of machines

Each stenographer or typist to whom a machine is issued will be held to be in charge of that machine and will be personally responsible for its care and upkeep. He will maintain a machine card in the proforma prescribed below:-

#### Machine Card

Name or Make of Machine .....Model .....  
Machine No.....Date of purchase .....  
Price .....Date of change of parts/Items .....  
Date of Condemnation .....

To whom issued	Date of receipt	Date of making	Signature of person taking over	Date of repairs	Nature of repairs	Cost of repairs	Remarks
1	2	3	4	5	6	7	8

### (iv) Optimal utilization of the computers

Individuals to whom computers are issued are responsible for:

- Safety and proper handling of computers and peripheral devices etc.
- Day to day maintenance of the computers and peripheral devices.
- Proper utilization of the computer e.g. word-processing, data maintenance and updating use for control purpose. A log for the use of individual computer should be maintained in the computer.

- d) Backing up periodically and keeping all data in the safe custody and in case of loss of data, to restore back the critical data.
- e) Copying of information from the disk/floppies only after authorisation.
- f) Ensuring the integrity of the files in their computers by use of passwords to prevent unauthorized access.
- g) Ensuring that the computers are virus free.

All officers/ officials are expected to do word processing on computers personally. All office notes/drafts for Group Officers and above have to be submitted in a word processed format. Sr.AO/AOs will be responsible for ensuring its compliance. Notes and drafts to Sr.AO/AOs should also be put up in word processed format by the concerned officials personally on their own computers.

### **Photocopying of documents**

**123.** The following procedure should be adopted for using the photocopier machine installed for taking copies of various documents required for office use:

- (i) Particulars of documents required to be photocopied should be handed over to the official-in-charge after making necessary entries in the Register maintained for the purpose.
- (ii) Copies should be taken in the photocopier only on the authority of the officer-in-charge/Group Officer concerned.
- (iii) It must be ensured that no unauthorised person is able to gain access to the photocopier.
- (iv) To ensure economy in photocopying photocopy work will be done only by the photocopy operator or by his substitute, after receipt of written requisition (upto 5 copies) from the Sr AO/AO of the concerned section. Requisition for 6 to 20 copies will require the approval of Audit Officer (Admn) and more than 20 copies that of the Group Officer.
- (v) Photocopy papers will be issued direct to photocopy operator who will keep a complete record of the same, which will be checked by AAO (Estt) at least once a month.

(DGADS circular (Local) letter No, 1/A. Estt/ DGADS dt. 7.1.04)

### **Custody of office bicycles**

**124.** Office cycles intended for bonafide official work should be under the custody of the cashier and the cycles should only be taken outside with his cognisance. Any unauthorised use of the cycles for personal and private work would render the person liable for any loss or damage resulting therefrom.

### **Telephone**

**125.(A)** (i) New telephone connections will be sanctioned by the DGADS vide items no.18 (xvii) and (xviii) of CAG's MSO (Admn) Vol.II for residences of officers and offices. The powers are exercisable subject to orders regarding economy etc. issued from time to time.

(CAG's No. 3229-NGE-I/81-99 dt. 30.10.79)

- (ii) Information relating to telephone list etc./distribution of Gp. 'A' officers

and other information should be furnished to CAG's office half yearly as on 1st January and 1st July every year with a copy to DGA.

(DADS No. 1162/A-Admn/158/87 dt. 3.7.87 CAG's No. 3293-GEI/163-87 dt. 22.6.87)

(iii) A half yearly report on economy in expenditure on telephones also should be rendered to HQrs office in the prescribed proforma by 5th of May and November for the half year ending October to March and April to September respectively.

(iv) As a measure of economy in expenditure on telephone all Command/Branch offices have been barred from STD facilities in both official and residential telephones.

(CAG No. 6240/GE 1/235/67 dt. 29.9.67)

(v) A register of trunk calls booked from the telephones in the office and in the residences of officers should be maintained by the stenographers of the officers in the prescribed form. Whenever telephone bills are received in the office the entries in the register should be verified and a certificate to the effect should be recorded on the bills before admitting the claims.

### **Reduction in Central Government non-Plan Expenditure**

**(B)** In this Ministry's Office Memorandum No.F.7(18)-E(Co-ord.)/79 dated the 7<sup>th</sup> September, 1979 on the subject cited above, the Administrative Ministries/Department have *inter alia* been advised that STD facilities may be completely withdrawn from both office and residential telephones of all officers, including the personal staff of Ministries. The matter has been reviewed in the light of certain technical difficulties pointed out by the P&T Department in implementing this directive. It has, therefore, been decided to implement it in phases, as indicated below:-

- (i) STD facility should be barred from telephones installed in the offices of all officers below the rank of Joint Secretaries. The personal staff of officers of the rank of Joint Secretary's level and above should be required to keep a record of the STD calls made from the office telephones of the concerned officers.
- (ii) A quick review of the need for continuing STD facilities in the residential telephones provided to all officers below the rank of Deputy Secretary.
- (iii) The telephone calls made from residential telephones in excess of 1000 calls per quarter (excluding STD calls made for official purposes so certified by the officers concerned with the reference to the register maintained by them) should be paid by the officer him-self. This will take effect from the quarter commencing from the 1<sup>st</sup> October 1972.
- (iv) A 10% cut in the existing number of Government telephones should be effected forthwith by each Ministry/Department.

(G.I. M.F.,O.M. No.F.7(20)-E.(Co-ord.)/79 dated 27.10.79)

### **Stationery and forms**

#### **126(A) (i) Stationery**

In partial modification of Rules 145 and 146 of GFR-2005, offices are

permitted to make purchase of stationery from Kendriya Bhandar/NCCF and Multi-state cooperative societies registered prior to issue of Govt. of India, Min. of Public Grievances and Pensions, Department of Personnel and Trg. OM No. F.No.14/12/94-welfare (Vol.II) dt. 05.07.2007, in which the majority of the shares are held by the Central Government after following the procedure and complying with instructions contained in the said OM.

(GOI Deptt. of Personnel & Trg. OM No. 14/3/88-Welfare dated 4th February 1988).

**(ii) Supply of forms**

(a) Indents for forms are sent by Command Offices/Branch offices by 25th June to the DGADS for counter-signature and onward transmission to the Manager of Forms Store, Calcutta. The indent would be checked in HQrs office to see that forms are not requisitioned unnecessarily or in excess. Heads of offices while submitting the indents for counter signature of the DGA should show in the duplicate copy for his information, the balance of forms in hand on the date of indent.

(b) Separate indents should be prepared for forms in DGA special series and submitted to the DGA by 5th July for counter-signature and onward transmission to the Manager, Government of India-Form Store, Kolkata - so as to reach him by 1st August.

(DADS No. 275/A-Estt/9/87-88 dt. 25.4.88)

(iii) (a) As soon as stores are received, they should be brought to account in a stock register in Form S.Y-240. The Sr. Auditor/Auditor/Cashier in charge of stationery will maintain an Issue Register of the stationery articles supplied to the officers and sections on indents furnished by them. The indents will be filed separately in the order of issues made. The actual issues made will be posted in the "Issue Register". The total issues during a month in respect of each item will be entered in the stock register. The accounts should be balanced monthly. The stock register should be submitted to the Branch Officer every month.

(b) Stock Books in Form SY 240 should also be maintained for the forms received from the Government of India Forms Store, Calcutta. The form received should be checked and brought to account in the Stock Books maintained separately for different series of forms and issues to sections against demands should be noted therein.

(c) Stationery should on no account be used by Government officials for other than bonafide public purpose.

**Economy in the use of paper**

**(B)** Government is the major consumer of paper which is in short supply, necessitating large-scale imports at considerable cost to the economy. All the organizations under the Ministry of Finance should, therefore, take urgent steps to effect economy in the use of paper. Some ways of achieving economy are indicated below:-

- (i) Notes should be typed/written on both sides of the paper;
- (ii) Typing should be done in single space;
- (iii) The number of spare copies of OMs/Orders, etc., should be reduced to the minimum necessary;
- (iv) Normally, office copies should not be typed again where the draft itself is quite legible and does not contain many corrections.

2. All organizations under the Ministry of Finance should also immediately take up a scrutiny of the size and format of various forms in use in the different departments of the Ministry including the field formations and suggest which of them could be completely eliminated or simplified and recast so as to ensure greater economy in the use of paper.

3. Used envelopes should not, as a matter of course, be discarded. As far as possible and practicable, these envelopes should be re-cycled for use.

(G.I., M.F.,O.M. No.F.7(15)-E.(Co-ord)/79 dated 16.8.79)

### **Wall calendars/Engagement Diaries**

**127.** Requisition for wall calendars and engagement diaries should be submitted by COs/Heads of offices to C&AG of India in the prescribed form in triplicate so as to reach them before 30th June each year under intimation to DGADS.

(CAG's No.4323-NGE 111/34-87 dt. 27.11.87)

### **D.O. letter heads and D.O. Envelopes**

**128.** Printing requirement of D.O letter heads/D.O envelopes in respect of Command Offices should be submitted in the prescribed proforma to DGA so as to reach by 1st week of January each year relating to the requirement of the next financial year.

(DADS No. 2009/A-Misc/8/71-85/Printing dt. 13.8.1986)

### **Old Records**

**129.** (i) Records which are not constantly required for reference should not be kept in the section but sent to the Old Records Room as prescribed in para 2.42.1.1 of CAG's (Admn) Vol I. A review should be carried out in April each year to ensure that the orders have been strictly observed by all concerned.

(ii) In order to exercise an effective control over the movement of files and books issued from records for purpose of reference etc. and to fix responsibility for their misuse, the individual in-charge of records should maintain a register for noting the issue of books and files. The individual requiring the books and files should invariably initial in the appropriate column of the register in token of having taken them. It is incumbent on the individual in-charge of records to examine the books and files when received back to see whether they have actually been returned in the same condition in which they were taken.

(iii) If in any urgent case, it is not possible to adopt this procedure, the members of staff should atleast send requisitions without which no records or books should be issued by the Record Keeper/Daftry .

### **Destruction of records**

**130(A).** (i) The periods for which office records should be preserved are laid down in Appendix XI to this manual.

(ii) The retention period is to be reckoned as under:

(a) Files:- From the date of the year in which the file is closed.

(b) Registers:- From the date of the year in which the register ceases to be current.

(iii) All records, registers before recorded should be properly bound or otherwise secured and should have record on the cover in big letters over the dated initials of the AAO/SO(A), the year in which they are due for destruction. At the same time an entry relating to the year of destruction will be made in the Register of files. This will facilitate the selection of records for destruction in any particular time.

(iv) No records will actually be destroyed except with the sanction of the Head of Office/Command Officer. Command Officers/ Heads of Offices should pay special attention to weeding out and destruction of old records. They should arrange a quarterly review of the records to be weeded out through a gazetted officer who should submit his report along with a list of all the records to be weeded out for destruction and after obtaining the concurrence of the sections concerned, the Command Officers/Heads of offices approval thereto will be obtained in writing. The entries in the Register of files should indicate which files are due for destruction in any particular year. While selecting any records for destruction, it would also be necessary to consult the earlier columns of the Register. To facilitate this part of the work, the Register of files should be closed by preparing on its fly-leaf a simple index to show in what year the records named in are due for destruction as for example :

Year of destruction	Details of files for destruction			
	Page Items	Page Items	Page Items	so on
1992				
1993				
1994 and so on.				

(v) Details of such records weeded out for destruction should be entered in a register. When the destruction has been completed the Auditor in-charge will under his dated initials write against the item in the remarks column of the register the word "Destroyed".

### **Records Management in IA&AD**

**130(B)** The Central Government has formulated the “Public Records Act, 1993” and “Public Records Rules 1997” to regulate the management, administration and preservation of Public Records of the Central Government. After having considered the various provisions of the above Act and Rules, the Guidelines on Records Management in IA&AD have been issued by the C&AG’s office vide their letter no.9-Old Records/16-98 dt. 05.04.2007 (**Annexure ‘A’**). Compliance of above Guidelines, Act, rules and codal provisions regarding weeding out and destruction of old records needs to be ensured.

### **Sale of old newspapers**

**131.** The Clerk - in - charge of office library will stock the news-papers and journals received in the office after they had been seen by the Command Officer/Head of Office and hand them over periodically to the Record Keeper for custody pending disposal. These should be sold periodically under the orders of CO/Head of office and the amount realised credited to the Government.

### **Confidential and Secret wastepaper**

**132.** All unwanted documents of 'Confidential' and 'Secret' nature including shorthand note books used for confidential work by Stenographers, pamphlets, drawings, blueprint, stencils, perforated monotype paper, matrices, proofs, carbons etc. should be destroyed by burning or shredding.

### **Furniture**

**133.** (i) To facilitate the proper maintenance of the accounts of the stock of furniture and other articles of dead stock scattered over the various sections and rooms of the office, a consolidated inventory should be maintained in Admn Section in Stock Register Form S-150. All articles of furniture should be clearly numbered with a separate series for each type or model of furniture to facilitate accounting and verification.

(ii) The approved scales of furniture for the officers/staff have been indicated in the **Annexure 'B'**.

(iii) The needs of the Command and Sub-offices in the matter of new furniture and repairs to existing furniture should be examined half yearly in July and November.

(iv) The DGA is competent to sanction expenditure on the purchase and repair of office furniture subject to availability of funds and scales of furniture prescribed from time to time. As regards non-scale items of furniture for each office Sl. No.18(xvi) of CAG's MSO Admn Vol. II refers.

(v) Proposal to purchase non-scale items will be scrutinised by the DGA personally and purchase of only such items' as are considered essential and unavoidable will be sanctioned.

(vi) All articles of furniture purchased or remodelled during a year should be entered in the stock register at the time of receipt of the articles. Necessary entries should also be made simultaneously in the register of Dead Stock. Separate pages should be allotted for each type of furniture with separate columns for different models.

(vii) The entire work of recaning of chairs in the offices should be entrusted only to blind persons. In case blind chair recaners are not available, the recaning work may be entrusted to other than blind persons through the blind approved contractor/institutions of blind persons.

(GOI MHA No. 36035/24/83-Estt (SCT) dt. 1.9.1984 received under CAG's No. 3115-N-3/30-86 dt.22. 1 0.86)

### **Issue of Brief Cases to officers**

**134.** (i) Sr. AOs/AOs/AAOs/SOs(A) of the department whose job involves touring may be issued with brief cases.

(DADS No. 2451/A-Estt/6/KW/3/74 dt. 2.9.1974)

(ii) The span of the Brief cases issued to the officers of IA & AD for official use has been fixed as 5 years.

(CAG's No. 371/NGE/100-72 dt. 6.2.74 and No. 2195/N-3/N1/20-81 dated 30.6.86)

### **Annual Physical Verification of the stores**

**135.** A physical verification of all stores shall be made at least once in every year under GFR subject to such general directions as may be issued by the

DGADS/C&AG and subject to the condition that the verification is not entrusted to person:-

- (i) who is the custodian, the ledger –keeper or the Accountant of stores to be verified or who is a nominee of or is employed under the custodian, the Ledger-Keeper or the Accountant; or
- (ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified

The verification shall never be left to low subordinate and in the case of large and important stores, it shall be, as far as possible, entrusted to a responsible officer who is independent of the subordinate authority in charge of the stores.

In making a physical verification, the instructions contained in relevant General Financial Rules shall invariably be observed.

(Rules 192 (1), 192(2) and 192(3) of GFR-2005)

### **Maintenance of Asset Register of Physical Assets ( with their value i.e. original cost)**

**136.** In terms of Para 6 of the Govt of India, Ministry of Finance, Department of Economic Affairs, New Delhi Notification dated 2.7.2004 regarding Fiscal Responsibility and Budget Management, all Heads of Offices in IA&AD will maintain an Asset Register of Physical Assets (with their value i.e. original cost) for every reporting year beginning from 2004-05 in the prescribed proforma and furnish the same to Headquarters office alongwith demand for grants (Budget Estimates ) for every year beginning from 2006-07.

(C&AG's circular letter No. 2874 BRS/FRBM/440-2004 dt. 30.9.2004)

### **Dead Stock**

**137.** (i) An inventory of dead stock should be maintained in the stock register Form S-150.

(ii) Stock verification of all dead stock items should be carried out in June each year by a Gazetted Officer and a certificate to this effect should be recorded in the Registers concerned.

(iii) A report is to be rendered to DGA, on verification of inventory of dead stock by 15th July each year.

### **Opening/closing of office premises**

**138.** (a) The persons detailed for the work will ensure that there is no breach of office security.

(b) In offices where no security guards are deployed either by the Ministry of Defence, Ministry of Home affairs or such other nominated agencies, head of the office should arrange for regulating entry into the office of both members of the office and others who visit the office on official/ non-official business.

### **Security of office building**

**139.** Instructions on various aspects of the departmental security are contained in the pamphlet titled "Departmental Security Instructions" issued by the DGADS

with a view to ensuring that the requirements of departmental security are at all time kept in view and measures to remedy defects or to effect improvement in security arrangements are taken whenever such occasion arises. The following guidelines of security regarding office buildings are laid down:

- (i) Adequate compound wall/barbed wire boundary fencing exists in all offices having compound
- (ii) The number of entries and exits to the office premises is restricted to the minimum
- (iii) All doors and windows should easily be closed and that locks of good quality are used
- (iv) All windows especially on the ground floor have iron bars
- (v) All door keys of office rooms are at all times in safe custody and that the duplicates thereof are kept in deposit; where duplicate key of any lock is not traceable the lock should immediately be replaced and the duplicate keys are checked once in a month
- (vi) No office room remains unlocked or unattended to at any time; during the lunch interval one person in every room is placed in duty to look after it
- (vii) One or two officials (as required) may be detailed for opening the office and cleaning and dusting of office rooms is done in their presence; one or two officials (as required) may also be detailed for security duty in the evening
- (viii) The person(s) detailed for security duty in the evening should see that (a) all windows are bolted (b) all safes, almirahs, boxes etc. are locked (c) all seals and stamps are kept under lock and key and no important registers/books are lying out in the section (d) waste paper baskets and fire places have been emptied (e) all light, room heaters, coolers and fans have been switched off and (f) that the room is taken care of by the security staff where provided separately, chowkidars etc and any point of interest concerning security noticed in respect of room entrusted to them is noted in the register maintained for the purpose in order to bring the defects to the notice of the security officer/ Head of the office for rectification.

Note: The individual employed on the job mentioned above may be given compensatory concession to leave office earlier to attend office late next day as the case may be depending upon the nature of duties entrusted to them and the exigencies of work.

- ix) Adequate security arrangements exist for guarding the office buildings and also that requisite number of light points are provided to keep the premises adequately lit at night.
- (x) Proper arrangements exist for controlling entry of visitors and that outsiders are permitted to see officer only and that they are escorted from the gate to the officer concerned and back to the gate. On completion of business, they should not be left alone in a room where access to classified document is possible.
- (xi) Surprise visits at night at frequent intervals are paid to see that the

buildings/premises are safe and that chowkidars are vigilant

- (xii) The persons responsible for closing rooms in which lights and fuel have been used for heating, will personally see before closing for the night that no lights or fires remain alight in the room and that there is no risk of an outbreak of fire.
- (xiii) All precautions against outbreak of fire whether during working or non-working hours should be taken.
- (xiv) members of the staff are discouraged from carrying magazines to the office rooms.

**Annexure-A**

**(Referred in Para-130(B))**

(Auth.:C&AG letter No.9-Old Records/16-98 dated 05.04.2007)

## **Guidelines on Record Management in IA&AD**

Organisation of all types and sizes are required to create and maintain an increasing volume of records, reports, correspondence, studies and other documents. It is must to retain records in order to survive in the age of technological advancements and to comply with various regulation and information requirements. Record are tools of management, memory of an organisation and source of information. The effectiveness of decision which ultimately reflects the image of the organisation and efficiency of its operations is dependent on the quality of its resources and information which is provided by the records. Hence efficient and effective records management is very much essential to the success of the organisation.

**1. What constitute Records and how it is created:-** All papers, books, maps, reports, photographs or other documentary materials regardless of their physical form of characteristics created within or received by an organisation form records. In brief, records constitute means of preserving information for future use. The records in Government offices are created because of the following factors:-

- (a) External Activities- These are communications received from out side.
- (b) Internal Activities- These are communications conveying information/decision from all levels of authorities and analysis of various reports/returns.

Mini Records- They show the essential of original documents and take the shoape of running summary of facts, standing notes and standing guard files etc. These save officers' time and help in quick decision.

**2. Necessity to retain Records:-** It becomes necessary to retain records-

- (i) for planning and scheduling departments' activities as information required for the purpose can not be retained by human memory.
- (ii) Retention of record is a legal requirement in certain cases,
- (iii) For fixing responsibility for matters coming before vigilance and Parliament and its Committees and other Public Bodies.
- (iv) For historical value,
- (v) For ensuring element of rationality,
- (vi) To make available needed facts, figures, correspondence etc. for future planning,
- (vii) To ensure impartial treatment to all citizens,
- (viii) To ensure continuity in administration,
- (ix) For providing evidence in cases of disputes.

**3. Problem of Records:-** In view of the proliferation of Government activities in all spheres, the paper record has multiplied manifold and has increased beyond all proportion. A proper check on the growth of records and its better management is, therefore, essential right from the stage of creation.

**4. Basic purposes and principles of sound Record Management:-** In order that the Record Management should be effective, the records should serve the following objective:-

- (i) they should serve some useful purpose lest they become waste.

- (ii) The Records should be kept in such a way that they should be capable of being retrieved quickly.
- (iii) There should be control on the growth of record at its inception itself.
- (iv) Records should neither be prematurely destroyed nor retained for a longer period.
- (v) Records must be kept systematically arranged so that there should be no delay in their location.
- (vi) There should be constant weeding and review of the records so that the cost of maintenance of records is kept minimum.
- (vii) A good filing and records control program is necessary for an effective and economical filing, storing, preserving and protecting the basic records which should include the following key requirements-
  - (a) objectives and policies should be carefully formed and clearly understood.
  - (b) Needs of the department and responsibility should be clearly defined,
  - (c) Filing system, equipment and supplies i.e. cards, folders, guides, labels etc should be obtained according to needs.
  - (d) There should be retention system that applies a timetable to all documents, ensuring that they will be retained while justified and destroyed when no longer worth the cost in facilities and effort.

**5. Steps required to be taken for cost effective and space effective Records Management in IA&AD.**

**Nomination of Records Officer and Records Administrator:**

Central Government has formulated the “Public Records Act, 1993” and “Public Records Rules 1997 to regulate the management, administration and preservation of public records of the Central Government, Union territory Administration, Public sector undertakings, statutory bodies and corporations, commissions and committees constituted by the Central Government or a Union territory Administration and matters connected therewith. The copies of Act and Rules received from National Archive of India New Delhi were forwarded to all heads of field offices vide this office letter No.14-old records/16-98 dated 23.5.2006. Accordingly to para 5(1) of the said act, every records creating agency shall nominate one of its officers as Records Officer to discharge the function under this Act. The responsibilities of the Records Officer have been defined in Para 6 (1) of the said Act . In compliance of the said Act, each head of the department has to nominate one of its officer, not below the rank or grade of a Audit Officer/ Accounts officer, as the Records Officer and a copy of the same shall be forwarded to the Director General or head of the Archives under intimation to Headquarters, office. Further, each field office shall nominate one of its group officers as Records Administrator who will be assisted by the Record Officer. When volume and diversity of records seem to justify it, a Record Control Committee may also be quite helpful. Such a committee usually consists of representatives from different wings of the office facilitates coordination and contributes to policy formation. The administrator shall be responsible to take a general view of the departmental requirements, spot duplicate records and inefficient methods and periodical review of retention schedule. The Records Officer shall discharge the responsibilities specified in the Public Records Act 1993 and Public Records Rules 1977.

## 6. Classification of Records

In order that the record should be useful, it should be retained only recording to its purpose. For this purpose, the records may be classified under the Categories 'A', 'B', 'C' according to their importance. An illustrative List of records it to be fact to be categorized as 'A', 'B' and 'C' was sent to al field offices along with the copy of the Act for the purpose of reference and prescribing the retention periods of each type of Records. Records falling in category 'A', 'B', 'C' may be prescribed as under:

**Category 'A' :** Records under 'A' category are meant for permanent preservation and may be kept lin microfilm form because they contain:

A document so precious that its original must be preserved intact and access to it in the original form must be restricted to the barest minimum Material likely to be required for frequent reference by different wings.

Records under this category pertain to subjects of prime administrative and or historical importance i.e. Records of value for administrative purpose & Records of historical importance.

**Category 'B' :** Records under 'B' category also meant for longer/permanent preservation and pertain to subjects of administrative and or historical importance mentioned under category 'A'. These however dot not contain any material that is so precious that its original must be preserved intact or which is likely to be required for frequent reference by different wings of the office. Records under this category do not require microfilming.

Category 'C': Records under this category are meant to be maintained for a limited period, say not exceeding 10 or 15 years. Guidelines for preparation of records.

## 7. Systematic arrangement of Records:-

The records must be kept systematically to ensure that there is no delay in their location. Following points are to be considered in this regard:-

**Indexing:-** indexing refers to the manner of classifying records. Functional filing system allows for better arrangement and easy location. There should be a master index for physical location of files. Such an index shows where all documents are stored and how they are indexed; thus it serves as an inventory of all files and as a control in reducing duplication of filed material. Maintenance of master index/ general index is one of the major responsibilities of the Records Officer/Records Administrator.

**Equipment:-** of vital importance in effective filing and records management is equipment in which the records are stored/ kept. Vertical file cabinets, compactors and other modern equipment may be used for storing office records which are available in different sizes and combinations. Their major advantage is economy of space in Government Offices.

### **Transfer of files to the Record Room-**

- (i) Recorded files/ registers should be transferred to the Old Record Room by the various Wings of the office after regular intervals which should be accompanied by the list of files in duplicate to enable the staff of Record Room to verify the correctness o files transferred; after the list has verified, one copy of the list would be kept in the Record Room

and other will be returned to the Section. In the case of dispute, list will serve the evidence whether a particular file has been transferred to the Record Room or not. The file list will be examined to see that the year of destruction has been entered in the appropriated column and that it tallies with the year of destruction noted on the cover of the file. Records should be kept serially arranged in racks

- (ii) Recorded files will be issued from the old record room to the sections or Archival records only against requisition slip. Requisition slip. Requisition will be kept in place of file issued. Files obtained by a section from the old record room should normally be returned to old record section within 3 month.

In order to ensure that cost of maintenance of record is reasonable, it is necessary that the size of records should not occupy more than 10% of the total area allotted to a particular office.

#### **8. Review and wedding out of old records:-**

The period of preservation of records maintained in the Indian Audit and Accounts Departments is prescribed by the Comptroller and Auditor General or by Accountants General/Principal Directors of Audit and officers subordinate to them. The Records in Audit and Accounts Offices, life of which has been prescribed by the Comptroller and Auditor General, are due for destruction on the expiry of the period noted against each has been shown in annexure to chapter XII-Destruction of Records of CAG's MSO(A) Vol.I. The Accountants General/Principal Directors of Audit are competent to prescribe the period of preservation of other records of local nature, the life of which has not been fixed by the Comptroller and Auditor General.

The period of preservation of old records should be reviewed periodically keeping in the view the change in rules/ orders and procedures introduced from time to time and suggestions in this behalf may be sent to the Comptroller and Auditor General after consulting the Government concerned, wherever necessary. While sending recommendations for amendment of any entry in annexure to chapter XII of CAG's MSO(A) Vol.I, or when fixing the period of preservation of records of local nature, it should be borne in mind that Comptroller and Auditor General considers that permanent preservation of records in the Audit and Accounts Offices, should be very rare..

One right step in achieving this aim is the need for a proper Record Retention Schedule which contains a time table for the maintenance of records to ensure that they will be retained while justified and destroyed when no longer required. Guidelines for preparing of Record Retention Schedule received from the National Archive of India was forwarded to all field office vide this office letter No.14-old records/16-98 dated 23.5.2006 which may be referred to while preparing the Retention Schedule. Further the Record Retention Schedule for records common to all departments prepared by the Ministry of Personnel, Public Grievances and Pension Department of Administrative Reforms and Public Grievances may also be referred to in preparing the Records Retention Schedule in each office. Record Retention Schedule may be prepared in each field office and should be reviewed at least once in five years in the light of the experience gained and brought up-to-date.

Principal Accountant General/Accountant General/Principal Director of Audit etc are required to pay special attention to weeding out and destruction of old records and to arrange quarterly review of records through Records Officer/ Records Administrator who should submit quarterly report to them along with the list of records to be destroyed.

It is to be ensured that documents which are known to be required by the Government or Court of Law, or in connection with settlement of outstanding cases, are not destroyed.

All unwanted documents of 'Confidential' and 'Secret' nature including pamphlets, drawings, blueprints, stencils, perforated monotype paper, metrics, proofs etc are required to be destroyed by burning or shredding.

Suitable arrangements are required to be made for early disposal of old records finally selected for destruction after the orders of the competent authority have been passed in accordance with the preservation period prescribed in Retention Schedule. The stock of waste paper should not occupy the space in the Record Room and should be disposed of in such a manner as may be considered most expedient by the Accountant General/Principal Directors of Audit. There should be control on the growth of record at its inception so that its size remains manageable.

Orders for the period of preservation etc. of the records of the executive offices rendering accounts to the Indian Audit and Accounts Department are issued by the Government concerned. The heads of Offices/Record Administrator should arrange for a regular scrutiny of these orders and take up with the Government; cases where the period prescribed will hamper the completion of processes of central and local audit. The Heads of Offices in the Indian Audit and Accountants Department have been delegated the same powers for the destruction of the Governments record connected with accounts as are exercised by the Heads of Department under Rule 289 (Appendix 13) of the Swamy's Compilation of the General Financial Rules, 2005. The provision of rule 289 of GRF may be kept in view while reviewing the records for destruction.

As per Rule 9 of Public Records Rules 1997, no public record shall be destroyed without being recorded and reviewed. Further public records of more than 25 years old having value for administrative purpose and or historical importance is to be destroyed by each Record Creating Agency after its appraisal by the National Archive of India (NAI). A list of all such records which are proposed to be destroyed shall be prepared by the Record Creating Agency and retained permanently for future reference.

## **9. Microfilming of Records:-**

The records of prime administrative and or historical importance categorised as 'A' may be retained in microfilm so that they can be retained indefinitely and require little space. Its original form is to be destroyed in consultation with the NAI. Depending upon the type of document, its purpose, length of the retention, and frequency of retrieval, records may be microfilmed in the form of Roll microfilm, Aperture card, Microfiche, Jacketed microfilm. Legibility is another important consideration in the use of microfilm.

Minimum quality standards are to be established before the systems are introduced. Copies of important records can be made and stored in a small space away from the original location to protect against fire, loss, theft and other natural calamities.

**10. De-hiring of space occupied in storing old records:-** As per the policy of the department, hired premises taken by the offices for the purpose of occupying office or storing old records are to be vacated as early as possible to minimise the rental liability on the Govt. Exchequer. Field officers are required to take the following steps in this regard:-

- (i) installation of modular furniture in the departmental buildings may be considered to create more space and to shift old records lying in rented premises to the Government owned building.
- (ii) Modern equipment for filing, storing and managing of records such as compactors, cabinets, trays, shelves, guides labels, folders etc may be considered for creating and saving space in the departmental buildings.
- (iii) Records are to be kept systematically and there should be control on the growth of record at its inception itself.
- (iv) Records should not be retained for longer period and there should be constant weeding and review of the records as per the above provision so that space occupied under old records is kept minimum and the cost of maintenance of records is also kept minimum.

#### **11. Updating of library**

The library in each office is required to be kept update. It is compulsory and mandatory that one copy (Manual and digitized) of each important document i.e. Audit Report, Bulletin, Journal, guidelines, Rules, Manual (Departmental and others), Check list and all other important documents which are required to be consulted/referred in connection with official work is to be supplied in the office library and kept up-to-date.

**ANNEXURE 'B'**  
**(Referred in para 133)**

<b>Director General of Audit</b>	<b>No.</b>	<b>Authorised</b>
Woollen Carpet	1	Size will depend upon size of the room
Cotton Durry	1	
Officers 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	
<b>Directors/Deputy Directors</b>		
Woolen carpet	1	(size 12' x 9')
Cotton Durry	1	
Officers table	1	
Side table	1	
Chair (Armed)	1	
Chair (Armless)	1	
Door mat	1	
Side Rack	1	
Hat stand	1	
Book case(revolving or giazed)	1	
Foot rest	1	
<b>Sr. A.Os /A.Os</b>		
Officers Table	1	
Side Table	1	
Side rack	1	
Chair (Armed)	2	
Chair (Armless)	1	
Cotton durry	1	
Book case	1	
<b>AAOS/SOs(A) / Supervisors</b>		
Table	1	
Side rack	2	
Chair (Armed)	2	
Chair (Armless)	1	
<b>Sr. Ars./Ars./Stenos/Record Keeper / Daftries</b>		
Clerk table	1	
Clerk chair	1	
Side rack	1	
<b>Clerk/Typists</b>		
Typist table	1	

Chair

1

**Group –‘D’**

One stool each

(DADS No. 2610/A-Bud/12/85 dt. 10.9.85)

**CHAPTER 7**  
**LEGAL**

## **Central Administrative Tribunal**

**140.** (a) Government servant aggrieved by any order pertaining to any matter within the jurisdiction of a Tribunal may make an application to the Tribunal for the redressal of his grievances.

(b) A Tribunal shall not ordinarily admit an application unless it is satisfied that the applicant had availed of all the remedies available to him under the relevant service rules as to redressal of grievances. A person shall be deemed to have availed of all the remedies available to him under the relevant service rules as to redressal of grievances:

1. if a final order has been made by the Government or other authority or officer or other person competent to pass such order under such rules, rejecting any appeal preferred or representation made by such person in connection with the grievance, or

2. when no final order has been made by the Government or other authority or officer or other person competent to pass such order with regard to the appeal preferred or representation made by such person, if a period of six months from the date on which such appeal was preferred or representation was made had expired.

(c) Whenever an application is filed before a Bench of the Tribunal and the Audit is made a respondent, having regard to the Importance of the case concerned the Director General of Audit, Defence Services can decide to present the case before the Bench of the Tribunal directly through one of the Officers of the Department who should be at least a Group 'A' officer i.e. DADS/DDA DS. If such a decision is taken, Director General of Audit may write to the Registrar of the Bench of the Tribunal authorising a particular officer to present the case on behalf of the Government.

(d) As per the CAT (Procedure) Rules, the respondent intending to contest the application, shall file in triplicate the reply to the application and the documents relied upon in paper book form with the Registry within one month of the service of notice of the application on him.

(e) In the reply, the respondent shall specifically admit, deny or explain the facts stated by the applicant in his application and may also state such additional facts as may be found necessary for the just decision of the case. It shall be signed and verified as a written statement by the respondent or any other person duly authorised by him in writing.

(f) Whenever notice is received from the Tribunal (unless it is decided to present the case through an officer) the Director General of Audit should immediately get in touch with the Senior Standing Counsel/Standing Counsel attached to the particular Bench for handling the case himself or allotting the case to one of the additional Standing Counsels attached to the Bench. The concerned Government Counsel should be fully briefed. It should be ensured that the Government Counsel or the authorised officer appears before the Bench of the Tribunal on the fixed date.

(g) The cases filed before the Tribunal must be pursued actively and intelligently and legal counsels must be briefed by Director General of Audit him self or by an officer not below the rank of Deputy Director of Audit. It should not be left

to junior functionaries. A senior officer who is well acquainted with the case may be present before the Tribunal to help the Government Counsel at the time of hearing of the case.

(h) The name of the officer who had briefed the Government Advocate/Counsel as also the name of the Officer who was present in the Court / Tribunal at the time of hearing of the case may be indicated in the remarks column in the quarterly statements showing the position as on 31st March, 30th June, 30th September and 31st December of Court cases filed by Serving/Retired employees of the Department.

(CAG's Circular letter No.730- LC/57/86 dated 28.11.86).

(i) The orders of the Tribunal shall be final and binding on both the parties. The order of the Tribunal should be complied with within the time limit prescribed in the order or within six months of the receipt of the order where no such time limit is indicated in the order.

(j) No court except the Supreme Court shall have or be entitled to exercise any jurisdiction, powers or authority in relation to such matters exercisable by a Tribunal. Hence it is inferred that appeal against the verdict of the Tribunal lies only to the Supreme Court under Article 136 of the Constitution.

#### **141. Suit Notices**

(a) Government servants seeking redress of their grievances arising out of their employment or conditions of service should in their own interest and also consistent with official propriety and discipline first exhaust the normal official channels of redress of grievances before they take the issue to a Court of Law,

(b) Where, however, permission to sue the Government in a Court of Law for the redress of grievances is asked for by any Government servant either before exhausting the normal official channels of redress or after exhausting them, he may be informed that such permission is not necessary.

(Government of India, Min. of Home Affairs OM No.25/3/57Ests.(A) dated 21.4.1959 as amended by Min of Home Affairs OM No.25/3/59-Ests(A) dated 26.11.63)

(c) 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 Government under Section 80 of the Code of Civil Procedure,

(d) The following instructions have been issued by CAG while dealing with such notices. Civil suits/writ petitions may be defenced on behalf of the following when all or any of them are made as Defendants/Respondents/Opposite parties /Non-petitioners.

1. Union of India
2. C&AG of India
3. Any Field office or officer of the IA & AD in his official capacity.

(e) When a notice / summon is issued by a Court requiring the Comptroller & Auditor General of India to appear before it either in person or through an authorised Advocate/Pleader on a particular date, the Central Government Standing Counsel or any other Counsel authorised in this behalf may be requested to file appearance on his behalf in that court on that date and also on the subsequent dates, if so required. In case there is no counsel authorised to look after the case the matter may be referred to Headquarters office at once for advice.

(f) Offices falling within the jurisdiction of Ministry of Law and Justice, Branch Secretariat, Kolkata/Mumbai/Chennai/Bangalore need not send draft written statements/ counter affidavits/ appeals to HQrs office for vetting by Ministry of Law and Justice at New Delhi, which may be got done by the respective Branch Secretariat of Ministry of Law and Justice. They need not send the parawise comments to HQrs Office for approval in respect of matters relating to an individual employee. However where the matter involved affects a number of employees or where it has wide implication or clarification on some point involved is sought for the same would be referred to HQrs office before vetting of draft written statement/counter affidavits/ appeals is got done from Ministry of Law & Justice Branch Secretariat, Calcutta / Bombay / Madras/ Bangalore: Other cases falling outside the jurisdiction of Ministry of Law & Justice Branch Secretariat Calcutta / Bombay / Madras Bangalore will be referred to Headquarters for vetting,

(CAG's No.754-LC/127-86 dated 3.12.1986)

#### **142. Signing of Plaints**

Director General /Directors/ Deputy Directors are authorised to sign and verify complaints or written statements in any suit by or against the Central Government.

(C&AG's No1183-NGE. 111/58-78 dated 16.6.78)

#### **143. Attendance at Courts**

(a) If any member of the office is summoned to attend as juror or witness in the Court in his official capacity, he may be permitted to be absent for the required time, but if he is summoned by a Court to give evidence in his private capacity, he must obtain and furnish a certificate from the court which he attended showing that no subsistence allowance was allowed to him. Any subsistence or compensatory allowance paid to him by a court apart from travelling allowance must be credited by him to Government before he is permitted to draw full pay for the day or days of absence.

(b) When a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence, the procedure laid down in para 2.41 of CAG's MSO (Admn) Vol. I (Third Edition) and Annexure referred to therein should be followed i.e. the period of absence will be treated as duty irrespective of whether the Central Government is a party to the suit or not provided that:

1. In a case where he is summoned to give evidence, the facts in regard to which he is to give evidence should have come to his knowledge in the discharge of his public duties and he is authorised by the Head of Office to give evidence.

2. In a case where he is summoned to produce official documents he is authorised by the Head of Office to produce documents.

(Government of India, Min. of Home affairs OM No.F.157/58 Indl. II dated 13.1.61 forwarded in CAG's. No.167/KWA/I/39-60 dated 2.2.61)

**CHAPTER 8**  
**WELFARE AND PROTOCOLE**

## **Amenities to staff**

**144.** (a) For the recreation of the staff outside of the office hours, Recreation clubs may be organised in the Headquarters office, Command Offices and Branch offices. The authorised activities of the club would usually comprise (1) outdoor games like cricket tennis, football, volleyball etc. (2) indoor games like table tennis, carrom, cards etc. (3) circulation of magazines and periodicals (4) provision of entertainment and (5) organising cultural and sports activities.

(Govt of India's decision under rule 153 of G.F.R.)

(b) For this purpose recurring and ad-hoc grants. in-aid are sanctioned as detailed below:

1. Grant -in-aid at Rs.10/- per head per annum based on the sanctioned strength of the office (including officers and Group 'D') on the 31<sup>st</sup> March of the previous financial year in respect of existing clubs and based on the sanctioned strength of the staff on the date of proposal in respect of new clubs and
2. Additional grant upto a maximum of **Rs.5/-** per head per annum on the basis of posted strength as on 31st March of the previous financial year to match the subscription collected during the previous financial year. In respect of clubs which were not in existence during the previous financial year, the additional grant upto Rs.5/- per head per annum would be sanctioned to match the subscription collected upto the date of proposal.

(Government of India, Min of Finance (Expenditure) OM No. F.14 (2) E.II(A)/89 dated 19th September 1989)

3. Besides the recurring grant, ad-hoc grants are sanctioned for meeting expenses on purchase of initial equipment etc. e.g. purchase of radio, furniture, almirahs, library books, sports gear. While the recurring grants to the various clubs of the Departments will be sanctioned by the Director General of Audit, the ad-hoc grants would be sanctioned by the C&AG of India.

(CAG No.1056.NGE 1/355-61 dated 26.4.61, 2925/NGE. 111/133/62 dated 24.8.62 and No.903-NGE. 111/1963-66 dated 28.4.67)

4. Proposals for recurring and ad-hoc grants-in-aid should be forwarded by Heads of Offices by 25th December each year to the Director General of Audit, in the proforma (complete in all respects containing all requisite information documents) as embodied in C& AG's circular letter No.381-NGE.I/45-77 dated 29.12.77 and instructions issued on the subject from time to time.
5. As regards ad-hoc grants-in-aid Heads of Offices should recommend for the grant thereof only when such grants are absolutely essential for meeting unforeseen expenditure that cannot be met from the funds of Recreation Clubs.
6. The accounts of the club will be rendered in the form prescribed by CAG from time to time and the same duly audited by internal auditor will also

be got audited in HQrs Office by an auditor nominated by the Director Generals of Audit, to ensure that the amounts of recurring grants-in aid have been spent on authorised purposes and in respect of ad-hoc grant-in-aid to ensure that expenditure had been incurred on the purposes for which ad- hoc grant was sanctioned. Utilisation certificate in respect of grant released previously (duly accepted by the offices) must be sent along with the proposals for adhoc grant-in-aid during the current financial year.

(c) A utilisation certificate would be rendered by the HQrs Office to the PAO (Defence Audit) Meerut on the basis of such certificates received from Command/Branch Offices by 15th April every year.

#### **145. Benevolent Fund**

A fund known as the Indian Audit and Accounts Department Benevolent Fund has been constituted with registered office in the office of the C & AG of India with the object of:

1. Providing relief of distress or hardship amongst employees of the Department and rendering such financial assistance or relief as may be deemed necessary to widows and dependents of deceased employees of the Department.
2. Providing sickness or maternity benefits in cases of special hardship
3. Initiating and carrying out other objects of general utility and welfare to staff at the discretion of the Governing Body.
4. Grant of assistance under additional welfare measures scheme which permits grant of recurring ( Monthly) and non recurring (lump sum) assistance to the members of the Benevolent Fund and their spouses and dependent children for tuition fee, purchase of books, expensive instruments, admission and examination fees etc.
5. Loan or partial grant for purchase of sewing machines
- 6 Assistance in case of mentally retarded /100% physically handicapped/spastic child.

(a) Any official serving in the department or on deputation to any other department or body is eligible for membership of the fund and can seek membership of the fund by applying in the prescribed application form. The officers and staff of the department can become life members of the fund by donating a lump sum amount of Rs.150/- each in lump sum or in instalments.

(CAG's Do No.481-NGE. V/5-BF/87 dated 4th April 1988 received under DADS No. 2839/A- Admn/222/88 dated 12.9.88)

(b) A Benevolent Fund Scholarship Scheme has been introduced (effective from 1985-86 academic session) for the benefit of all Group 'C' and 'D' staff of the Department under the terms and conditions of the scheme circulated under C&AG No.1261-OE & Admn/84-87 dated 17th March 1987.

(c) Subscriptions are realised from the members of the staff half yearly in advance i.e. for the period April to September in April and for October to March in October at the following rates.

Group 'B' - Rs.9/-  
Group 'C' - Rs.6/-  
Group 'D' - Rs.3/-

The affairs of the fund will be conducted by governing body and assisted by Regional committees constituted for the purpose according to the Rules of the Fund. Subscriptions realised would be sent to the Regional Committees to which the Branch offices are affiliated.

### **Residential Accommodation**

**146.** (i) Officers and staff of the Department are entitled to apply for Central Government Quarters (CPWD Quarters) constructed at cities where they are posted, to the Estate office concerned. Applications in the prescribed form are sent to the Estate office with reference to instructions received from Directorate of Estates from time to time. The rules governing allotment of government residential quarters to government servants are laid down in Supplementary Rules separately for various places/Departments.

(ii) Officers and staff of the Department posted at Pune and Chandigarh are entitled to Departmental Pool of Accommodation constructed there. The Allotment of quarters will be done by Command Officer Pune/Chandigarh with reference to rules and orders governing allotment of accommodation framed and approved by C&AG.

### **Suggestion Award Scheme**

**147.** (i) A suggestion award scheme intended to stimulate original thinking among the members of staff and thereby improve efficiency and productivity in the offices of IA & AD is in operation. The scheme is to be given widest possible publicity among the staff working in the offices. A notice board may be hung permanently in a prominent place or places in various offices inviting all members to give suggestion in writing for effecting improvement in procedures etc. and indicating the details of the awards to which the accepted suggestions are eligible. Suggestion boxes may also be installed at one or more central places in the office building.

(ii) Under the suggestion scheme, the suggestions made by the staff and officers for improvement in audit, accounting and house keeping procedures which contribute to the economy, efficiency or increased effectiveness of operations are eligible for cash awards. Such suggestions may be of two categories viz. (a) suggestion having local application which does not have repercussion elsewhere and which can be implemented by the DGA without orders from C&AG and (b) the suggestion having wider application affecting allied offices and involving changes of prescribed rules of procedure which requires approval of C&AG of India.

(iii) For scrutinising and rewarding the suggestion from the officers and staff employed in the office a Screening Committee consisting of Director/ Deputy Directors/Sr. AO/ Audit officers (one of whom should be the officer concerned with the subject matter of the suggestion under consideration) may be constituted. The DDAs/Sr. AOs/AOs will be nominated by the respective Directors. The Screening Committee will first screen the suggestion received from the members of their offices and send the report with full particulars so as to reach HQrs office by 25th June, 25th Dec (for the period 1st January to 30th June and 1st July to 31st December). Nil reports are also required.

(DADS No. 447/A-Admn/163f71-79 dt. 27.4.1979)

(iv) Suggestions given by the staff as and when approved by the COs should be reported to HQrs office without any loss of time. Such suggestions would no doubt figure in the consolidated half yearly report to be sent in June and December every

year.

(DADS No.2685/A-Admn/163/71-79 dt. 31.8.79 and (DADS No.5997/A-Admn/163/85-86/Orders dt. 25.3.85)

(v) Suggestions having local application may be considered by the Screening Committee and accepted for implementation after careful scrutiny. Suggestion having wider application as well as suggestion having local application accepted by the Screening Committee, in which the grant of cash awards in excess of the powers delegated to the Heads of Offices is considered justified may be remitted to C&AG's office along with recommendation for final decision.

(vi) The awards may be given by way of cash awards and/ or merit certificates/letters of commendation. Wherever the improvements resulting from the suggestions are capable of being assessed in fairly precise monetary terms the amount of the award for any single suggestion should not normally exceed 5 per cent of annual savings or Rs 1000/- whichever is less. In cases where the result of the suggestions made cannot be evaluated in precise monetary terms but the suggestion themselves are useful for adoption, suitable monetary awards may be given, the quantum of which may be decided in each case depending on the importance of the matter but subject to the overall ceiling of Rs. 1000/- in each case. The merit certificates/ letters of commendation may be awarded for suggestion considered useful and good for adoption in which cases the grant of cash award is not considered justified.

(vii) The suggestions received from the staff for improvement in rules and procedures should be dealt with utmost expedition. The Screening Committee may be required to meet for this purpose atleast once in three months. The suggestions received during a quarter may be considered and final decision thereon taken during the month following the quarter.

(viii) The names of authors, their suggestion, improvement resulting therefrom indicating wherever feasible the monetary savings and the form and quantum of award sanctioned may be sent to CAG's office for publication in the quarterly Audit Bulletin.

(CAG's No. 259-TAI/O&M/12-78 dt. 23.3.1979).

### **Grant of Awards for meritorious work**

**148.** (i) Each Head of Department may sanction merit certificate, cash awards to Government servants based on recommendations from Command Offices/Regional Offices as recognition of meritorious work. The recommendations received should be screened by a committee composed of Group Officers to be constituted by the DGA. The total award to any one individual in a financial year should not exceed. Rs 1500/-.

(ii) Particulars of names of awardees, reason for the grant of awards, amount of awards, total amount sanctioned to the awardees during the financial year etc. should be distinctly included in the half yearly report on honorarium sent to Headquarters.

(CAG's' letter No. 1236-N.I/35-88 dated 29.6.88)

### **Letter of Congratulation**

**149.** When any officer or member of the Staff including Group 'D' official retires from service without blemish or cut in pension, a letter congratulating the

official for having completed so many years of public service and wishing him good health, peace and happiness will be issued by the Director General of Audit Defence Services.

(DADS No.1331S-74 dated 2.2.55 and 334/S-14/66-69 dated 30. 1.69)

## **Casualties**

**150.** The death of a government servant while on duty or otherwise under any circumstances should be reported immediately to the office of the C&AG with the address of the widow or next of kin. A letter of condolence is also to be issued to the bereaved family by the Director General in respect of Group 'B' officers and by Head of Office in respect of others.

## **Office discipline**

**151.** (i) (a) Maintenance of proper working condition and neat and tidy environment have a direct bearing on efficiency and output. Members of the office are, therefore, expected to cooperate with the administration in keeping the office premises neat and clean.

(b) Members should keep their seats neat and tidy. Files, registers and other records should not be kept on the floor or allowed to lie in heaps. They should be kept neatly stocked in the side racks or cup boards provided for the purpose. All old files, registers and records not required for current work should be transmitted to Old Records section promptly. Periodical weeding out should also be ensured. All important records and documents should be kept under lock when the day's work is over.

(c) Waste paper should not be thrown on the floor, but should be deposited in the waste paper basket provided. The administration should make necessary arrangements to ensure that waste paper containing classified materials are burnt under proper supervision.

(d) Group 'D' staff are personally responsible for the cleanliness of the rooms and sections concerned. They should dust the table, chairs, book shelves etc. in the room and keep the windows open every morning before the office commences. They should switch off the fans and lights in the office after the last member of staff leaves at the close of the office and in the officer's room after the officer leaves.

### **(ii) Office decorum**

- (a) Noise distracts attention and is not conducive to efficient transaction of business. Members are therefore expected to desist from making noise in the section, indulging in idle gossip and avoid conversing across the table.
- (b) Smoking anywhere inside the office building is strictly prohibited.
- (c) Demonstrations, raising of slogans or other disorderly conduct is not permitted within the office premises as these are in contravention of Rule 7(i) of CCS (Conduct) Rules. Violation of these will be taken serious note of and those concerned will be liable for disciplinary action.
- (d) All Group 'D' employees and such of those Group 'C' employees as are issued uniforms should wear proper and clean uniforms while on duty. Failure to turn out in proper uniform is a breach of discipline which would

attract disciplinary action.

**Prevention of sexual harassment of women at work places:-**

**152.** Central Civil Services (Conduct) Rules, 1964 rule 3C has been added as under:-

- (b) No Government servant shall indulge in any act of sexual harassment of any woman at her work place.
- (c) Every Government servant who is in charge of a work place shall take appropriate steps to prevent sexual harassment to any woman at such work place.
- (d) Explanation: For the purpose of this rule, “sexual harassment” includes such unwelcome sexually determined behaviour, whether directly or other wise as:
  - (i) Physical contact and advances
  - (ii) Demand or request for sexual favours
  - (iii) Sexually coloured remarks
  - (iv) Showing any pornography or
  - (v) Any other unwelcome physical, verbal or non-verbal conduct of a sexual nature.

(Min. of Personnel PG & Pensions (Deptt. of P&T) New Delhi OM No.11013/10/97-Estt(A) dated 13.2.1998.)

- (e) Redress of the complaint made by the victim

The findings of the complaints committee regarding sexual harassment of the complaints/victim will be binding on the disciplinary authority to initiate disciplinary proceedings against the Government servant(s) concerned.

(Min. of PPG & P (Deptt. of P&T) New Delhi OM No.11013/II/2001-Estt(A) dt. 12.12.2002 received under C&AF office letter No.133-Audit(Rules)/8-98/III-2002 dated 31.12.2002.

**Redressal of grievances in official and service matters**

**153.** (i) Whenever a Government servant desires to press his claim or seek redress of his grievance in any matter connected with the rights and conditions of his service or any other official matter, the proper course for him would be to address his immediate official superior or the Head of Office or such other authority at the lowest level as is competent or authorised to deal with and dispose of the matter.

(GOI MHA OM No. 118/52-Est dt. 30.4.52 - CAG's Endst No.1703/ NGE 111/99-57/11 dated 1.7.58).

(ii) The representation from Government servants on service matters may be broadly classified as follows :

- (a) Representation/complaints regarding non-payment of salary/allowances/ other dues.
  - (b) Representation on other service matters.
  - (c) Representation against orders of immediate superior authority and
  - (d) Appeals and petition under statutory orders and rules.
- (iii) In regard to representations of type (a) and (b) if the individual has not

received a reply thereto within a month of its submission he could address or ask for an interview with the next higher officer for redress of his grievances. Such superior officer should immediately send for papers and take action as may be called for without delay.

(iv) Representation of the type (c) would generally be made only in cases where there is no provision under statutory rules or orders for making the appeals or petitions. Such representation should also be dealt with as expeditiously as possible.

(v) In regard to representation of type (d) although relevant rules and orders do not prescribe a time limit for disposing of appeals and petitions by competent authority, it should be ensured that all such appeals and petitions receive prompt attention and are disposed of within a reasonable time. If it is anticipated that an appeal or a petition cannot be disposed of within a month of its submission an acknowledgement or interim reply should be sent to the individual within a month.

(GOI MHA OM No. 25/34/68-Est (A) dt.20.12.68)

(vi) Representation to still higher authorities viz. Government, Ministers, President must not be made unless all means of securing attention or redress from lower authorities have been exhausted. Even in such cases the representation should be submitted through the proper channel. There will be no objection at that stage and at that stage only, to an advance copy of representation being send direct.

(GOI MHA OM No.118/52/Est dt. 30.4.52)

#### **154. Monitoring of complaints received from retired as well as serving employees of the Department**

- (a) The complaints from retired officials generally pertain to delay in payment of their terminal benefits and those from serving employees are for delay in promotion, transfers etc. Another set of complaints pertain to different treatment meted out to different officials in the same office even when the facts of the cases are similar. In order that a greater percentage of satisfaction is achieved in the settlement of complaints of the retired and serving employees of the department, a proper system for monitoring their complaints is necessary. With a view to streamlining the procedure, a monthly report regarding prompt settlement of the terminal claim and other complaints of the retiring staff should be sent to HOrs. office in the proforma in Annexure 'A' separately for Group 'B' gazetted and non-gazetted officers.
- (b) As regards complaints of retired officers/employees, a quarterly return in the proforma in Annexure 'B' may be submitted by each Head of Office so as to reach HOrs office by 5th January / April/ July and October positively.

#### **Petitions to the President of India**

**155.** (i) Every petition to the President shall be legible and may preferably be either in typescript or in print.

(ii) Every petition shall be authenticated by the signature of the petitioner and shall be submitted by him on his behalf.

(iii) Every petition and the documents that accompany it must be in the

language specified in the eighth schedule to the constitution, provided that if a petition/document be in regional language, a translation thereof in official language shall be furnished as far as possible, along with such petition, but no petition shall be withheld for want of such translation.

(iv) Every petition shall

- (a) contain all material statements and arguments relied upon by the petitioner.
- (b) be complete in itself, and include a copy of orders complained against as well as copies of orders, if any, passed by subordinate authorities.
- (c) contain no disloyal, disrespectful or improper language.
- (d) In respect of cases covered by Rule 29(1) of CCS (CCA) Rules 1965 contain a statement that request for review was made to the reviewing authority under that rule and that the same was disposed of by that authority and
- (e) end with a specific prayer.

(v) Every petition shall be submitted to the C&AG of India through the head of Office or Department to which the petitioner belongs and shall be accompanied by a letter requesting the prescribed authority to transmit it to the President.

(vi) The Head of the Office or Department on receipt of the petition shall forward it through usual official channels, to the prescribed authority together with a statement of facts, material thereto and all relevant papers and unless there are special reasons to the contrary and express opinion thereon.

### **Addressing of communications to the C&AG of India**

**156.** No officer should correspond directly with an authority superior to the officer under whom he is immediately serving except in case of extreme emergency, in which case he must send copies of his communication to his immediate superior. Any deviation from the above instruction would be taken serious note of.

(CAG's letter No.4571-GE I/F No.178/Misc dt. 15.8.87 & DADS No. 2447/ A.Admn/8/87 dt. 5.10.87)

### **Advance copies**

**157.** (i) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored or rejected summarily on that ground, the reasons being communicated in brief to the Government servant. If the Government servant persists in prematurely addressing higher authorities, suitable disciplinary action should be taken against him.

(GOI MHA OM No. 118/52 Est dt. 30.4.1952)

(ii) No staff member should try to see the DGA/DA at their residence for redressal of their grievances. A serious view will be taken if anyone is found disobeying these orders.

### **Reply of representation of staff**

**158.** It has been ordered by the C&AG that the Heads of Offices will see that the official replies to representations of the staff are strictly relevant to the subject

matter; the representations are couched in appropriate language and avoid remarks of a personal nature likely to give offence.

(Auditor General's Confdl. D.O. No.2273-NGE/480-45 dt. 12.11.45)

### **Anonymous and Pseudonymous Complaints**

**159.** No action should be taken on anonymous or pseudonymous complaints received against Government servants.

### **Official dealings with Member of Parliament**

**160.** (i) Government servant should show courtesy and consideration to Members of Parliament and of State Legislature and while they should consider carefully and listen patiently to what the members of Parliament and of State Legislatures may have to say, they should always act according to their own best judgment.

(ii) It should be the endeavour of every officer to help the Members of Parliament and of State Legislatures to the extent possible in the discharge of their important constitutional functions. In cases, however, where an officer is unable to accede to the request or suggestion of a Member, the reasons for his inability to do so should be courteously explained to the Member.

(iii) A Government servant should set apart some time every day when any body can see him. Within these hours, he must give priority to Members of Parliament and of State Legislatures except where a visitor has come by previous appointment and a Member of Parliament or of a State Legislature has come without an appointment. In such a case he should meet the Member of Parliament or of a State Legislature immediately after he has met the visitor who had come by previous appointment.

(iv) When a Member of Parliament or of a State Legislature comes to see him an officer should rise in his seat to receive the Member and to see him off. Small gestures have symbolic value and officers should, therefore, be meticulously correct and courteous in their dealings with Members of Parliament and of State Legislatures.

(v) Letters received from Members of Parliament and of State Legislatures should be acknowledged promptly. All such letters should receive careful consideration and should be responded to at an appropriate level and expeditiously. The officers should furnish to Member of Parliament and State Legislature when asked for, such information or statistics relating to matters of local importance, as are readily available and are not confidential. In doubtful cases instructions should be taken from a higher authority before refusing request.

(vi) Government servants are prohibited from bringing or attempting to bring any political or other influence to bear upon any superior authority to further their interest in respect of matters pertaining to their service under the Government. Therefore, a Government servant is not expected to approach a Member of Parliament or of a State Legislature for sponsoring his individual case.

(Government of India Cabinet Secretariat (Deptt. of PAR) OM No.25/19/64-Ests (A) dated 8th November 1974 received under C&AG's No.822/823-N.2./93-88 dated 28.10.88).

### **Private Addresses**

**161.** A note of the private address of each member of the staff (including Gp.

'D' staff) on duty as well as on leave should be kept in a Register maintained for the purpose in the HQrs Office and each Command/ Branch Office. Each member of the staff should also intimate any change in his/her address as it occurs.

### **Change of name by Government Servants**

**162.** (a) A Government servant wishing to adopt a new name or to effect any modification in his/her existing name should be asked to adopt the change formally by a deed changing his/her name. In order that the execution of the document may not be in doubt it is desirable that it should be attested by two witnesses, preferably those known to the Head of Office, in which the Government servant is serving. The execution of the deed should be followed by publication of the change in the prominent local news paper as well as the Gazette of India, publication being undertaken by the Government servant at his own expense in both cases.

(b) It is only after the formalities described above have been complied with and satisfactory evidence of Identity and execution of the document adduced by the Government servant that the adoption of the new or change in the existing name should be recognised officially, entries in Government records, in so far as may be necessary, being amended accordingly. True copies of the relevant documents should be retained by the Head of Office concerned. The change in the name should be published in an office order.

(Government of India, Min of Home Affairs OM No.60/274/48-Estt. dated 3.11.48 received under CAG's No.753/NGE/11/69/48 dated 27.12.48)

(c) In the case where girls in Government service may desire on their marriage change of name to be noted in the official records, the formalities mentioned in the Government of India, Min of Home Affairs' OM No.60/274/48-Ests dated 3.11.48 need not be observed provided the Head of Office/Department concerned is satisfied that the change sought to be effected is in fact in pursuance of marriage and the name is after the name of the husband

(CAG's letter No.5378-NGE.II/398-1958 dt.. 12.11.59).

### **163. Change of Religion**

#### **(a) Scheduled Tribes**

The concession admissible to the members of Scheduled Tribes do not depend upon the religion which they profess and consequently change of religion by such person is not relevant for the purpose of determining their eligibility for such concession.

#### **(b) Scheduled Castes**

1. Concessions are admissible to the members of Scheduled Castes who profess Hinduism or Sikhism and consequently any change of religion other than Hinduism or Sikhism will deprive him/her of the eligibility for the concession admissible to the members of the Scheduled Castes. Consequently it is necessary for such a person to give the declaration on change of religion. The procedure prescribed in Min of Home Affairs OM No.60/274/48-Estt dated 3.11.48 for recognising the change in name by the Government Servant may be followed for recognising the change in the religion and deed form prescribed therein may be used with suitable modifications.

(Authy: C & AG's No.5599 - NGE 11/393-58 dated 7.12.59.)

2. In order to ensure that the fact of change in religion by a particular employee comes to notice as soon as possible, an annual certificate from SC employees to the effect that they have not changed their religion, which they were professing at the time they were issued with the Caste Certificate may be obtained from all SC employees in April every year and a consolidated report sent to HQrs office by 5th May each year.

(DADS Confidential No. 1593/A-Admn/7/82/Orders dt.2.7.82)

3. At the time of promotion etc. of non-gazetted SC/ST officials it should be ensured that there is no change in the caste status of the official. The fact should be verified at every important upturn of their career.

4. As regards promotion from SO (A) to AAO, from AAO to Audit Officer and from AO to Senior AO at the time of issue of promotion order, the Command officer may invariably obtain a certificate from SC/ST official to the effect that there has been no change in his religion and he still continues to belong to the SC/ST community. A copy of the certificate should be sent to HQrs office for record.

(DADS No.4027/A.Admn/7/KW/82-88 dated 3.2.88).

### **Issue of "No objection certificate" for grant of passport**

**164.** (i) Issue of "No objection certificate" for grant of passport facilities to Central Government officials.

- (a) While issuing "No objection certificate" to a Government servant to apply for passport facilities for going abroad, the following points should be kept in view:
  1. Whether any disciplinary proceedings are pending or contemplated against the individual
  2. Whether any vigilance case is pending or contemplated against him.
  3. Whether there are grounds to believe that applicant could figure adversely on the security records of the Government
- (b) In case an employee does not attract any of the above grounds a No-objection certificate may be invariably issued in his favour.
- (c) The following information also should be ascertained from the applicant:
  1. Reasons for which the person desires to go abroad
  2. Probable duration of the visit
  3. How does he propose to meet the expenditure on travel and to support himself during his stay abroad.
- (d) An officer not below the rank of Under Secretary to the Government or equivalent should be authorised to sign the N.O.C. and decision for the grant of N.O.C. should be taken at the level of an officer not below the rank of Director/Jt. Secretary to the Government or equivalent or Head of Office if he is of lower rank than a Director in the Central Government
- (e) An application in the prescribed proforma for issue of N.O.C. to obtain private passport should be forwarded to the issuing authority.

### **Application for issue of N.O.C. to obtain private passport**

1. Name

2. Designation
3. Whether on probation
4. Countries to be visited
5. Purpose of visit
6. Tentative dates of visit
7. Duration of stay
8. Estimated expenditure on (A) passage (B) during stay abroad
9. Sources from which the expenditure on passage and stay abroad is proposed to be met.

Date:  
Place:

Signature:  
Name of applicant:

(Authority:-1 Ministry of External Affairs OM No.VI/401/40/83 dated 14.6.85  
2. CAG's circular No.NGE/13/87, NO.124/125/N-2/59-86 dt.3.3.87  
3. DADS No.5409/A-Admn/148/86-88 dt. 25.2.88  
4. CAG's No.473-GE 1/21-91 dt.5.2.91 and DGADS No.3747/ A- Admn/148/Orders/90 dt. 11.3.91.)

#### **Permission to join education institutions to Gp. 'C' and 'D' staff (except SOs(A))**

**165. (a)** The Command Officers may at their discretion permit Gp. 'C' and Gp. 'D' staff (except S.O(A)) in their offices (sub offices) to join educational institutions subject to the following conditions:

1. Sr. Auditors/Auditors will be permitted to join courses of study only in such cases where the candidates are not required to attend classes and take the examination by private study only or by correspondence courses. Moreover knowledge acquired by attending such courses should be beneficial to the Department.

(DADS No. 5950/A-Admn/26/82 dt. 23.2.82)

2. Other Gp. 'C' & 'D' will attend the classes outside office hours.
3. Such pursuit does in no way detract from their efficiency
4. The permission may be withdrawn at any moment without assigning any reasons.
5. The permission will not stand against their transfers,

**(b)** This permission may be accorded under intimation to HQrs. Requests received from SOs(a)/AAOs/Sr. AOs/AOs for joining educational institutions will be referred to HQrs office for DGADS approval.

(DADS No. 454 7/A-Admn/26/76 dt 13.10.76).

**(c)** While taking into account the various administrative considerations in deciding upon a request for permission to attend courses of study outside office hours, the period of tenure of the Government servant concerned should also be taken into account so that on the ordinary course, occasions do not arise to ask for extension of tenure to cover the period of the course attended by him which may continue beyond the expiry of the tenure. Should a case of permission to a tenure officer, to join an educational course the completion of which would require the extension to tenure of the officer concerned, come up for

consideration before the permission is granted the Ministry should be consulted.

(GOI MHA OM No. 11013/4177-Estt(A) dt 21.5.77 received under CAG's No. 933-NGE III/6/-76 dt 10.6.77).

## **166. Blank**

### **167. (i) Forwarding of applications for posts in other Department / Public Sector Undertaking etc.**

- (a) Applications from Gp. 'B' and 'C' employees of the Deptt. for posts advertised by Government Departments/Public Sector Undertakings / Autonomous Bodies etc. will be forwarded provided that the criteria specified for the posts viz. qualification, age, experience etc. are fully met. The total no. of such application from each individual shall not exceed four in a calendar year. The limit of four applications in a calendar year will not however be applicable in the case of SC/ST candidates and for posts advertised by the UPSC/SSC.
- (b) While the applications of Sr. AOs/AOs/ AAOs/SOs(A) are to be sent to HQrs office of DGADS for onward transmission to the outside Department, the applications of Gp. 'C' employees (other than SOs(A)) may be forwarded direct by the Command Officers. The Officers/staff members should desist from sending advance copies of the application to the outside Departments except in the case of recruitment for jobs advertised by the UPSC/SSC.

(DADS No.2170/A-Admn/34/Orders/81-84 dt 2.8.84 DGADS No. 317/A-Admn/34/84-91 dt 24.4.91).

- (c) While submitting the applications for outside posts the person concerned should be asked to give the following immediately.

#### **1. Temporary employee**

The temporary Government servant should give a written undertaking to resign his present appointment in the event of his selection and appointment to the post applied for.

#### **2. Permanent employee**

The permanent Government servant should give the following undertaking while submitting his application to outside posts in Public Sector Undertakings/Semi Government Organisations/ Autonomous Bodies.

#### **Form of Undertaking**

"In the event of my selection in the post applied for I undertake to accept the conditions stipulated in GOI MHA OM No.28016/5/85/Estt(c) dt 31.1.86. I also undertake to pay leave salary and pension contribution so long as I am not permanently absorbed in .....or for two years whichever is earlier in case the Undertaking/Organisation is not agreeable to pay"

Signature:

Designation:

(DADS No. 117/A-Admn/34/Orders/70-76 dt 7.4.77)

### **(ii) Forwarding of application of Government servants in response to advertisement by UPSC/SSC etc**

Persons already in Government service who wish to appear at a competitive examination conducted by UPSC/SSC or wish to apply for a post, recruitment to which is proposed to be made by selection through the UPSC may submit their completed applications in the prescribed printed form direct to the Commission. They should, however, immediately inform the Head of Office / Department giving details of the examination/post for which they have applied, requesting him to communicate his permission to the Commission directly. In case, the Head of Office/Department considers it necessary to withhold the requisite permission, he should inform the Commission within 30 days of the closing date for the receipt of the application. In case no such communication is received from the Head of Office/ Department it shall be presumed by the Commission that there is no objection on the part of the Head of Office/ Department to the candidature of the Government employee in question to be considered by the Commission.

(GOI MHA DP ARC OM No. 42015/4/78-Estt(C) dt 1.1.1979 received under CAG's No.330-NGE-III/69-77-1 dt 7.2.79).

### **(iii) Acceptance of employment in foreign organisation**

Acceptance of employment in any of the following types of foreign organisations in India by any member of the family of a Government servant would require prior intimation / permission of the competent authority:

- (a) Foreign Diplomatic mission
- (b) Foreign organisations like United States International Communication Agency, British Council, Co-operation for American Relief Everywhere, Catholic Relief Service etc.
- (c) International organisations including the United Nations and all its agencies like World Bank, IDA, International Monetary Fund, etc.
- (d) Foreign Commercial Organisations including Foreign Companies.

### **(iv) Forwarding of application of the Government servant for employment under foreign Government**

- (a) Applications from employees of the Department for employment under Foreign Government in response to advertisement issued by Foreign Government are sent to CAG's office for onward transmission to foreign Government. Only when a Government servant is sponsored by the Government for foreign assignment, either by following the procedure of selection through the Foreign Assignment Section of the Department of Personnel (Cabinet Secretariat) or on a request on Government to Government basis received through diplomatic channels, is he permitted to go over to a post under the foreign country and allowed to retain a lien on his post under Government of India. In view of this there is no question either of forwarding of application of the Government servant to the Foreign Government or of retaining the lien when such a Government servant applies for the post on his own volition.
- (b) When a Government servant seeks employment under foreign Government in response to advertisement issued by Foreign Government he has necessarily to resign / retire first from Government service before applying for the post.

(CAG's letter No. 694.NGE.III/7/71 dt. 22.3.1971).

### **Alterations in date of birth**

**168.** (i) Requests from Government servants for alteration of the date of birth should not be entertained after the preparation of their service books. Usually only the Matriculation certificate or SSLC is accepted as valid proof of age by appointing authorities in IA & AD and no other proof viz. horoscope or affidavit is accepted. The date of birth of a Government servant may however be altered at a later stage by the Head of the Deptt. if he is satisfied that a bonafide clerical mistake has been committed and that it should be rectified.

(ii) An alteration of date of birth of a Government servant can be made with the sanction of the C&AG of India if:

- (a) a request in this regard is made within five years of his entry into Government service;
- (b) it is clearly established that a genuine bonafide mistake had occurred and
- (c) the date of birth so altered would not make him ineligible to appear in any School or University or Union Public Service Commission in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Government service.

(Para 301 MSO{Admn} Vol.1, GOI MHA OM No.19017/1/76-Estt/A dated 10.10.1977 Note 6 below FR 56 as amended by Deptt. of P&AR Notification No.19017/7 /79/Estt{A} dt. 30.11.79)

### **Official Language**

**169.** (i) According to the provision of Sec. 3(3) of the Official Language Act 1963 as amended, use of both Hindi and English should be ensured for the following:

- (a) Resolutions, general orders, rules, notifications, administrative and other reports and press communiques.
- (b) Contracts, agreements, licences, permits, tender notices and forms of tender.
- (c) Administrative and other reports and official documents to be laid before a House or the Houses of Parliament.

(ii) Use of both Hindi and English in diglot form should be ensured for procedural literatures and items of stationery mentioned below:

- (a) Manuals, codes and other procedural literature should be printed/cyclostyled and published both in Hindi and English in diglot. Special efforts should be made to publish literature, which has already been translated.
- (b) Forms and headings of Register should be printed/cyclostyled both in Hindi and English.
- (c) All name plates, sign boards, letter heads and inscriptions on envelopes and other items of stationery written, printed or inscribed should be both in Hindi and English.

(iii) An Annual Programme is prepared by the Deptt. of Official Language every year in which annual targets relating to work to be done in Hindi by the offices of the Central Government are fixed. With a view to implementing the Official

language Policy regions namely 'A', 'B' and 'C' have been constituted in the country.

(iv) The Department of official language arranges in service training in Hindi, Hindi Typing and Hindi Stenography for officers/employees of the offices through the centres run by the Hindi Teaching Scheme. It is necessary to impart Hindi training to those who do not know Hindi, to acquire the working knowledge of Hindi. Regular attendance in classes held under the scheme and appearing in the prescribed examinations at the end of each term is obligatory for all employees nominated to any of the course. Out of the staff yet to be trained in Hindi 20 percent of employees should be nominated in every session.

(v) Employees getting Hindi training are given a number of incentive and cash prizes as detailed in the Annual programme for implementation of the official language policy. It is necessary that senior officers should inspire their subordinate officers to contribute their mite to the development of the official language.

### **Observance of Silence on 30th January (Martyr's day)**

**170.** Silence and stoppage of work and movement for 2 minutes at 11.00 a.m. on 30th January (being an important, sacred and solemn occasion) every year should be observed to pay tributes to all those who laid down their lives in the struggle for the country's freedom.

(Min of Home Affairs letter Nos. 2/4/75-public II dt. 22.10.75 2/2/86-public dated 17.01.86 received under C&AG's No.391-N-3/N-1/11-80 dated 27.1.86).

### **Quarterly Audit Bulletin**

**171.** A quarterly "Audit Bulletin" incorporating information on matters of common interest, important decisions on technical matters, administrative orders issued by Government of India, State Government and C&AG, important decisions of the Supreme Court on matters of interest to Audit, state of work in Audit and Accounts Offices, extra curricular activities (like Recreation Club, sports, welfare activities etc) is issued from the office of the C&AG of India during March, June, September, December each year for the quarter ending December, March, June, September respectively. Copies of these "Bulletins" are supplied to all Sections/ L TA Parties. AAOs/SOs should ensure that all such "Bulletins" are kept properly arranged according to their volume no. and quarter of issue. They may also be entered in the register of Codes and Manuals allotting in the register separate folios therefor. The Bulletin is intended to serve only as a guide for ready reference, its contents shall not be quoted as authority for any purpose.

(Para 2.6 of CAG's MSO (Admn))

## **ANNEXURE 'A'**

**Referred to in Para 154 (a)**

Statement showing the position regarding settlement of retirement benefits  
Report for the month of.....in respect of Gazetted / Non. gazetted staff  
Particular of office .....

Part 'A' . Current month case

SI. No.	Name and Designation of the Government servant	Position of settlement of retirement benefits Indicating the date of payment/issue of authority	Reasons for non- settlement of Any dues, if any
		Pension / Family pension /DCRG /LS / GPF/ CGEGIS	
(1)	(2)	(3)	(4)

**Part 'B' – Cases brought forward from previous month**

Sl. No.	Name and designation of the Government servant	Particulars of dues pending for settlement and reasons therefor
(1)	(2)	(3)

Signature of the DDA/ DA

**ANNEXURE 'B'**

**Referred to in Para 154 (b)**

Quarterly statement showing complaints of retired officer/ employees pending in the office of .....as on January / April / July / October

Sl. No.	Name of the complainant & designation	Whether received direct or through HOrs office	No. & date of HOrs. letter if received from HQrs office	Date of receipt of complaint	Gist of the complaint	Action taken for settlement	If requires clarification from the HOrs. Office, no. & date of the reference made to the HOrs. office	Particulars of further reference if any from HOrs. office'	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**CHAPTER 9**  
**BUDGET AND FINANCIAL POWERS**

## SECTION I

### Budget

172. (I) Detailed instructions for the preparation of the Budget Estimates are laid down in Chapter XI of the C&AG's MSO (Admn) Volume I. In addition, instructions are, also received every year from the HQrs office/C&AG's office for the preparation of the Budget Estimates and control over expenditure in the prescribed form.

(ii) The budget estimates are prepared in the HQrs Office of Director General of Audit, Defence Services, Principal Director of Audit, (Air Force & Navy) and Principal Director of. Audit, (Ord. Factories) respectively covering offices that function under their administrative control based on instructions and estimates received from the subordinate offices to be furnished by the specified dates. Powers of Principal Director (AF & N) and Principal Director of Audit (OF) in finalising the budget proposals for being forwarded to C&AG in respect of offices under their respective control are exercised by them provided no extra staff is required.

(DADS Office Order Part II No.41 dated 22.5.73. No.3 dated 3.2.82 and Annexure to HQrs Office Confidential No.791/A.Admn/AFN/6 KW/82-88 dt. 13.8.91)

(iii) The estimates of funds required under the head "Salaries" in the budget will be framed on the basis of trends over preceding three years taking into account other factors like changes in rates of pay, allowances, number of posts and likelihood of their filling up and the economy instructions issued by C&AG /Ministry from time to time.

(C&AG's No. 3982. BRS/315-86-1 dated 27.10.86.)

(iv) The budget estimate for the ensuing year should be prepared on the basis of what is expected to be paid, under proper sanction during the ensuing year including arrears of previous years, if any. Due attention to considerations of economy must be paid and while all inescapable and foreseeable expenditure should be provided for, care should be taken that the estimate is not influenced by undue optimism.

(v) No lump sum provision will be made in the budget except where urgent measures are to be provided for meeting emergent situations. Utmost foresight should be exercised in framing these estimates and the provisions should be restricted to what are actually needed.

(vi) Budget estimates will be prepared on the basis of regular sanctioned strength as on 1st September and should exhibit separately the provision for all vacant posts and such vacant posts as can be expected to be filled during the ensuing financial year. Provision for additional instalments of DA will be made under the head "Dearness Allowance" both in Revised Estimate and Budget Estimate.

(vii) The provision for men in position as on 1<sup>st</sup> September should be accurately estimated and any undue variation 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. No provision is to be made for additional posts under the sub head "Travel Expenses". The requirement under the Head 'Salaries' (Pay & Allowances and Festival Advance) should be computed with reference to actuals

for the first six months and under 'Other Heads' on the basis of actuals for five months.

(viii) Full provision for Group 'B' posts sanctioned in lieu of IA & AS officers may be made in the Revised Estimates and Budget Estimates. In respect of IA & AS Officers posts, provision may be proposed for existing posts excluding those which are held in abeyance.

(ix) The budget proposals forwarded by the subordinate offices of Director General of Audit, Defence Services / Principal Director of Audit (AF&N) / Pr. Director of Audit (OF) should be supported by a certificate that the figures in respect of pay and allowances of the establishment have been independently checked by an AAO / Section Officer other than one dealing with establishment matters.

(x) No monetary provision is to be made for non duty posts like deputation reserve / shadow / supernumerary posts / posts held in abeyance etc

(xi) The estimated requirement of Contingencies Funds for the purchase of items like Accounting Machines, Staff Car, Special Construction, Water Coolers, Printing Machine (excluding typewriters) and Grants-in-Aid Contribution etc should be indicated as usual separately in the estimates as per instructions issued from time to time duly supported by detailed justification and may be sent to HQ office so as to reach there by 10<sup>th</sup> August each.

(xii) Provision for the grant of cash awards to employees for acquitting themselves creditably in Hindi Examination under the Hindi Teaching Scheme should be made under residuary Sub-head 'Other Charges' and shown distinctly in the Budget Estimates.

(xiii) Revised Estimates should be prepared very carefully on the basis of the trend of expenditure upto 31st August and the forecast of events during the remaining part of the current year. Utmost foresight should be exercised in framing these estimates and the provision should be restricted to the absolute minimum necessary and should not be more than that is likely to be spent during the course of the year. Once an inflated amount has been provided in the Revised Estimates, late surrenders are not of much use.

(xiv) Explanations for variations between the Budget Estimates and the Revised Estimates for the current year and Budget Estimates for the next year should invariably be furnished with the Budget Estimates. Vague terms like 'Based on actuals' should be avoided.

## **Control Over Expenditure**

### **Monthly Expenditure Statement and Review of Expenditure**

**173.** (i) Each Command Office / Sub-Office is required to send by Speed Post-Monthly Expenditure Statement with appreciation statement from the month of July onwards so as to reach HQrs office by 3rd of the month following to which the statement pertains. Similarly statement showing the monthly expenditure statement under loans and advances for the purchase of conveyance are to reach Hqs. Office by 5th of every month. As a part of monitoring of expenditure, actual expenditure for each month and progressive expenditure under broad heads are to be transmitted by Fax / Telegram by each Command Officer / Sub office on the last day of the month so that the same should be transmitted to Comptroller & Auditor General by the

D.G.A.D.S / Pr. D.A (AF&N) /Pr. D.A.(OF) by 2nd of the following month.

(ii) The figures included in both the flash figures statement and monthly expenditure statement should be thoroughly checked and reported to D.G.A.D.S/Pr.D.A(AF&N) /Pr. D.A.(OF) and there should not be any variations.

(iii) A final review of expenditure in respect of Group 'A', 'B' Officers and non-gazetted Estt. supported by detailed explanation of the variation between Final Grant / Appropriation and actuals under the various heads should be furnished to HQrs Office by August. A certificate of reconciliation of expenditure figures shown in the Review with those booked by the PAO (DA) Meerut is also to be furnished. In case there is difference in the figures of actual expenditure shown in the final review and those booked by the PAO (DA) Meerut, the amount of variation under different heads with detailed reasons thereof, should also be furnished in the forwarding letter.

(iv) A Quarterly return regarding actual expenditure incurred on pay and various types of allowances is to be sent in the prescribed proforma so as to reach HQrs Office by 5th of the month following the quarter ending June, September, December and March.

### **Staff Review**

**174.** (i) The Command / Branch Offices will forward staff reviews pertaining to their offices when so required by the Director General of Audit, Defence Services / Principal DA(AF&N) / Principal DA (OF) for the purpose of assessing the requirements of staff for the department and framing the Budget Estimates as a consequence thereof based on the sanctioned strength (including additional posts found justified and sanctioned). The requirements of staff in each office should be worked out on the basis of standard speed laid down by C&AG in respect of establishment matters and speed / mandays prescribed by the D.G.A DS for audit of accounts in Central Test Audit and Local Test Audit.

(ii) The guidelines for the preparation of the Staff Review is given in the Annexure 'A' to this chapter.

## **SECTION II**

### **Financial Powers**

**175.** The financial powers of the DGADS/Principal Director (AF&N)/Pr. DA (OF) as Heads of Department and other heads of offices to sanction expenditure on contingencies and purchase of stores for the public services are indicated in the Annexure 'B'. These powers are subject to the general or special orders as may be issued by government from time to time.

### **Permanent Advance**

**176.** In order to meet emergent contingent expenditure DGADS / Principal Director (AF/N) / Principal Director (OF) sanction permanent advance of specified amount to each Command Office/Branch Office (Head of Offices) with reference to the provisions contained in Rule 291 of GFR-2005. Procedures for maintenance of permanent advance or imprest are available in para 10.12 of the Civil Accounts Manual, Vol.I.

## **Powers to sanction daily rates of Audit Fees**

**177.** Powers to sanction Daily Rates of audit fees for the recovery of cost of audit of non-Government funds have been delegated to heads of Departments in the IA&AD with effect from the revision of daily rates of audit fees due on 1.9.68 subject to the following conditions:

(i) The direct charges should be calculated on the basis of the average cost of the post involved and

(ii) the indirect charges should be computed at 125% of the direct charges (C&AG's No.65- Tech-Admn. I (b)/33/65 Vol. II dated 4.1.69)

## **178. Economy in expenditure**

In order to contain the budgetary deficit, it has been decided to take the following measures with immediate effect:-

- (a) It has been decided to fix a limit of Rs 150/- (Rupees one hundred and fifty) per head for serving refreshments in lunch time to the participants attending the inter-departmental meetings, workshops, seminars, etc., which start in the forenoon and continue beyond lunch time. The Financial Adviser are requested to adhere to the prescribed ceiling strictly and wherever it becomes necessary to seek relaxation, proposals should be forwarded well in time for consideration of this Department.
- (b) The practice of holding meetings, conferences, etc., at hotels is to be discontinued forthwith.
- (c) The meetings and conferences to be held at headquarters may invariably be so arranged as to minimize the expenditure on participation and travel.
- (d) Expenditure on telephones may be reduced by 10% with reference to the average for the period September-November, 1990.
- (e) Expenditure on consumption of electricity may be reduced by 10% of all offices and public buildings with reference to the consumption during the corresponding month of the previous year. All ostentations and decorative lighting may be stopped.
- (f) The instructions contained in the Ministry's O.M. No.F.3(3)-E.II(A)/90 dated the 27<sup>th</sup> June 1990, 22<sup>nd</sup> August 1990 and 24<sup>th</sup> August 1990, regarding 20% in the consumption of petrol and diesel, etc., may be strictly enforced.

(G.I., M.F., No.F.7(44)-E.(Coord)/90 dated 30.11.1990 read with O.M. No.1(17)-E.(Co-ord)/94 dated 7.4.1994, OM No.7(5)E-(Co-ord)/98 dated 12.6.98 and O.M. No.7(2)E.Coord/03 dated 25.03.2004)

## **ANNEXURE 'A'**

## A. Non Gazetted Staff

Detailed proposals may be sent in two parts:

Part I: Containing proposals on the existing approved standards duly supported by Statements A,B,C,D. &E

(Proforma circulated under DADS No. 1327/ A-Admn/68174-11 dated 19.6.74).

In assessing the mandays in respect of Asstt. Audit Officers / Section Officers / Senior Auditors /Auditors, the conversion factors prescribed in the quantum for various types of parties will have to be adopted irrespective of how these parties are being manned.

Part II: If there are any proposals for revision of existing quantum / periodicity or mandays full justification along with effect on the staff requirements duly supported by statistical data should be sent. Such revision should not be implemented without seeking specific approval and positioning of staff.

## Gazetted staff

Part I : should indicate the total requirement of GOs as per the approved quantum of supervision applicable for MES, Ordnance / Stores and Misc. units / formations together with a statement showing the actual achievement during the previous year ending May against the prescribed percentages category-wise along with reasons for shortfalls, if any.

Part II : should contain the proposal for revision of approved quantum of supervision with full justification along with the effect on 'gazetted posts' requirement duly supported by statistical data for determining the requirement of GOs, the requirement for CTA / Misc. mandays in Local Test Audit should be excluded.

In the summary of requirement of Asstt. Audit Officers /Section Officers / Senior Auditors / Auditors, the requirement in respect of 2 Asstt. Audit Officers / Section Officers parties, 2 AAO / SO and 1 Sr. Auditor / Auditor parties and 1 AAO / SO and 2 Sr. Auditors / Auditors parties should be indicated separately in the prescribed proforma. (The miscellaneous mandays in each category should also be shown separately).

The requirement of clerks should be worked out in the proforma shown below:

Statement showing the requirement of Clerks

1. Monthly average of letters received and despatched	Received Despatched Total	A B C
2. Monthly average of lines typed:		X
3. Clerks required for diarising and dispatch of letters		$\frac{C}{310 \times 25}$
4. Clerks required for comparison of typed copies		$\frac{X}{2460 \times 25}$

5. Clerks required for marking letters	<u>A</u> 1230x25
6. Clerks required for distribution of dak	<u>A</u> 1230x25
7. Clerks required for receipt of dak	<u>A</u> 1230x25
8. Clerks required for typing work:	<u>X</u> 860x25

The calculation leading to the staff proposals be checked independently by another AAO / SO (A) who is not connected with this work and a certificate recorded in the forwarding memo to this effect.

The requirements of staff to be worked out shall cater for leave reserve of 10% in the categories of Senior Auditors /Auditors /Stenos / Clerks and 7½ % in respect of Group 'D' posts.

As regards sub offices the proposals should be routed through the Command Officers concerned.

(DADS No. 632/A-Admn 168/81/11 dt. 6.5.81 and 4713/A-Admn/58/81 Orders dated 5.2.87 and C&AG's No100-O&.M/39-86 dated 30.1.87)

### PROFORMA

#### Statement showing the summary of requirement of AAOS /SOs /Sr. Auditors /Auditors.

Sl. No.	Nature of work	Total Mandays	Audit Mandays AAO/SO/ Sr.Atr/Atr.	Staff required AAO/SO/ Sr.Atr/Atr.
(1)	(2)	(3)	(4)	(5)
1.	CTA/Misc mandays for CTA at 25%			
2.	L T A of Army formation (a) 2 AAOs/SOs parties Misc. Mandays 15% (b) 2 AAOs/SOs, 1 Sr. Ar/ Ar. parties/Misc. Mandays 15% (c)1 AAO / SO, 2 Sr.Atr/ Auditors Parties Misc. Mandays 15%			
3.	L T A of DAD Offices Misc. Mandays 15%			
4.	Admn./Estt./Cash'			
5.	Training Reserve			
6.	Leave Reserve			

### ANNEXURE 'B'



				(vi) the sanction of C&AG should in all cases be obtained for the creation of posts required for clearance of arrears.
3.	Abolition of Posts	-do- Sl. No.4	Full powers in respect of posts which he is competent to create	Powers to be exercised by cadre controlling authority
4.	Continuance of temporary posts Gr. 'C' & 'D'	SI. No.5.	Full powers provided that all the circumstances justifying the original sanction continue to exist & funds are available	Full Power Subject to condition that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the Budget Estimate or can be valid reappropriation from within the Budget allotment.
5.	(i) Sanctioning recurring grant-in-aid for the provision of amenities to staff Recreation Clubs (DARC)	-do- SI. No.6	Full Powers	Full Power The accounts of expenditure incurred out of grant-in-aid should be regularly subjected to, audit and also budget provision therefor should be made.
6.	Declaring of Gazetted Officers to be Heads of Offices	-do- SI. No.8	Full Powers	Full Power
7.	<b>Write off of losses:</b> Irrecoverable loss of stores or Public money (incl. loss of stamps)	-do SI. No. 9(i)	(i) For unpriced articles of furniture - Full powers (ii) For priced articles of furniture Rs.1000/- in each case For petty loss of stationery Rs. 500/ For Misc. stores Rs.2000/	The powers specified to sanction write off may be exercised by the DGADS provided that the loss does not disclose a defect in rules or procedure and there has not been any serious negligence on the part of any Government servant which may call for disciplinary action. DGADS is vested with full powers to sanction write off of any un priced articles of furniture.
	Write of f losses due to theft, fraud, negligence etc.	-do- Sl. No.9(i)(a)	Rs. 20,000/-	Powers redelegated to Group officer/Sr.AO/AO
	Otherwise (incase of stores only)	(b)	Rs.50,000/- for stores Rs.5000/- for public money	Group Officer Rs.5000/- in each. Group Officer Rs. 2000 in each.
	Losses & revenues and irrecoverable loans & advances	9(ii)	Departmental (C&AG) Rs. 1,00,000/- Head of Deptt. Rs.10,000/-	
8.	Alteration of Date of Birth	-do- SI. No. 11	Full powers in respect of non-gazetted staff in case of clerical errors.	

9.	Investigation of arrears of claim	-do- Sl. No.12	Full powers in respect of persons serving in their own offices	
10.	Contingent expenditure on items other than those in respect of which specific limits/scales have been prescribed by Government	-do- Sl. No.14	Rs. 25000/- p.a. (Recurring) and Rs. 60,000/- p.a.(Non Recurring) in each case	(i) Heads of Offices in Junior Admn. Cadre of IA&AD upto Rs.1000/- p.m in each case. (Recurring) and upto Rs. 5000/- p.a. (Non recurring) (ii) Heads of Offices in time scale of IA&AS upto Rs 400/- p.a. (recurring) upto Rs. 2000/- p.a. (non-recurring) (iii) Other heads of offices upto Rs.200/ p.a. (Recurring) upto Rs.1000/- p.a. (non-recurring) in each case)
11.	Hiring office accommodation	-do- Sl. No.15	Rs.3,00,000 p.a. in A-1 & A Class Cities, Mumbai, Kolkata, Chennai Rs. 2,00,000 p.a. in B-1 & B-2 class cities Rs.1,00,000 p.a. in C class cities & other places.	The CPWD should certify the reasonableness of rent. In cases where the CPWD does not operate the assistance of appropriats local authority such as the local PWD or the Rent Control Authority should be availed of and a certificate of reasonableness of rent obtained from Such authority.
12.	Hiring of residential accommodation	-do- Sl. No.16	No powers	The accommodation hired should not involve any resultant loss to Government after taking into account the savings in house rent allowance.
13.	(a) Local purchase of stationery and printing of stores	-do- Sl. No.17(a)	Up to 25000 p.a.	Rs.10000/- p.a. by heads of offices in Senior Scale/ Rs. 5000 p.a. by Junior scale
	(b) Local purchase of Rubber stamps & office seals	-do- Sl. No.17(b)	Rs. 1000 p.a. without any limit for purchase at a time	These powers are exercisable subject to specific budget allotments For the purpose (without any re-appropriation of funds from other heads). The delegation is further subject to observance of rules & orders on the local

purchase of stationery issued by Government/C&AG from time to time.

Purchases should be made with caution and only from reputed firm to avoid the possibility of counterfeiting of stamps and seals.

Air lifting of stores should be resorted to only in rare cases of extreme emergency. Each case exceeding Rs.1000/- should be reported to Min / Deptt. concerned.

14. Incurring expenditure on	-do-	Freight charges - Full powers to Group Officer & each case	
i) freight & demurrage wharfage charges	Sl. No.18(i)	Demurrage/Wharfage Charges Rs.250/- in each case.	
ii) Maintenance, upkeep and repairs of motor vehicles	-do-	Full Powers	Group officer Rs.1000/- in each case.
iii) Petty works & Repairs	-do-	Clubs (DARC) (i) Execution of petty works and special repairs, to Government owned building including sanitary fittings, water supply and electric installation in such building and repairs to such installation Rs.10,000/- in each case.	
	Sl. No.18(ii)	ii) ordinary repairs to Government buildings - Full powers	
	-do-	iii) Repairs and alteration to hired' and requisitioned building Rs.5,000/- per annum (non-recurring) and Rs.500/-p.a. recurring.	
(iv) Other stores required for the working of an office estt.	-do-	Full Powers	Group Officer up to Rs 5000/-
(v) Winding and regulation of office clocks, maintenance of call bells etc	-do-	Upto Rs.2000/- p.a.	Rs.500/- p.a. for officers in Jr. Admn. Grade Rs.200/-p.a. for officers in Senior Scale
	Sl. 18(iv)		Water cooler can be purchased under this item
	Sl. 18(v)		

Such expenditure may be incurred only if the landlord refused to meet the charges himself and when the building is released Government should have the right to remove any installation material added to the Building.

(vi) Liveries, Clothing and other articles	-do- Sl. 18(vi)	Full Powers	Group Officers up to Rs.5000/- p.a.	Subject to the scales & conditions laid down in the Hand Book of Uniforms
vii) Postal & telegraph charges	-do- Sl. 18(vii)	Full Powers	Full Powers	
(viii) Printing & Binding through Chief Director of Printing	-do- Sl. 18(viii)	Full Powers		
(ix) Local printing and binding in emergent cases	-do- Sl. 18(ix)	Rs.40,000 p.a.	Rs.5,000 p.a.	
(x) Purchase of publications official and Non-official	-do- Sl. 18(x)	Full Powers	Rs. 200/- on each occasion subject to a ceiling of Rs.2400/- p.a.	A quarterly list of books purchased should be submitted to the DGADS/ Head of Dept. Priced p.a. publications shall be purchased in accordance with the provisions of Appx.XII to the Rules for Printing and binding.
(xi) Staff paid from contingencies	-do- Sl. 18(xi)	Full Powers		
(xii) Supply of water for drinking etc. and dusting office.	-do- Sl. 18(xii)	Full Powers		
(xiii) Hire of office furniture electronic fans, heaters, coolers, clocks & call bells	-do- Sl. 18(xiii)	Rs.10,000/- p.a.	Rs.1000/- p.a. by Heads of offices in Sr. Scale/Jr. Admn. Grade	
(xiv) Purchase, Hiring, maintenance and repairs of office machines	-do- Sl. 18(xiv)	Full Powers	Rs.2000/- p.a. by Heads of offices in Sr. Scales/Jr. Admn. Grade for repair and purchase of spare parts for office machines.	Heads of Departments can sanction hiring of office machines for a period of 6 months only.
(xv) Purchase of scale items of furniture	-do- Sl. 18(xv)	Full Powers	Upto 10,000/- p.a.	Subject to the availability of funds and scales of furniture prescribed from time to time for various grades of office subject to availability of funds and conditions laid down in C&AG's Office letter No. 1534-NGE. 1/122-
(xvi)(a) Purchase of non-scale items of furniture	-do- Sl. 18(xvi)	Rs. 1,00,000/- p.a.	Rs. 5000/- p.a.	

(b) Installation of PABX/PBX system		Full Powers Subject to budgetary allocation		67 dl 21.7.67 which inter-alia envisage that the proposals for purchase of non-scale items of furniture should be scrutinised by PDA. etc. personally and the purchase only of such items sanctioned as are considered essential and unavoidable. The purchase of costly articles like steel cub-boards, steel racks etc. should be restricted to the minimum and utmost economy observed in affecting their purchases, steel cupboards should be purchased only to keep valuable and confidential or other important documents.
(c) Purchase of ACs		-do-		
(d) Purchase of FAX machine		-do-		
(xvii) Sanctioning telephone connection for residence of officers	-do- Sl. 18(xvii)	Full Powers		The powers are exercisable subject to orders regarding economy etc. issued. from time to time.
xviii) Sanctioning Telephone connection for Government offices.	-do- Sl. 18(xviii)	Full Powers		
(xix) Shifting of Telephones	-do- Sl. 18(xix)	Full Powers	Group officers Full powers	In the case of residential telephones the power can be exercised by Heads of Deptt. if a) The shifting is occasioned due to i) Change in the residence of the officer concerned ii) Change in the incumbency of the post and of the successor happens to occupy a residence other than the one occupied by his predecessor.  b) The connection is shifted to the residence of an officer who is other wise entitled to a residential telephone connection under orders of appropriate authority.
(xx) Legal charges (a) Fees to Barristers,	-do- Sl. 18(xx)	Full Powers	Respective Group Officer Full Powers	Subject to the conditions mentioned against SI.No. of

Pleaders				Annexure to Schedule V of DFPR which inter alia envisages that expenditure shall ordinarily be incurred with the previous consent of the Ministry of Law except when fees are paid at the approved rate, scales etc.
(b) Other legal charges		Rs.5000/- in each cases	Full Powers	
(xxi) electric, Gas and water charges	-do- Sl. 18(xxii)		Full Powers	
(xxii) Replacement/purchase of staff cars and office motor vehicle	-do- Sl. 18(xxii)		-New Staff car - No Power -for replacement*	*Powers may be exercised by head of the Deptt. subject to fulfillment of prescribed conditions (life/mileage). The disposal of old car should be made within six months & report sent to Headquarters.
15. Sanctioning permanent advance for subordinate officer	-do- Sl. No.19		Full Power for officer under his control	
16. Grant of advances for law suits in which Government is a party	-do- Sl. No.21		Full Powers	
17. Exempting persons officiating in short term vacancies in place of officers entrusted with the duties of handling cash/stores from furnishing security	-do- Sl. No.23		Full Powers	Provided that i) he is satisfied that no risk is involved ii) such exemption is granted only in the case of permanent Government servants and iii) that the period of officiating arrangements does not exceed four months
18. Grant of advance of pay and TA on transfer to Foreign Service	-do- Sl. No.25		Full powers in respect of Gr. 'B' and other non-gazetted staff	
19. Advances for the Purchase of conveyances	-do- Sl. No.27		Full Powers	Full Powers in case of bicycle
20. Grant of advances in connection with LTC	-do- Sl. No.26		Full Powers	Full Powers
21. Sanctioning advances of Pay and TA on	-do- Sl. No. 28		Full Powers	Full Powers

	Transfer				
22.	Sanctioning of advances of TA for journeys on tour	-do- SI. No.29	Full Powers	Full Powers	
23	Advance of pay of Non-gazetted staff on the eve of important festivals	-do- SI. No. 31	Full Powers	Full Powers	
24.	Advance in lieu of leave salary	-do SI. No 32	Full Powers	Full Powers	
25.	To reduce the amount of monthly instalment of recovery of advances in exceptional cases	-do- SI. No: 34	Full Powers	Full Powers	Provided that in the case of interest bearing advances the original period of repayment is not extended.
26.	To permit sale or transfer of motor vehicles purchased out of advances from the Government	-do- SI. No. 35	Full Powers	Full Powers	Subject to the condition that sale proceeds are applied towards the repayment of outstanding advances together with interest. When the vehicle is sold only in order that another car may be purchased the competent authority may permit the Government servant to apply the sale proceeds towards such purchase subject to the following conditions: i) The amount outstanding shall not be permitted to exceed the cost of the new car. ii) the amount outstanding shall continue to be repaid at the rate previously fixed and iii) the new car must be insured and mortgaged to Government
27.	Sanctioning Expenditure in connection with the foundation stone laying ceremonies and opening of buildings relating to the IA &AD	-do SI. No. 36	Rs. 5000/- a year (recurring) on each individual items Rs. 20,000/- (Non-recurring) on each individual items		
28.	Expenditure on:- a) Entertainment and light refreshments at formal	-do- SI. No. 38	Rs.2000/- per annum	The expenditure Rs.5/- per head for official meeting for tea	

interdepartmental / inter state and other meetings and conference	Rs.1000/ p.a.	& Rs. 50/- per head for official meeting for Lunch subject to Rs. 2000/- p.a.
b) Hospitability & entertainment other than light refreshment	Full Powers	Rs.150/- in any one month Subject to the condition and restrictions laid down by C&AG
29. Reimbursement of Taxi/other conveyance charges to Government servant.		

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**APPENDIX- I**

**See Paragraph 109**

**REGISTERS MINTAINED IN THE OFFICE OF THE DIRECTOR GENERAL  
OF AUDIT, DEFENCE SERVICES**

<b>Item No.</b>	<b>Description of Registers</b>	<b>Date of submission to Gazetted Officer or Section Officer</b>	<b>Number of complete years for which to be preserved after closing</b>
1.	Register of Test Audit Activities/Amendments to the Manual of the Audit Department, Defence Services.	<b><i>I. Organisation</i></b> Gazetted Officer monthly; all entries should be attested by Section officer.	Permanently
2.	Register of departmental scale	<b><i>II. Establishment</i></b> Gazetted Officer monthly.	Permanently
3.	Establishment or Sanction Register.	Gazetted Officer as and when an entry is made.	Permanently
4.	Registers for special representation in services.	Gazetted Officer as and when an appointment is made.	Permanently
5.	Register regarding oath/affirmation of allegiance to the Constitution.	Gazetted Officer as and when an oath/affirmation of allegiance to the constitution is administered to the individual.	35 years after it has ceased to be current
6.	Register of History of Services	Section Officer as and when an entry is made.	Permanently
7.	Register of distances by road	Section Officer as and when an entry is made.	Permanently
8.	Contingent Register	Gazetted Officer as and when an entry is made.	5 years
9.	Overtime allowance register	Gazetted Officer as and when an overtime allowance bill is prepared.	5 years
10.	Overtime allowance register	Gazetted Officer monthly	15 years
11.	Bill Register	Gazetted Officer as and when an entry is made.	5 years
12.	Cash Book	Gazetted Officer as and when an entry is made and on monthly closing	10 years
13.	Permanent vacancy register	Gazetted Officer as and when an entry is made.	Permanently
14.	Roster for watching promotion of clerks to Auditor's' cadre and Group 'D' to Clerks Cadre.	Gazetted Officer as and when an entry is made.	Permanently

15.	Register of Identity cards.	Gazetted Officer as and when an entry is made.	Permanently
16.	Register of private addresses of the Members of the Staff.	Section Officer as and when necessary	3 years after the completion of register
17.	PLI Register.	Gazetted Officer as and when an entry is made.	5 years
18.	Casual Leave Register.	<b>III. Personal</b> Gazetted Officer as and when casual leave is granted.	1 year
19.	Special Casual Leave Register.	As and when necessary.	5 years
20.	Increment Register.	Gazetted Officer when increment is due	5 years
21.	Demand Register	Section Officer monthly	5 years
22.	Register of TA bills of Officers.	Gazetted Officer as and when an entry is made	3 years
23.	Telephone Bill Register.	<b>IV. Supplies and Services</b> Gazetted Officer as and when a bill is paid	5 years
24.	Register of Civil Credit Notes and Form TR-5.	Gazetted .Officer monthly and also as and when an entry is made.	Permanently
25.	Dead Stock Register.	Gazetted Officer annually, also when an entry is made or item is written off.	Permanently
26.	Register of perishable articles/ consumable stores.	Gazetted Officer as and when an entry (receipt/issue) is made.	5 years after completion
27.	Register of stationery	Gazetted Officer monthly also as and when an entry is made	5 years after its completion.
28.	Livery Register.	Section Officer monthly and Gazetted Officer half yearly.	*5 years after its completion
29.	Register showing distribution of shorthand notebooks.	Gazetted Officer as and When a shorthand notebook is issued to the Stenographer.	1 year
30.	Register of books.	Gazetted Officer monthly and annually after stock taking.	Permanently
31.	Register of receipts of Services Instruction/Services Orders	Section Officer	5 years
32.	Register of Certificates of pasting corrections.	Gazetted Officer - monthly	5 years

· Closing Balance should be carried forward to the new register

33.	Register of corrections	Gazetted Officer - monthly	3 years
34.	Register for watching receipt of copies of publications.	Gazetted Officer - monthly	2 years
35.	Register of books/corrections Issued to staff on Gratis/ Payment issue.	Gazetted Officer as and when an entry is made	35 years
36.	Register of amounts written off by the Director General of Audit, Defence Services under the Financial Powers vested on him.	Gazetted Officer - monthly	5 years
37.	Register of draft paragraphs for the Report of C&AG of India, Union Government (Defence Services).	Gazetted Officer - monthly	3 years
38.	Register showing allotment in respect of locally controlled heads.	Gazetted officer as and when necessary.	3 years
39.	Register of secret list of Units.	Gazetted Officer as and when entry is made	Permanently
40.	Register of Provisional Sanctions.	Gazetted Officer - monthly	3 years
41.	Inward Diary Register	<b>V. Miscellaneous</b> Gazetted Officer- every fortnight	15 years
42.	Despatch Register. a. For confidential cases to be kept by stenographers b. For other than confidential cases	Gazetted Officer- every fortnight	10 years
43.	Register of list of files destroyed.	Gazetted Officer-quarterly	Permanently
44.	Note Book of orders	Gazetted Officer - monthly	Permanently
45.	Reminder Register	Gazetted Officer - monthly	1 year
46.	Work Books	Gazetted Officer-weekly Section Officer-daily	1 year

Note: Please see under Appendix-X

(Authority Government of India, Cabinet Secretariat, Department of Cabinet Affairs, Organisation and Methods Division Office Memorandum No. 34/4/61-O&M dt. 21.1.63 and No. 34/4/61-O&M dt. 2.7.63 and 9.7.63 received under Comptroller and Auditor General's No. 577-Admn. III/61, Vol-II dt. 5.4.63 and No.1370-. Admn.II/89-Admn. III/61 dt. 7.8.63 File No. A-Admn./131/63.)

## APPENDIX- II

### See Paragraph 110

#### LIST OF REGISTERS MAINTAINED BY COMMANDS /BRACH OFFICES

Sl. No.	Particulars of Registers
1.	Attendance Register.
2.	(a) Inward Diary Register for DADS letters/ C&AG (b) Inward Diary Register for other letters (c) Inward Diary Register for Confidential & Secret Letters/Inward Diary Register of Sanctions
3.	Outward Diary Register.
4.	Register of private addresses of members of staff.
5.	Register of files (including the records destroyed)
6.	Calender of Returns.
7.	Note Book of Orders (to be maintained under Standard headings prescribed by the DADS)
8.	Reminder Register.
9.	Casual Leave Register/Special casual Leave Register.
10.	Register for recording special kind of leave.
11.	Register showing oath of allegiance to the Constitution of India.
12.	Register of temporary employees.
13.	History of Services.
14.	Duty Lists.
15.	Register of persons who are due to retire in near future.
16.	Register of persons to be trained in Hindi typewriting or Stenography.
17.	Register of Service Books.
18.	Office Order Book.
19.	Demand Register.
20.	Increment Register.
21.	Register of Distances.
22.	Cash Book.
23.	Register of surprise verification of cash.
24.	Bill Register and Register of Expenditure.
25.	Contingent Charges Register.
26.	Register of undisbursed pay and allowances.
27.	Register of Bank Drafts and Chalans.
28.	Register showing withdrawals from G.P. Fund for payment of insurance premia.
29.	Register of claims towards reimbursement of tuition fees.
30.	Medical Examination Fee Register.
31.	Register of sanctions issued by the Command Officers and the Director General of Audit. (i) Ledger of GPF Group 'D'.

- (ii) Broad sheet of a/cs. of G.P.F. Group 'D'.
32. Register of Dead Stock.
  33. Register of Typewriters.
  34. Register of Identity Cards.
  35. Stock Register of stationary and forms.
  36. Expendable store Register
  37. Liveries Register
  38. Register to watch telephone trunk calls.
  39. Register for watching the recoveries of telephone dues from Government Officers
  40. Register to watch receipt and disposal of secret list of units.
  41. Register of Auditable Units (static & mobile station-wise)
  42. Register forwarding the Receipt and issue of LTAR.
  43. Register of special enquiries.
  44. Register of Important Points raised in test audit.
  45. Register of cases under reference to higher authorities.
  46. Register of D.Ps for the Report of C&A G of India, Union Government(Defence Services).
  47. Register of watching receipts of Draft Paras from Cs.D.A.
  48. Register of watching disposal of Objection Statements (Local Audit and Central Audit).
  49. Register of amendments to Manual of Audit Deptt., Defence Services.
  50. Register of corrections received and their distribution.
  51. Register for watching pasting of Correction Slips.
  52. Register for watching verification & reverification of character and antecedents.

### **APPENDIX-III**

#### **See Paragraph 110**

#### **LIST OF REGISTERS MAINTAINED BY CENTRAL / LOCAL TEST AUDIT SECTIONS**

1. Appendix-II gives a list of Registers maintained by the Command Officers. The Command Officers concerned should decide as to which registers in the list should be maintained separately by the Central and Local Test Audit staff according to the local conditions.
2. A List of other registers that should be maintained by Central and Local Test Audit group is given below:
  - (i) Register of misclassifications.
  - (ii) Register of former service claims.
  - (iii) Register of preliminary observation lists.
  - (iv) Register of cases regarding Ministry of Pensions (Allahabad).
  - (v) Objections Book of Ministry of Pension Payments (Allahabad).
  - (vi) Register to note the particulars of the Binders and the IRLAs audited in each cycle.
  - (vii) Register of documents received from and returned to internal audit authorities.
  - (viii) Note Book of Orders (to be maintained under the classified headings prescribed by the Principal Director).
  - (ix) Register of potential cases for Draft Paragraph.
  - (x) Register of gratuity claims for civilians received and audited.
  - (xi) Register of Gratuity claims of Service Officers received and audited.
  - (xii) Special Enquiries Register
  - (xiii) Duty List Register (Central Audit).
  - (xiv) Register of in house training (EDP & General Course)
  - (xv) Newspapers register for watching of re-imbusement claim of the officers

**APPENDIX-IV**  
**(See Para 35)**

**Syllabus and Subjects of the Section Officer Grade Examination (Defence  
Audit Branch)**

**PART-I**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum Marks</b>
1.	Audit Methodology and Codes Local Paper (without Books)	3.00	100
2.	Government Accounts and Regulation(with books)	3.00	100
3.	Financial Accounting with Elementary Costing	3.00	100
4.	Constitution of India	2.00	100
		<b>Total</b>	<b>400</b>

*Note: The Syllabus for Sl. No. 3 and 4 will be same as detailed under Sl. No. 7 of Civil Audit Branch and Sl.No. 3 of Civil Accounts Branch.*

**Paper-1: Audit Methodology & Codes (Without Books):**

This paper is intended to examine the grasp of Auditing Standards and Methodologies, Internal Controls and Codes and manuals of the auditee to effectively conduct Regulatory (Compliance) Audit. The new paper will be of two parts Section A will deal with Audit Methodology concerning Regulatory audit and Section B will deal with questions on various Codes, Manuals and Regulations. All the Regulations other than those relating to MES contained in erstwhile paper of PART II also included in this paper. There would be a question on DP carrying 20 marks.

In this new paper all the relevant portion included in the erstwhile paper of Codes and Manual (Theory) as also all the Regulations included in the erstwhile paper of Regulations Other than those related to MES of Part II have been included. Earlier all papers of both Part I and II were based only on Regulatory audit. Now the present syllabus ensures that Part I paper will be based only on Regulatory audit and Part II on Performance audit and other important Regulations not earlier covered in the examination.

**Section 'A' Audit Methodology:**

1. Auditing Standards (2002) issued by C&AG as amended
2. CAG's (DP&C) Act 1971 and instructions issued there under
3. INTOSAI guidelines on Internal Control
4. ASSOSAI guidelines for Dealing with Fraud and Corruption.
5. Auditing and Assurance Standards of ICAI.
6. Manual of Audit Department, Defence Services, Vol I,II and III.
7. Performance Audit Guidelines (2004) issued by C&AG.
8. Central Government Account (Receipt & Payment) Rules, 1983

## **SECTION 'B' Codes, Manuals and Regulations**

1. Defence Audit Code
2. Controller of Defence Accounts Office Manual Part-I to VII and IX to XI
3. Army Local Audit Manual Part-I and Part-II
4. Air Force Local Audit Manual
5. Naval Local Audit Manual
6. Financial Regulation Part I and II
7. Central Government Compilation of GFRs 2005
8. Delegation of Financial Powers Rules (1978)
9. Stores Accounting Instructions for the Army.
10. IAF Equipment Regulations (IAP-1501).
11. Naval Store Keeping Manual (INBR-12).
12. Indian Naval Victualling Directive.
13. Field Imprest Payment Instructions
14. Field Cashiers Instructions

### **Paper-2: Government Accounts and Regulations (with books):**

This new paper is proposed to be introduced taking into all the Codes and Manuals of erstwhile Paper of Part I and all the Regulations contained in erstwhile paper on Regulations other than those relating to Part II. This paper will examine candidates understanding of Government Accounts with particular reference to Defence Accounts so as to make them capable of conducting Regularity (Financial) audit and understanding of Service Regulations relating to Pay and allowances, Pension and TA of the Armed Forces Personnel and Defence Civilians

#### **Section-A "Government Accounts"**

##### **Books allowed:-**

1. Government Accounting Rule, 1990 (New Addition)
2. List of Major & Minor heads issued by Controller General of Accounts
3. Civil Accounts Manual ( New Addition)
4. Manual of Audit Department, Defence Services (Chapter pertaining to Accounts Section.
5. Defence Account Code
6. Classification Handbook Defence Services Receipt and Charges
7. DAD OM Part-II and IV
8. General Financial Rules, 2005 as amended
9. Delegation of Financial Powers Rules
10. Defence Audit Code
11. Revenue Debts and Remittance Pamphlet.

#### **Section-B Service Regulations**

##### **Books allowed:-**

1. CCS (Pension) Rules, 1972
2. CCS (Leave) Rules, 1972
3. CCS (Joining Time) Rules, 1979

4. CCS (Conduct) Rules, 1964
5. CCS (CCA) Rules, 1965
6. Pay and Allowances Regulations for Officers of the Army
7. Pay and Allowances Regulations for the JCOs, ORs, and Non- Combatant (Enrolled) of the Army
8. Pay and Allowances Regulations for the Navy
9. Pay and Allowances Regulations for the IAF
10. Pension Regulations for Army Officers, Part I and II
11. Navy (Pension) Regulations, 1964
12. Pension Regulations for IAF Part I and II
13. Leave Rules for the Services, Part I (Army)
14. Leave Rules for the Services, Part II (Navy)
15. Leave Rules for the Services, Part III (IAF)
16. Travel Regulations
17. Supplementary Rules
18. Fundamental Rules-Chapters I to VI, VIII & IX
19. Financial Regulations, Part I and II
20. Army Act 1950
21. Army Orders
22. Defence Services Regulation

### **Paper-3: Financial Accounting with Elementary Costing**

- i) Financial Accounting: Nature and Scope, Limitations of Financial Accounting, Basic Concepts and Conventions, Generally Accepted Accounting Principles (GAAP).
- ii) Accounting Process: From recording of transactions to preparation of financial statements, Preparation of Bank Reconciliation statement, Trial Balance and Rectification of Errors.
- iii) Depreciation, Provisions and Reserves.
- iv) Bills of Exchange, Promissory Notes and Cheques.
- v) Financial statements: Sole Proprietorship concerns, Not-For Profit Organizations, Accounts from incomplete records, Analysis of financial statements.
- vi) Accounts of Joint stock companies.
- vii) Accounting Standards of ICAI.
- viii) International Public Sector Accounting Standards (IPSAS) of IFAC.
- ix) Uniform Format of Accounts for Central Autonomous Bodies
- x) Cost Accounting-Topics:
  - a. Introduction
  - b. Materials
  - c. Labour and Direct Expenses
  - d. Overheads (I) Factory overheads
  - e. Overheads (II) Office and Administrative, Selling and Distribution Overheads
  - f. Marginal Costing
  - g. Production Accounts and Cost Sheets
  - h. Process Accounts

### Books recommended

- i) Introduction to Accounting by T.S.Grewal
- ii) Principles and Practice of Accountancy by R.L.Gupta and V.K.Gupta
- iii) Financial Accounting by S.N.Maheshwari
- iv) Cost Accounting by Shukla, Grewal and Gupta
- v) Compendium of Accounting Standards of ICAI
- vi) IFAC hand book of International Public Sector Accounting Board (available at website <http://www.ifac.org>).

### Paper-4: Constitution of India

- (i) Parts I, V, VI, VIII, IX, IX A, X, XI, XII, XIV, XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.
- (ii) Comptroller and Auditor General's (Duties, Powers and Constitutions of Service) Act 1971

Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc will be excluded.

Question paper should be in two parts, i.e. **Part-I**- Constitution of India-80 marks and **Part-II**-CAG's(DPC) Act 1971-20 marks.

*Note: This paper is common to all branches of the Section Officers' Grade Examination Part-I.*

### PART-II

Sl. No.	Paper	Duration (hours)	Maximum Marks
1.	Précis and Drafting	2.30	100
2.	Audit of Army and Inter Services Organisations (with books)	3.00	100
3.	Audit of Air Force/Navy and Ordnance Factories (with books)	3.00	100
4.	Defence Works Auditing and Accounting Local Paper - Theory (without books) - Practical (with books)	3.00 3.00	100 100
5.	Computer System -Theory -Practical	1.00 2.00	50 50
6.	Statistics and Statistical sampling	2.00	100
		<b>Total</b>	<b>700</b>

*Note: Syllabus for Paper 5, 9 and 10 are common for all branches of SOGE.*

### Paper-4: Precis and Draft

The Question paper will consist of:

(i)	Precis of a correspondence or of notes on an official subject which is relevant and interesting to Accounts/Audit Offices in the Department.	50 marks
(ii)	Drafting of an official letter or Office Memorandum bearing on the subject matter of (i) above	25 marks
(iii)	Drafting of an official letter, giving the facts, as directed in the question.	25 marks

**Notes: (i) This paper is common to all branches of the Section Officers' Grade Examination.**

**(ii) Paper setter should choose and include such subjects in the question paper that are of relevance and interest to Audit/Accounts offices.**

**PAPER 6: Audit of Army & Inter Services Organizations (With Books):**

**Syllabus:** (Six questions to be answered out of total 8:70 marks for army (Sec A) 30 marks for Section B, at least 1 question from each section)

**Books allowed:**

**Section A: Army**

- 1) Regulations for Army Ordinance Services Vol.I & II.
- 2) Regulations for EME
- 3) Mechanical Vehicle Regulations for the Army
- 4) Equipment Regulations for the Army
- 5) DGOS Technical Instructions (including Provisioning as contained in DGOS Technical Instruction No. 40)
- 6) Army Base Workshop Procedures
- 7) ASC Regulations.
- 8) Performance Audit Guidelines issued by CAG
- 9) Manual of Audit Department, Defence Services pertaining to Army units and formations and Interservice Organisations.
- 10) Defence Procurement Procedure, (Capital procurements), 2005
- 11) Defence Procurement Manual (Reserve Stores), 2005

**Section B: Inter Services Organisations**

The following books are recommended for the said paper.

1. Auditing Standards
2. MSO (Audit)
3. Performance Audit Guidelines
4. Manual of Audit Department, Defence Services Interservice Organisations
5. DGQA Standing orders (Admn & Technical)
6. Stores Management Guidelines, 2004 and DRDO Purchase Management, 2006.
7. Material Management in DRDO & Management.
8. CSD Manual
9. Military Farm Standing Orders and Live Stock Instructions issued

**Paper-7: Audit of Air Force/Navy and Ordnance Factories (With Books)**

**Note: Section A 50 marks for Air Force and Navy, Section B:50 marks for OFB**

**Books allowed:-**

**Section A- Air Force and Navy**

1. Manual of Audit Department Defence Services pertaining to Air Force/ Navy
2. CAG MSO Audit
3. Performance Audit Guidelines issued by CAG
4. IAP-1501 (Air Force Stores Accounting etc. instructions)
5. IAP - 154 Air Force Provisioning Manual)
6. INBR 12- Part I and II (New Addition)
7. Budget Estimate of the year (New Addition)
8. Revised pricing policy and orders issued there under in respect of Services and Supplies obtained by IAF from HAL
9. Naval Victualling Directives
10. Naval Local Audit Manual
11. Air Force Local Audit Manual
12. Defence Audit Code
13. DAD OM Part III
14. DAD OM Part VII
15. Auditing Standards

**Section B: Ordnance Factories**

1. DGOF Manual
2. Defence Accounts Department Office Manual Part VI (Vol. I,II,III)
3. Factory Accounting Rules
4. Manual of Audit Department, Defence Services, Volume III (Ordnance & Ordnance Equipment Factories, 5th edition (2001)
5. DGOF Procedural Manual

**Paper-8: Defence Works Auditing and Accounting and Regulations relating to Military Engineering Services-Theory (without books).**

1. Regulations for the Military Engineering Services.
2. Defence Works Procedure.
3. Unit Accountant's Manual.
4. Defence Accounts Department Office Manual Part VIII
5. Standing Orders issued by E-in-C for Organisation and Stores Accounting Procedure of Engineer Stores Depots.
6. MES Local Audit Manual
7. Classification Hand Book, Defence Services, Receipts and Charges.
8. General Conditions of Contracts IAFW-2249.
9. Pamphlet of Revenue, Debt and Remittance Heads.
10. Border Roads Regulations
11. Works Procedure for Director General Married Accommodation Project.
12. Scale of Accommodation
13. Scales of Furniture

## **Defence Works Auditing and Accounting and Regulations relating to MES-Practical (with books)**

**Books allowed :- All the books listed above against Theory Paper**

### **Paper -8: Computer System-Theory**

#### **(1) Information concepts**

- i) Definition of information-difference between data and information.
- ii) Physical concepts- storage, retrieval and processing of data-comparison of manual and computer storage and organization of data as files.
- iii) Different types of processing and purpose of processing.
- iv) Development of data processing systems.
- v) Word and text processing-preparation of documents-text editing.
- vi) Introduction to Graphics and advantages and disadvantages of Graphics.

#### **(2) Elements of a Computer, Hardware-Software-Computer Capabilities and Limitations**

- i) What is computer? – Definition of electronic digital computer.
- ii) Computer Components-layout and their functions.
- iii) Characteristics of computers-small variety of instructions-fast executions-accurate.
- iv) What is hardware?—different types of units including peripherals.
- v) What is software? Why is it needed-computer language-categories of software system and applications software.
- vi) Limitations of computer.

#### **(3) Computers and Communication**

- i) Computer communication need for data transmission over distances.
- ii) Networking of computers- Local Area Networking (LANs) need and advantages of networking, sharing resources (computer files & equipment), inter user communication, cost, training, upkeep and security.
- iii) Types of LANs.
- iv) Real time and on-line systems response time-airline/train reservations banking operations-electronic funds transfer-video-text.
- v) An introduction to WAN-Definition and use.
- vi) An introduction to the Internet, Internet facilities (e-mail, world wide web, and e-commerce) and Web Browsers.

#### **(4) Operating System (OS): Concepts, Basic Operations of Windows.**

- i) Operating System concepts.
- ii) Task of Operating System
- iii) Introduction to DOS, UNIX and Windows
- iv) Definition of GUI.
- v) Definition of Windows.
- vi) Getting started: using the mouse; Windows components; control menu; menu bar; border; title bar; maximize-minimize; scroll bar; command button; option button check box; list box; using help.
- vii) Basic file manipulation operation (copying, renaming, deleting, viewing and printing; directory structure, listing files in directories (creating, changing and deleting directories)).

**(5) Principles of data security, preventive maintenance and trouble shooting:**

- i) Concepts of security; privacy, protection, authorization, authentication and password protection.
- ii) Preventive measures and treatment: hardware and software locks, virus scanners and vaccines.

**Computer System Practical**

**1 Introduction to Windows 98**

- i) Using the Mouse
- ii) Anatomy of Windows
- iii) Windows Environment
- iv) Application Window, Title Bar, Menu Bar, Minimise/ Maximise/Restore features, Scroll Bar.
- v) Menu and Dialog Boxes.
- vi) Menu Bar, Menu Item, Dimmed Menu Item, Hot Key, Short-cut Key, Control Menu, Check Mark, Cascading Windows/Menus
- vii) Help in Windows
- viii) Tool Bars
- ix) Use of Windows Explorer:
  - a. View the contents of Directory/Folder
  - b. Change Directory/Folder
  - c. Create/Delete Directories/Folders
  - d. Change Drives
  - e. Copy, Rename, Delete Files and Folders
- x) Format Floppy Disk
- xi) Drag and Drop Features
- xii) Find File

**2. An overview of MS Office'97 covering MS-Excel 97, MS Power Point' 97 and MS-Access'97 and MS-Word 97.**

**3. Operating skills in Word Processing Package (MS-Word 97).**

- i) Introduction to Word Processing.
- ii) Document Window: Creating various types of Documents
- iii) Printing Documents
- iv) Copying Documents
- v) Formatting Characters/Paragraphs
- vi) Formatting Page
- vii) Working with Sections/Section Break
- viii) Inserting Headers/Footers
- ix) Graphics Feature including charts
- x) Working with Tables
- xi) Mail Merging

**Note: (i) In case of Hindi medium, word processing package is “Akshar for Windows” compatible with Word 97.**

**(ii) Question paper would be on general concepts of Windows and Office rather than specific to a version, i.e. question paper will not be version specific.**

## **Books recommended**

### **Theory Paper**

“O” Level, Module-1, Information Technology by V.K. Jain, BPB Publications.  
Chapters: 1,2,6,7,8,11,12,13,14,18

### **Practical Paper**

#### **Book recommended for Windows 95**

Easy Guide to Windows 95” by Alan Simpson, BPB Publications (Sybex).  
Chapters: 1,2,3,4 and only formatting of floppy disk in chapter 10

#### **Book recommended for MS-Word 97**

“The ABCs of Word 97 by Guy Hart-Davis BPB Publications (Sybex).  
Chapters: (i) 1, 2, 3, 5, 7, 9  
(ii) Graphs and Chart\*

**\*Note: Inserting Graphics Feature including Chart are not covered in the book recommended above. The Head of Department/Head of office are advised to provide information to the trainer/trainees that the learning materials for graphs and charts available in Help Menu of Word 97 is recommended. The relevant portion of material on chart and graphs could be accessed by selecting Help Menu, contents and index, and then index and type chart in box 1.**

## **Paper -9: Statistics and Statistical sampling**

### **1. Introduction to Statistical methods:**

- i) Definition and nature of statistics
- ii) Collection and scrutiny of data
- iii) Presentation of data:
  - (a) By using paragraphs of texts
  - (b) By putting the data in a tabular form
  - (c) By diagrams: line diagram, band chart bar diagram, pie or divided-bar diagrams and pictorial diagrams

### **2. Summarization of data:**

- i) Qualitative vs. quantitative data.
- ii) Variables: Discrete and Continuous
- iii) Rounding of data
- iv) Scientific Notations
- v) Frequency Distribution
- vi) Class Interval and Class Limits
- vii) Histograms and Frequency polygons
- viii) Commutative-Frequency Distributions and Ogives

### **3. Measures of Central Tendency:**

- i) The Arithmetic Mean
- ii) The Weighted Arithmetic Mean
- iii) The Median
- iv) The Mode
- v) Comparison between Mean, Median and Mode
- vi) The Geometric Mean

- vii) The Harmonic Mean
- viii) Comparison Between Arithmetic, Geometric and Harmonic Means

#### **4. Measures of Dispersion:**

- i) The Range
- ii) The Variance
- iii) The Standard Deviation
- iv) Quartile Deviation
- v) Coefficient of Variation (CV)

#### **5. Other statistical Measures:**

Skewness: Definition & Uses

Kurtosis: Definition & Uses

Positively skewed distribution negatively skewed distribution and normal distribution

Use of the descriptive statistics to assess the distribution

#### **6. Elementary Probability Theory:**

- i) Definitions of Probability
- ii) Independent and Dependent Events
- iii) Mutually Exclusive Events
- iv) Random Variable
- v) Definitions & uses of Binomial, Poisson Hyper geometric and Normal distributions
- vi) Limiting form of binomial & Poisson distribution (Central Limit Theorem application)
- vii) Importance of different distributions in statistics.

#### **7. Statistical Sampling**

- i) What is sampling?
- ii) What is probability sampling?
- iii) Random Samples and Random Numbers
- iv) Advantages of statistical sampling
- v) Sampling error & non-sampling error
- vi) Bias in sampling
- vii) Sampling frame
- viii) Sampling distribution
- ix) Types of sampling methods:
  - a. Simple Random Sampling
  - b. Systematic Random Sampling
  - c. Stratified Random Sampling
  - d. Cluster Sampling
  - e. Probability Proportional to Size Sampling
  - f. Multi-Stage Sampling
- x) Statistical Evaluation:
  - a. Estimation Procedure
  - b. Testing of Hypothesis
- xi) Optimum sample size & sampling error.  
Definition, concept and applicability of different methods –method of selection method of evaluation (only the formulae) and its application in practice to be understood not the derivation)

## **8. Risk Analysis & Audit Sampling:**

- i) Need for Sampling in audit
- ii) Need for statistical sampling in audit
- iii) Risk Analysis in audit
- iv) Risk Analysis & statistical sampling in audit
- v) Test Checking & Judgemental Sampling
- vi) Judgemental vs. statistical sampling
- vii) Attribute vs. Variable Sampling
- viii) Approach to statistical sampling in audit
- ix) Systematic error vs. random error
- x) Acceptance-Rejection Sampling
- xi) Step-by-step Sampling
- xii) Discovery Sampling
- xiii) Unstratified Mean per unit
- xiv) Stratified Mean per unit
- xv) Monetary Unit Sampling
- xvi) Audit hypothesis testing
- xvii) Compliance vs. substantive testing in audit
- xviii) Application of sampling in audit using IDEA Package

**Note:** *Question paper will be mainly objective type (multiple choice).*

### **Books recommended**

- 1) Fundamental of Statistics – Vol.I- Goon, Gupta and Das Gupta-World Press Pvt. Ltd.
- 2) Sampling Techniques – W. G. Cochran – Wiley Publication
- 3) Audit Sampling – an introduction (5th edition) – D. M. Guy etc. – Jhon Wiley Publication.

**APPENDIX-V**  
**(See Para 36)**

**SYLLABUS OF REVENUE AUDIT EXAMINATION**

**The following will be the syllabus for the Revenue Audit Examination for Section Officers/ Assistant Audit Officers (Other than Civil Branch).**

<b>Sl. No.</b>	<b>Paper</b>	<b>Duration (hours)</b>	<b>Maximum Marks</b>
1.	Income Tax (a) Theory (without Books) (b) Practical (with Books)	2.00 3.00	100 150
2.	Paper II Departmental/Local paper	3.00	150
		<b>Total</b>	<b>400</b>

**Paper-1: Income Tax Theory (without books)- Common Paper for all branches**

**Nature of questions to be asked:**

**100 Objective questions with multiple choices of one mark each.**

**Coverage:**

1. The questions are to be drawn from all chapters of the Income Tax Act, 1961 including taxes on Fringe Benefits and the relevant Finance Acts.

2. 60 out of 100 questions will be asked on the subject from chapters given in bracket below covering major concepts like assessee, assessment year, capital and revenue expenditure, capital and revenue receipts, depreciation and other allowances, preliminary and preoperative expenses, deductions and exemptions, rebates, interest, penalties and and prosecutions, tax collection and recovery procedures, refunds and special provisions on corporate taxations.

(Chapter I to VIII, XIIB, XIIE, XIIF XVII to XIX, XXA to XXC and XXI to XXIII of the Income Tax Act, 1961 refers)

3. 10 questions will be asked from chapters given in bracket below and covering concepts like assessment procedures, search and seizure, appeal and revisions, Settlement Commission, time limitation prescribed in the Act etc.

(Chapter IX, X , XII, XIIA, XIIG, XIII, XIV, XIVA, XIVB, XV, XVI, XIXA, XIXB and XX of the Income Tax Act, 1961 refers)

4. 10 questions will be asked on the recent amendments and developments relating to Direct Taxes in the Finance Acts.

5. 10 questions will be asked on computerization in the Income Tax Department, vigilance and training as contained in chapter 10 to 13 of Manual of General Procedures Vol. I (February 2003 edition) and accounting procedure as contained in chapter 14 of Manual of General Procedure. Vol. II of IT Department prescribed by DIT (O&M Services) CBDT, Department of Revenue in Government of India. (February 2003 edition)

6. 10 questions on general awareness on matters relating to Income Tax such as PAN, filing of returns through computer media, bulk filing of returns eTDS, eTCS procedures etc,

**Books prescribed for theory paper:**

Income Tax Act, 1961

RA Manual Part-I – Section I and Section II

Income Tax Rules, 1962

Finance Act of the year

The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (latest edition)

Manual of office procedure Vol.I & Vol.II (Technical) published by Directorate of Income Tax (Organisation and Management Services) – CBDT- Department of Revenue in Government of India. (February 2003 edition)

**Income Tax (Practical) with books- common paper for all the branches**

1. This paper will contain 6 questions out of which question number 1 will be compulsory and from the remaining 5 non compulsory questions the candidate has to attempt 3 questions.
2. Question number 1 will be on computation of Income on corporate taxations covering the chapters IV, VIA, VI, VIII, XIV and XIX with useful hints if considered necessary in the form of foot notes. Question number 1 will carry 45 marks.
3. In this paper, depth, understanding and analytical ability of the candidates would be assessed. Hence the question will be of semi descriptive and descriptive types.
4. More importance is to be given for the following chapters of the Income Tax Act 1961:

	<b>Maximum weightage topics</b>	<b>Weightage in terms of percentage</b>
Chapter IV	Computation of total income	60%
Chapter VIA	Deductions to be made – while computing total income	
Chapter XXI	Penalties	

**Medium weightage topics**

Chapter VI	Aggregation of income and set off of carry forward losses	30%
Chapter VIII	Rebates and relief	
Chapter XIV	Procedure for assessment	
Chapter XIX	Refunds	

**Less weightage topics**

Other chapters not included in the above	10%
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Other three questions will carry 35 marks each. In each question, subdivision (a) will be a practical problem carrying 25 marks and subdivision (b) will carry 10 marks. A candidate must answer both parts (a) and (b) of the question selected by him.

**Books allowed for practical paper:**

1. Income Tax Act, 1961
2. RA Manual Part-I – Section I and Section II
3. Income Tax Rules, 1962
4. Finance Act of the year
5. The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (latest edition)
6. Manual of office procedure Vol. I & Vol. II (Technical) published by Directorate of Income Tax (Organisation and Management Services) – CBDT- Department of Revenue in Government of India. (February 2003 edition)

**Paper-2**

**Syllabus for Paper (II) of Revenue Audit Examination for Section Officers/AAOs in Defence Audit Branch**

**Name of the books allowed**

**1. CAG's MSO (Audit) (Second Edition-2002)**

Section II Chapter 3 'Audit of Receipts' Chapter 4 'Audit of Accounts of Stores and Stock, Section III-Chapter 23 Para 3.23.2. 'Workshop Accounts' and Para 3.23.4 'Refunds of Revenue'.

**2. General Financial Rules, 2005**

Chapter 2 – General System of Financial Management

Chapter 5 – Works

Chapter 6 - Procurement of Goods and Services

Chapter 7 - Inventory Management

Chapter 12 – II- Refunds of Revenue

**3. Central Government Receipt and Payment Rules**

Part –I -Preliminary and General Principles

Part- II- Receipt of Government revenues, dues etc. and crediting them into the Government Accounts

Part-III -Withdrawal from the Government Account.

**4. Financial Regulations Part II**

Chapter II – Recoveries and deductions.

Appendix 8 instructions for guidance of officers who receive and handle cash.

Appendix 11- Recovery of tuition fees of boys in Military schools.

**5. Regulations for the Military Engineer Services**

Paras 912 to 916, Appendix 'O' and related rules regarding fixation of rates and recovery of electricity and water and allied matters. Chapter IV & V– paras 310 to 313, 559, 560 and Table 'H' relating to Departmental charges. Chapter VIII- Sections 38, para 645 and Appendix 'J' Chapter IX- Revenue and Receipts Chapter XII Section 56 Table 'K' General Conditions of Contracts (IAFW-2249) relating to Hiring of T&P to contractors.

## **6. Manual of Instructions relating to procedure of works in the accounts section of M.E.S. formations of MES Accountant's Manual**

Chapter VII Revenue

## **7. M.E.S. Local Audit Manual**

Part III -Paras 153, 164 to 185 dealing with local audit of the register of buildings, rent assessment ledgers, revenue ledgers, water and electricity charges, refunds etc.

Part-IV – Paras 241 to 244 dealing with audit of the Register of Revenue derived from lands, trees, usufruct etc. Meter Readers' Books for electricity and water, consumer's ledgers etc.

## **8. Manual of the Audit Department, Defence Services Vol. I (Part C)**

Chapter 29 Section B para 619 to 637 dealing with Audit of revenue accounts.

## **9. Military Lands Manual**

Chapter II - Classification and transfer of land.

Chapter III – Land management by Military Estate Officers

Chapter V - Disposal of Land by Military Estate Officers.

Chapter VI – Management by Cantonment Board.

## **10. Store Accounting Instructions for the Army (1965 Edition)**

Chapter II- Paras 27 to 30 regarding issue of stores on hire, loan etc.

Para 50 Disposal of Surplus timber etc.

Para 84 to 93 C.P. Issue Sections.

Chapter IV- Section dealing with Military Farms

Chapter V- Valuation of Stores and Rates.

Chapter VII- Disposal of surplus and obsolete stores.

## **11. Army Local Audit Manual**

### Part I. Vol. I

Chapter –III- Paras 123

### Part I. Vol. II

Chapter –IV Paras 157, 186, 260, 261, 262 and 263 regarding disposal of surplus stores.

### Part I. Vol. II

Chapter VII dealing with Audit of Military Farms, Armed Forces Medical Colleges

## **12. Quarters and Rents and related orders issued from time to time**

Whole Book including I.A.O 5/S/48.

### **13. Regulations for Medical Services (1962)**

Appendix 5 relating to Hospital stoppages and allied recoveries and rules relating thereto.

### **14. Factory Accounting Rules**

Chapter II – Accounting of Stores –para 13 (b) and (c).

Chapter IV – Cost Accounting paras 52 and 53 .

Chapter V – Miscellaneous paras 59 to 61 and 63.

Chapter III- Accounting of Labour paras 38 and Appendix ‘G’.

### **15. Manual of the Audit Department , Defence Services -Vol. III (Ordnance & Ordnance Equipment Factories) 2001 Edition**

Paras regarding Payment issue, Test Audit Processes, Costing

### **16. Defence Accounts Department Office Manual Part VI (Factories)**

#### Vol. I - Section I

- Chapter IV - Paras 99 to 108
- Chapter V - Para 250 to 255
- Chapter VI paras 422,456 to 461 and 481

#### Vol. II

- Chapter VIII- para 670
- Chapter XII- paras 907 to 909 (A)

***Note:- Candidates will be expected to be generally conversant with any revision in the prescribed books and supplementary orders issued in the form of Government orders, Army Instructions, Army Orders etc. on these topics.***

## APPENDIX- VI

(See Para 37)

### Incentive Examination for Senior Auditors

#### Syllabus

Finance, Accounts and Audit (For Audit Offices - All Branches)

Finance, Accounts and Internal Audit (For A&E Offices)

Max. Marks: 100

Time : 2 1/2 hours

Without books

- i) C.A.G's (DPC) Act
- ii) Introduction to Indian Government Accounts & Audit
- iii) Constitution of India
  - a) Part V - The Union,
    - 1) Money Bills and Procedure in Financial matters in Chapter 2 Parliament.
    - 2) Chapter 5 Comptroller and Auditor General of India
  - b) Part VI - The States  
Procedure in Financial Matters in Chapter 3 The State Legislature.
  - c) Part XII- Finance, Property, Contract & Suits
    - Chapter 1 Finance
    - Chapter 2 Borrowing

## APPENDIX- VII

(See Para 38)

### Revised Scheme and syllabus for the Departmental Examination for Auditors Defence Audit Branch

Paper - I : Govt Accounts (Defence) & Service Regulations.

Duration: 2½ hours (With Books)

Maximum Marks : 100

Pass Marks : 40%

#### Syllabus

Topics to be covered		Books recommended for study
<b>Group 'A'</b>	40 Marks	<b>Group 'A'</b>
Section (i)	General Principles and methods of Defence Accounts	Section (i) (1) Defence Account Code (Revised Edition 1977) (2) Defence Accounts Department, O.M. Pt. XI
Section (ii)	(a) MES Works Accounts (b) Ordnance Factory Accounts	Section (ii) (1) MES Regulations (1968 Edn.) Chapter VII (2) Factory Accounting Rules
<b>Group 'B'</b>	60 Marks	<b>Group 'B'</b>
Section (i)	Financial Regulations Pt.1	Section (i) Financial Regulations Pt.1 (Revised Edition 1963) Vol. I & II.
Section (ii)	Pay & Allowances and Leave Rules relating to Army, Navy, Air Force & Ordnance Factories	Section(ii) <b>Army</b> (1) Pay & Allowances Regulations for Officers of the Army. (2) Pay & Allowances Regulations for JCOs, ORs and Non-Combatants (Enrolled) of the Army. <b>Navy</b> (1) Pay & Allowances Regulations (Navy) – 1966 Edition. <b>Air Force</b> (1) Pay & Allowances Regulations for Air Force <b>Factories</b> (1) Defence Accounts Department O.M.Pt VI. Vol.I & II (2) Factory Accounting Rules.
Section (iii)	Pension Rules for Defence Services Army, Navy and Air Force	Section (iii) <b>Army</b> Pension Regulations for the Army in India Pts. I & II <b>Navy</b> Navy Pension Regulations <b>Air Force</b> Pension Regulations for the Air Force, Pts I&II (Common to all Arms of Service Defence A/cs Deptt. OM Part IV)

**Note**

- (i) (a) From the topics included in Section (I) of Group 'A', **Three** questions will be set, out of which the candidates will be required to answer **Two** questions. All questions will carry 15 marks each.
- (b) From the topic included in Section (ii) of Group 'A', **Two** question will be set, out of which the candidates will be required to answer **One** question. All question will carry 10 marks each.
- (ii) (a) Under Section (i) of Group 'B', **Two** questions will be set out of which the candidates will be required to answer **One** question.
- (b) Under Section (ii) of Group 'B', **Two** questions will be set from each of the following sub groups and the candidates will be required to answer only **One** question.  
Sub Groups. (i) Pay & Allowances - Army (ii) Pay & Allowances Navy (iii) Pay & allowances - Air Force & (iv) Pay & Allowances - Factories.
- (c) Under Section (iii) of Group 'B' **Two** questions will be set from each of the following sub groups and the candidates will be required to answer only **One** question.  
Sub Groups. (i) Pensions - Army (ii) Pensions - Navy & (iii) Pensions - Air Force.
- (d) Under Section (iv) of Group 'B', **Two** questions will be set out of which the candidates will be required to answer **One** question.
- (e) All questions under Sections (i) to (iv) of Group 'B' will carry 15 marks each.

## Paper -II Government Audit (Defence) - I

Duration: 2 ½ hours (with Books)

Maximum Marks : 100  
Pass Marks : 40%

Topics to be covered	Books recommended for study
<b>Group 'A'</b> Organisation and Functions of Ministry of Defence (Finance), Defence Services, Defence Accounts Department and the Audit Department, Defence Services	<b>Group 'A'</b> (1) Defence Services Regulations (Army) Chapter I & II (2) Defence Services Regulations (Air Force) Chapter I & III (3) Regulations for the Navy 1965(I.N.B.R.-2} Section 6 of Chapter 11, Part III & Appendix IV. (4) Appendices 'A' & 'B' to Government of India Defence Services Estimates. (5) Manual of Audit Department Defence Services Vol I Chapters IV to V. (6) DAD OM Part I, Chapter I & Paras 512 to 516 of Chapter 10.
<b>Group 'B'</b> CAG's (Duties, Powers & Conditions of Services) Act 1971	<b>Group 'B'</b> Brochure on CAG's (D.P .C.) Act 1971 Published by the CAG of India.
<b>Group 'C'</b> Sec (i) Defence Audit Code.  Sec (ii) Central Audit	<b>Group 'C'</b> Section (i) Defence Audit Code Section (ii) <b>Army</b> Defence Accounts Department O. M. pt /I, Pt IX & Pt X <b>Navy</b> Defence Accounts Department O.M. Pt. VII. <b>Air Force</b> (1) Defence Accounts Deptt. O.M.Pt. III common for all Arms of Services (2) Manual of Audit Department, Defence Services, Volume - II. <b>Factory</b> (1) DefenceAccounts Department O.M Pt VI, Part I & II (2) Manual for the Audit of the accounts of Ordnance & Clothing Factories in India. (3) Manual of Audit Deptt. , Defence Services Vol.III

- Group 'D'** M.E.S. (excluding portions relating to revenues)
- Group 'D'**
- (1) M.E.S. Regulations (1968 Edition) - except Chapter VII, Chapter VIII Section 38, Para 645 Chapter IX and appendix J.
  - (2) Defence Accounts Department O.M.Pt. VIII.
  - (3) M.E.S. Local Audit Manual.
  - (4) Manual of Instructions relating to Procedure of Works in the Accounts Section of M.E.S. formations
  - (5) Defence Works Procedure
- Group 'E'** Stores (excluding portions relating to revenue)
- Group 'E'**
- Army**
- (1) Regulations for the Army in India (1962 Edition) Chapters. VIII (Section 8), XII, XVIII, XIX & XX.
  - (2) Store Accounting Instructions for the Army (1965 Edition)
  - (3) Army Local Audit Manual Pt I.
  - (4) Defence Accounts Department O.M.Pt.II.
- Navy**
- (1) Naval Store Keeping Manual-INBR 12 Pt. I.
  - (2) Naval Store Keeping Manual (INBR) Pt. II
  - (3) Naval Victualling Directive.
  - (4) Naval Local Audit Manual.
  - (5) Defence Accounts Department O.M.Pt VII.
- Air-Force**
- (1) Indian Air Force Equipment Regulations - IAP. 1501.
  - (2) Air Force Local Audit Manual.
  - (3) Defence Accounts Department O.M.Pt III.
- Common for all Arms of Services**
- Manual of Audit Department, Defence Services Vol. II.
- Factories**
- (1) Factory Accounting Rules.
  - (2) Defence Accounts Department O.M. Pt. VI Part I & II
  - (3) Manual for the Audit of the Accounts of Ordnance and Clothing Factories in India.
  - (4) Manual of Audit Deptt. Vol.III

**Notes:**

- i) From the topics included in Group 'A', **Two** questions will be set out of which the candidates will be required to answer **One** question.

- ii) From the topics included in Group 'B', **Two** questions will be set out of which the candidates will be required to answer **One** question.
- iii) (a) Under Section (i) of Group 'C' **Two** questions will be set out of which the candidates will be required to answer **One** question.  
(b) Under Section (ii) of Group 'C' **Two** questions will be set, from each of the following sub groups and the candidates will be required to answer **One** question.  
Sub Groups: (a) Army Audit, (b) Navy Audit (c) Air Force Audit & (d) Factory Audit.
- iv) From the topics included in Group 'D' **Two** questions will be set out of which the candidates will be required to answer **One** question
- (v) From the topics included in Group 'E', two questions will be set from each of the following sub, groups out of which the candidates will be required to answer one question.  
Sub Groups: (a) Stores - Army (b) Stores - Navy (c) -Stores-Air Force & (d) Stores -Factories.
- (vi) All questions under groups 'A' to 'E' will carry 16 marks each 4 (four) marks will be reserved for general excellence.
- (vii) Candidates attempting the questions from sub groups relating to Army, Navy Air Force & Factories Section (ii) of Group 'C' will confine their choice to the same sub group of group 'E'.

### Paper III. Government Audit (Defence)-II

Duration: 3 hours (with Books)

Maximum Marks: 100

Pass Marks : 40%

	<b>Topics to be covered</b>	<b>Books recommended for study</b>
<b>Group 'A'</b>	General provisions of Audit of Receipts and Audit of Refund of Revenues.	<b>Group 'A'</b> (1) CAG (MSO) Audit 1 <sup>st</sup> Edn. (2) Central Government compilation of General Financial Rules (Revised & enlarged 1963 Edition) Chapter 3 & 10 Rule 146
<b>Group 'B'</b>	M.E.S. Revenues & Military Lands	<b>Group 'B'</b> (1) M.E.S.- Regulations (1968 Edition (Chapter VIII Sec 38 para 645, Chapter IX & Appendix - J. (2) Unit Accountant's Manual, Chapter VII (3) M.E.S. Local Audit Manual Pt.III, paras 153, 164 to 185 pt. IV paras 241 to 244. (4) Manual of Audit Department, Defence services Vol Volume I & 'II Chapter 32 - paras 585 to 592 Chapter 33 & chapter 40 (5) Military Lands Manual, Chapter II, III, V & VI. (6) Quarters & Rents.
<b>ssGroup 'C'</b>	Military Farms, CSD and Factory Revenues	<b>Group 'C'</b> (1) Store Accounting Instructions Chapter IV, Chapter VII (2) Army Local Audit Manual. Chapter VII. Sec. I (3) Factory Accounting Rules. (4) Defence Accounts Department O.M. Pt VI. Sec I Chap I-VIII. Sec. III - Chapter X. (5) Manual for the audit of accounts of ordnance & clothing factories in India. (6) Manual of the Audit Department Defence services Vol. II Chapter 55 of Vol.III.

#### Notes:

- (i) Under Group 'A', Three questions will be set out of which the candidates will be required to answer Two questions. -All questions will carry 15 marks each.
- (ii) Under Group 'B', Five questions will be set out of which the candidates will be required to answer Three questions All questions will carry 14 marks each.
- (iii) Under Group 'C', Three questions will be set, out of which the candidates will be required to, answer Two questions. All questions will carry 14 marks each.

## APPENDIX- VIII

(See para 39)

### Limited Departmental Competitive Examination for Appointment as Stenographers

1. Any permanent or temporary regularly appointed clerks who has completed two years continuous service as Clerk in the IA & AD and who has passed the matriculation examination will be eligible to appear at this examination.

2. The crucial date to determine the eligibility will be the first day of the month in which the examination is held.

3. The examination shall consist of two parts namely Part - A Written Test and Part - B Shorthand Test. The subjects of the examination, time allowed, the maximum marks for each subject and the standard and syllabus will be as follows;

Subject	Time allowed	Maximum Marks
Paper I General English	1 hour	75 marks
Paper II Essay	1 hour	50 marks
Paper III General Knowledge	1 hour	75 marks

#### Part- A Written Test

The minimum qualifying marks will be 40 per cent in each of the papers. The papers in General English and General Knowledge will include 'Objective Multiple Choice Type'.

The standard of the question papers will be approximately that of the matriculation examination of an Indian University.

**Note -1** Candidates can exercise option to answer the papers on essay and General Knowledge of the written test and take the shorthand test in Hindi(Devanagiri) partial option is not permissible.

2. Paper on General English must be answered by all the candidates in English.

#### I. General English:

Questions will be designed to test the candidate's knowledge of English Grammar, Vocabulary, spelling, synonyms and antonyms, prepositions, direct and indirect speech, power to understand and comprehend the English language and ability to discriminate between correct and incorrect usage etc.

#### II. Essay:

An essay to be written on any of the several specified subjects.

#### III. General Knowledge:

Paper on General Knowledge will include questions on the Constitution of

India, Indian History and Culture and general economics & geography of India, current events, everyday science and such matters of everyday observation as may be expected of an educated person.

**Part-B** Shorthand Test in English or in Hindi

*200 marks*

Those who qualify the written test will have to appear in the shorthand test. The candidates will be given one dictation test in English or in Hindi at 80 w.p.m. for 10 minutes. The candidates who take the test in English will be required to transcribe the matter in 65 minutes and the candidates who opt to take the test in Hindi will be required to transcribe the matter in 75 minutes. Candidates will have to transcribe the shorthand notes on typewriter. They have to make their own arrangements for the typewriters.

3.2. Candidates who opt to take the shorthand test in Hindi will be required to learn English stenography and vice-versa after their appointment.

3.3. In shorthand test the minimum qualifying marks will be 55 percent. For each mistake, marks at the rate of  $2\frac{1}{4}$  should be deducted. Candidates getting less than 55 % marks i.e. those who commit more than 5 % errors and commissions in the transcription will be deemed to have failed in the stenography test. Repetition of the same spelling mistake may be disregarded and may not be counted again towards the prescribed limit of 5%.

**APPENDIX IX**

(See para 40)

The Stenography test will consist of two dictations in English/ Hindi. One at the speed of 100 w.p.m. and the other at 120 w.p.m. for five minutes each. The candidates have the option to take the shorthand test either at 100 w.p.m or 120 w.p.m or at both the speeds. The candidates who opt to take the stenography test at 100 w.p.m. in English / Hindi will be required to transcribe the dictated passages in 35/40 minutes and those who opt to take the stenography test at 120 w.p.m. in English /Hindi will be required to transcribe the dictated passages in 40/50 minutes.

**APPENDIX X**

(See para 42)

Scheme and Syllabus for the Limited Departmental Competitive Examination for Matriculate Group 'D' Staff for promotion as Clerks.

**Scheme of the Examination**

	<b>Paper</b>	<b>Duration</b>	<b>Maximum Marks</b>
I	English /Hindi	2 hour	100 marks
II	Arithmetic and Tabulation	2 hour	100 marks
III	General Knowledge and Office Procedure	1 hour	100 marks

**Notes:**

- 1) The standard of the question papers I and II will be approximately that of matriculation examination of an Indian University.
- 2) All the three papers 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.
- 3) A candidate will be declared to have passed the examination if he has secured 40% marks in each of the three papers.

**Paper - I: English / Hindi****Syllabus**

- i) Essay writing 25 marks  
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
  - a) Correction of sentences
  - b) Filling in the blanks with prepositions.
  - c) Simple idioms and phrases.
- iv) Comprehension 25 marks  
Question based on the given passage will have to be answered.

**Paper-II Arithmetic and Tabulation Syllabus**

- 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. A model problem is given in the Annexure.

**Paper- III : -General Knowledge and Office Procedure:****Syllabus**

- i) Part -A General Knowledge 75 marks  
Questions on General Knowledge including Current Affairs will be of objective type. The questions will be designed to test the candidate's 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 candidates knows the procedure for receipt, diarising issue, file opening and weeding of records etc.

**Annexure - A**  
**Model question on Tabulation**

Arrange the matter given in the following paragraph in simple and neat tabular form and give a suitable heading, Do not comment.

During the year 1970, 84 strikes were reported in various ports which accounted for a loss of 24, 07, 151 mandays. Of these the 25 strikes reported in Calcutta Port alone accounted for a loss of 20, 64, 034 mandays, followed by Madras with a loss of 1, 80, 739 mandays out of 26 strikes. The 24 strikes reported in Bombay accounted for a loss of 53,692 mandays. Though there were only 7 strikes reported in Vishakapatnam Port, they resulted in a loss of 99,482 mandays. The remaining 2 strikes reported in Kandla contributed to a loss of 9,204 mandays.

## APPENDIX XI

### Refer Para 130(i)

#### DESTRUCTION OF OLD RECORDS

The periods after which the records of the Department are to be destroyed are stated below. The period of retention of registers is mentioned in Appendix-I and applies to those maintained in Commands also.

<b>Item No.</b>	<b>Description of Records</b>	<b>No. of complete year for which to be preserved after closing</b>
<b>1</b>	<b>2</b>	<b>3</b>
1	Orders sanctioning permanent establishment for Audit Deptt., Defence Services.	Permanently
2	Letters recommending or sanctioning permanent advances for HQrs & Command Offices.	Permanently
3	Office Order Book, Part I.	Permanently
4	General Instructions relating to Audit Reports, materials to be sent to DACR, Consolidated Balanced Accounts and Finance & Revenue Accounts	Permanently
5	Files dealing with Proceedings of the Public Accounts Committees.	Permanently
6	Test Audit Procedure Files	Permanently
7	Special Enquiry Files	Those relating to procedure and leading to decisions on audit matters to be kept permanently, others till the end of the third year after the file is closed
8	Resolutions and circulars of Government, the Comptroller & Auditor General, Controller General of Defence Accounts, Director General of Audit, Defence Services etc, bearing on audit and accounts questions.	Permanently. Those which are of temporary nature should be kept for 3 years only.
9	All permanent orders of general nature including orders laying down any principle or ruling towards sanctioning expenditure or remissions of revenue	Permanently
10	Reference to the Comptroller & Auditor General/ Director General of Audit Defence Services for decision on audit and accounts questions.	Permanently
11	Files containing statistical statements in respect of electric and water supplies.	20 Years
12	Proceedings of the Comptroller's and Accountant	Permanently

	General's conferences	
13	Files relating to the scrutiny of Codes, Regulations, Army Instructions, etc., and amendments thereto.	Only such papers need be permanently kept in which as a result of scrutiny. any suggestion was made which was subsequently accepted by Government and incorporated in the Codes, Regs., A.Is etc. Other papers may be retained only for 5 years after a particular amendment has been incorporated in the relevant Codes etc.
14	Files relating to the revision of and the issue of amendments to the Manual of the Audit Department, Defence Services	Permanently
15	Gradation List	Permanently
16	Books, Regulations, Codes, Manuals, Pamphlets, Printed lists	One copy to be kept permanently, others to be destroyed on receipt of their revised editions.
17	(a) Part II Army Orders regarding Appointments & Promotions  (b) Service Orders viz Army Orders/Air Force Orders/Navy Orders. (c) Service Instructions viz. Army Instructions/Navy Instructions/Air Force Instructions	(a) May be destroyed after satisfying that the Army List for that period has been printed and issued. (b) One copy to be retained for 35 years, the rest destroyed after 6 years. (c) One copy to be retained permanently and the others to be destroyed after 6 years
18	Invalid pension cases	25 years
19	Files dealing with purchase and disposal of typewriters	15 years
20	Files relating to supplies of liveries to Gp 'D'	10 years
21	Files relating to the approval of Candidates for the S.O.s Grade Examination	10 years
22	Pay Bill Registers and acquittance rolls.	35 years
23	Correspondence in connection with the accommodation of the offices of the Audit Deptt. Defence Services	5 years. Permanent Orders to be kept permanently.
24	Files relating to the Budget Estimates of the Audit Deptt. Defence Services.	5 years
25	Budget Estimates of the Audit Deptt., Defence Services (Printed).	5 years
26	Files relating to control of expenditure under Head 2016 Audit.	5 years

27	Service Books.	5 years after retirement or death whichever happens earlier.
28	Personal files of Gazetted Officers and non-Gazetted Officers of the Audit Deptt., Defence Services	10 years after the Government Servants transfer from the Audit Deptt., Defence Services.
29	Pension cases of the members of the Audit Deptt., Defence Services.	10 years after retirement.
30	Orders sanctioning temporary establishment for the Audit Deptt., Def. Services.	6 years
31	Papers regarding grant of Motor Car, General Provident Fund, Pay, Travelling Allowance, House Building advances and Festival Advances.	One year after final recovery of advance.
32	Office copies of Travelling Allowance Bills of Gazetted Officers with connected correspondence.	5 years
33	Files relating to Correspondence regarding contingent charges/Register of contingent charges.	3 years
34	Files relating to the purchase of books and periodicals.	5 years
35	Papers dealing with telephone connections, trunk calls and call bells	3 years
36	Vouchers relating to the reimbursement of tuition fee in respect of children of Central Government employees.	6 years
37	Attachment Orders	5 years
38	Office Orders Book, Part II.	5 years
39	Files dealing with the Home Auditor's Reports, the Appropriation Accounts of the Army, Navy and Air Force Services and the Ordnance Factories in the UK and the Public Accounts Committee Reports thereon.	5 years except orders of the permanent nature.
40	Office copies of Audit Reports and Files leading to draft paragraphs	Permanent
41	Miscellaneous correspondence in connection with Audit Reports of the Director General of Audit, Defence Services, the Reports of the Director General, Central Revenues, Review of Balances, Consolidated Balanced Accounts and the Finance and Revenue Accounts.	5 years
42	Files on serious cases of financial irregularities reported by Controllers under the instructions of Controller General of Defence Accounts.	5 years

43	Objection Books and Adjustment Register for the Audit of the Payments made on behalf of the British Ministry of Social Security UK.	5 years
44	Registers showing names of pensioners of the British Ministry of Pensions/British Ministry of State for Social Security.	5 years
45	Files dealing with transfer of funds for the Defence Services.	5 years
46	Capitation Rate Statements.	5 years after the period covered by the statement.
47	Files relating to the examination of Renewals Reserve Fund Programme etc.	5 years. Those relating to the interpretation & the application of the rules to be kept permanently.
48	Files relating to the scrutiny of contracts and agreements.	5 years. Those relating to decisions on audit matters or leading to the issue of some general instruction should be kept permanently.
49	Command and Area Orders.	5 years
50	Gazette of India.	5 years
51	Correspondence regarding printing of gradation list.	3 years
52	Register of over time allowances	1 year
53	Sanction for grant of honorarium	1 year
54	(a) Confidential Reports of the members of Establishment who resign. (b) Confidential Reports of the deceased Government employees. (c) Confidential Reports of retired Government Servants.	5 years 3 years from the date of death. 5 years after retirement
55	Leave Accounts of non-gazetted Government servants.	3 years after retirement/death
56	Applications for appointment in other Department.	3 years
57	Applications for transfer.	3 years
58	Papers relating to the grant of leave by the Director General and the Command Officers.	3 years
59	Files relating to the extra cost incurred on the entertainment of substitutes in place of Gp. 'D' staff on leave.	3 years
60	Files relating to the acting arrangements in the	3 years

	leave vacancies of S.Os /AAOs	
61	Travelling Allowance Bills received for Counter signature and connected correspondence.	3 years
62	Office copies of the Travelling Allowance Bills of the Establishment and connected correspondence.	3 years
63	Files dealing with sanctions accorded under S.R.81-A.	3 years
64	Correspondence with the Stationery Office regarding the Supply of Stationary & Forms.	3 years
65	Annual and Supplementary indents for Stationery and Forms	3 years
66	Papers regarding the annual renewal agreement for the quarterly cleaning typewriters.	3 years
67	Sanctions to the local purchase of stationery.	1 year
68	Papers relating to holidays granted during a year.	3 years
69	Allotment of quarters.	3 years
70	Office copies of returns sent to the Comptroller & Auditor General with reference to the Comptroller and Auditor General's Manual of Standing Orders.	3 years
71	Miscellaneous correspondence of temporary nature in respect of the officers and establishment of the Audit Department Defence Services.	3 years
72	Register of Notes on Audit Report (Commands).	3 years
73	Register of Orders for the preparation of tour programmes and special enquiries (Commands).	3 years
74	Central test Audit Objection Statements and Local Test Audit Reports.	3 years from final disposal
75	Files dealing with scale audit (permanent instructions should be kept permanently).	3 years
76	Files relating to the payments made on behalf of British Ministry of Social Security (except orders of a permanent nature).	3 years
77	Annual Rolls of the pensioners of the British Ministry of Social Security.	3 years
78	Sanctions issued by Ministries Departments	5 years
79	Arrear Reports from Commands	3 years
80	Papers regarding tour programmes of the Comptroller & Auditor General, the DGADS and	2 years

	Command Officers.	
81	Files relating to passes for admittance into the Army Headquarters building and other places.	2 years
82	Programmes of Central & Local Test Audit	2 years
83	Objection Lists.	2 years
84	Register for watching disposal of Central & Local Test Audit Objection Statements and Reports (Commands).	2 years after final disposal
84A	P.P.O. Selection Register & Review Register	2 years after final disposal of CTA objection Statement
85	Papers regarding receipt and distribution of (a) Regulations, Codes and other Publications (b) Corrections to the above.	2 years 3 years
86	Acknowledgement of permanent advances.	1 year
87	Monthly Stationery Indents.	1 year
88	Shorthand Note Books.	1 Year (to be burnt under safeguard)
89	Files dealing with sanctions to expenditure and remissions of revenue by the Government of India in the Ministry of Defence and Ministry of Finance. (Defence) and by the authorities subordinate to them.	1 year unless they are to be retained for a longer period under any other items see items 8,9,10, 42, 47 ( The Central and Local Test Audit Staff should, however, preserve all sanctions which will be useful for their future audits.)
90	Miscellaneous letters received from (a) the authorities mentioned in item 8 above (b) Others.	1 year 3 years (Orders of a permanent nature should be kept permanently).
91	Used answer books of the Departmental Confirmatory Examination	6 Months from the date of the publication of the result
92	Used Identity Cards	After the Identity Cards are surrendered and an entry made in the Register
93	Nomination & Family Pension cases (Liberalised Pension Rules) Pension Cases.	10 Years
94	Nomination Forms (both Gazetted and Non Gazetted) in respect of family gratuity paid to minors.	30 years
95	- Do - Paid to other than minors	30 years (6 years after payment of death-cum-retirement gratuity or the last instalment of the family pension has been paid to minors in accordance with the order in which nomination have been made).

96	Used Answer Books of S.Os Grade Examination	1 year after the publication of the result
97	Appropriation Accounts & Audit Reports received from State Govts.	5 years
98	Appropriation Accounts & Audit Reports received years from Central Government.	10 years
99	Finance Accounts & Audit Reports received from State Govts.	5 years
100	Finance- Accounts & Audit Reports received from Central Government	10 years
101	Combined Finance and Revenue Accounts	10 years
102	Army Lists/Air Force Lists/Navy Lists.	3 years
103	Audit Reports and Appropriation Accounts of Defence Services.	Permanently (in HQ office for the first three years all printed copies are to be retained from 3 years to 10 years - 10 copies of each. thereafter 5 copies of each permanently)
104	Demands for Grants for the expenditure of the Central Government (a) Summary of the Demands for Grants including supplementary grants. (b) Demands for Grants relating to Defence, Finance (Audit portion and Transport Border Roads Portion). (c) Others	(a) Permanently (b) Permanently. (c) 5 years.
105	Manual of the Audit Department, Defence Services	On publication of a new edition or reprint of an existing edition the copies of the superseded edition should be drawn from the officers and staff. These may be destroyed after retaining two copies of each volume for Library in the Command Offices and 5 copies of each volume in HQ Office for future reference.
106	Register of Policy Holders (PLI Funds)	10 years after the close of the year to which it relates
107	Vrs. relating to the reimbursement of medical claims.	6 years.
108	Allotment letters relating to Defence	2 years
109	Monthly Compilation of All India Service Heads (except March Supplementary).	2 years
110	All India Compilation for Service Heads and Revenue, Debt & Remittance Heads for March	10 Years.

	Supplementary.	
111	Final notes of the Ministry with reference to the recommendations of the PAC.	The notes which are reproduced in the subsequent reports of the PAC may be destroyed. The other notes unless of general interest may be destroyed after 10 years. Notes of general interest may be retained permanently.
112	P.C.E. reports and the correspondence relating thereto.	5 years after the project was completed and the last report was received.
113	Claims preferred against U.N.O.	5 years after the payment of the last claim.
114	Contract agreements in respect of Air Force Projects	10 years after completion of the project.
115	Files of Test Audit Objections	5 years after settlement
116	Draft Para Files	10 years
117	Stationary Account Book	5 years
118	Appropriation Reports	3 years
119	Audit Reports	3 years
120	Test Audit Reports with objections statements	5 years
121	Register of Auditable documents.	Permanent to be reviewed after 30 years
122	Register of Medical reimbursement claims	5 years
123	Register of Acquittance Rolls	5 years
124	Register of repairs to Bicycles	10 years
125	Peons Liveries Register	5 years
126	Register for Table Fan Advances	
127	Register for watching progress of Test Audit objections	5 years
128	Register of Index to house building advances	25 years
129	Leave Register (Estt.) Earned	3 years
130	Leave Register (Estt.) Casual	1 year
131	Register of valuable documents	5 years
132	Register of important documents	5 years
133	Register of Secret documents	5 years
134	Register of Confidential letters	5 years
135	Objection register	3 years

136	Register of advances for motor cars and other conveyances	6 years
137	Register of blank cheques	5 years
138	Register of dead stock articles	3 years
139	Appropriation Audit Register	3 years
140	Audit register of contingent charges	5 years
141	Despatch register (letters and objections)	1 years
142	Despatch register (Cheques)	3 years
143	Command, Area, Sub-Area and Station orders	3 years
144	Instructional, books orders by section, files of	5 years
145	Part I Office orders	15 years
146	Pension circulars	one copy for ever
147	Pension cases	12 years after retirement/death in service of the Government
148	Budget Estimates (Printed)	3 years ( one copy to be retained in library for 5 years)
149	Cases pertaining to budget estimates	3 years
150	Personal files of Deputationists	5 years after resignation 10 years from the date of reversion to their cadre posts
151	Bills, contingent including Medical reimbursement claims	3 years
152	Bills pay civilian Gazetted Officers and establishments.	6 years
153	Sy. Bills for reimbursement of Tuition fees (Fy.)	3 years
154	Bills, traveling allowance (including L.T.C. bills)	3 years
155	Local Purchase Bills	5 years

Note: In respect of the various accounts records/documents to be maintained by the PAO (DA) Meerut and the retention, periods thereof, the provisions of para 13.15 of the Civil Accounts Manual would be applicable.

**FORM DGADS -106**  
**(Referred to in para 111(vii)(a))**  
**Duty Lists**

SI. No.	Nature of work	Period	Name of Auditor	Signature of the Auditors	Name of the S.O.	Signature of S.O.
1	2	3	4	5	6	7

**FORM DGADS -116**

**(See para 35(vi)(c))**

Statement showing the list of candidates appearing in Section Officers Grade Examinations to be held in .....

Part.....**Branch**

Sl. No.	Index No.	Name of the candidate	Whether SC/ST	No. of chances already availed of	Date of appointments	Total Service as on..... as clerk/ auditor	Year & Month in which already appeared in SOGE part I/II			Subject in which already exempted				Medium of answering the paper	Centre from which appearing	Remarks
							Year	Index No.	Total Marks	Year	Index No.	Subject	Marks Th./Pr.			
1	2	3	4	5	6	7	8A	8B	8C	9A	9B	9C	9D	10	11	12

**FORM DGADS-117**  
**See para 37(iii)**  
**Incentive Examination for Senior Auditors**

Sl. No.	Name of the Candidate	Date of appointment	Date of promotion as Sr. Ar.	Continuous service on 1 <sup>st</sup> April as Sr. Ar.	Office where serving	Centre of Exam	Medium opted	Remarks
1	2	3	4	5	6	7	8	9

**FORM DGADS-118**

**See para 37(i)**

Showing pay and other particulars of candidates who have passed the Incentive Examination for Senior Auditor held in.....for grant of one advance increment in the existing scale.

Sl. No.	Name	Office	Scale of Pay	Pay as on 1st April.....	Pay after grant of one advance increment	Date of next increment	Remarks
1	2	3	4	5	6	7	8

**FORM DGADS-119**

**(See para 40)**

Speed test for the IA&AD Stenographers (Ordinary Grade) for  
promotion purpose/grant of advance increments

Application Form for the Speed test to be held in the month of

December / June at the speed of 100 W.P.M.  
(To be filled in candidates own handwriting)

1. Name of the Candidate  
(in BLOCK LETTERS)
2. Exact date of birth  
(in Christian Era)
3. Father's name
4. From the list of centres, name the centre where  
you wish to take the exam
5. State the medium (whether: English or Hindi) in  
which you wish to take the shorthand test

Signed passport size  
photograph to the  
candidate to be pasted  
here. Another signed  
photograph should be  
firmly attached to the  
application

Signature of the candidate

Date:

**DEPARTMENTAL ENDORSEMENT**

No.....Date

- (1) Certified that Shri/Smt/Km.....is a regularly employed stenographer (ordinary grade) in the (Name of Office).....and is eligible to take the speed test for promotion purpose.
- (2) Also certified that the number of chances already availed of by the applicant have been checked and that Sri/Smt/Kum.....has already availed of three chances at the proficiency tests conducted by the Staff Selection Commission for grant of advance increments.

Place:.....

Signature of the

Candidate.....

Name.....

Designation.....,

Ministry/Office.....

Stamp/Seal.....

**FORM DGADS -120**  
**Referred to in Para 99(vi)**  
**Reminder Register**

Sl. No.	No. and date of reference	To whom addressed	Subject in brief	Receipt of reply/ Dates of issue of reminder	Remarks
1	2	3	4	5	6

**Note:** Items outstanding for over six months should be separately indicated at the time of submitting the Register to the Gazatted Officer.

**FORM DGADS-121**  
**See Paragraph 104(i)**  
**Register of Files**

Sl. No.	Subject	Initials of the Government servant who opened the file with date	Date on which closed	Year in which to be destroyed	Order of Gazetted Officer to destroy	Remarks
1	2	3	4	5	6	7

**FORM DGADS -122**

**See Para 114(i)**

**Index Card**

**Showing Bio-Data, History of Services and Experience in respect of AAOs/  
Section Officers and Auditors in the Audit Department, Defence Services.**

- |   |  |
|---|--|
| <p>1. Name.....</p> <p>3. Permanent Address</p> <p>5. Date of Birth.....</p> <p>7. Date of joining the Dept as Clerk/<br/>Auditor / SO(A).....</p> <p>9. Date of Promotion to SO's Scale.....</p> <p>11. In-service training (if any)..:.....<br/>.....<br/>.....</p> | <p>2. Fathers Name.....</p> <p>4. State of Domicile.....</p> <p>6. Educational Qualification .....</p> <p>8. Month &amp; year of passing SOs Grade<br/>Exam.....</p> <p>10. Any other Commercial / Professional<br/>Qualification.....</p> |
|---|--|

Sl. No.	History of services			Experience						Remarks
	Office etc. in which employed	From	To	Local Audit			Central/Main Office			
				Unit	From	To	Sections	From	To	
1	2	3	4	6	7	8	9	10	11	12

**FORM DGADS-123**

**See Para 115(ii)(a)**

**Register of Identity Cards**

Sl. No.	From whom received	Date of Receipt	Identity Card No.	Issued to	Signature of the official receiving the card	Date of physical Verification	Remarks (the date of transfer & the office to which transferred to be indicated if the official is transferred. The date of destruction is to be indicated if a new identity card is issued)
1	2	3	4	5	6	7	8

**FORM DGADS-124**  
**Referred to in Para 112(viii)(h)(ii)**  
**Register of Shorthand Note Books**

Date of receipt of consignments	No. of Note Books received	Serial Nos allotted	Date of issue	Serial Nos issued	Initials of the recipient	Date of completion	Date of return to A.O. (HQ)	Date of destruction	Remarks
1	2	3	4	5	6	7	8	9	10