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**OFFICE OF THE  
ACCOUNTANT GENERAL (A & E),  
ORISSA, BHUBANESWAR.**

**ESTABLISHMENT MANUAL**

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**ACCOUNTANT GENERAL(A&E),  
ORISSA 2008**

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### **PREFACE**

This Manual has been compiled, pursuant to provisions of paragraphs 2.1 to 2.5 contained in Comptroller and Auditor General's Manual of Standing Order (Administrative). The previous editions were published in 1941,1960, 1977 and 1993. This Manual brings together all matter relating to Administration, Establishment and deals with function of different Sections in Administration Group. Relevant orders and O.Ms issued by C & A G's Office and Government of India have been incorporated in this edition. Correction slips will be issued by Administration Section when received from C & A G's Office. Errors and omissions noticed should be reported to Administration Section for necessary action.

Suggestions for improvement of the Manual are welcome

**Bhubaneswar(A&E)**

**Date:30.12.2008**

**Suparna Deb  
Accountant General,  
Orissa, Bhubaneswar.**

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# CHAPTER-1

## ADMINISTRATION GROUP

**1.01** This Establishment Manual basically deals with the work done by the following sections in Administration Group. Provisions/Instructions laid down in this manual are of the nature of local orders and therefore any discrepancy/deference/variance with the G.I. OM's/C&AG's instructions codal provisions etc. shall automatically stand modified to that extent.

- A.** Administration Section (I&II)
- B.** Office Establishment and Cash Branch.
- C.** Record-I , Record- II(Old Record) and Record-III(receipt & despatch)
- D.** Training & Examination.
- E.** Hindi Cell.
- F.** Welfare Section.
- G.** EDP Cell.
- H.** Vigilance Cell.

**1.02** The distribution of work among the sections of the Administration Group is as follows:

- A. Administration:-** The Administration section of Office of the Accountant General (A&E), Orissa will carry out the following functions in respect of its offices, at Bhubaneswar and Branch Office at Puri.
  - 1** Preparation of Budget, Control and review of expenditure and staff case.
  - 2.** Cadre Management, Recruitment including recruitment under Sports Quota, Compassionate Appointment, posting & transfer, (including intra and inter group) promotions & deputation , unilateral/mutual transfer Forwarding of applications for posts outside the office of both Gazetted & non-gazetted staff Maintenance of leave reserve, dismissal, death, suspension & returns thereof to proper quarters & fixation of seniority, Maintenance of cadre wise post based reservation roster, retention of staff in various cadres. preparation of Gradation list, Confirmation of staff, Counting of past service towards pension.

3. Retirement cases in all cadres (superannuation & voluntary) and acceptance of resignation.
4. Maintenance of Confidential Reports.
5. Preparation of monthly disposition, Events register and its communication to the Comptroller & Auditor General of India.
6. Correspondence with Service Association.
7. Maintenance and review of Sectional Calendar of Returns, Returns regarding monthly activities of Administration Group, Half yearly return for SCs & STs Immovable property returns of officers including Group-'A' officers
8. Maintenance of Service Books & leave accounts in all cadres and sanction of leave and increments, Filing of Nomination under GIS and Collection of details of family members
9. Pay fixation cases of all cadres.
10. Finalisation retirement benefits (GIS, GPF etc).
11. Review and consolidation of disciplinary & complaint cases, Court cases.
12. Pursuing the outstanding reports of Director of Inspection and Internal Test Audit Notes of Administration Group.
13. Work relating to election duty, fidelity guarantee to be furnished by the cashier, maintenance of guard files of important orders, local office orders & Misc. items.
14. Permission for
  - a. Sale/Purchase of movable & immovable properties.
  - b. Higher studies & to join evening classes.
15. Maintenance of Manual of General Procedure and Establishment Manual and Correction slip registers thereof.
16. Sanction of loans and advances (House Building, Conveyance, Fans, Personal Computer, Cycle, TA on tour, LTC, RTF, OTA etc.)
17. Sanction of Special Casual Leave and increments under "Family Welfare Programme".

18. Half-yearly service verification of the staff who have completed 25 years of service.

19. Sanction of GPF Advance, Reimbursement of tuition fees, sanction of Over Time allowances & Honorarium, leave encashment cases.

20. Memorandum of holidays.

**B. Office Establishment and Cash Branch:-**

1. Preparation of all bills in respect of salary, loans and advances viz HBA TA, LTC, RCM etc. & transmission thereof to Pay & Accounts Office.
2. Income Tax calculation & returns.
3. Preparation of expenditure statements.
4. Calculation of interest on short term advances relating to advances. (PAO) is responsible for calculation of interest on long term Advances
5. Effecting all recoveries & Preparation of schedule of recoveries & acquittance rolls.
6. Reconciliation of expenditure with Pay & Accounts office.
7. Collection of Cheques from Pay & Accounts office.
8. Bringing cash from the accredited Bank. in respect of Drawing & Disbursing Officer, Cheques & its disbursement to staff including payment through bank drafts.
9. Sending of credit slip to State Bank of India for payment in respect of officers/staff.
10. Maintenance of Cash Book/Subsidiary Cash Books & preparation of various returns relating thereto.
11. Maintenance of all types of advance registers.

**C. Record-I , II and III :-**

The functions of the Record-I, Record-II and Record-III(old record) have been elaborately described in the General Procedure Manual.

**D. Training & Examination:-**

1. Conducting various Departmental Examinations, its related training and training in EDP and non EDP courses for the staff & officers.

2. Nomination of trainees to different RTIs & other training centres as per the slots allotted.
3. Nomination of training faculty, invigilators and processing their honorarium claims for sanction.
4. Conducting various in-house training for the staff of the Office of the Accountant General (A&E) Orissa.

**E. Hindi Cell**

The Hindi Cell functions under the Sr.DAG Admn. and carry out the following functions.

1. Preparation of Progress report .
2. Arrangement of quarterly meeting as per instructions of AG/Ministry of HA and C&AG's office.
3. Arrangement of Hindi Pakhwada.
4. Nomination of officials for Hindi Praveena/Pragyan training, Clerks for Hindi typing and Stenos for Hindi shorthand and other Hindi Trainings.
5. Organise various Hindi Competitions, Workshops.
6. Organise Official Language Implementation Committee Meetings.
7. Maintenance of Hindi Library and arrangement of Hindi translation work of office orders, circulars etc.

**F. Welfare Section**

The duties of welfare section have been detailed in G.P. Manual.

**G. EDP Cell:**

The duties/ responsibilities of Computer cell shall be guided by rules/Local,GI and Hqtr. Instructions issued from time to time till a Consolidated Manual is prepared.

- 1.03** The Group Officer (Admn) exercises supervision and control over all matters connected with office administration. All appeals & representations to the Head of the Department must pass through the Group Officer (Admn). All out efforts should be made in the Administration Group for speedy disposal of personal claims of the staffs.

**1.04** A register showing sanction strength in all cadres and persons in position should be maintained in Administration section and at the level of all Group Controlling sections. The same should be kept up-to-date as & when changes are made.

The Group Controlling section should intimate its staff position to the Administration section on the last day of each month. Administration section shall prepare a consolidated report on staff disposition and forward the same to the Comptroller & Auditor General of India obtaining approval of the Accountant General (A&E). Submission of reports should be watched through the Calendar of Returns.

**1.05 Procedure for Sanction of Leave**

**1.** Availing leave is not a matter of right and leave sanctioning authority has the sole discretion to sanction/refuse any leave, depending on the exigencies. Remaining absent without due sanction of leave is treated as bad conduct and attracts the departmental action against the Govt. servant Procedure for grant of leave etc. has been detailed in office order No.OOB-2107 dated 26.02.2004 and is sanctioned according to provision as laid down in CCS Leave rules 1972.

Application for leave should ordinarily be in the prescribed form and submitted well in time. Leave address should invariably be given in the application where the applicant proposes to leave Hqr. during leave period. Applicant can not ordinarily avail of any leave unless it is sanctioned and he is formally relieved. Details regarding grant of leave on medical certificate have been dealt with in Manual in General Procedure.

**2.** Every section should maintain a leave register and enter therein all applications for leave other than casual leave, separate pages being opened for each staff. On receipt of the leave application, the Section should obtain leave admissibility report from the Administration-II Section and submit the application to the concerned authority for sanction.

**3.** Each group Controlling Section should also maintain a leave register which should be referred to while consolidating the Cadrewise absentee statement. The Register should be submitted to the Group Officer monthly.

4. After sanction, the leave application and other supporting papers should be forwarded to the Administration-II Section expeditiously for making necessary entries in the Service Book and leave account.

**1.06 Joining Report**

On expiry of leave the official should submit a joining report to the authority who sanctioned the leave and await his order. Procedure to deal the cases of unauthorized absentees has been dealt with in OOB 2107 dated 26.02.2004.

**1.07 Posting and Transfer**

1. The posting and transfers of officers upto AAO, within the Group, will be done by the respective Sr. DAG/DAG. The distribution of work among the above officials and their transfer from one charge to another will be done by the Group Officer. Sr. Deputy Accountant General/Deputy Accountant General(Admn.) may withdraw any officer upto AAO from any group other than that of AG's Group. Transfer and posting of officials in respect of officials upto AAO cadre in A.G's Group, shall be made with the approval of Accountant General. Posting and transfer of Sr. Accounts Officers/Accounts Officers will made by Accountant General.

2. Pursuant to instructions of Hqrs Office no official should be kept in the same wing for a period exceeding five years, except in exceptional circumstances and with the specific orders of Accountant General. Further, no one should be allowed to continue in sensitive jobs beyond three years and he /she should not be brought back to such job (MSO Admn. Vol-I and circular NGE-92/87 dated 17.11.1987, No.479/GE.II/7-2004 dated 25.03.2004)

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## CHAPTER-2

### RECRUITMENT AND TRAINING

#### 2.01 Direct Recruitment of Group 'C' & 'D' staff

1. For appointment to the posts of Accountant, Steno, Clerk, Junior Hindi Translator the recruitment is made through the Staff Selection Commission, Eastern Zone, Kolkata. The area of recruitment, eligibility criteria, Educational qualification, Age limit, Reservation criteria, method of recruitment etc. will be as per Chapter-VI of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) and the Recruitment rules provided in MSO (Admn) Vol.III as amended from time to time.
2. Branch Officer, Administration is the appointing authority for appointment to the Group-'D' posts. The recruitment for the posts should be made locally as per the provisions contained in Chapter-VIII of the Comptroller & Auditor General's MSO (Admn) Vol.I and the Recruitment rules of MSO (Admn) Vol.III as amended from time to time and with reference to the orders issued by the Comptroller & Auditor General of India in this regard.
3. Appointments on compassionate ground & against Sports Quota should be made as per provisions laid down under para 6.2.11 of the Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time and with reference to the orders issued by the Govt. of India/ Comptroller & Auditor General of India in this regard. Further, provisions laid down in the Scheme for Compassionate Appointment 1998 and orders issued thereunder by the Comptroller & Auditor General of India should be strictly followed.

#### 2.02 Reservations in Recruitment

1. Regarding reservation in recruitment the instructions contained in the Brochure for reservation as amended from time to time and the orders issued by the Govt.of India/ Comptroller & Auditor General of India on the subject should be carefully observed.

2. Reservations for ex-servicemen in direct recruitment to Group-'C' & 'D' cadres are to be provided as per provisions under para 6.2.9 of Comptroller & Auditor General's MSO (Admn) Vol.I as amended from time to time.
3. Similarly, reservation for Physically Handicapped persons should be provided in Group-'C' & 'D' cadres as per provisions laid down in para-6.2.9.1 of the Comptroller & Auditor General's MSO (Admn) Vol.I as amended from time to time.
4. Post based rosters (w.e.f. 2.7.1997) should be maintained for direct recruitment & promotion in accordance with G.I. Deptt. of personnel & Training. O.M. No.36012/2/96-Estt. (Res), dt:2.7.1997 and orders issued thereafter from time to time.

**2.03 Offer of appointment**

On receipt of dossier from the Recruiting Agency/selection for appointment to Group-'C' & 'D' posts, the offer of appointment in the standard form as at Annexure-1 with enclosures as at annexure 3 to 10 is to be issued.

**2.04 Verification of Character & Antecedents Before 1st Appointments**

Recruits to category 'C' posts should be required to produce one certificate of character in the form as at Annexure-2 duly attested by a District Magistrate, Sub-Divisional Magistrate or a First Class Executive Magistrate. Candidates for Class-IV posts should produce a certificate from a Gazetted Officer or a Magistrate.

**2.05 Verification of Date of Birth of Candidate Seeking Government Employment**

The date of birth of a candidate seeking Government employment should be as certified in the certificate issued in support of passing H.S.C. Examination or equivalent examination thereof. Where the requisite qualification is below Matriculation the basis of verification should be the School Leaving Certificate (SLC).

**2.06 Age Limit**

The minimum age limit for recruitment to the posts of Group-'C' & 'D' and relaxation thereunder should be as per para 6.2.5. and 8.2 of the Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to

time and as per orders issued by the Govt. of India/ Comptroller & Auditor General of India.

**2.07 Appointment order**

After verification of character, antecedents, medical fitness & other documents furnished with the offer of acceptance the joining report of the candidate should be obtained and appointment order should be issued by the Appointing Authority in the standard form as at Annexure-11.

**2.08 Oath of Allegiance**

All Government servants entering service should take an oath of allegiance to the Indian Union in the form given below:-

"I \_\_\_\_\_, do swear/solemnly affirm that I will be faithful 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)".

Conscientious Objectors to oath taking may make solemn affirmation in the form indicated above.

**2.09 Written Undertaking from Temporary/Officiating Employees**

All persons on their first appointment in temporary/officiating capacity against temporary/permanent posts should be required to give a written undertaking as follows:-

"I understand that my employment under Government is temporary and that my services may be terminated at any time without any reason being assigned. I shall give notice in writing before not less than 30 days of my intention to resign."

I also understand that if, I absent myself from duty without giving the above notice or before the expiry of such notice, I may be considered guilty of misconduct for which, I am liable to dismissal and may be debarred from further employment under Government".

**2.10 Notice of Leaving Service**

When once admitted to this office, temporary employees will be required to give one month's notice of their desire to leave. It will be for the Accountant

General (A&E) to determine how far the provisions for notice should be waived or the applicant to continue in service for the period of notice and if he remains absent from duty, to take such disciplinary action if any as deemed fit, in addition to treating the period of absence as extraordinary leave/without pay.

### **2.11 Medical Examination on 1st Appointment**

To ensure that only persons, as are physically as well as mentally sound in health, are admitted to Government service, every candidate for appointment to a post (including appointment on part-time basis) under Government is required to produce a Medical Certificate of fitness from the Appropriate Medical Authority except in cases where the appointment is made specifically for a period not exceeding 3 months in a non-pensionable establishment where no medical certificate will be necessary unless it is decided later to extend the appointment beyond three months.

In this context orders and notifications issued by the Government of India & Comptroller & Auditor General of India as reproduced in Chapter-24 of Swamy's Complete Manual on Establishment & Administration 9th edition as amended from time to time should be strictly followed.

### **2.12 Training**

Subject to any general or special instructions issued by the Comptroller & Auditor General of India from time to time arrangements for holding different trainings to the staff should be made by the Accountant General as indicated below.

1. Training for Clerks (both direct recruits & promotees) may be conducted as per para-6.3 of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition)
2. Training for SOGE Part-I & Part-II candidates may be regulated as per the Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition).
3. Training for candidates of Incentive Examination for Sr.Actts/SOs/AAOS may be conducted as per the Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition).

## Annexure-1

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
ORISSA : BHUBANESWAR.

No. \_\_\_\_\_

Dt: \_\_\_\_\_

With reference to his/her application dated \_\_\_\_\_ Sri/Smt/Kumari \_\_\_\_\_ is offered a temporary post of \_\_\_\_\_ in the Scale of Pay of \_\_\_\_\_ plus the usual allowances sanctioned by the Government of India. His/her appointment will be subject to the following terms and conditions.

- i.** He/She should be entitled to new restructured defined contribution pension system introduced vide Government of India, Ministry of Finance notification No.5/7/2003-ECB and P.R. dated:22.12.2003 as applicable to persons entering into Central Government service on or after 01.01.2004. As such Pension/P.F. scheme applicable to employees, who have joined before 1.1.2004 will not be applicable to him/her since he is going to be appointed after 01.01.2004. Further the existing provision of defined benefit of Pension and GPF would not be available to him/her.
- ii.** The appointment is purely temporary and will be governed by the C.C.S.(TS) rules 1965 and is liable to be terminated without assigning any reason under rule-5 *ibid*.
- iii.** He/She is liable to be transferred to any branch of the Accountant General (A&E) Orissa either in existence already or likely to be formed in future as well as to the separated Accounts Organisation under the State Government/ Government of India on such terms and conditions decided by the Department.
- iv.** He/She will have to comply with the requirements of the C.C.S. (Conduct) rules 1964 and the plural marriages Act. All rules or orders already in existence or issued from time to time regarding attendance, duties, discipline, conditions of service etc., will automatically be applicable to him/her.
- v.** If he/she belongs to a Scheduled Caste and professes the Hindu/Sikh religion he/she should report any change of religion to the appointing authority immediately such a change takes place.

2. If the offer is accepted by him/ser, he/she should sign the acceptance of the offer in the form enclosed and hand over the same personally to the undersigned on or before \_\_\_\_\_. This offer is liable to lapse if he/she does not accept the same by \_\_\_\_\_.
3. He/She should bring with him/her the original Certificates showing domicile, educational qualifications, age etc.
4. He/She should also submit the following documents with his letter of acceptance.
  - i. Certificate of character in the form enclosed from Head of the Educational Institution last attended or in case such a certificate can not be obtained, a certificate in same form from a Gazetted Officer (in both cases duly attested by a District Magistrate/Sub-Divisional Magistrate or Stipendiary Magistrate or First Class Magistrate).
  - ii. Attestation form (enclosed) duly completed.
  - iii. A Scheduled Caste/Tribe/OBC Certificate in the form enclosed from a District Magistrate. Additional District Magistrate, Collector, Deputy Commissioner, Additional Deputy Commissioner, Deputy Collector, First Class Stipendiary Magistrate, City Magistrate, Sub-Divisional Magistrate not below the rank of first class stipendiary Magistrate, Taluk Magistrate, Executive Magistrate, Extra Asst. Commissioner, Chief Presidency Magistrate, Revenue Officer not below the rank of Tahasildar, Sub-Divisional Officer of the area where he/she or his/her family normally resides.
  - iv. Plural Marriage Declaration in the form enclosed.
  - v. "No Objection Certificate" from his/her previous employer and release order/discharge Certificate from that employer.
  - vi. Displaced person certificate from a Gazetted Officer of the Central Government or from a District Magistrate and/or eligibility certificate as a proof of registration as an Indian Citizen issued by the Government of India, or Citizenship Certificate.
5. This Offer of appointment is further subject to his/her being found medically fit for Government service by the Civil Surgeon or a District Medical

Officer or Medical Officer of the equivalent status at \_\_\_\_\_ and also subject to his/her taking an oath of allegiance to the Constitution of India.

6. Period of probation- \_\_\_\_\_ years.
7. He/She is required to pass the Departmental Confirmatory Examination of Clerks within 6 (Six) consecutive chances admissible to him/her commencing from the first examination held immediately after completing of one year service as Auditor, unless he/she is allowed to appear in the examination before one year of service as a special case. In such a case the consecutive chances will be reckon from the 1st chance actually available. If he/she fails to pass the Departmental Confirmatory examination within the prescribed 6 (Six) chances his/her services are liable to be terminated.
8. During probation he/she shall:-
  - i. acquire working knowledge of the official regional language of the state i.e. 'Oriya' where he/she is appointed unless he/she has already passed an examination of matriculation standard in that language.
  - ii. passed the test in such regional language as prescribed Departmentally.
  - iii. Passed Typing test as required before drawing his next due annual increment for the post of clerk.

Failure to pass the examination during the period of probation would make his/her service liable to termination.

Place: \_\_\_\_\_

Dt: \_\_\_\_\_

Signature of the  
Appointing Authority  
with Seal.

To

Sri/Smt./Kum. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Annexure-2

CHARACTER CERTIFICATE

Certified that I have known Sri/Smt./Kumari \_\_\_\_\_  
son of Sri \_\_\_\_\_ for the last \_\_\_\_\_ years \_\_\_\_\_ months &  
that to the best of knowledge & belief he bears a reputable character and has no  
antecedents which render him unsuitable for Government employment.

2. Sri/Smt./Kumari \_\_\_\_\_ is not related to me.

Place:

Signature:

Date:

Designation:  
with official seal

Signature of the above officer is  
attested

Signature  
Designation  
(with official seal) of the attesting  
authority

NOTE: This certificate should be given by a Gazetted Officer, who has knowledge of the candidate's character & conduct for the last two years or more and is to be attested by District Magistrate or Sub-Divisional Magistrate.



Annexure-3

FORM OF ACCEPTANCE OF OFFER.

From

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Subject: Acceptance of Offer of appointment as a \_\_\_\_\_

Sir,

With reference to your Memo No. \_\_\_\_\_ dated \_\_\_\_\_

offering me a temporary post of \_\_\_\_\_ in your office. I hereby accept the said offer on the terms & conditions stipulated therein, which have been read and understood by me.

Place: \_\_\_\_\_

Dated: \_\_\_\_\_

Yours faithfully,

\_\_\_\_\_

## Annexure-4

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
ORISSA : BHUBANESWAR.

## ATTESTATION FORM

**WARNING:** The furnishing of false information or suppression of factual information in the Attestation Form would be a disqualification and is likely to render the candidate unfit for employment under the Government.

If detained, convicted, debarred etc. subsequent to the completion and submission of this form the details should be communicated immediately to the Union Public Service Commission or the authority to whom the attestation form has been sent earlier, as the case may be failing which it will be deemed to be a suppression of factual information.

If the fact that false information has been furnished or that there has been suppression of any factual information on the attestation form comes to notice at any time during the service of a person, his service would be liable to be terminated.

1.	Name in full (In block capitals) please indicate if you have added or dropped in any stage, any part of your name or surname.	SURNAME	NAME
2.	Present Address, in full (i.e. village, Thana & District or House No. Lane/Street/Road & Town.		
3.	(a) Home address in full (i.e. village, Thana & District or House No. Lane/Street/ Road/Town & name of the District Headquarters. (b) If originally a resident of Pakistan, the address in that country and the date of Migration to Indian Union.		
4.	Particulars of places (with period of residents) where you have resided over more than one year at a time during the preceding five years. In case of stay abroad (including Pakistan) particulars of all places where you have reside for more than one year after attaining the age of 21 years should be given.		
From	To	Residential address in full (i.e. village, Thana & District or House No./Lane/Street/Road & Town	Name of the Dist. Headquarters of the place mentioned in preceding Col.
1	2	3	4

**5.(a)** Name in full (aliases, if any). Nationality (by birth & or by domicile) Place of birth Occupation if employed give designation & official address. Present Postal address if dead last address. Permanent Home address.

- i. Father
- ii. Mother
- iii. Wife/Husband
- iv. Brothers.
- v. Sisters

**(b)** Information to be furnished with regard to so (s) & or/daughters in case they are studying/living in a foreign country.

Name	Nationality (By birth &/ by domicile)	Place of birth.	Country in which studying with full address.	Date from which studying/living in the country mention in previous column.
------	---------------------------------------	-----------------	--	--

6. Nationality of the candidates:

7. (a) Date of Birth:-

(b) Present Age:-

(c) Age at Matriculation:-

8. (a) Place of birth, District, and State in which situated.

(b) District and state to which you belong.

(c) Dist. & State to which your father originally belong:

9. (a) Your Religion:-

(b) Are you a member of a Scheduled Caste/ Scheduled Tribe/OBC (Please Indicate)

10. Educational qualifications showing places of education with years in schools & colleges since 15 years of age.

Name of the School with full address.	College	Date of entering.	Date of leaving	Examination Passed.
1		2	3	4

11. a) Are you holding or have any time hold an appointment under the Central Government or State Government or a Semi Government or a Quasi Government body. or an autonomous body, or a Public Under-taking or Private firm or institution if so, give full particular with dates of employment, up-to date.

From	Period To	Designation, emoluments & nature of employment.	Full name & address of employers	Reasons for leaving previous service.
------	-----------	---	----------------------------------	---------------------------------------

11. (b) If the previous employment was under the Government of India, a State Government/An undertaking owned or controlled by the Government of India or a State Government/an autonomous body/University/Local Body. If you had left service on giving a month's notice under rule 5 of the Central Civil Service (Temporary Service ) rules, 1965 or any similar corresponding rules were and disciplinary proceeding framed against you, or had you been called upon to explain conduct in any matter at the time you gave notice of termination of service, or at a subsequent date, before your service actually terminated?

- |             |    |   |         |
|-------------|----|---|---------|
| <b>12.1</b> | a) | Have you ever been arrested?  | Yes/No. |
|             | b) | Have you ever been prosecuted?  | Yes/No. |
|             | c) | Have you ever been kept under detention?  | Yes/No. |
|             | d) | Have you ever been bound down?  | Yes/No. |
|             | e) | Have you ever been fined by a Court of Law?   | Yes/No. |
|             | f) | Have you ever been convicted by a Court of law for any offence?   | Yes/No. |
|             | g) | Have you ever been debarred from any Examination or restricted by any University or any other educational Authority/Institution?                  | Yes/No. |
|             | h) | Have you ever been debarred/disqualified by any public service commission for any of its examinations/selections?                                 | Yes/No. |
|             | i) | Is any case pending against you in any Court of Law at the time of filling up this attestation form?  | Yes/No. |
|             | j) | Is any case pending against you in any University or any other educational authority/Institution at the time of filling up this attestation form. | Yes/No. |

**2** If the answer to any of the above mentioned questions is 'Yes' give full particulars of the case/arrest/detention/fine/conviction/sentence/punishment etc. and/or the nature of the case pending in the Court/University/education authority etc. at the time of filling up this form.

- NOTE: i) Please also see the "WARNING" at the top of this Attestation form.
- ii) Specific answers to each of the questions should be given by striking out "YES" or "NO" as the case may be.

13. Name of two responsible persons of your locality or two references to whom you are known. 1. 2.

I certify that the foregoing information is correct and complete to the best of my knowledge and belief. I am not aware of any circumstances which might impair any fitness for employment under Government.

Place:

Signature of Candidate.

Date:

## Annexure-5

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
ORISSA : BHUBANESWAR.

FORM OF CERTIFICATE TO BE PRODUCED BY A CANDIDATE BELONGING TO A SCHEDULED CASTE OR SCHEDULED TRIBE IN SUPPORT OF HIS CLAIM.

FORM OF CASTE CERTIFICATE.

This is to certify that Shri/Srimati/Kumari \_\_\_\_\_  
son/daughter of \_\_\_\_\_ of  
village/town \* \_\_\_\_\_ in the District/Division\* \_\_\_\_\_ of the  
State/Union Territory\* which is recognised as a Scheduled Caste/Scheduled Tribes\* under:-

- The Constitution (Scheduled Castes) Order, 1950.
- The Constitution (Scheduled Tribes) Order, 1950.
- The Constitution (Scheduled Caste) (Union Territories Order, 1951).
- The Constitution (Scheduled Tribes) (Union Territories Order, 1951).

(as amended by the Scheduled Castes & Scheduled Tribes lists (Modification) Order, 1956, the Bombay Reorganisation Act., 1960, the Punjab Reorganisation Act., 1966, the State of Himachal Pradesh Act., 1970, the North Easter Areas (Reorganisation Act., 1971 and the Scheduled Castes and Scheduled Tribes Orders (Amendment) Act., 1976.

- The Constitution (Jammu & Kashmir) Scheduled Castes Order, 1950.
- The Constitution (Andaman & Nicobar Islands) Scheduled Tribes Order, 1959 as amended by the Scheduled Castes & Scheduled Tribes orders (Amendment) Act., 1976.
- The Constitution (Dadra & Nagar Haveli) Scheduled Castes Order, 1962.
- The Constitution (Pondichery) Scheduled Castes Order, 1964.
- The Constitution (Scheduled Tribes) Uttar Pradesh Order, 1967.
- The Constitution (Goa, Daman & Diu) Scheduled Castes/Scheduled Tribes, order, 1968.
- The Constitution (Nagaland) Scheduled, Tribes, order, 1970.

Shri/Smt./Kumari \_\_\_\_\_ and/or\*/his/her\* family  
ordinarily reside in Village/Town\* \_\_\_\_\_ District/Division of the State  
Union Territory\* of \_\_\_\_\_.

Signature \_\_\_\_\_  
Designation \_\_\_\_\_  
(With seal of office)

Place \_\_\_\_\_ State/Union Territory\*

Date: \_\_\_\_\_

Please delete the words which are not applicable.

NOTE: The term "Ordinarily resides" used here will have the same meaning as in Section 20 of the Representation of the peoples Act, 1950.

Contd.....

OFFICERS COMPETENT TO ISSUE CASTE CERTIFICATE

District Magistrate/Additional District Magistrate/Collector/Deputy Commissioner/ Additional District Collector/Deputy Collector/S.T.M./T.M./E.M./Extra Assistant Commissioner not below the rank of Chief Presidency Magistrate/Additional C.M./Kpr. M/ Revenue Officer not below the rank of Tahasildar/Sub-Divisional Officer of the area where the candidate and/or his family normally resides, Certificates issued by Gazetted Officers of Central or State Government countersigned by the District Magistrate concerned, Administrator/Secretary to Admindivi Islands).

## Annexure-5A

FORM OF CERTIFICATE TO BE PRODUCED BY OTHER BACKWARD CLASSES  
APPLYING FOR APPOINTMENT TO POSTS UNDER THE GOVERNMENT OF INDIA.

[G.I. Deptt. of Per. & Trg., O.M. No.36033/28/94-Estt. (Res.), dated:2/7/1997.]

This is to certify that \_\_\_\_\_, son of \_\_\_\_\_, of village \_\_\_\_\_, District/Division \_\_\_\_\_ in the \_\_\_\_\_ State \_\_\_\_\_ belongs to the \_\_\_\_\_ community which is recognized as a Backward Class under-

- i. Government of India, Ministry of Welfare, Resolution No.12011/68/93-BCC (C), dated the 10th September, 1993, published in the Gazette of India, Extraordinary, Part-I, Section I, No.186, dated the 13th September, 1993.
- ii. Government of India, Ministry of Welfare, Resolution No.12011/9/94-BCC, dated the 19th October, 1994, published in the Gazette of India, Extraordinary, Part-I, Section I, No.163, dated the 20th October, 1994.
- iii. Government of India, Ministry of Welfare, Resolution No.12011/7/95-BCC, dated the 24th May, 1995, published in the Gazette of India, Extraordinary, Part-I, Section I, No.88, dated the 25th May, 1995.
- iv. Government of India, Ministry of Welfare, Resolution No.12011/44/96-BCC, dated the 6th December, 1996, published in the Gazette of India, Extraordinary, Part-I, Section I, No.210, dated the 11th December, 1996.

Shri \_\_\_\_\_ and/or his family ordinarily reside(s) in the \_\_\_\_\_ District/Division of the \_\_\_\_\_ State. This is also to certify that he/she does not belong to the persons/sections (Creamy Layer) mentioned in Column 3 of the Schedule to the Government of India, Department of Personnel and Training, O.M. No.36012/22/93-Estt.(SCT), dated:8/9/1993.

Dated: \_\_\_\_\_ District Magistrate,  
SEAL \_\_\_\_\_ Deputy Commissioner, etc.

- N.B.: a. The term 'Ordinarily' used here will have the same meaning as in Section 20 of the Representation of the People's Act, 1950.
- b. The authorities competent to issue caste certificates are indicated below:-
- i. District Magistrate/Additional Magistrate/Collector/Deputy Commissioner/Additional Deputy Commissioner/Deputy Collector/First Class Stipendiary Magistrate/Sub-Divisional Magistrate/Taluka Magistrate/Executive Magistrate/Extra Assistant Commissioner (not below the rank of First Class Stipendiary Magistrate).
  - ii. Chief Presidency Magistrate/Additional Chief Presidency Magistrate/Presidency Magistrate.
  - iii. Revenue Officer not below the rank of Tahsildar; and
  - iv. Sub-Divisional Officer of the area where the candidate and/or his family resides.

Annexure-6

FORM NO.III

I understand that my employment under Government is temporary and that my service may be terminated at any time after notice for a period of not less than thirty days but without any reasons being assigned. I agree that if I wish to resign my employment I shall give notice in writing for a period of not less than thirty days of my intention to resign.

Signature of the candidate.

FORM NO.IV

I hereby declare that I am not a member of the Rastriya Swayam Sevak Sangh or any other unlawful organisation and I have not connection direct or indirect with the said organisation.

Signature of the candidate.

FORM NO.V

I hereby declare that I am not a dismissed Government servant nor have I been removed from Government service before.

Signature of the candidate.

FORM NO.VI

Certified that I am displaced person migrated from Pakistan on \_\_\_\_\_ with the intention of permanently settling in India being a displaced person. I herewith produce a certificate declaring me citizen of India.

Full signature with date of  
Candidate.

FORM NO.VII

DECLARATION

I, Shri/Smt./Kumari \_\_\_\_\_ declare  
as under:-

- i. That, I am unmarried/a widower/a widow.
- ii. That, I married and have only one spouse living.
- iii. That I have entered into or contracted a marriage with a person having a spouse living.  
Application for grant of exemption is enclosed.
- iv. That, I have entered into

I solemnly affirm that the above declaration is true and I, understand that in the event of the declaration being found to be incorrect after my appointment, I shall be liable to be dismissed from service.

Date:

Full Signature of the Candidate.

NOTE:- Please delete clause/clauses not applicable.



## Annexure-7

FORM I (A)

(To be filled in by the candidates in presence of the Medical Officer)

CANDIDATES STATEMENT AND DECLARATION

The candidate must make the statement required below prior to his Medical Examination, must sign the declaration appended thereto. His attention is specially direct to the wording contained in the Note Below:-

1. State your name in full (in block letters:-) \_\_\_\_\_
2. State your age and place of birth: \_\_\_\_\_
  - a. Have you ever had small-pox intermittent or any other fever, enlargements of suppuration of glands, spitting of blood, asthma, heart disease, lungs disease, fainting attacks, rheumatism, appendicitis? \_\_\_\_\_
  - b. Any other disease or accident requiring confinement to bed and Medical or Surgical treatment: \_\_\_\_\_
3. When were you last vaccinated? \_\_\_\_\_
4. Have you or any of your near relations been afflicted with consumption, carefulla, gout, asthma, fits, opilepsy or insanity? \_\_\_\_\_
5. Have you suffered from any form of nervousness due to over-work or any other cause?  
\_\_\_\_\_
6. Furnish the following particulars concerning your family.

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

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

I shall solemnly affirm that I have not received disability certificate pension on account of any disease or other condition.

Note:- The candidate will be held responsible for the accuracy of the above statement by will fully suppressing any information he will endure the risk of losing the appointment.

Signature of the candidate.

Signature of Medical Officer.

FORM NO.1

I do certify that I have examined \_\_\_\_\_ a candidate from Employment in the Office of the Accountant General (A&E), Orissa and can not discover that he has any (communicable or otherwise) constitution infection or bodily infirmity except \_\_\_\_\_. I do not consider this a disqualification for employment in the office of the Accountant General (A&Et), Orissa. His age is accordingly to his own Statement \_\_\_\_\_ years and by appearance about \_\_\_\_\_ years.

CIVIL SURGEON

DECLARATION BY THE CANDIDATE:

I \_\_\_\_\_ a candidate for employment in the Office of the Accountant General (A&E), Orissa, hereby declare that I have not at any time been pronounced unfit for Government Employment by any Medical Authority.

Signature of the candidate.

Annexure-8

DECLARATION

I have gone through the Draft Circular regarding Employment of the members of the family of a Government Servant in foreign missions & Foreign Organisations in India and hereby declare that none of the members of my family/the following members has accepted an employment in foreign missions & foreign organisations in India. If any of my family member accepts an appointment in the above said organisations in future, I will intimate to the office as & when the appointment takes place.

Name of the member of the family

Organisation in which employed

Signature of the Candidate.

Annexure-9

To

The Senior Deputy Accountant General (Admn),  
Office of the Accountant General (A&E),  
Orissa, Bhubaneswar.

Sir,

With due respect, I beg to state that I have appeared at written test/interview/applied for the following posts prior to my joining this office as a Group-'D' (Peon)/Clerk/Auditor on \_\_\_\_\_

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Bhubaneswar.  
Dated:

Yours faithfully,

## Annexure-10

## IDENTITY CERTIFICATE.

(Certificate to be signed by any of the following)

- i. Gazetted Officers of Central or State Government:
- ii. Members of Parliament of State Legislative belonging to the constituency where the candidate or his parent/guardian is ordinarily resident:
- iii. Sub-Divisional Magistrate/Officers:
- iv. Tahasildars or Naib/Deputy Tahasildars authorised to exercise Magisterial Powers:
- v. Principal/Headmaster of the recognised School/College/Institution where the candidate studied last
- vi. Block Development Officers:
- vii. Post Masters:
- viii. Panchayat Inspectors.

Certified that I have known Sri/Smt./Kumari \_\_\_\_\_  
 son/daughter of Sri \_\_\_\_\_ to the last \_\_\_\_\_ years  
 \_\_\_\_\_ months and that to the best of my knowledge and belief the particulars furnished by  
 him here are correct.

Place  
 Date:

Signature:  
 Designation or Status & Address

i. Name, Designation and full address of the appointing authority.	Sr. Deputy Accountant General (Admn) Office of the Accountant General (A&E), Orissa, Bhubaneswar.
ii. Post for which the candidate is being considered.	Accountant/Clerk/Stenographer/Grade.IV

## Annexure-11

OFFICE OF THE ACCOUNTANT GENERAL (A&E),  
ORISSA : BHUBANESWAR-751 001

No.

Dated:

Subject: Appointment order.

With reference to his/her letter of acceptance of the offer of appointment Sri/Smt./Kumari \_\_\_\_\_ is appointed to a temporary post of \_\_\_\_\_ in the scale of pay of Rs. \_\_\_\_\_ plus allowances sanctioned by the Government of India from time to time in the office of the \_\_\_\_\_ with effect from \_\_\_\_\_ FN/AN. His/Her appointment will be governed by the following terms & conditions which have been accepted by him/her while responding to the offer of appointment.

- i. He/She should be entitled to new restructured defined contribution pension system introduced vide Government of India, Ministry of Finance notification No.5/7/2003-ECB and P.R. dtd.22.12.2003 as applicable to persons entering into Central Government service on or after 01.01.2004. As such Pension/P.F. scheme applicable to employees who have joined before 01.01.2004 will not be applicable to him/her, since he/she is going to be appointed after 01.01.2004. Further the existing provision of defined benefit of Pension and GPF would not be available to him/her.
- ii. The appointment is purely temporary and will be governed by the CCS (TS) rules, 1965 and is liable to termination without assigning any reasons under rule-5 ibid.
- iii. He/She is liable to be transferred to any branch of the Accountant General (A&E)/ either in existence already or likely to be formed in future as well as to the separated Accounts Organisation under the State Government/Government of India on such terms and conditions decided by the Department.
- iv. He/She will have to comply with the requirements of the CCS (Conduct) rules, 1964 and the Plural Marriage Act. All rules or orders already in existence, or issued from time to time regarding attendance, duties, discipline, conditions of service, etc. will automatically be applicable to him/her.
- v. If he/she belongs to a Scheduled Caste and professes the Hindu/Sikh religion, he/she should report any change of religion to the appointing authority immediately as such a change takes place.
- vi. He/She should give a declaration of his/her home town for the purpose of LTC within 6 months from the date of entry in service.
- vii. If he/she is appointed as a clerk, He/She is required to pass the Departmental Confirmatory Examination of clerks as per the guidelines issued by C&AG's office

Place: Bhubaneswar  
Date:

Signature of the Appointing:  
Authority with Seal

## CHAPTER-3

### PAY BANDS AND GRADE PAY

**3.01** The Pay Bands and Grade Pay for various cadres of the Office of the Accountant General (A&E), Orissa are as follows.

S1 No.	Name of the cadre	Name of the Pay Band	Pay Bands	Grade Pay
1.	Sr. Accounts Officer	PB-3	15600-39100	5400
2.	Accounts Officer	PB-2	9300-34800	5400
3.	Sr. Private Secretary	-do-	-do-	-do-
4.	Assistant Accounts Officer	-do-	-do-	4800
5.	Section Officer	-do-	-do-	-do-
6.	Supervisor	-do-	-do-	-do-
7.	Welfare Assistant	-do-	-do-	-do-
8.	Senior Accountants			4200
9	Accountant	PB-1	5200-20200	2800
10	Clerk		-do-	1900
11.	Stenographer Grade-I	PB-2	9300-34800	4200
12.	Stenographer Grade-II	-do-	-do-	-do-
13.	Stenographer Grade-III	-do-	-do-	-do-
14.	Divisional Accountant	-do-	-do-	-do-
15	Sr. Console Operator	-do-	-do-	-do-
16	Console Operator	PB-1	5200-20200	2800
17.	Data Entry Operator	-do-	5200-20200	2400
18.	Jr. Hindi Translator	-do-	5200-20200	2800
19.	Staff Car Driver Grade-I	-do-	-do-	1900
20.	Staff Car Driver	-do-	-do-	-do-
21	Sr. Gestetner Operator	-do-	-do-	-do-
22.	S.G. Record Keeper	-do-	-do-	-do-
23.	Record Keeper	-do-	-do-	1800
24.	Daftry	1S	4440-7440	1600
25	Sr. Peon	-do-	-do-	1400
26.	Peon/Chowkidar/Safaiwala/Mali	-do-	-do-	1300

\*The pay scales in the cadre of Assistant Accounts Officer, Section Officer, Supervisor, Welfare Assistant, Sr. Accountant & Accountant were upgraded on notional basis with effect from 1.1.96 with actual payments being made from 19.2.2003 as per C & A.G's

**3.02 Cash Handling Allowance**

The incentive being granted to cashiers as Special Pay is termed 'Cash Handling Allowance' with effect from 1st August, 1997.

The Head of the Department may appoint Accountant/Sr. Accountant to perform the duties of Cashier. An allowance is admissible to such persons at the rates given below subject to the following conditions.

1. The amount of allowance will depend on the average amount of monthly cash disbursed excluding payments by cheques & drafts. The amount of receipts should not be taken into account.
2. The allowance should be reviewed every financial year & sanctioned on the basis of the average amount of disbursement during the previous financial year.
3. Every official appointed to work as Cashier/Asst. Cashier, unless he is exempted by the competent authority, should furnish security of the required amount depending upon the amount of average monthly cash disbursed. (From 16.3.2001 the security amount for the Cashier & Asst. Cashiers has been fixed at Rs.15,000/- & Rs.8,000/- respectively).
4. The allowance will be granted from the date of appointment as Cashier or from the date risk is covered through one of the accepted forms of security, whichever is later.

5. Only one official should be allowed the allowance in the office.

Amount of average Monthly Cash disbursed per month	Rate of Cash handling allowance per month.
Up to Rs.50,000/-	Rs.150/-
Over Rs.50,000/- & up to Rs.2,00,000/-	Rs.300/-
Over Rs.2,00,000/- & up to Rs.5,00,000/-	Rs.400/-
Over Rs.5,00,000/- & up to Rs.10,00,000/-	Rs.500/-
Over Rs.10,00,000/-	Rs.600/-

### 3.03 Special Allowance

1. On the basis of the recommendation of the Fifth Pay Commission and Comptroller & Auditor General's Circular No.418-NGE (Estt)/38-98, dt:24/7/98, the following officials can be granted Special Allowance with effect from 1st August, 1997 in IA & AD at the rates indicated against each.

Sl. No.	Category of Posts	Nature of Special Allowance	Rates of Special Allowance per month.
1.	Asst. Cashier	For performing duties of Asst. Cashier.	160/-
2.	Franking Machine Operator	For performing duties of Franking Machine.	120/-
3.	Group-'D'	For attending work of Gestetner Operator on regular basis.	80/-
4.	Group-'D'	For assisting Cashier in depositing or bringing Cash from Bank (only one Group-'D' is permitted)	40/-

2. Special allowances for passing SOGE & awaiting promotion as Section Officer is admissible with effect from 1.8.97 @ Rs.80/- per month during 1st year of waiting & Rs.140/- per month during 2nd year onwards. No special allowance at enhanced rate of Rs.140/- is admissible in case of refusal of promotion to the cadre of Section Officer.

### 3. Qualification Pay

Qualification Pay per month @ Rs.60/- is admissible to accountants on passing Departmental Examination for Accountants from the date from which the official elects to draw his pay at revised rate as



per Revised Pay rules 1997 as per Comptroller & Auditor General's letter No.429 Audit (rules)/34-99/IV-99 (78), dt: September, 1999.

**3.04 Increments**

The annual increase in pay is drawn as a matter of course from the 1st of the month in which it falls due, except when it is withheld as a statutory punishment. If a Government servant is on leave or is availing joining time on the 1st of the month in which it falls due the increased pay will be drawn only from the date on which he resumes duty & not from the 1st of that month.

The regulation of increments should be watched by Administration section. For the purpose, an increment register in Form Sy-299 with interleaved copy of Sy-299 placed in between two sheets should be maintained in Administration Section. It should be maintained separately for different categories of staff. Separate pages should be allotted for different months. All increments due to be sanctioned in a particular month should be recorded in alphabetical order. If for any reason the incremental dates of some staff are changed to another month, the names of the persons should be scored on the page and note kept against their name showing the month to which it has been transferred. Names of the persons newly appointed or promoted to the higher grade should be entered immediately in the register on appointment or promotion.

When an increment is withheld a suitable note should be sent to the concerned seat for noting in the increment register. Before preparation of monthly bills the register should be reviewed to see that sanction / withholding sanction has been obtained in case of increments due. Sanction of increments, change of date of increments, withholding of increments should be recorded invariably in the increment register.

## CHAPTER-4

### DEPARTMENTAL EXAMINATION, SENIORITY AND CONFIRMATION

#### 4.01 Departmental Confirmatory Examination

The Departmental Examination for newly recruited / posted clerks and promotes, is ordinarily held once in six months i.e. March & September each year. The eligibility of candidates, the number of chances to be availed, the procedure to be followed on failure to pass the examination within the stipulated time & prescribed chances etc. are regulated as per provisions contained C & A.G's MSO (Admn) Vol.I (Third Edition) & the supplementary orders & instructions issued by the C & A.G. from time to time.

#### 4.02 Seniority

Unless otherwise provided in the relevant recruitment rules or elsewhere the relative seniority in case of direct recruits selected for such appointment on the recommendation of the Staff Selection Commission or other selecting authority, their seniority on promotion, unilateral transfer, transfer on mutual basis etc. in all cadres are determined as per provisions of of C & A.G's MSO (Admn) Vol.I (Third Edition) and the orders/instructions issued by the C & A.G. from time to time.

The following points may be taken into account while determining seniority in a cadre.

1. The seniority of a Clerk promoted to the cadre of Accountant, on failure to pass the Departmental Examination and reverted as Clerk should be fixed in the Clerk's cadre as if his previous service rendered in the Accountant's cadre had been rendered in the Clerk's cadre.
2. If a lady candidate is found to be pregnant of 12 weeks' standing or more at the time of medical examination for first entry into Government service she should be declared temporarily unfit until the confinement is over and re-examined for a fitness certificate 6 weeks after the date of labour. The Accountant General (A&E) is empowered to grant necessary extension of time to lady candidates on account of confinement. The seniority of such lady candidates who have been found fit to join duty after reexamination

will have to be fixed with reference to their actual date of joining duty.

(C & A.G's letter No.970-NGE.III/17-73, dt:27/5/74)

3. Accountants who were reverted as Clerks on account of their failure to pass the Departmental examination for Accountants & who are subsequently promoted as Accountants are not entitled to any weightage for past service in Accountant's cadre for the purpose of seniority.

(C & A.G's letter No.2864-NGE.III/160-59, dt:11/8/59)

#### **4.03 Confirmation**

Confirmation will be made only once in the service of an official which will be in the entry grade. Confirmation is delinked from the availability of permanent vacancy in the grade with effect from 1.4.1988. In other words an officer who has successfully completed the probation or passed Departmental examination necessary for confirmation should be considered for confirmation. In cases where probation for passing of Departmental examination for confirmation is not prescribed, the official should have put in a minimum of two years of service in the entry grade before he/she is considered for confirmation by the DPC.

Confirmation in the grade of Group-'B', 'C' & 'D' posts should be regulated as per the C & A.G's MSO (Admn) Vol.I (Third Edition) and orders/ instructions issued by the Government of India & the C & A.G. of India from time to time. The detailed procedure for confirmation/erroneous confirmation has also been laid down in Section-V, Chapter-39 of Swamy's Complete Manual on Establishment & Administration 2003 9th Edition as amended from time to time.

## CHAPTER-5

### RECORD OF SERVICE

#### 5.01 Maintenance of Service Book & leave account

Every member of the establishment must have a service book and leave account in the Form prescribed by the C & A.G. of India. Detailed rules for maintenance of Service Books are contained in SR 196 to 203. The Service Book of a Govt. servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of Office and the Second copy should be given to the Govt. servant for safe custody as indicated below:-

- a). To the existing employees-within 6 months of the date on which these rules become effective.
- b). To the new appointees-within one month of the appointment.

In January each year, the Govt. servant shall handover his copy of Service Book to his office for updation. The office updates and return it to the Govt. servant within 30 days of its receipts.( Rule 257 of GFR-2005)

Blank service books should be obtained from the Government of India Forms Store & should remain in the custody of the Administration section.

Service books should not be returned to the Government servant. However a certified copy can be supplied to the Government servant on demand, on quitting service by retirement, resignation or discharge. However, if desired, a copy of the Service Book will be given on payment of copying charges.

#### 5.02 Opening of Service Book

On 1st appointment the service book should be opened by the Administration section with the following entries which should be signed and attested by the Branch Officer/Admn.

1. Name of the Government servant both in English & Hindi.
2. Date of birth as per HSC/SLC or other equivalent examination. (In cases where only the year of birth is known 1st of the July of that year and when

the year & month of the birth are known, 16th of the month shall be taken as date of birth)

3. Educational & Technical qualifications.
4. Particulars of caste as per Caste Certificate.
5. Left hand thumb impression.
6. Permanent home address as declared in attestation form.
7. Date of appointment indicating Forenoon or Afternoon, designation, scale of pay (normally minimum of the scale for new entrants) and reference to the appointment order.

### **5.03 Entries in the body of the Service Books**

The following entries should be made in the body of the service book.

1. GPF Account No. (Right hand top of Page-1)
2. Nomination under the Central Government Employees Group Insurance Scheme ( to be pasted in the service book duly countersigned by the Head of the office)
3. Grant of annual increment.
4. Leave and Special kind of leave entries.
5. Sanction and availing of LTC.
6. Important events like training, transfer, confirmation, suspension, reversion as a penalty, termination of probation, promotion, fixation of pay, stepping up of pay etc.
7. Exercising of option for fixation of pay (to be pasted in the service book)
8. Home town and change of home town for LTC purpose (declaration to be pasted in the service book)
9. Passing of all types of Departmental examinations/Hindi examination/shorthand & typewriting in Hindi.
10. Acquiring subsequent educational qualifications.
11. Family declaration (to be pasted in the Service Book)
12. Sanction details of long term Advances(HBA/MCA/Computer purchase advance

The Section Officers/Assistant Accounts Officer of Admn. are delegated with powers to attest entries in the service books & leave accounts with reference to the orders/sanctions/instructions issued in this regard.

#### **5.04 Verification of Service**

Verification of services with the acquittance rolls may be conducted annually & a certificate of such verification recorded in the service book under the signature of the Branch Officer/Admn. A report on completion of verification of services should be submitted to the Comptroller & Auditor General by 31st July each year.

Service books may be shown to the employees concerned every year & their signature obtained as required under SR-202. The Government servant may also be permitted to see his service book on application to the Branch Officer/Admn. (justifying perusal in the presence of Section in-charge/Admn.as and when he/she so requires.

#### **5.05 Register of Service Books**

A register of service books shall be maintained in Administration section & kept along with the service books. The service books are to be entered in the register and the Sl. No. of the entry shall be recorded in the outer cover of the service book. Suitable note of movement of the service books in case of transfer, resignation, superannuation etc. should be kept in the register.

Every quarter i.e. March, June, September, December the service books shall be counted and verified with the register to see that no service book is missing. A report of the census so undertaken should be submitted to the Group Officer (Admn) on the last day of each quarter.

#### **5.06 Personal Files**

Separate personal file shall be maintained for each individual and orders regarding his appointment, papers relating to appointment, grant of leave, orders of promotion, punishment, representation and other important events etc. shall be filed therein.

A register of personal files should be maintained and kept along with the personal files in the custody of the SO/AAO of Admn.

## CHAPTER-6

### CONFIDENTIAL REPORTS

#### 6.01 Purpose & Importance

Confidential Report is an objective assessment of the work & conduct of a Government servant. From the reporting year ended 31st March 1987 a result oriented performance appraisal system for writing the Confidential Reports of the employees was introduced. Writing & maintenance of CRs therefore assumes importance, not only in the interest of service but also in the interest of the employee.

#### 6.02 Forms of Confidential Reports

Confidential Reports of Group-'B', 'C' & 'D' employees shall be written up in the forms given in C & A.G's MSO (Admn) Vol.III as amended from time to time for each financial year or part thereof.

#### 6.03 Periodicity

Confidential Reports are written annually i.e. from 1st April to 31st March except that in a case where the person to be reported upon has not worked under any Reporting Officer for a continuous period of three months or more.

Confidential Reports for part periods should also be written up in the following occasions.

1. In case of more than one Reporting Officer.(under whom the period of service rendered three months or more, excluding periods of leave and other absence.)
2. In case of transfer to the control of other Reporting Officer.
3. In case of promotion.
4. In case the Reporting Officer retires or other wise demits office.

#### 6.04 Movement of Confidential Reports

The Confidential Reports of the employees should be written expeditiously basing on the physical/financial targets, objectives, goals fixed by

the Reporting Officer in the beginning of the year. The detailed procedure is laid down in C & A.G's MSO (Admn) Vol.I (Third Edition) in this regard ,which should be followed.

**6.05 Time Schedule**

The time schedule for the various stages involved in the completion of Confidential reports & it's monitoring should be as per provisions of C & A.G's MSO (Admn) Vol.I (Third Edition) read with OOBNo.2141 dt.14.03.08.

**6.06 Authorities to write Confidential Reports**

Sl. No.	Officials to be reported upon	Reporting Officer	Reviewing Officer	Custodian of CRs.
1.	Sr.A.Os/AOs	Sr. DAG/DAG	A.G. (A&E)	AG(A&E)
2.	Sr.A.Os/AOs under direct control of the A.G.(A&E)	A.G.(A&E)	A.G. (A&E)	---- do ----
3.	AAOs/SOs/Supervisors	Sr.A.Os/A.Os	Sr. DAG/DAG	Sr.DAG(Admn.)
4.	Sr. Acctts./ACCtts./Clerk	AAOs/SOs/Supervisors	Sr.A.Os/A.Os	Sr.AO(Admn.)
5.	Stenographers	Officer to whom they are attached.	Next Superior officer.	Sr.DAG(Admn.)
6.	Sr.P.S/P.S/Stenographers attached to the AG(A&E)	A.G. (A&E)	A.G. (A&E)	A.G. (A&E)
7	SO/Supervisor/AAO of AG group	Sr.AO concerned	A.G. (A&E)	A.G. (A&E)

Writing of CRs of Group-'D' staff is not required. Punishment to Group-'D' staff should be entered in their service books and relevant information should be furnished to the DPC in case of promotion.

Where for a period of report there is no Reporting Officer, the Reviewing Officer himself may initiate the Report as a Reporting Officer. In such case the report has to be reviewed by the officer superior to the Reviewing Officer.

In case a staff has not worked under any Reporting/Reviewing Officer for a minimum period of three (3) months, a certificate in the following manner may be sent along with the CRs.

"Certified that the CR of Sri/Smt./Kumari ..... could not be written for the period from ..... to ..... as he/she did not work under any Reporting/Reviewing officer for a minimum period of three months".



**6.07 Review of Character Rolls**

A regular review of the character rolls should be conducted as per procedure laid down in C & A.G's MSO (Admn) Vol.I (Third Edition).

The completion report on writing of CRs should be sent to Headquarters office by 31st July every year.

A copy of any order awarding a penalty to an employee should be kept in the CR file.

**6.08 Custody of Confidential Reports**

The confidential reports of Sr.A.Os/A.Os, AAOs/SOs/Supervisors/Sr.PS/PS/Stenographers and Sr.Actts./Actts./Clerks/other Group-'C' staff after being completed in all respects should be kept in the safe custody of Accountant General (A&E), Sr. DAG/DAG (Admn) & Branch Officer (Admn) ,as is the case depending on Para 6.06 of this manual.

A register containing list of all staff alphabetically should be maintained & compared with the pay bills to avoid any omission.

**6.09 Period of Preservation**

Sl. No.	Nature of Confidential Reports	Year of destruction
1.	Deceased officers/Resigned Officers.	2 years from the date of death/resignation.
2.	Retired/Discharged Government Servant.	5 years after the date of retirement/discharge.
3.	Officials who have joined other departments, undertakings bodies etc.	Transferred or destroyed after lapse of lien.
4.	Final absorption in other department.	Transfer to the concerned department.
5.	Absorption in Public Sector Undertakings/Autonomous Bodies where there is no system of transfer.	5 years from the date of termination of lien.
6	Where a disciplinary proceeding is contemplated /made	A court case is contemplated/made,preservation period shall be calculated after conclusion of proceeding/court case

**6.10 Instructions regarding writing of CRs**

1. The Confidential Reports should be written as per instructions contained in Para 5.11, 8.7 and 10.11.9 as amended from time to time of the C & A.G's MSO (Admn) Vol.I (Third Edition). Further the instructions contained at the end of each CR form should be carefully followed before writing the CRs by the Reporting/Reviewing officers.
2. If the Reporting/Reviewing Officer is under suspension the CRs should be written/reviewed by the officer concerned within two months from the date of his having been placed under suspension or within one month from the date on which the report was due, whichever is later.
3. If the Reviewing Officer is satisfied that the Reporting Officer had made the report without due care and attention, he/she shall record a remark to that effect in item-2 of Part-IV. The competent authority shall enter the remarks in the CR of the Reporting Officer.
4. In case a person is proceeding on deputation, transfer etc. his/her CR should be written up at the time of such deputation etc. or immediately thereafter and not to be deferred till the end of the year.

**6.11 Adverse remarks in CRs**

Adverse entries/remarks recorded in the Confidential Reports should be communicated to the official concerned & dealt with as per provisions under 10.11.13 & note thereunder of the C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

The representation of SC/ST officials against adverse entries in the CRs should be considered by the next superior to the Reviewing Officer to see whether any remedial action is possible to improve the performance of SC/ST official in future and if so, the consequent remedial action as ordered should be taken.

**6.12 Scheme of Rewards & Issue of Merit Certificates in recognition of outstanding work done**

A merit certificate should always be issued only to specific individuals and not for a group of employees or a section. It should always be for a specific outstanding work which should be mentioned in the merit certificate clearly. The number of merit certificates issued by the Accountant General (A&E) should be limited and care must be taken that such certificates are not issued to ex-employees. The scheme of rewards & issue of certificates of appreciation commendation for good work may be applied with care to avoid discrimination.

## CHAPTER-7

### LEAVE AND LEAVE TRAVEL CONCESSION

#### 7.01 Leave Reserve

The leave reserve at 10% of the sanctioned posts of Sr. Accounts Officer/Accounts Officer, Assistant Accounts Officer, Section Officer, Senior Accountant/ Accountant is permitted in Accountant's cadre and for Clerks in Clerk's cadre as detailed in C & A.G's MSO (Admn) Vol.I (Third Edition) and as per orders/instructions issued by the Comptroller & Auditor General of India from time to time.

#### 7.02 Leave on Medical Certificate

Application for leave or extension thereof on medical grounds must be accompanied by a medical certificate. The grant of leave or securing of second medical opinion may be regulated as per rule-19 and 20 of CCS (Leave) rules 1972( as amended) & G.I. decisions/instructions issued from time to time.

#### 7.03 Medical Certificate & Certificate of fitness

The production of medical/fitness certificate by gazetted & non-gazetted Government servant shall be regulated as per sub-para (i), (ii) & (iii) of modified provisions of rule-19 of CCS leave rules 1972 as amended from 1st September 2000 and 15.6.2001 vide G.I. Deptt. of P & T OM No.13015/3/2000-Estt.(L), dt:24/8/2000 & OM No.13015/3/2000-Estt.(L), dt:15/6/2001 read with corrigendum dt:17/8/2001.and instructions of C&AG/Govt. of India issued from time to time.

In case of non-gazetted Government servant a certificate given by a registered Ayurvedic, Unani or Homoeopathic Medical practitioner or by a registered Dentist in the case of dental ailments or by an honorary Medical Officer may also be accepted, provided such certificate is accepted for the same purpose in respect of its own employees by the Government of the State in which

the Central Government servant falls ill or to which he proceeds for treatment as per Note below rule-19 of CCS (Leave) rules.

A Govt. servant covered under CGHS rules, shall have to satisfy the provisions regarding medical certificates from CGHS covered employees.

**7.04 Medical fitness certificate in case of temporary Central Government servants suffering from T.B**

Grant of extra-ordinary leave, production of Medical Certificate and fitness certificate in case of temporary Government servants suffering from different types of tuberculosis shall be regulated as per provisions of rule-32 (2)(d) and 24(4) of CCS (Leave) rules 1972 as amended from time to time including notes & G.I. decisions thereunder.

**7.05 Combination of holidays with leave & leave on Medical Certificate**

The combination of holidays & restricted holidays with leave & leave on Medical Certificate should be regulated as prescribed in rule-22 of CCS (Leave) rules 1972 as amended from time to time & G.I. decisions thereunder.

**7.06 Leave Preparatory to Retirement**

A Government servant may be permitted by the authority competent to grant leave to take leave preparatory to retirement to the extent of earned leave due, not exceeding 300 days (w.e.f. 1.7.97) together with half-pay leave due, subject to the condition that such leave extends up to and includes the day of retirement.

The sanction of LPR etc. may be regulated as per rule-38 of CCS (Leave) rules 1972 as amended from time to time & G.I. decisions thereunder.

**7.07 Leave travel concession**

Any employee with one year's continuous service on the date of journey performed by his/her family is eligible for leave travel concession subject to the conditions laid down in the Central Civil Services (Leave Travel Concession) rules 1988 and orders/instructions issued from time to time by the Government & Comptroller & Auditor General of India in this regard. Consequent on the acceptance of the

recommendation of 6<sup>th</sup> CPC following additions/changes have been made in CCS LTC Rules

- (i) Fresh recruits may be allowed to travel to their home town with their families on three occasions in a block year of 4 years and to any place in India on the 4<sup>th</sup> occasion. The existing block will remain the same but the entitlements of the new recruits will be different in the 1<sup>st</sup> 8 years of service.
- (ii) Government officers are allowed to encash ten days earned leave at the time of availing of LTC to the extent of sixty days during the entire career. The leave encashed at the time of LTC will not be deducted from the maximum amount of earned leave encashable at the time of retirement.

(In this connection Swamy's Compilation of CCS (LTC) rules shall be referred to for details)

**7.08 Consequent upon the acceptance of the recommendations of the 6<sup>th</sup> CPC, following changes/additions have been made in CCS Leave Rules.**

- (i) Existing ceiling of 135 days of maternity leave has been enhanced to 180 days.
- (ii) Women employees may be granted child care leave subject to following condition
  - (a) Two surviving eldest children below 18 years of age.
  - (b) It may be availed only if the employee has no EL at her credit.
  - (c) Maximum period of leave is 730 days during entire service, which may be availed in more than one spell.
- (iii) Both EL and HPL shall be considered for encashment of leave subject to overall limit of 300 days. No commutation of HPL shall be permissible to makeup the short fall in EL.

Detailed instructions On Leave shall be covered under CCS(Leave) rules, as amended from time to time

## CHAPTER-8

### SECTION OFFICERS SERVICE (Accounts)

#### 8.01 General

The Section Officers service is a General Central service-Group-'B' (Non-Gazetted) as per Recruitment rules.

#### 8.02 Appointment to the Section Officer Service (Accounts)

A person who has passed the prescribed Departmental Examination (SOGE) is eligible for appointment as Section Officer (Accounts).

In accordance with the provisions of Recruitment rules direct recruitment of Section Officers is made periodically under the orders issued by the Comptroller & Auditor General of India from time to time and as per provisions of Comptroller & Auditor General of India's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

Appointments to the Section Officers service are made as per Recruitment rules. This is always subject to the condition that the eligible persons are also qualified in the opinion of the Appointing Authority by ability, character & experience to discharge adequately & efficiently the duties required of the incumbent for the post of Section Officer.

#### 8.03 Seniority in the Section Officer's cadre

The seniority in the Section Officer's cadre shall be regulated as detailed in Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time & the orders/instructions issued by the Comptroller & Auditor General of India in this regard.

#### 8.04 Reservation of vacancies

The Appointing Authority shall during direct recruitment & promotion pay due regard to the proper & adequate representation of SC/ST/OBC communities in the Section Officers service. For this purpose Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) & all the factors included in the instructions

contained in the Brochure of Reservation (latest edition) shall be taken into Account.

**8.05 Continuance of Section Officers in one Section**

Section Officers should be given opportunity to gain experience of work in various branches of the office by posting them in different sections as prescribed in para-5.9 of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

**8.06 Condition of transfer from one office to another**

This may be regulated as per C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

**8.07 Incentive for acquiring higher or additional professional qualifications**

The cases shall be regulated in accordance with the provisions of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time.



## CHAPTER-9

### DEPARTMENTAL EXAMINATIONS

#### 9.01 General

The following departmental examinations are held by the I.A. & A.D. periodically.

1. Section Officers (Accounts) Grade Examination
2. Departmental Examination for clerks.
3. Departmental Examination for Accountants.
4. Departmental Competitive Examination for Clerks for promotion as Stenographers.
5. Limited Departmental Competitive Examination for Matriculate Group-'D' staff for promotion as Clerk.
6. Incentive Examination for Sr. Accountants/SO/AAO

#### 9.02 Section Officers Grade Examination

The Departmental Examination qualifying for appointment to the Section Officer's service is divided into two parts and an examination in both the parts is normally held once in a year on the dates notified by the Comptroller & Auditor General of India. The examination is conducted in the manner prescribed in Section-I of Chapter-IX of the Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

##### 1. Permission to the candidates

Subject to various instructions issued by the Comptroller & Auditor General of India from time to time and also subject to his final approval the Accountant General (A&E) may permit the candidates of both the audit offices to appear in the appropriate branch of SOGE provided they are otherwise eligible to take the examination. The names of the eligible candidates along with other details & required statements shall be submitted to the Comptroller & Auditor General by 15th August or the date as may be prescribed as per para 9.2.3 of Comptroller & Auditor General's MSO (Admn) Vol.I as amended from time to time.

**2. Selection of Candidates**

The selection of candidates for SOGE is primarily the responsibility of the Accountant General (A&E)Orissa who may aided by an advisory committee in the discharge of this responsibility. The preliminary test & other criteria for selecting candidates should be regulated as per para 9.2.4 of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) & notes thereunder as amended from time to time.

The candidates who after qualifying the preliminary test could not appear in the examination immediately following thereafter are also to take preliminary test again.

**3. Eligibility**

- i.** Only persons who have put in minimum three years continuous service in one or more capacities are eligible to sit for the examination subject to other conditions as prescribed in para 9.2.6. and note thereunder of Comptroller & Auditor General's MSO (Admn) Vol.I (Third Edition) as amended from time to time.
- ii.** The head of the office may recommend to the Comptroller & Auditor General of India for consideration suitable and deserving cases for condonation of deficiency, not exceeding 2 months in each case, in the minimum qualifying service of three years.
- iii.** A candidate who has not passed Part-I will not be allowed to take Part-II of the examination, except in cases as detailed in para 9.2.7 of C & A.G's. MSO (Admn) (Third Edition) as amended from time to time.
- iv.** Candidates satisfying the conditions set out in sub para 2 and 3 (i) (ii) & (iii) are eligible but have no claim to appear for the examination.

Rejection of candidature & appeal thereof, representation for rechecking of answer books should be dealt with as per para 9.2.12

& 9.2.13 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

- v. Persons on deputation or on foreign service in public interest will however be permitted to appear for the examination subject to usual conditions of eligibility.
- vi. The issue regarding grant of permission to the staff of A.G.(A&E) offices to appear in SOGE Part-I/II Commercial Audit was under consideration at Hqrs.It has been decided to permit staff from A.G.(A&E) Offices to appear in SOGE Part-I / II Commercial Audit from the SOGE in December-2006

Necessary amendments to Para-9.12.14 and 9.2.16 of MSO(Admin) Vol-I are being separately done.(Circular No.5 of 2006

#### **4. Number of Chances**

The normal number of chances for Part-I of SOGE will be six. There is no limit to the number of chances for Part-II of the examination. Allowing indefinite number of chances, counting of number of chances and permission for special chances shall be considered as detailed in para 9.2.10 and 9.2.10.1 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

After conclusion of each examination the Accountant General (A&E) will send to the Comptroller & Auditor General of India the names of candidates who were permitted to withdraw their names as per para 9.2.10.2 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

## CHAPTER-10

### DEPUTATION/FOREIGN SERVICE/TRANSFER ETC.

#### 10.01 Deputation of staff within IA & AD

##### 1. Deputation of staff

The deputation of Gazetted staff such as Sr. A.Os/A.Os/AAOs and non-gazetted staff such as SOs/Sr.Actt./ Actt./ etc. within IA & AD should be regulated as per para 4.5, 5.10 and 10.4 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time. The deputation of staff should be with the approval of the Comptroller & Auditor General of India and on such terms and conditions as may be determined by him in each case.

##### 2. Deputation of SOGE passed Sr. Actt./ Actt.

The surplus SOGE passed Sr. Actt./ Actt. awaiting promotion in the office can be sent on deputation temporarily in the Department where there are shortages & where such Sr. Actt./ Actt. are willing to go. The deputation may initially be for a term of one year which may be extended, if so desired by the borrowing office.

Half yearly report showing number of SOGE passed persons awaiting promotion & shortage in SOs cadre has to be furnished to the Comptroller & Auditor General of India.

##### 3. Deputation within IA & AD

Head of the office is authorised to send his staff on deputation within the IA & AD under their own arrangements after mutual consultation with each other. No time limit of such deputation has however been prescribed. But on such situation, the approval of Hqr. Office is to be obtained.

##### 4. Deputation to Headquarters office

Deputation of staff to Headquarters office are governed as per rules, terms & conditions determined by the Comptroller & Auditor General of India in each case.

## **10.02 Deputation of staff to outside IA & AD**

Deputation of staff of IA & AD under the Central/State Governments shall be regulated as per the terms and conditions of Government of India, issued from time to time.

An employee appointed on deputation may elect to draw either the pay in the scale of pay of the deputation post or his basic pay in the parent cadre plus Deputation (Duty) Allowance plus personal pay, if any. Option to draw pay should be exercised within one month from the date of joining the deputation post. The option once exercised shall be final. The employee may, however, revise the option under the circumstances laid down in G.I, Dept. of Per. & Trg., OM No.2/29/91-Estt (Pay II), dated the 5th January, 1994.

In case an employee on deputation elects to draw pay in the scale of pay attached to the deputation post, pay is to be fixed under normal rules.

Similarly, tenure of deputation and premature reversion from deputation shall be regulated as per Government of India orders issued from time to time.

## **10.03 Foreign Service**

### **1. General Principles**

Foreign service means the service of a Government servant, with the sanction of the Government, under a non-government employer. While in such service, the Government servant is allowed to maintain his claim to pension & leave benefits, as if he continued in Government service.

### **2. General conditions governing foreign service**

- i.** All the terms and conditions of Government servants transfer to foreign service should be settled well in advance in consultation with the foreign employer and communicated to the foreign employer before relief.

- ii. Foreign service commences from the date of relief from Government service and ends on the date of taking over charge on reversion from foreign service. Pay will be drawn from the foreign employer during the entire foreign service.
- iii. A Government servant on foreign service is entitled to proforma promotion in his parent Department under the "Next Below rule" on "One for One" principle.
- iv. Contribution at the prescribed rates has to be paid to Government for Pension/Contributory Provident Fund & leave salary. The contribution is not payable during leave taken while in foreign service. Leave salary contribution is payable only when the foreign service is in India and is not normally payable when it is out of India.
- v. The other terms & conditions of foreign service should be regulated as per Chapter-XII (FR-109 to FR-127) of Swamy's Compilation of FR & SR Part-I General rules as amended from time to time & orders issued from time to time by the Comptroller & Auditor General of India in this regard.

**3. Leave salary contribution**

- i. The monthly rate of leave salary contribution in respect of all classes of Government servants governed by the CCS (Leave) rules as amended from time to time which is 11% at present of pay drawn in foreign service or as modified from time to time.
- ii. If the foreign employer pays contributions, the percentage is applied to the pay actually drawn in foreign service.
- iii. If the contributions is paid by the Government servant himself, the percentage is applied to the net pay drawn during foreign service. The net pay means the pay that would be left after meeting the pension & leave salary contributions.

#### **4. Pension Contribution**

The rates of pension contribution is regulated as per orders issued under FR-116 & 117 from time to time & Appendix-2 to Swamy's Compilation of FR & SR Part-I General rules.

#### **10.04 Permanent Absorption of Central Government Employees in Public Sector Undertakings/Autonomous Bodies**

The appointment of Government servants in Public Sector undertakings/ Autonomous Bodies, their permanent absorption in those units and retention of lien, pay fixation, pensionary benefits, leave, family pension etc. should be regulated as per Fundamental rules, CCS (Pension) rules 1972 as amended from time to time.

#### **10.05 Lien**

Lien of a permanent Government servant on deputation and foreign service to other departments, organisations, public sector undertakings & Autonomous Bodies etc. should be regulated as per Government of India orders below FR-11 and FR-14-A & 14-B as amended from time to time.

#### **10.06 Permission to apply for appointments outside the office**

The following instructions govern the forwarding of applications from the staff of the Office of the Accountant General (A&E) for outside posts:-

1. The applications from Government servants for outside posts in response to advertisements should ordinarily be forwarded except where public interest demands otherwise. Not more than four applications from a candidate will be forwarded in a calendar year.
2. A Certificate may be obtained from Administration section that no disciplinary case is pending against the individual.
3. The applications of Government servant forwarded in response to Union Public Service Commission advertisements or forwarded to the State Public Service Commission/Staff Selection Commission are not, however, counted against the limit of four opportunities referred to above.

4. While submitting the applications for outside posts the persons concerned should be asked to give the following undertakings:-
  - i. The temporary Government servants should give a written undertaking to resign his present appointment in the event of his selection and appointment to the post applied for.
  - ii. Permanent Government servants should give undertaking to abide by the terms and conditions while submitting their applications for outside posts as under:-
    - a. For posts in Public Sector Undertakings, Semi-Government Organisations and Autonomous Bodies, an undertaking indicating the terms and conditions stipulated in Government of India, Ministry of Home Affairs O.M. No.70/62/62 Estts. dated 22nd Jan. 1966 as amended from time to time.
    - b. For posts in other Central Government Departments/Offices, an undertaking indicating the terms and conditions stipulated in Government of India, Ministry of Home Affairs O.M. No.60/37/63-Estts(A) dated 15th July, 1967.
    - c. For posts in State Governments/Departments, an undertaking indicating the terms and conditions stipulated by Government of India Cabinet Secretariat D.P.A.R. O.M. No.8/4/70 Estts(C) dated 6th March, 1974.
5. All eligible applicants should submit their applications together with the paper cuttings of the advertisement to the Admn. Section at least 15 clear days in advance of the closing date prescribed for their receipt by the Department/Institutions etc. The applications received late are not likely to be entertained.
6. No officer will be allowed to apply against an open advertisement within a period of two years after reversion to the Department from an assignment



to which he had been selected on the basis of application against an open advertisement.

7. A Government servant seeking permission to apply for employment in a private/Industrial firm should submit his resignation or give notice of retirement under F.R.-56(K) or (M) as the case may be.
8. If the application of the official has been forwarded to the Union Public Service Commission, he should be relieved in the event of his selection by the Commission. While this should be the general rule, where, subsequent to the forwarding of the application but before selection of the candidate by the Commission, any exceptional circumstances arise in which it may not be possible to relieve the official in the event of his selection, the fact should be communicated immediately to the Commission as well as to the official concerned.

#### **10.07 Transfer**

When a mutual transfer is arranged the transfer should be as per the following conditions.

- i. Applications from staff containing request for such transfer should first be considered by both the offices regarding the terms & conditions on which they are prepared to effect the mutual transfer. This transfer should not be treated as transfer in public interest and they shall have to accept whatever seniority position is assigned to them in the new office to which they have transferred. But concurrence of C&AG 's office is necessary.
- ii. When the both offices agree and the person concerned accepts the terms of transfer, the transfer may be accepted.
- iii. The pay should not be fixed in accordance with FR-22 but in the following manner.
  - (a) Each party will receive after transfer the pay drawn by him immediately before transfer
  - (b) Usual increment may be allowed, provided that suspension or leave without pay do not intervene.

- iv.** No travelling allowance will be admissible to either party.
- v.** No advance pay need be sanctioned.
- vi.** Leave admissible under CCS (Leave) rules can be sanctioned for the intervening period after handing over and taking over charge in the respective offices.

N.B: Cases of Mutual Transfer are not being permitted by Hqrs. Officer at present

## CHAPTER-11

### PENALTIES, DEPARTMENTAL PROCEEDINGS, REMOVAL, DISMISSAL, DISCHARGE & RESIGNATION

#### 11.01 Penalties

##### 1. Types of Penalties

Different kinds of Minor & Major penalties may be imposed upon the members of the officers/ staff of the Office of the Accountant General (A&E) for good & sufficient reasons, causing violation of Conduct rule and to serve as illustration to check future willful misconduct .Procedure for imposing penalties have been detailed in rule-11 of the Central Civil Service (Classification, Control & Appeal) rules 1965 as amended from time to time read with Government of India's instructions thereon.

##### Disciplinary Authority

As per rule-12 & 13 of CCS (CCA) rules 1965 read with Government of India's order thereunder the Appointing Authority is the Disciplinary Authority for imposing penalties under rule-11.

##### 3. Procedure for imposing penalty

The Major and Minor penalties as per rule-11 shall be imposed upon the Government servant by the Disciplinary Authorities as per procedure prescribed in rule-14 (for major penalties)& 16(for minor penalties) respectively of the CCS (CCA) rules 1965 as amended from time to time read with Government of India's orders relating thereof

#### 11.02 Departmental Proceedings and Inquiries

Departmental proceedings should normally be adopted as per procedure laid down in Rule 14 and Government of India's instructions below rule-14 of CCS (CCA) rules 1965 as amended from time to time, where a major penalty is contemplated.(Considering the gravity of

misconduct/offence), procedure under(Rule 16 Of CCS (CCA) Rule,1965 may be followed.

A proceeding started under Rule 14 (Major Penalty Procedures) may be awarded a minor penalty and a proceeding started under Rule 16(Minor penalty) may be converted to procedures under( Rule 14) at a later date after following due procedures.

### **11.03 Removal, Dismissal & Compulsory retirement etc.**

1. Removal, Dismissal & Compulsory retirement from service of a Government servant are the Major Penalties which can be imposed on a Government servant by the Competent Authority for a good & sufficient reasons after observing the procedure prescribed in CCS (CCA) rules 1965. The penalty "Removal" from service is not a disqualification for future employment under the Government where as "Dismissal" from service shall ordinarily be a disqualification for such employment as per rule-11 of CCS (CCA) rules 1965. However,other punishments ie reduction to a lower stage in the time scale of pay (but by one stage for a period not exceeding three years without cumulative effect and not affecting to pension shall not be major penalty)Similarly, reduction to lower time scale of pay, grade, post on service shall be a major penalty.But the following punishment shall be considered as minor penalty :-

- a) Censure
- b) Withholding of promotion
- c) Recovery from pay of the pecuniary loss to the Govt. due to negligence.
- d) Reduction to a lower stage(by one stage) without cumulative effect for a period not exceeding three years and without adversely affecting pension.

2. A Government servant removed or dismissed from service shall forfeit his past service and shall not be entitled to pension & gratuity.

In case of Government servant who is removed or dismissed from service deserves special consideration, the authority competent to remove or dismiss him from service may sanction a Compassionate Allowance not exceeding 2/3rd of pension or gratuity or both which would have been admissible to him, if he had retired on compensation pension. The Compassionate Allowance shall not be less than Rs.1275/- per month. Dearness relief is also admissible on the Compassionate Allowances as per rule-24 & 41 of CCS (Pension) rules.

The Compassionate Allowance is also a kind of pension & commutation is admissible as per rule-3 (1)(j) of CCS (Commutation Pension) rules.

3. A suitable declaration in writing from a person who has been offered an appointment should be obtained to the effect that he is not a dismissed Government servant nor has he been removed from Government service before.
4. The dismissal of non-gazetted Government servant need not be notified in the Government Gazette. The dismissal of public servant should be notified in the Gazette only in the cases (i) when it is necessary to notify the removal from service of an officer whether because his appointment was in gazetted post or any other cause and (ii) when it is specially desired to exclude from re-employment in the service of Government, a public servant who has been dismissed for a serious offence such as fraud or falsification of accounts. The reasons for dismissal should not be stated in the notification.

#### **11.04 Termination of temporary service**

##### **1. Termination of Service**

The service of a temporary Government servant may be terminated at any time by a notice of one month on either side by the Government

servant or the Appointing Authority. The Appointing Authority has also the option to pay the Government servant his pay & allowances for the period of one month or for the period by which such notice falls short of one month & terminate his service immediately. On the other hand the Government servant has no such option but has necessarily to give one month's notice as per rule-5 of CCS (TS) rules 1965 as amended from time to time.

## 2. Review of cases of termination

The Head of the Department or higher authorities, may, on its own motion or otherwise, reopen such cases and order:-

- i. Confirming the action taken by the Appointing Authority, or
- ii. Withdrawing the notice, or
- iii. re-instating the employee in service, or
- iv. making such other order in the case as it may consider proper.

## 3. Terminal Gratuity

A temporary Government servant who is discharged from service under rule-5 of CCS (TS) rules 1965 is eligible for payment of terminal gratuity at the following scale & encashment of earned leave at his credit.

### i. Terminal Gratuity

<u>Length of Service</u>	<u>Terminal Gratuity</u>
Less than 5 years	Nil
5 years & above but less than 10 years	½ a month's pay for each completed year of service.
10 years and above.	One month's pay for each completed year of service, subject to a maximum of Rs.15000/- or 15 month's pay, whichever is less.

### ii. Encashment of earned leave:-

Encashment of earned leave at credit on the date of termination of service subject to maximum for 300 days including the number of days for which encashment was availed along with LTC is admissible.

**11.05 Resignation from Service**

Procedure for acceptance of resignation, Date of effect, withdrawal of resignation etc. are as indicated below.

1. Resignation should be clear and unconditional. It should be submitted to the Appointing Authority in respect of the service or post in question who is competent to accept it.
2. Resignation from service will generally be accepted straightaway, except:
  - i. When the officer concerned is engaged on work of importance and alternative arrangements for filling of the post may take time.
  - ii. Officials against whom inquiry/investigation is pending (Whether under suspension or not).
3. In cases covered by 2(i), resignation should be accepted only when alternative arrangements have been made.

In cases covered by 2 (ii), resignation will not be accepted if it is in the public interest to pursue the disciplinary case. The Competent Authority may, however, accept the resignation in the following circumstances.

- i. If the case does not involve moral turpitude and public claims, or
- ii. if the available evidence does not have a base strong enough to lead eventually to dismissal or removal from service, or
- iii. if further pursuit of the case may get so protected as to render acceptance of resignation cheaper for the exchequer.

The resignation may be accepted with the prior approval of the Accountant General (A&E) in case of holders of Group-'C' & 'D' posts and by the Accountant General (A&E) in case of Group-'B' officers.

4. In all cases of acceptance of resignation, prior vigilance clearance from the Competent Authority is mandatory and this clearance should be accorded expeditiously.

5. The accepting authority will decide the date from which the resignation should become effective.
6. A resignation becomes effective not merely when it is accepted by the authority concerned but only when the officer is actually relieved of his duties.
7. An official quitting his post before receiving intimation of acceptance of his resignation is liable to be proceeded against departmentally( and if necessary through legal Forums)
8. A Government servant quitting service on resignation will not be entitled to any pension, gratuity or terminal benefits. He will, however, be paid suo motu, cash equivalent to the extent of half of earned leave at his credit on the date of cessation of service, subject to a maximum of 150 days including the number of days of E.L. for which encashment was availed along with LTC.
9. When a Government servant applies for any post in the same or another department through proper channel and on selection he is asked to resign the previous post for administrative reasons/serving a public purpose:-
  - i. The resignation will be treated as a "Technical Resignation";
  - ii. the benefit of past service, if otherwise admissible under the rules, as per agreement with the prospective employer will be allowed for the purpose of fixation of pay in the new post.
  - iii. Leave at credit will be carried forward; and
  - iv. the past service will be counted for pension to the same extent it would but for the resignation.

A Government servant who had applied for a post elsewhere before joining the Government service, should intimate the details of such application as soon as he joins the Government service.



- 10.** A Government servant selected for a post in Central Public Sector Enterprise/Central Autonomous Body will be released after obtaining and accepting his resignation from Government service. Such a resignation will not entail forfeiture of service for purposes of retirement/terminal benefits. In such cases, the Government servant shall be deemed to have retired from service from the date of such resignation and will be eligible to retirement/terminal benefits admissible under the relevant rules applicable to him, in his parent organization but the decision to this effect solely lies on the terms and conditions of new appointment and prevailing rules/orders in force.
- 11.** The resignation of a Government servant can be withdrawn in the following circumstances.
- i. Before acceptance**  
The resignation will be deemed to have been automatically withdrawn and there is no question of accepting the resignation.
- ii. After acceptance but before relief:-**  
Withdrawal should normally be accepted. If rejected, grounds for such rejection should be recorded and intimated to the Government servant.
- iii. After relief (i.e. after it became effective):**  
The Appointing Authority may permit withdrawal in the case of permanent employees subject to the following conditions:-
- a.** Availability of the vacated post or other comparable post.
- b.** The resignation was tendered by the Government servant for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct.
- c.** The request for withdrawal has been made as a result of material change in the circumstances which originally compelled him to tender the resignation.

- d.** The resignation was not tendered with a view to take up an appointment in a private commercial company or under a corporation, company, body, controlled or financed by the Government.
- e.** The period of absence from duty between relief on resignation and resumption of duty, is not more than 90 days.

In other cases, the withdrawal of resignation which has become effective can be accepted only with the sanction of the Comptroller & Auditor General of India.

## CHAPTER-12

### PREPARATION OF BILLS ON ACCOUNT OF PAY, TRAVELLING ALLOWANCE ETC.

#### 12.01 Establishment/Pay Bills

##### 1. Preparation of Pay Bills

The Pay Bills of the establishment should be prepared in the prescribed Form GAR (Government Account rule)-13 as per instructions therein and in accordance with rule-33 of Central Government Account (Receipts & Payments) rules 1983 as amended from time to time.

The following procedure should be followed by the establishment section (OE) at the time of preparation & presentation of bills to the Pay & Accounts officer.

- i. All bills relating to the office establishment will be prepared by the Sr. Accountants/ Accountants. While preparing pay bills, the establishment Order Book and other records showing leave, resignation retirements etc. should be consulted and consequential changes made, may be referred to. The bill preparing Sr. Accountants / Accountants should take into the bill all the latest facts affecting pay and allowances.
- ii. There is also necessity for close co-ordination between the administration and establishment branches. All matters concerning emoluments etc. should be communicated to Establishment branch forthwith, by Administration branch. Latest changes in the matter of vacation or occupation of quarters etc. should be intimated to the concerned Establishment section for recovering correct amount of rents.

The Section in-charge should record a certificate in each pay bills that he has checked it with reference to the Establishment Order Book and other relevant records, after satisfying himself that the consequential changes have been correctly taken into account in preparing the bill.

- iii.** The Section in-charge will be held personally responsible for the correctness of the totals of the bills. After scrutiny, the Section in-charge will initial the original bill and the Pay bill register (GAR-17) and the office copies (A.R.28-B) of the bills and then submit them to the Drawing Officer, who will initial in token of the correctness of printed certificates Nos. (a) to (e) and also sign the bills and initial the office copies (with dates) after such scrutiny as he deems proper as Drawing Officer. After the bills have been signed by the Drawing Officer, they will be made over to the Cashier for presentation to the Pay & Accounts Officer.
- iv.** Any changes which occurred after the preparation of the monthly pay bill affecting the emoluments as drawn therein should be affected from the next months pay bill except in the cases of held over and cash recoveries. A separate register to be maintained in the bill sheets and not on the office copy of the bills with a view to ensure that the undisbursed amounts are withheld and are duly refunded by short drawals from subsequent pay bills as per rule 92(2) of CGA (Receipts & Payments) rules 1983. The Cashier should be furnished with the necessary particulars of such undisbursed amount on the last working day of each month to enable him to make payments pertaining to that month correctly. The fact of refund should be noted in the register mentioned above against the items concerned and in the office copies of the bills.
- v.** The Section in-charge of the bill preparing section should scrutinise carefully the statement of undisbursed amounts which should be furnished to the section by the cashier by 15th of every month and instruct the cashier to refund to the Pay & Accounts Officer the amounts not disbursed within three months of their drawal from subsequent bills. The fact of refund should be noted in the statement quoting the number and date of the pay bill or the challan as the case may be. A note of the fact of refund should also

be kept against the name of the persons concerned in the office copies of the bills in which the amounts were drawn.

**2. Pay Bill Register:-**

A Pay Bill Register in form GAR-17 and an Abstract of Pay Bills in Form GAR-18 shall be maintained. No office copy of a monthly pay and allowances bill shall be maintained.

One page of the Form GAR-17 shall be allotted to each employee and a record of his dues, deductions and net amount drawn for him will be kept month by month on that single page. The form will be bound into registers of suitable size, adding to at the end of the registers, two or three forms for abstract of pay bills in Form GAR-18. Each pay bill dealing hand will maintain a register for the number of persons whose pay bill is prepared by him. On a fixed date, about middle of the month, the pay bill dealing hand will start filling in the dues and deductions for the month keeping in view the events already noted. Thereafter, an establishment bill will be prepared, totalled and squared up. After squaring the monthly bill, schedules in support of deductions will be prepared and agreed with individual deduction totals in the bill and net amount payable should be abstracted in form GAR-19 from individual P.B.R. and agreed with net amount of the bill.

The following kinds of claim may be drawn separately.

- i.** Claims of arrear Pay & Allowances.
  - ii.** Overtime claims.
  - iii.** Tuition fees.
  - iv.** Casual Payments like honorarium etc.
- 3.** As the recoveries of all advances will be watched from the pay bill register, it will not be necessary to maintain separate register for various types of advances. Maintenances of office copies of various schedules attached to pay bills will also be dispensed with as all the relevant information required in this connection will be available in the pay bill register and bill register.

**4. Index Register of Pay Bill Register**

An alphabetical index Register indicating the no. of Pay Bill Register allotted to each staff should be maintained in the Establishment section. Whenever, a new pay bill Register is to be opened a number should be allotted by keeping a note of it in the index register. Pay Bill Register of persons sent on deputation, transferred, retired, resigned, discharged, dismissed etc. should be closed with reference to relevant office orders and a note of such event should also be kept in index Register. Section in-charge of Establishment Section should review this Register quarterly in order to ascertain the total number of P.B.Rs in existence.

**5. Register of sanctioned strength vis-a-vis actual drawal**

A Register showing cadre-wise number of sanctioned strength as well as monthly actual drawals should be maintained in the Establishment Section in order to avoid drawal in excess of the sanctioned strength. Monthly drawal should be posted from GAR-19 and from supplementary bills. The Register will be submitted to Branch Officer by the 10th of every month.

**6.** For the preparations of schedules of monthly pay bills of establishment, names, the G.P.F. number and the Postal Life/Life Insurance Policy numbers may be got printed.

**7.** Section in-charge should attest notes of arrear claims in the office copies of the original bills in relaxation of the provision of rule 89 of C.G.A (Receipts & Payments) rules 1983 subject to the condition that 5% of the entries are test-checked by the Gazetted Officer, responsible for signing the arrear bills.

**8.** The Head of the Office should exercise checks on drawal of bills signed by him or on his behalf as detailed under rule-92 of Central Government Account (Receipts & Payments) rules 1983.

**9. Drawal of arrears pertaining to a post held previously:-**

The drawal of Pay & Allowances due in respect of old post which could not be drawn at the time of transfer may be drawn by the present DDO as per provisions laid down under rule-83 of Central Government Accounts (Receipts & Payments) rules-1983.

**10. Preparation of Acquittance Rolls**

To ensure proper disbursement of pay of the office establishment, the acquittance rolls in Form GAR-24 & as per rule-92 of Central Government Account (Receipts & Payments) rules 1983 will be made out in parts by the Office Establishment Branch as:

- i.** for each group or section or department of the office.
- ii.** for Group 'D' staff.
- iii.** for men on leave.
- iv.** for Staff under suspension/ court attachment

The absentee statement indicating the persons on leave etc. duly signed by the Branch Officer should be sent to the Establishment Section latest by the 25th of the month. The acquittance Rolls of the persons who are on leave and persons who are working in field parties will be prepared by Establishment Section.

The total of all acquittance rolls should be tallied with the total net amount of the bills to which they relate. The acquittance rolls should be numbered and agreement certificate recorded in the Bill Register. After this check is done, the acquittance rolls should be passed for payment by the drawing officer.

Cash recoveries like Co-operative Society, Store, L.I.C. dues and other miscellaneous recoveries etc. to be made before crediting to the Bank Account employees concerned as per OM No.F.No.1(1)2005/TA/476 dt.10.06.2005 of CGA. Deptt.of External Min. of Finance received with Hqr. Letter No.-81(Audit) C Rule 29-97/1-2005(35) Dt.21.06.2005. The acquittance rolls thus completed by the OE. Sec. The recovery on account of co-operative society and stores dues should not be made unless there is a demand and the deduction is authorised by the competent authority and the entries in the acquittance rolls should be made by OE Sec. basing on the information of Co-operative Society and O.E. Section.

The Establishment section should see that the statement of refunds made to the Pay & Accounts Officer on account of undisbursed Pay and Allowances, loans and advances etc. are received from the cashier and properly noted in the pay bill Register and the refund into Pay & Accounts Officer made by short drawals in the bills.

Separate acquittance rolls should be prepared for field party personnel whose pay and allowances etc. are to be paid by means of Bank Drafts. In respect of persons whose pay and allowances can not be disbursed by the Officer in-charge of the party the money should be refunded with acquittance rolls to the cashier.

11. The drawing & disbursing officer {Sr.A.O/A.O (Cash)} The DDO shall send the quarterly and annual return of Income Tax deducted at source to a TIN Facilitator Centres of NSDL (National Securities Depository Ltd.) in accordance with L.No.TRO/R-1 BBSR/2005-2006/2853 dt.22.06.2005 of Tax Recovery Officer Range-1, BBSR. Further particulars regarding gross emoluments for the year, deductions thereof, income tax to be paid and amount deducted at source shall be worked out for each employee in Form No.16 , copy of which is to be sent to TIN Facilitator Centres as well as to Govt. employees for his return.

12. As per rules monthly premium of LIC and PLI are recovered from the monthly Pay bills of policy holders where the DDO is authorised to do so and remitted to the concerned authorities by means of bank draft along with the recovery schedule. In the event of govt. servant quitting service by resignation, removal and retirement etc. the Branch Officer/Cash should issue, without avoidable delay to the insurant concerned a certificate in the following form.

Office of the \_\_\_\_\_ Lr No. \_\_\_\_\_  
Dt: \_\_\_\_\_.

Certified that a sum of Rs. \_\_\_\_\_ (in words also) being the amount of premium on Postal Life/Life Insurance Policy (policies) No. \_\_\_\_\_, Dt: \_\_\_\_\_ of Shri \_\_\_\_\_ (with office address) for the month(s) (name(s) of month (s) with year) was last deducted from his salary for the month (s) (name of month(s) with year) paid on \_\_\_\_\_.

Signature of the DDO  
with seal



When the Postal Life/Life Insurance premium can not temporarily be deducted from the pay bills, the same may be recovered in cash. In such cases the DDO should keep a note of the particulars of cash recovery in the register maintained for the purpose for watching and posting of deductions thorough pay bills.

**13. Custody of Pay Bill Registers and Copies of other Bills and Acquittance Rolls and their preservaton**

The Pay Bill Register of the Establishment of the office and the office copies of the other bills for the current year should be kept in the safe and taken out by the bill preparing hand or cashier, when required. The acquittance rolls of previous years should be sent to record for safe custody after being properly bound and labelled

**14. Washing Allowance to Group 'D' Staff**

The washing allowance should be shown in a separate column in the pay bills and the total amount of the washing allowance indicated distinctly on the first page of the Pay Bill form.

**12.02 Travelling Allowance Bills**

1. Bills for travelling allowance such as-TA on tour, transfer & LTC other than permanent or fixed travelling allowance shall be presented in accordance with the provisions under rule-90 of Central Government Accounts (Receipts & Payments) rules 1983 as amended from time to time. The travelling allowance bills for tour, transfer, LTC should be presented in Form GAR-14-A, 14-B, 14-C respectively by the Government servant.
2. All travelling allowance bills should be sent to Establishment Section with a certificate of the verification of dates and approval of journeys by the Gazetted Officer under whose orders the journey was undertaken. The journeys regarding outside Hqr., will be verified by Controlling Branch with reference to the approved tour programmes and tour diaries. The establishment section will scrutinise the bills with reference to the duties of a touring officer before submission to the Group Officer (Admn.) for countersignature.

3. The travelling allowance claims received should be checked and passed within a maximum period of one week from the date of their receipt in Establishment section. In no case, claims received in one financial year be held up for payment against the grant of the next year.
4. The Travelling allowance bills should be submitted to Establishment Section in duplicate. Persons submitting travelling Allowance Bills should leave the Part-B of the form blank in one copy so that they may be filled in by Establishment section after necessary check.
5. After scrutiny in the Establishment Section the travelling allowance bills are entered in a Register in ledger folio allotted separately for each individual Government servant.

Date of submission of the claim	Period to which the claims relates.	Amount	Brief particulars of the journey and purpose.	Date when passed.	Amount passed	Reasons for retrenchment	Adjustment of advances paid, if any	Remarks.
1	2	3	4	5	6	7	8	9

This Register should be maintained in an alphabetical order and having an index in the beginning.

6. After allowing recovery of TA advance, refund of undisbursed amount etc. the bill should be submitted to the controlling officer for countersignature and the bill should be passed for the net amount to be paid. Bills for travelling allowance, other than permanent or fixed allowances, shall be presented to the Pay & Accounts Officer in Form GAR-14 along with the claims in form 14-A, 14-B or 14-C as the case may be.

The adjustment of travelling allowance bills for "Nil" amounts should also be required to be presented to the Pay & Accounts Officer like other bills.

7. Grant of T.A. to Central Government servants on retirement, dismissal or termination of employment and journey by the family of the Government servant on his death shall be regulated as per supplementary rules 146, 147 and 148 including the G.I. Decisions thereunder as amended from time to time.

8. Payment of Travelling and other expenses to witnesses in Departmental Inquiries shall be regulated as per S.R. 190 and Government of India's instructions thereunder as amended from time to time.

**12.03 Medical charges reimbursement bills**

The bill for reimbursement of expenditure incurred by the Government servant on account of medical attendance & treatment shall be drawn in Form GAR-23. The amounts drawn in the bill must be supported by proper receipts & the vouchers in all cases.

**12.04 Contingent bills**

The contingent bills shall be prepared in Record-I section. Fully vouched contingent bills, Abstract Contingent bill, Detailed Countersigned Contingent bill and Contingent bills requiring countersignature before payment should be presented in Form No.GAR-29, 30, 31 and 32 respectively. The contingent bills should be prepared and Registers, connected records shall be maintained in Record-I section for contingent charges as detailed in section-III of Central Government Accounts (Receipts & Payments) rules 1983.

## CHAPTER-13

### CASH BRANCH AND DISBURSEMENT OF CASH

- 13.01** The Government Officers authorised to handle cash (DDO) should follow the instructions contained under rule-13 of Central Government Accounts (Receipts & Payments) rules 1983 as amended from time to time.
- 13.02**
- 1.** A Sr. Accounts Officer/Accounts Officer nominated by the Head of Office shall be the drawing and disbursing officer in respect of this office.
  - 2.** Cash Branch will function as a part of the Office Establishment Section. The distribution of work among members of the Branch shall be made in such a way that the overall responsibility for the cash handled in the branch rests with the cashier. The members of staff who have not furnished security shall not be entrusted with the duty involving handling of cash, or maintenance of Cash Book. Duty lists as approved by the Sr. Deputy Accountant General (Admn) shall be updated at regular time interval and a copy of the same be kept in the Section.
  - 3. Duties of Branch Officer (Cash)**
    - i.** Branch Officer (Cash) shall be the Drawing and Disbursing Officer. It is his duty to ensure that bills are drawn in respect of various types of claims against the office and that they are disbursed without delay. He shall ensure that the claims are genuine, the rates at which the claims are made and the amounts of the claims are correct as per sanction of the competent authority. He shall ensure that undisbursed amounts are refunded by short drawals in time.
    - ii.** While signing a bill for presentation to the Pay and Accounts Officer, he/she shall made proper verification that the rules and procedure regarding preparation of bills have been observed, the bills entered in the bill register and the office copies and fair copies agree and the acquittance rolls have been prepared in support of

the amounts drawn in the bills. He shall ensure that the passed bills are sent to the cash branch immediately.

- iii.** As disbursing Officer he shall ensure:
  - a.** that bills received in cash section are presented to the Pay and Accounts Officer between 10 A.M. to 2 P.M. daily and ensure collection of Cheques daily between 10 A.M. to 1 P.M. by a person authorised by him.
  - b.** that there is no undue delay in encashment of Cheques;
  - c.** that the cash book, subsidiary cash book and other records to be maintained in the cash section are maintained properly and kept up-to-date;
  - d.** that the cash transactions are entered in the cash book or the subsidiary cash book as the case may be, as and when they occur and the entries made in the cash book/subsidiary cash book are correct, and;
  - e.** that the cash book is closed daily.
- iv.** He should in respect of any money realised in cash, grant receipts in proper form and at the time of signing the receipt and the counterfoil, satisfy himself that the amount has been properly entered in the cash book.
- v.** He should attest all the entries in the cash book as well as the subsidiary cash book. He should conduct physical verification of cash twice, in the first week and once on the last date of each month.
- vi.** He should see that all receipts are remitted into the Bank or to the payee concerned without delay and check that for each remittance there is a Bank Challan or acknowledgement by the payee and that the amounts remitted as per challan/acknowledgement agree with the amount shown in the cash book as having been remitted.

- vii.** He should examine the office copies of the bills and acquittance rolls to see that all payments have been correctly made and are supported by valid acquittances indicating the date of payment and are stamped 'paid' before his attestation in the cash book.
- viii.** He should ensure that a register of undisbursed pay and allowances is maintained.
- ix.** He should see that detailed and complete analysis of the cash balance shown in the cash book at the end of each month are duly made.
- x.** All money orders received have been entered in the Register of money orders and also in the cash book.
- xi.** All Bank drafts are deposited into the Bank for collection without delay.
- xii.** There is no undue delay in remittance of pay and allowances to officials on outside duty.
- xiii.** When ever there is change in the incumbency of cashier or Assistant Cashier all the records as well as cash are handed over properly by the outgoing person and received by the incoming person.
- xiv.** Records are kept properly in the cash section.

**4. Duties of Section Officer/Asst. Accounts Officer of O.E in Cash Branch**

- i.** Supervision of the work of Cash Branch.
- ii.** Check of totals of the Cash Books including subsidiary cash book daily.
- iii.** Monthly check of Acquittance Rolls.
- iv.** Monthly check of Register of Cash recoveries.
- v.** To see that the held over statement is sent to Cash Branch and attest the amounts held over individually in the Acquittance Roll.
- vi.** To attest the release orders in the Acquittance Rolls under his dated initials.
- vii.** Monthly review of Register of Valuables.
- viii.** Monthly review of undisbursed register and review of records relating to remittance and refund into Bank.

- ix. Check of monthly analysis of cash balance.
- x. Other duties as may be assigned to him.

**5. Duties of Cashier**

The Cashier shall generally be responsible for the working of Cash Branch and in particular he shall perform, inter-alia, the following duties:-

- i. He shall maintain the cash book and the subsidiary cash book and all other records which are not specifically entrusted to other members of staff in the Cash Branch.
- ii. He shall encash the Cheques endorsed in his favour and bring the money to office safely and keep it securely in the cash chest or cash box as the case may be.
- iii. He shall receive all the moneys creditable to Government and prepare receipts in Form GAR-7 which will be issued after the signature of the Branch Officer (Cash).
- iv. He shall recover the dues of the co-operative societies, L.I.C. and such other bodies which he is asked to recover.
- v. He shall post the receipts as well as the recoveries in the cash book or the subsidiary cash book as the case may be.
- vi. He shall remit to the Bank or the payees concerned the amounts creditable to Government or payable to other authorities and watch receipts of challans and acknowledgements. He shall post the remittances into the register of Remittances and also in the cash book.
- vii. He shall disburse or arrange to disburse the amounts drawn to the payees concerned.
- viii. He shall obtain legal quittance in respect of all the payments. He shall post all the payments in the cash book.
- ix. He shall post in the Register of undisbursed Pay and Allowances the amounts remaining undisbursed and shall refund to the Pay & Accounts Officer such amounts which remains undisbursed for more than one month.

- x. He shall not pay the amounts which have been withheld unless a release order is given.
- xi. He shall close the cash book and the subsidiary cash book, verify the cash and agree it with book balance sign the cash book/the subsidiary cash book and submit them to the Branch Officer (Cash) at the end of the each day with all the other records necessary for him to verify the entries therein in the cash book/subsidiary cash book.
- xii. He shall prepare an analysis of the cash balance at the end of each month showing specific individual items which work up to the total amount of the balance in hand.
- xiii. He shall maintain the Denomination Register and the Cheques movement register.
- xiv. He shall maintain the Attachment Register.
- xv. He shall obtain monthly consolidated receipt from the Societies and shall be responsible for the proper upkeep of acquittance rolls and receipts.
- xvi. Other duties as may be assigned to him.

**6 Assistant Cashier**

- i. The Assistant Cashier shall encash from the bank all Cheques endorsed in his favour and assist the cashier in disbursement of money. He shall maintain the Register of undisbursed Pay and Allowances and contingent register.
- ii. He shall do any other work as may be entrusted by the Branch Officer (Cash)/Cashier.

**7 Other Staff**

As specified in the Register of duty list.

**8 Security**

The Cashier as well as the Assistant Cashier shall furnish security according to rule-275 of GFR-2005.



The rate of security is variable depending upon the cash transaction & local condition.

The security shall be in one of the forms recognised by the Government of India, vide rule-275 of GFR-2005.

In case the Cashier/Assistant Cashier is on leave or is other wise absent and another person is appointed in his place he shall also be required to submit a security unless he is granted exemption.

### 13.03 Procedure for drawal of funds and receipts

1. Bills passed by the Drawing Officer will be made over to the Cashier through the Bill Transit Register (GAR-10) for presentation at the counter of the Pay and Accounts Officer on all working days between 10 A.M. and 2 P.M. For each bill presented individual token will be given which has to be surrendered to Pay & Accounts Officer at the time of receipt of the Cheque till such time as they are surrendered to the Pay & Accounts Officer, tokens should be kept under lock and key by the cashier. The Cheques will be delivered on any working day between 10 A.M. and 1 P.M.
2. The Cheques should be noted in the cash book as and when received together with full particulars of the bills to which the Cheques pertains. Note of Cheques No. and date as well as receipt of cash by encashment of Cheques should also be kept in the bill Register.
3. While closing the cash book at the end of each day the cash balance should indicate the physical cash in chest as well as Cheques remaining uncashed. The date of encashment of Cheques should be indicated against the Cheques shown in the closing balance of the previous day.
4. Whenever a Cheque is sent to the Bank for encashment the same should be noted in a simple register in the following proforma:
 

No. & Date of the Cheques.	Amount.	In whose favour the Cheques is encashed for collection.	Dated initial of the B.O. (Cash)	Dated initial of the person in whose favour endorsed.	Date of receipt of money from the Bank.	Initial of the cashier in token of receipt of money.
1	2	3	4	5	6	7
5. All bills shall be submitted to the Pay & Accounts Officer not less than seven days before the date of payment.

6. All Cheques, whether, generally for Pay & Allowances or contingencies should be endorsed to the cashier for collection from Bank, Cheques for small amounts may, however, be endorsed in favour of Assistant Cashier. For encashment of Cheques escorts shall be arranged by sending requisition well in advance to the Superintendent of Police, Bhubaneswar. The strength of the escort and frequency of encashment of Cheques shall be as per orders of the Administrative Authorities issued from time to time.

#### 13.04 Procedure for disbursement

- a) According to rule-92 of Receipt and Payment Rules, the Head Of Office is personally responsible for the amount drawn on a bill signed by him or on his behalf, until he has paid to the person entitled to receive it and has obtained a legal quittance in an Acquittance Roll in Form-GAR-24 as in respect of pay and allowances and on the office copy of bills for other payments. Wherever the acquittance is obtained on a separate paper, it must be pasted in the relevant roll or office copy of the bill. In case where the payee Govt. servant is physically unable to sign the quittance, the Head Of Office shall disburse the amount or hand over the cheque, as the case may be, to such member of the Govt, servant's family as has been nominated by the Govt. servant to receive his Provident Fund dues. In case of payment credited directly to the Bank account of the Govt. servant, the acknowledge of the Bank branches for the cheque sent to them is to be watched by the DDO and confirmation made to PAO. No formal quittance is to be obtained.

If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill and when the occasion for making the payment arises, the amount may be drawn anew under rule-89 of Receipt and Payment Rules.

- b) If a person is not able to receive the dues personally, he may authorise any other employee of the office to receive money on his behalf. The authority for such payment shall be in the following form.

Received from the Accountant General (A&E), a sum of  
Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) towards my  
\_\_\_\_\_ for the month of \_\_\_\_\_

Signature verified	Signature attested	Signature of the Government servant GPF A/c No.
Section In charge	B.O.	Pay Cash
		Sr. A.O/A.O (Cash)

I authorise Sri \_\_\_\_\_ to receive a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) as mentioned above on my behalf.

Received payment in full	Signature of the Government Servant authorising payment
Signature of the receiver.	GPF A/c No.

- c). A list showing names of persons whose pay has been drawn but can not be paid for any reason shall be sent by OE Section to the cash branch with the instruction to withhold the amount well in advance. The withheld amount shall be recorded in red ink in the respective acquittance rolls below the amount payable by the cashier under attestation of section in-charge/OE. The held over amount shall be entered in the register of undisbursed and shall be paid after obtaining release order from OE section. Branch Officer (Cash) should attest the entries both in the cash book & acquittance rolls in respect of payments of held over amounts with reference to release order.
- d). No payment shall be made without legal acquittance. It shall be the responsibility of the cashier/Asst. Cashier/Sub-disburser who makes payment to identify the person to whom the payment is made. He can demand production of identity card in case of doubt both in case of payment to person concerned and through agent.
- e). Receipts for all sums exceeding Rs.5000/- for the net amount payable on each bill and not to the gross claim preferred therein must be stamped as

per rule-37 of Central Government Account (Receipts & Payments) rules-1983.

### **13.05 Procedure for receipts & recoveries**

1. All recoveries from the members of the office towards advance, overpayments etc. shall be made from the bills. Recoveries in cash shall be avoided as far as possible.
2. Other miscellaneous recoveries may be made in cash for which receipts should be issued in form GAR-6. Amounts so received should be accounted for in the main cash book and shall be remitted to the Bank/ concerned authority without delay. A weekly account of such receipts shall be rendered to Pay & Accounts Officer with duplicate copies of challans.
3. The dues of co-operative societies shall be recovered on receipt of demand from the society. On receipt of demand it shall be entered in the Pay & acquittance rolls. The amount so recovered after disbursement shall be accounted for in a subsidiary cash book under attestation of the Branch Officer (Cash). The total amount recovered shall be reconciled with the demand and remitted to the society through a remittance register obtaining receipt of the person authorised by the society to receive the money. The receipt so obtained shall be kept in the safe custody of Branch Officer (Cash). The subsidiary cash book shall also be closed every day under the signature of cashier and Branch Officer (Cash) and the cash balance as per the cash book verified with the physical balance.
4. The same procedure shall be followed in respect of L.I.C. premium etc. No recovery shall be made in respect of any other non-official organisation without the approval of the Group Officer (Admn.).
5. The cash balance relating to recoveries on behalf of co-operative societies etc. shall not be mixed up with the office cash and kept in the cash chest separately.

**13.06 Custody of Cash**

1. The Cashier shall be responsible for the custody of cash remaining undisbursed at any time in the office. The cash shall be kept in the chest embedded in cash room under double lock. One key of the lock shall be with the Cashier and the other with Branch Officer (Cash). The chest shall not be opened unless the custodians of both keys are present.
2. The amount to be taken out of the cash chest at any time shall not exceed the amount required for disbursement during the day. If the disbursement on a day are expected to be heavy, the amount should be released in instalment at intervals of one or two hours instead of the whole amount being released at the same time. A register shall be maintained to record the amounts taken out of the cash chest. The entries in the register shall be attested by the cashier as well as Branch Officer (Cash). The register shall be kept in the chest. Cash balance shall always be kept as low as possible.
3. The cash balance analysis at the end of each month shall show distinctly the amounts drawn in one month but not disbursed or remitted back into the Bank till the end of the following months with reasons therefor.
4. When there is heavy cash in the cash chest, special arrangements shall be made for guarding the cash room by securing the services of police guards after obtaining orders of the Administrative Authorities.

**13.07 Physical Verification of Cash**

1. The Cashier/Asst. Accounts Officer/Accounts Officer/Sr.Accounts Officer (Cash) who is a gazetted officer shall verify, the cash balance in hand daily before closing the cash book and cash chest recording a certificate of such verification and indicating the denomination of the cash balance in the cash book itself.
2. Physical verification of closing cash balance shall be conducted on the last working day of each month by a Sr.A.O./A.O nominated by the Group Officer (Admn) every month. The verification report shall be submitted to the concerned Group Officer.

3. Concurrent check like totaling etc. shall be conducted daily by a Section Officer/Asst. Accounts Officer nominated by the Group Officer (Admn.)

### **13.08 Surprise Check of Cash**

Surprise verification of the cash balance shall be conducted once in every month by a Group Officer nominated by the Accountant General (A&E). The report of such verification shall be submitted to the Accountant General (A&E) for perusal. The instructions regarding surprise verification are kept in the confidential branch of the Group Officer (Admn.).

### **13.09 Records to be maintained in the Cash Branch**

The following records shall be maintained in the cash branch.

1. **Cash Book**

The cash book should be maintained in form GAR-3 as per rule-13 and instructions of Central Government Account (Receipts & Payments) rules 1983 as amended from time to time.

2. **Subsidiary Cash Book**

It should be maintained in the same manner as the main cash book. Each entry shall also be attested by the Branch Officer (Cash) and totals checked daily by section in-charge of OE section or by any nominated officer.

3. **Register of Undisbursed Pay & Allowances**

It should be maintained in form GAR-25 and as per rule-92 of Central Government Account (Receipts & Payments) rules 1983.

4. **Register of bank drafts and valuables**

It should be maintained in form GAR-5 in accordance with the provisions of exception (C) below rule-13(ii) and note-3 below rule-13 of Central Government Account (Receipts & Payments) rules 1983.

5. **Permanent Advance Register**

It should be maintained like cash book indicating the full particulars of payment & recoupment of advance and entries should be attested by the Branch Officer (Cash)

**6. Receipt books & Register of Receipt books**

It should be maintained in form GAR-6 in accordance with rule-22(i) of Central Government Account (Receipts & Payments) rules 1983.

**7. Register of passed bills**

In order to keep watch over bills presented at the counter of Pay & Accounts Officer for obtaining Cheques, a register in suitable form shall be maintained in cash branch.

**8. Register of Petty advance**

This register should be maintained for payment of petty contingent charges such as railway freight etc. and its adjustment shall be watched through this register.

**9. Register of Court attachment**

This register should be maintained in form GAR-22 in accordance with rule-74(1) of Central Government Account (Receipts & Payments) rules 1983.

**10. Register of Cash recoveries**

The register should be maintained in the following proforma.

## P R O F O R M A

Sl. No.	Name	Designation	Amount to be recovered	Nature of recovery	Date of recovery
1	2	3	4	5	6

Receipts No. & Date	To whom remitted	No. & Date of the letter forwarding the bank draft Challan No. & Date	Initial of Section in charge/OE	Remarks (Acknowledgement of remittance)
7	8	9	10	11

**11. Held over Register**

This register should be maintained to watch the amounts drawn and held over for any reason and its subsequent release.

**12. Other Registers**

Any other registers prescribed by the Administrative Authorities for smooth management of Cash & prescribed in CGA (R & P) rules 1983.

**13.10 Procedure for short drawal**

By the 15th of each month the cashier should prepare cadre-wise lists in duplicate of amounts to be short drawn from the bills indicating full particulars of the amount and Bill No. & date in which the amount was drawn and send one copy of the list to the O.E. Section after keeping note in the respective Acquittance Roll and register of undisbursed pay and allowances. The cashier should not make any disbursement of these amounts for which the list is once sent to the O.E. Section for short drawal. The O.E. Section shall note in the Pay Bill Register and intimate to cash branch the Bill No. & date in which the short drawal is actually made. On receipt of confirmation about the short drawal, the cashier shall note the Bill No. & date in the respective Acquittance Roll and the Register of un-disbursed pay and allowances and get the entry attested by the Branch Officer (Cash) who shall verify and attest the entries with reference to the Bills in which the short drawal is made.

**13.11 Review of Acquittance Rolls**

1. The acquittance rolls (GAR-24) for every month should be examined in detail by the Section in-charge of O.E. Section/Admn.-I/Admn.-II by rotation and a report submitted to Sr. D.A.G./D.A.G (Admn.) through Branch Officer (Cash) not later than the 26th (25th in the month of February) of the following month. O.E. Section should keep watch over the completion of the work through the calendar of Returns.



2. The following checks are to be exercised by the above said Section in-charge.
- i. That the amounts drawn on bills are completely accounted for by payments made and the balance held undisbursed.
  - ii. Legally valid quittances have been obtained in all cases at the time of payment and such acquittances have been stamped 'Paid' by the cashier and the date of payment is invariably indicated.
  - iii. When payment is made on the basis of authority, the name of the person to whom payment is made is noted in the Acquittance Roll and payees receipt is also obtained in the Acquittance Rolls and it is verified that the authority has been properly filled.
  - iv. Acquittance Rolls sent to field parties have been received back in time and they contain legally valid acquittances.
  - v. That the list of undisbursed amount has been correctly prepared.
  - vi. Amounts held over and not released, have either been short drawn or refunded with reference to held over register.
  - vii. Undisbursed amounts of Acquittance Rolls have either been short drawn or refunded into the Pay & Accounts Officer without undue delay.
  - viii. The initial of the disbursing officer in token of check of payment exists in all cases.
  - ix. That undisbursed amount including other receipts agree with the cash balance shown in the cash book on the first day of each month.

### **13.12 The Internal Check**

The Internal Audit Branch should conduct internal audit of the accounts maintained in Cash Branch half-yearly i.e. April to September & October to

March and submit a report to the Accountant General (A&E), Orissa. The checks to be exercised as per provisions contained in the Manual of Internal Audit.

**13.13 Custody of Acquittance Rolls, Sub-vouchers etc.**

The Cashier shall be responsible for the proper custody of the acquittance rolls, sub-vouchers, cash books and all other relevant records relating to cash branch. All such records shall be kept under lock and key and should not ordinarily be taken outside the section. The records should be transferred to Old Record for safe custody after the audit is completed and should be properly bound and labelled indicating the prescribed period of preservation as per rule-60 of Central Government Account (Receipts & Payments) rules 1983

## CHAPTER-14

### ADVANCES

#### 14.01 General

The various kinds of advances granted to Central Government servants are governed under the rules & orders of the Government of India incorporated in Chapter-14 of the General Financial rules.

#### 14.02 Advance from General Provident Fund

Advances from General Provident Fund (both temporary & non-refundable) shall be sanctioned by the competent authority as per provisions of GPF (Central Services) rules, 1960 as amended from time to time.

**14.03** There are two types of advances such as interest free & interest bearing advances as indicated below.

##### 1. Interest free advances:-

- i. Advance of Pay on transfer.
- ii. Advance of TA on tour/transfer/retirement.
- iii. Advance of TA to the family of a deceased Government servant.
- iv. Advance of LTC.
- v. Leave salary advance.
- vi. Advance in connection with medical treatment.
- vii. Festival advance.
- viii. Bi-Cycle advance
- ix. Advance for purchase of warm clothing.
- viii. Advance in the event of natural calamity like flood, drought, cyclone etc.
- ix. Advance on first appointment/deputation and leave ex-India.
- x. Advance in connection with legal proceedings.
- xi. Advance for training in Hindi through correspondence course.

##### 2. Interest bearing advances

- i. Advance for purchase of conveyance i.e. Motor Car, Motor Cycle/Scooter, .
- ii. Advance for purchase of personal computer.
- iii. Advance for construction/purchase of house/flat/enlargement of living accommodation.

**14.04 Sanction & recovery of advance etc.**

Eligibility, sanctioning authority, conditions, amount of advance, procedure of recovery, calculation of interest and sanction of 2nd and subsequent advance etc. shall be regulated as per the provisions contained in Compendium of rules on advances in General Financial Rules-2005. The rule position as per General Financial rules in respect of all types of advances to Government servants are as detailed below:-

Sl. No.	Types of Advance	Rules on advances under GFR-2005
1	2	3

**Interest free advances**

1.	Advance of pay on transfer	39 to 42 & GID
2.	Advance of TA on tour	48 to 51
3.	Advance of TA on transfer only /TA on retirement	39 to 43
4.	Advance to the family of a Govt. servant who die while in service.	79 to 84
5.	Advance of LTC	52
6.	Leave salary advance.	76 to 78
7.	Advance in connection with Medical treatment	Medical Attendance rule.
8.	Festival advance.	53 to 62
9.	Advance in the event of natural calamity like flood, drought, cyclone	64 to 69
10.	Advance on first appointment/deputation & leave ex-India.	44 to 47
11.	Advance in connection with legal proceedings.	84 & appendix-1 to CCS Conduct rules.
12.	Advance for training in Hindi through correspondence course.	Appendix-7 (12) of FR & SR Part-I

1	2	3
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**Interest bearing advances**

1.	Advance for purchase of warm clothing	33 to 38
2.	Advance for purchase of table fan.	38 A to 38 F
3.	Advance for purchase of conveyance i.e.	

	a) Motor Car/Motor Cycle/Scooter/Moped.	15 to 30
	b) Bi-cycle.	31
4.	Advance for purchase of personal computer.	21 (5)
5.	Advance for construction/purchase of house/flat/enlargement of living accommodation.	86 and House Building Advance rules.

#### 14.05 Surety Bond from temporary Government servants

A Government servant without substantive appointment may be granted an advance from public funds as admissible provided he furnishes along with his application for grant of such advance, a surety bond in form GFR-21 from a permanent Central Government servant having a status comparable to , or higher than, that of the Government servant who applies for the advance. This may be regulated as per rule-5, & G.I. decisions hereunder in Compendium of Rules on advances under General Financial Rules-2005.

#### 14.06 Instalments of repayment

- a). Each instalment on account of repayment of advance except the last one shall be a number of whole rupee; the amount of the last instalment be raised or reduced, if necessary, to admit of the fixation of such instalments & recovery of the balance including any fraction of a rupee {rule-8 ibid}.
- b). Where the advance is adjusted by repayment in monthly instalments, an authority competent to sanction an advance may in exceptional cases, vary the amount of such instalments provided that-
  - i. in the case of interest bearing advance, the whole amount of advance is completely recovered in the number of instalments not exceeding that initially fixed for payment of the advance.
  - ii. the amount of monthly instalment shall not be reduced only on the ground that the Government servant is drawing leave salary or subsistence allowance as distinct from pay.(rule-9 ibid)
- c). If an advance is granted to a Government servant who is due to retire within the maximum period prescribed for his repayment, the number of instalments shall be so regulated that the repayment of advance with interest, if any, is completed before retirement or termination of service, as the case may be. (rule-6 ibid)

- d). In case, where on account of pre-mature death of a Government servant, it becomes necessary to recover a part of the outstanding balance of an interest bearing advance along with interest shall be recovered from Death-Cum-Retirement Gratuity or Leave Salary drawn after the death. No interest should be charged on account of advance thus adjusted, if any beyond the date of death of the Government servant.(G.I Decision below rule-6 **ibid**)

**14.07 Rate of interest**

Rate of interest on interest bearing advances shall be levied and regulated as per Government of India's decisions under rule-2 **ibid** and provisions against each advance as amended from time to time.

**14.08 Sanction of advance**

No sanction for the payment of an advance shall be issued unless the authority competent to sanction the advance has satisfied himself that funds are available in the year in which the amount of the advance is to be paid and every such sanction must clearly indicate that funds are so available. (**rule-10 **ibid****)

**14.09 Procedure for sanction of advance**

The administration section shall process the application received from the members of the office to obtain sanction from the competent authority. Sanctioned amount shall be drawn by OE section after observing necessary formalities & disbursed by cash branch. The disbursement of advance & their repayments shall be watched through respective pay bill or such other register maintained in OE section.

## CHAPTER-15

### BUDGET ESTIMATE AND CONTROL OF EXPENDITURE

#### 15.01 General

The general rules & orders contained in the compilation of General Financial rules shall be applicable together with special rules or orders issued by the Comptroller & Auditor General of India from time to time in preparation of Budget Estimates.

The work of preparing the budget estimates should be taken up by the Administration Group in general & by the Administration section in particular early in August so that the estimates duly completed & approved by the Accountant General (A&E), will be ready for submission to the Headquarters office by 30<sup>th</sup>.of September..

#### 15.02 Instructions regarding preparation of budget estimates

1. The budget estimates shall be prepared in the prescribed forms by the Admn. section in the manner as laid down in para 11.1 to 11.3.1 of C & A.G's MSO (Admn) Vol.I (Third Edition).
2. The revised estimates for the current financial year and the budget estimates for the ensuing financial year should be prepared in the prescribed form and submitted to Headquarters office by 30th September each year. While preparing the estimates the general instructions contained in sub-paras (i) to (xiii) of para 11.3.2. of C & A.G's MSO (Admn) Vol.I (Third Edition) should be kept in view.
3. The budget estimates and revised estimates should be prepared accurately and subject to detailed check by (particularly in regard to projections under sub-head 'Salaries') by Internal Audit Wing before submission to Headquarters. The due date prescribed for submission of the estimates should be scrupulously observed.

**15.03 Staff proposals for inclusion in Revised Estimates and Budget Estimates.**

The staff proposals for inclusion in the revised estimates and budget estimates supported by data on the basis of monthly average of the work done in May, July, January, February & March (excluding March final & supplementary accounts) of the preceding financial year are required to be sent to the Comptroller & Auditor General of India's office not later than the 30th June each year. The proposal must be supported by statistics of work and the unit adopted in each case being clearly specified. While preparing the staff proposals for inclusion in revised estimates & budget estimates the procedure laid down in Paragraphs-11.4 & 11.5 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time & instructions issued by the Comptroller & Auditor General of India should be kept in view.

**15.04 Control over expenditure**

1. In order to ensure better control over the progress of expenditure Admn. Section shall maintain a register and book therein the monthly expenditure incurred under all the sub-heads of appropriation.

The Admn. Section shall consolidate monthly expenditure for the whole office obtaining expenditure figure from OE, Record Section and Puri Branch Office and getting the expenditure figures reconciled with those of booked by PAO, as per procedure laid down in Para-11.12 to 11.15 of C & A.G's MSO (Admn) Vol.I (Third Edition). The Review of Expenditure statement shall be submitted to the Accountant General (A&E) prepared on the prescribed format viz Annexure-I to Annexure-III, for his approval through the Group Officer (Admn). Thereafter the head wise/sub head wise expenditure details showing in the monthly Review of Expenditure statement shall be transmitted to the Comptroller & Auditor General of India's office by 10<sup>th</sup>. of the following month on line as well as off line through Web Enabled Budget Monitoring . The date of submission of monthly Review of Expenditure shall be watched through the calendar of returns of Admn. Section.

2. All applications for re-appropriations within the budget grants and appropriations should be submitted to the Headquarters office through the "Review of Expenditure" for the month of January each year. These applications should be based on the latest actuals and the probable



expenditure for the remaining months as far as it can be foreseen and not on revised estimates. The application for supplementary grants should not, however, be held up till that time but submitted to the Headquarters office as soon as it is clear that a supplementary grant will be necessary.

3. a) The provisions for overtime allowances made in budget estimates shall not be included under salaries but shown under a separate detailed head "Overtime Allowances". The head is also required to be shown separately in the monthly Review of Expenditure statement. In no circumstances the expenditure under 'OTA' should exceed the amount allotted in the budget estimate.

- b) Reimbursement of "Medical Treatment Charges".

Previously it was used to be shown under the head "Salaries". Now the "Medical Treatment Charges" is shown separately below the head Salaries.

- c) Information technology.

From the financial year 2007-2008, this head has been made operative to account for the expenditure incurred towards procurement, maintenance of Computer hard ware and peripherals.

- d) Professional Service.

In keeping with the trend of out sourcing of services etc., a new functional head, title "Professional Services" has been opened since the financial year 2006-07. Charges towards i) Legal expenses, ii) invigilation, evaluation and question setting in Departmental Exemption iii) imparting training etc. are required to be shown under the head.

## CHAPTER-16

### GRADATION LIST

#### 16.01 General

The gradation list shall be prepared each year by the Office of the Accountant General (A&E) showing the staff position as on 1st March, indicating the sanctioned strength in different cadres, scales of pay and seniority of different classes of employees on the establishment of different cadres etc. in the format as indicated below.

#### Format

1. Serial No.
2. Full Name and Educational Qualifications.
3. Whether belongs to SC/ST/OBC/General.
4. Date of Birth.
5. Date of Commencement of Continuous service.
6. Date of continuous appointment/promotion to the cadre (in 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.
7. Date of successful completion of probation (the column is to be filled up where probation is prescribed. If the period of probation is extended the word "Extended" should be written.
8. Post to which confirmed & date of confirmation.
9. Pay and date of last increment.
10. Remarks (This column will be utilised to include miscellaneous information in respect of the person)

In the list for Sr.A.Os/A.Os and AAOs/SOs there will be an additional column to note that the year of passing the SOGE/Incentive Examination for SOs/AAOs.

#### 16.02 Preparation of Gradation List

The Administration section shall prepare the gradation list each year. For the purpose a master copy of gradation list should be maintained and the events

like promotion, transfer, confirmation, retirement, resignation etc. taking place during the year are to be incorporated therein. Basing on the master copy and orders issued from time to time gradation list for the year shall be prepared.

**The gradation list shall be prepared in the following manner**

1. Table of contents and list of abbreviations used in the gradation list.
2. Section-I:- This section shall show the sanctioned strength of Group-'A' & 'B' and other officers.
3. Section-II:- This section will be in two parts. Part-I deals with list of Group-'A' officers with their designation & dates of taking over charge in the office. Part-II will show the office wise, group wise and section wise distribution of sanctioned strength.
4. Section-III:- This section deals with gradation list of Group-'B', 'C' & 'D' officials.
5. Section-IV:- This section deals with
  - i. List of officials on deputation & foreign service.
  - ii. List of SOGE passed personnel.
6. In addition to the above a note stating "Nothing in this list is to be taken as conveying any sanction or authority or may be held to supersede any standing rule or order of the Central Government/Headquarters with which it may be at variance" shall be in the title page.

**16.03 Final copy of Gradation List**

1. From the master copy, the final print (Computerised) shall be made by the Admn. section and the same may be photocopied to get the required number of copies.
2. Three copies of the gradation list as on 1st March of the year should be sent to the Comptroller & Auditor General of India by 15th June every year. The due date shall be watched through calendar of returns of Admn. section.
3. One copy of the gradation list should be preserved as a permanent record and one copy should be sent to the Deputy Director of Audit (P&T) Cuttack, who is the Audit Officer of the office. Other copies shall be distributed to the Accountant General (A&E)/Group Officers/Branch Officers and sections of the office.

**16.04 Fixation of seniority in a cadre**

The inter-se seniority of direct recruits on promotion unless otherwise provided in the relevant Recruitment rules or elsewhere and the seniority in the cadre shall be determined as per provisions under para-10.2 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

**16.05 Seniority in SAS/SOGE cadres**

The seniority in SAS/SOGE cadre shall be determined as per provisions under para-5.6 & 5.7 of C & A.G's MSO (Admn) Vol.I (Third Edition) as amended from time to time.

## CHAPTER-17

### ALLOWANCES, FEE AND HONORARIUM

#### 17.01 Transport Allowances

1. With effect from 1st August, 1997, all employees are entitled to transport allowances as per provisions of Government of India, Ministry of Finance OM No.21(1)/97/E.II(B), dt:3.10.1997 as amended from time to time.
2. The transport allowance is admissible at the following revised rates on acceptance of recommendation of 6<sup>th</sup> CPC.

<b>Employees drawing Grade Pay of Rs.</b>	<b>Rates of transport allowance per month .</b>
Rs.5400 and above	Rs.1600 + DA thereon
Rs.4200-4800	Rs.800+ DA thereon
Below 4200	Rs.400+DA thereon

3.
  - (i) Employees during absence from duty for a full calendar month due to leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. (If the absence covers part of any calendar month, it will be admissible for the full month).
  - (ii) **Officers drawing grade pay of Rs.10,000/-, Rs.12,000/- and those in the HAG + scale, who are entitled to the use of official car in terms of OM No.20(5)-E-II(A)/93 dated 28.1.94 shall have the option to avail of existing facilities or draw transport allowance @ Rs.7,000/- per month**
4. It is admissible if no transport facility/TA/DA is provided for attending the training institute. During official tour in the training course, the allowance will not be admissible when the period of tour covers the whole calendar month.

5. It is not admissible when suspension covers full calendar month (s). This position will hold good even if the suspension period is finally treated as duty. When the suspension period covers the calendar month partially, the allowance payable for that month will be reduced proportionately.
6. Officers provided with staff car for commuting between office & residence can have the option to retain the facility or to draw transport allowance. If they opt for transport allowance, the staff car facility will be withdrawn from the day they opt for the allowance.
7. Physically disabled employees to continue drawing this allowance at double the normal rate.

#### **17.02 Over Time Allowance**

1. The overtime allowance is regulated as per provisions under Swamy's Compilation of O.T.A. to Central Government Employees as amended from time to time.

Where, in special circumstances, it becomes necessary to perform overtime work, the Competent Authority may authorise such over time work, after satisfying himself that the work of such and urgent nature that it can not be postponed in the public interest till the next working day. The competent authority shall, as far as possible, specify beforehand the time up to which a Government servant may be required to perform overtime work.

2. Non-Gazetted staff drawing pay up to Rs.2200/- per month {including special pay, personal pay etc., under F.R.9(21) (a)} in the pre-revised scale are eligible for O.T.A. "Pay" as defined under FR 9 (21) (a) plus DA/CCA/Composite Hill Compensatory Allowances in the pre-revised scale.
3. The O.T.A. is allowed at the following rates to the office staff except staff car driver:-

Emoluments Pre-revised scale	Over Time Allowance per hour.	
	For the first one hour in excess of the prescribed hours of work.	Thereafter
Below Rs.1201/-	Nil	Rs.6.25
Rs.1201 and above but below Rs.1451	Nil	Rs.7.50
Rs.1,451 and above but below Rs.1,701	Nil	Rs.8.95
Rs.1,701 and above but below Rs.1,951	Nil	Rs.10.35
Rs.1,951 and above but below Rs.2,201	Nil	Rs.11.80
Rs.2,201 and above.	Nil	Rs.12.50

**NB:- For applying 'Pay'/Pay slabs' in the existing orders, 'Notional Pay' admissible in pre-revised scales to be taken into account.**

The Over Time Allowance can be drawn subject to following conditions:-

- i.** One hour to be deducted as free duty from extra duty performed, either before or after office hour, beyond prescribed hours of work. If an official is recalled for O.T. duty from residence, such deductions need not be made.
- ii.** Actual time taken for lunch break to be deducted from O.T. duty.
- iii.** If an employee comes late on the day when put on O.T. duty, the time by which he came late to be deducted in addition to the usual one hour free work.
- iv.** Fraction of half an hour to be rounded to next half hour i.e.; if O.T. duty beyond one hour free work is for 2 hours 10 minutes, this should be rounded to 2 1/2 hours.
- v.** Calculation of O.T.A for each day to be rounded to the nearest multiple of 5 paisa. Total claim for the month to be rounded to the nearest rupee.
- vi.** O.T.A in a month not to exceed one third of monthly working hours.

- vii. Compensation like conveyance charges etc., not admissible in respect of O.T. duty for which O.T.A. is drawn. In case of recall from residence for O.T. duty, conveyance charges/Free conveyance admissible.
- viii. O.T.A admissible for O.T. duty performed at the place of duty.

4. **O.T.A is admissible at the following rates to the Staff Car Drivers.**

Emoluments Pre-revised scale	Rate of Over Time Allowance per hour.	
	Up to the first one hour in excess of the prescribed hours of duty.	Thereafter
Below Rs.1,451	Nil	Rs.9.95
Rs.1,451 and above but below Rs.1,701	Nil	Rs.11.80
Rs.1,701 and above but below Rs.1,951	Nil	Rs.13.70
Rs.1,951 and above but below Rs.2,201	Nil	Rs.15.55
Rs.2,201 and above.	Nil	Rs.16.50

**NB:- For applying 'Pay'/Pay slabs' in the existing orders, 'Notional Pay' admissible in pre-revised scales to be taken into account.**

The above rate of O.T. is admissible to the Staff Car Driver subject to following conditions.

- i. Total OTA payable to a driver in a month should not exceed 100 hours.
- ii. On Sundays/Holidays, OT duty should not be for more than 8 hours per day.
- iii. On non-working days, O.T. duty should not be for more than 6 hours a day.
- iv. When a driver can not return to Headquarters the same day and the journey involves absence of at least one night, he will be entitled to draw Daily Allowance in addition to O.T.A:-
- v. As the duties of Driver are intermittent, no O.T.A is admissible if they are required to be on duty during lunch interval.
- vi. When a Driver is detained for duty at odd hours and has hardly any time left to rejoin duty in time after going home and finishing his meals, he



may be granted the normal OTA, if the intervening period is less than 1 1/2 hours.

5. A register of overtime work shall be maintained in the following proforma in which entries shall be made as & when overtime work authorised and performed by the concerned Government servant.

Sl. No.	Name	Designation	Emoluments	Hours of Overtime work authorised
1	2	3	4	5

Hours of overtime work performed	Nature of work	Reasons for doing the work on overtime basis	Amount of overtime allowance paid	Initial of the authority.
6	7	8	9	10

6. Payment of overtime allowance shall be strictly controlled. The services of the staff shall be utilised to the optimum level during office hours so as to reduce the need for putting staff on overtime work. It is mandatory to give compensatory off to staff required to work on Saturday, Sunday and holidays. Overtime allowance should be paid only for the work performed beyond normal office hours on working days.
7. Group-'D' staff should not be retained beyond office hours where overtime allowance became admissible. Arrangements shall be made under which some will come early & others a little late to avoid payment of OTA.
8. The Drawing & Disbursing Officer shall attach a certificate in the prescribed proforma to the bill of overtime allowance.
9. A monthly report showing separately the amount of overtime allowance paid to personal staff, staff car driver and other govt. servants should be sent for each month by 16th of succeeding month to the Comptroller & Auditor General of India. The due dates should be watched through the calendar of returns of Admn. section

### 17.03 Washing Allowance

1. The allowance is admissible to common categories of Group-'C' & 'D' employees who have been supplied with uniforms at the rate of Rs.60/- per month.
2. No deduction, whatsoever, of washing allowance need be made for the period of any leave taken by the employee.
3. The Government servants supplied with uniforms/granted washing allowance should furnish an undertaking that they will report for duty in the uniforms supplied to them. In the event of non-receipt of undertaking further supply of uniforms/payment of washing allowance to be stopped.

### 17.04 Fee

1. Any remuneration for work or service rendered, received by a govt. servant from a source other than Consolidated Fund of India/State/Union Territory is termed fee.  
Income from property, dividends, interest on securities, income from literary, cultural, artistic, scientific or technological efforts, participation in sports activities as amateur do not come under the purview of the term fee.
2. Every Government servant should obtain prior permission of the Head of the Deptt. for undertaking the work or service and also for acceptance of fee.
3. One third of any fees in excess of Rs.1500/- in a financial year is payable to Government. The Head of the Deptt. may however, grant permission exempting the employee from payment of share to Government
4. The following items of fees are subject to payment of share to Government
  - i. Sale proceeds or royalties of a book which is a mere compilation of Government rules, Regulations & Procedures.
  - ii. Fees received to perform, with permission, clerical, administrative or technical work of an occasional or casual nature for a private body including a private body engaged in literary, cultural, artistic,

scientific, charitable or sports activities as also co-operative societies and other registered societies.

- iii. Income received for publishing a book or contributing an article on subjects other than literary, cultural, technological and scientific subjects.
  - iv. Income received from regular remunerative occupation in the nature of part time employment, with permission.
  - v. Income received for exploitation of a patent taken out without permission.
5. The following items of fees are not subject to payment of share to Government
- i. Scholarship or stipend received during study leave for prosecuting a course of study or receiving specialised training in professional or technical subject.
  - ii. Writing reports, papers on study reports on selected subjects for international bodies like UNO, UNESCO etc.
  - iii. Fees received from recognised universities and other Statutory Bodies, Public Sector Undertakings etc.
  - iv. Income derived from exploitation of patent for invention taken out with permission.
  - v. When the work is undertaken by the Government and payment is made to the Government servant assigned for the work.
- (SR-9 to 12 as amended from time to time)

#### 17.05 Honorarium

- a) The Accountant General (A&E), can sanction honorarium up to Rs.2500/- per annum, to his staff entrusted with the duties of a purely occasional nature as per FR-46 (b) as amended from time to time. Any amount beyond this and up to a maximum amount of Rs.5000/- requires sanction of Hqrs. Office, where there are rates prescribed for certain types of jobs, honorarium to be paid, would depend upon the actual work done. In such cases honorarium proposal shall be vetted by ITA. In cases where no prescribed rates exist, work proposed to be done on honorarium basis

needs, prior approval of Hqrs.Office.In all cases proposal shall be submitted to Hqrs. Office in the months of Januaru-February (vide Hqrs. Office circular 35-NGE/2007 under letter No. 435-NGE (Entt.)/40-2007 dated 22.10.2007. Under no circumstances should any honorarium be paid for performing any function that are legitimately part of one's defined duties and responsibilities. No honorarium should be granted for temporary increase in work.

- b)** Prior sanction of the Accountant General (A&E) shall be taken before the work is undertaken. Amount of remuneration should be settled in advance.
- c)** In the following item of works grant of honorarium is not permissible {C & A.G's Circular No.308-Audit (rules)/25-92/IV-98 (75), dt:4/8/98}
- i.** Compilation of demand for grants and preparation of Budget Estimates
  - ii.** Dealing with parliament questions.
  - iii.** Convening of DPCs for confirmation, promotion etc.
  - iv.** Incentives to officers and staff for meritorious work such as working for long hours.
  - v.** Condemnation and disposal of unserviceable office stores.
  - vi.** Work relating to the issue of award of printing contract.
  - vii.** Closing of annual GPF accounts/Preparation of GPF statements (Except in the Indian Audit and Accounts Department where these items of work have not been taken into account while fixing staff norms.)
  - viii.** Calculation of Income Tax.
  - ix.** Work relating to the reviewing, weeding and transfer of old records.
  - x.** Preparation of bills for payment of bonus.
  - xi.** Preparation of annual reports.
  - xii.** Preparation of bills for D.A. arrears.
  - xiii.** Preparation/Typing of Lists of files to be sent to departmental Record Room/National Archives and similar other typing work.
  - xiv.** Stock verification of stationery stores.
  - xv.** Supervising the job of vacating the stores and arranging segregation.
  - xvi.** Opening new pay bill ledgers.
  - xvii.** Taking out photocopies of various documents.
  - xviii.** Special work in arbitration case.
  - xix.** Work relating to confidential reports.
  - xx.** Work relating to preparation of CGHS cards.
  - xxi.** Normal work relating to the Hindi translation.
  - xxii.** Performing work relating to clearance drives.

- xxiii.** Ex work of commendable nature and devotion to duty.  
**xxiv.** Work connected with celebration e.g. anniversaries of setting up of Autonomous Bodies/Organisations etc. under Ministries/Departments.

- d)** Officers and staff appointed as invigilators in various departmental examinations viz; Recruitment, Confirmatory, SOGE etc. may be paid honorarium at the following rates.

Sr.A O/Accounts Officer/Asst. Accountant General	Rs.80.00
Section Officer/Assistant Accountst Officer	Rs.60.00
Accountant /Clerk	Rs.40.00
Group 'D' Staff	Rs.30.00

(For only one session, the amount will be half of the above rates). The above rates will be applicable in respect of examinations held on Sunday/Holidays also). The Presiding Officers should normally be drawn from IA & AS Cadre not below the rank of Deputy Accountant General and no honorarium will be admissible to them. {C & A.G's Circular No.561-NGE-Entt-48-84(III), dt:1.8.96

- e)** Rates of honorarium payable with effect from 01.01.2007 to the paper setter and examiners of SOGE preliminary examination and Departmental examination for Accountants are as under: (Circular No37/NGE/2006 under letter No.563/NGE (Entt.)/54-2002 dated 19.12.2006.

**(i). FOR SETTING QUESTION PAPERS:-**

- |           |                             |           |
|-----------|-----------------------------|-----------|
| <b>a.</b> | Less than 3 hours duration. | Rs.300.00 |
| <b>b.</b> | 3 hours duration.           | Rs.320.00 |

**(ii). VALUATION OF ANSWER SCRIPTS:-**

- |           |                  |         |
|-----------|------------------|---------|
| <b>a.</b> | 2 hours or less. | Rs.4.00 |
| <b>b.</b> | 2 and 1/2 hours  | Rs.5.00 |
| <b>c.</b> | 3 hours          | Rs.6.00 |

- (iv).** Translation of per paper set in English to Hindi and vice versa. Rs.100.00

**Authority No.563-NGE (Entt.)/54-2002dated 19.02.2006 and 255 NGE(Entt.)/54-2000 dated 30.05.2007.**

## CHAPTER-18

### CHILDREN'S EDUCATIONAL ASSISTANCE

#### 18.01 General Conditions

Consequent upon the decision taken by the Govt. on the recommendations made by the 6<sup>th</sup> CPC and in supersession of all earlier orders on the subject of Children Education Allowance(CEA) and Reimbursement of Tuition Fee, the President is pleased to issue the following instruction:-

- (a) Children Education Allowance and Reimbursement of Tuition Fee which were hitherto payable separately will be merged and will henceforth be known as 'Children Education Allowance Scheme'.
- (b) Under the Scheme of Children Education Allowance reimbursement can be availed by Govt. Servants upto to a maximum of 2 children.
- (c) Reimbursement as indicated above will be applicable for expenditure on the education of School going children only i.e. for children from classes nursery to twelfth, including classes eleventh and twelfth held by junior colleges or schools affiliated to Universities or Boards of Education.
- (d) Henceforth, the reimbursement of CEA shall have no nexus with the performance of the child in his class. In other wards, even if a child fails in a particular class, the reimbursement of CEA shall not be stopped.
- (e) Reimbursement of the following items can be claimed under this scheme Tuitions Fee, Admission Fee, Laboratory Fee, Special fee charge for Agriculture, Electronic, Music or any other subject, fee charged for practical work under the programme of work experience, fee paid for the use of any aid or appliance by the child, library fee, games/sports fee and fee for extra curricular activities. This also includes reimbursement of purchase of one set of text books, note books, two sets of uniforms and one set of school shoes which can b claimed for a child in a year.
- (f) The annual ceiling fixed for reimbursement of CEA is Rs.12,000/-.
- (g) The amount that can be claimed in a quarter can be more than Rs.3,000/- and in another quarter less than Rs.3,000/- subject to annual selling of Rs.12,000/- for child.
- (h) In case both the spouses are Govt. servant, only one of them can avail of reimbursement under CEA.
- (i) Hostel subsidy will be reimbursed upto a maximum limit of Rs.3,000/- per month per child, subject to a maximum of two children. CEA and hostel subsidy can not be claimed concurrently.

2. Reimbursement should henceforth be made on the submission of original receipt under self certification. These orders are effective from 1.9.2008.

### FORM-1

#### CHILDREN'S EDUCATIONAL ALLOWANCE

1. Certified that my child/children mentioned below in respect of whom children's educational allowance is claimed is/are wholly dependent upon me and I am compelled to send my child/children away from the place of my posting/residence due to non-availability of the school of the requisite standard at the station of my posting/residence or due to non-availability of a vacancy in such a school at the station of my posting/residence.

Name of the child	Date of birth	School/ College in which studying location thereof and residence of the child	The place where the Government servant is residing	Class in which the child is studying	Monthly educational allowance admissible	Amount of allowance claimed for the period from July____ to Feb.____ March ____ to June ____
1	2	3	4	5	6	7
1.						
2.						
3.						

2. Certified that my child/children in respect of whom children's educational allowance is claimed is/are studying in the schools mentioned in column (3) which is/are recognised school(s) (Not applicable to schools run by Central Government/State Government/Union Territory Administration/ Municipal Corporation/Municipal Committee/Panchayat Samiti/Zilla Parishad).

3. **Certified that:-**

- i. my wife/husband is/is not a Central Government servant.
- ii. my wife/husband is a Central Government servant and that she/he will not claim children's educational allowance in respect of our child/children.
- iii. my wife/husband is employed with \_\_\_\_\_ she/he is/is not entitled to children's educational allowance in respect of our child/children.

4. Certified that during the period covered the claim the child/children attended the school regularly and did not absent himself/herself/themselves from the school without proper leave for a period exceeding one month.
5. Certified that the child/children has/have been not studying in the same class for more than two academic years.
6. In the event of any change in the particulars given above which affect my eligibility for Children's Educational Allowance, I undertake to intimate the same promptly and also to refund excess payments, if any made.

(SIGNATURE OF THE GOVT. SERVANT)

Name in Block Letters \_\_\_\_\_

Designation & Office \_\_\_\_\_

Date \_\_\_\_\_

Place of Posting \_\_\_\_\_

(Strike out whatever is not applicable)

### FORM-2

#### REIMBURSEMENT OF TUITION FEE

1. Certified that the Child/Children mentioned below in respect of whom reimbursement to tuition fee is claimed is/are wholly dependent upon me-

Name of the child	Date of birth	School in which studying	Class in which the child is studying	Monthly tuition fee.	Tuition fee actually paid from July ___ to Feb. ___ March ___ to June ___	Amount of reimbursement claimed.
1	2	3	4	5	6	7
1.						
2.						
3.						

\* Employer other than Central Government to be mentioned.



2. Certified that the tuition fees indicated against the child/each of the children had actually been paid by me (cash receipt/counterfoil of the Bank credit vouchers to be attached with the initial claim).
3. **Certified that:-**
  - i. my wife/husband is/is not a Central Government servant.
  - ii. my wife/husband is a Central Government servant but she/he will not claim reimbursement of tuition fee in respect of our child/children.
  - iii. my wife/husband is employed with \_\_\_\_\_ she/he is/is not entitled to reimbursement of tuition fees in respect of our child/children.
4. Certified that during the period covered by this claim, the child/children attended the school(s) regularly and did not absent himself/herself/themselves from the school(s) without proper leave for a period of exceeding one month.
5. Certified that the child/children mentioned has/have not been studying in the same class for more than two years.
6. Certified that I or my wife/husband have/has not claimed and will not claim the children's educational allowance in respect of the children mentioned above.
7. Certified that my child/children in respect of whom reimbursement of tuition fee is claimed is/are studying in the school(s) which is/are recognised school(s) (Not applicable to schools run by Central Government/State Government/Union Territory Administration/Municipal Corporation/Municipal Committee/Panchayat Samiti/ZillaParishad).
8. In the event of any change in the particulars above which affect my eligibility for Reimbursement of Tuition Fees, I undertake to intimate the same promptly and also to refund excess payment, if any, made.

(SIGNATURE OF THE GOVT. SERVANT)

Name in Block letters \_\_\_\_\_

Designation & Office. \_\_\_\_\_

Dated: \_\_\_\_\_

(Strike out what is not applicable)

### FORM-3

#### HOSTEL SUBSIDY

1. Certified that my child Sri/Kumari \_\_\_\_\_ is studying in \_\_\_\_\_ (Name of the School) was admitted to hostel of the School on \_\_\_\_\_ (Certificate from the Head of the School attached)
2. Certified that:
  - (a) My Wife/husband is/is not in Government service is/is not drawing Hostel Subsidy in respect of my child/children,
  - (b) the total number of children in respect of whom the hostel subsidy and children's educational allowance have been claimed does not exceed two.
3. I undertake to inform my employer forthwith in the event of my withdrawing the child from the period and also in the event of there being any change in the particulars mentioned earlier.

(SIGNATURE OF THE GOVT. SERVANT)

Name in Block letters \_\_\_\_\_

Dated. \_\_\_\_\_

Designation & Office \_\_\_\_\_

**FORM-4**

**HOSTEL SUBSIDY**

\_\_\_\_\_ School (Name of the School and place)

1. Name of boarder.
2. Name of parent.
3. Class to which admitted.
4. Date of Admission in the Hostel.
5. Period during the year for which the child would continue to stay in the hostel.

From

To

(a)

(b)

(c)

(d)

Dated: \_\_\_\_\_

PRINCIPAL/HEAD MASTER/HEAD MISTRESS

(Stamp of the School)

## CHAPTER-19

### SETTLEMENT OF PENSION, GRATUITY, FAMILY PENSION ETC.

#### 19.01 General

The pension, death-cum-retirement gratuity, commutation of pension, family pension and other death-cum-retirement benefits of a Government servant shall be regulated as per the Central Civil Services (Pension) rules, 1972 as amended from time to time. The procedure laid down in the rules ibid shall be followed in settlement of death-cum-retirement benefits of a govt. servant.

#### 19.02 Provisions for expeditious settlement of DCRG

A few provisions of the rules for expeditious settlement of death-cum-retirement benefits are as given below.

1. The nominations of govt. servants should not be pasted in the service books but kept in the personal custody of the Branch Officer/Admn. A register should be maintained in the Admn. for recording issue and receipt of nominations for family pension & gratuity. The nominations should be kept under lock & key and verified once in three years. Acceptance or otherwise of the nominations should be intimated to the individual concerned and when a revised nomination is received, the superceded one should be cancelled and returned to the official concerned.
2. The periods of service should be verified by heads of office or an officer authorised by him from the pay bills and the fact of verification recorded under proper attestation in the service book at a fixed time each year in the following form.

"Service verified up to \_\_\_\_\_ (Date) from the records of the office". 25% of total numbers of service books after recording the verification certificate shall be checked by the IAD Branch every year by the end of September.

1. Service of the Government servant completing 25 years of service or on his being left with 5 years of service, whichever is earlier shall be verified by the Admn. section to determine the qualifying service as per provisions under rule-32 of CCS (Pension) rules

1972 as amended from time to time and communicated to Government servant in Form No.24. Once this communication is made, it shall be final and no review of past service (covered within the order) should be made.

Copy of such order be placed in the concerned Personal file and pasted in the Service Book for reference at the time of sanctioning Pension

4. Admn. section shall prepare a list every six months i.e. on the first January and on the first July each year of all Government servants who are due to retire within the next 24 to 30 months of that date and issue OOC in this regard as per rule-56 of CCS (Pension) rules 1972.

Copy of every such list shall be supplied to the Pay & Accounts Officer and the Government servants not later than 31st January or 31st July as the case may be. Copy shall also be supplied to Estate Cell and other sections for issue of No Demand Certificate.

In case of Government servants retiring for reasons other than by way of superannuation, the facts should be intimated promptly to the Pay & Accounts Officer.

### **19.03 Preparation of Pension cases**

1. Administration section shall undertake the work of preparation of pension papers in Form-7 well in advance of the date on which a govt. servant is due to retire on superannuation or the date on which he proceeded on leave preparatory to retirement. The pension paper shall be completed in three stages as per rule-58 & 59 of CCS (Pension) rules 1972.
2. Administration section shall complete Part-I of Form-7 not later than 6 months before the date of superannuation of the Government servant and submit to the Head of the office for sanction as per rule-60 of CCS (Pension) rules-1972.

3. After complying with the requirement of rule-59 and 60 the Admn. section shall forward Form No.5 & Form No.7 duly completed with a covering letter in Form No.8 along with service book of the Government servant duly completed, updated and any other documents relied upon for verification of service to the Pay & Accounts Officer as per rule-61 of CCS (Pension) rules 1972.
4. If, after the pension papers have been forwarded to the Pay & Accounts Officer within the period specified in sub-rule (4) of rule-61 any event occurs which has a bearing on the amount of pension admissible the fact shall be reported promptly to the Pay & Accounts Officer under the approval of the Head of the office as per rule-62 of CCS (Pension) rules-1972.
5. The Administration section after ascertaining and assessing the govt. dues as in rule-71 shall furnish the particulars thereof to the Pay & Accounts Officer at least two months before the date of retirement of a govt. servant so that the dues are recovered out of the gratuity before its payment is authorised. If any additional govt. dues come to notice after the first intimation such dues shall be promptly reported to the Pay & Accounts Officer as per rule-63 of CCS (Pension) rules-1972.

#### **19.04 Determination of average emoluments**

Linkage of full pension with 33 years of qualifying service is dispensed with. Once a Govt. servant has rendered minimum 20 years of qualifying service, pension shall be paid at 50% of the emolument or average emolument, whichever is more beneficial to the Govt. servant.

#### **19.05 Determination of qualifying service**

The qualifying service of a retired govt. servant shall be determined as per rule-13 of CCS (Pension) rules-1972 as amended from time to time. Further, treatment of period of extra-ordinary leave, suspension, training, break in service and deputation/foreign service etc. for qualifying service shall be regulated as per provisions under rule-14 to rule-32 of CCS (Pension) rules-1972 and G.I. Decisions thereunder.

**19.06 Right to withhold or withdraw pension**

The pension or gratuity or both of a govt. servant can be withheld or withdrawn in full or in part, permanently or for a specified period. Similarly, recovery from a pension or gratuity of the whole or part of any pecuniary loss caused to govt. servant can also be made. The procedure as laid down under rule-9 of CCS (Pension) rules-1972 & G.I. decisions thereunder shall be followed to withhold or withdraw pension of a retired govt. servant.

However, due care should be taken to observe the guide lines prescribed in CCS(CCA)Rules and CCS(Pension) Rules before initiating the procedure to withhold/withdraw pension.

**19.07 Payment of provisional pension/gratuity**

(i)After completion of various stages of preparation of pension papers as laid down in rule-59 of CCS (Pension) rules by the Admn. section there may be an isolated case where it may not be possible for the head of the office to forward the pension papers to the Pay & Accounts Officer within the prescribed period or where the pension papers have been forwarded to the Pay & Accounts Officer but returned for further information before issue of pension payment order & order for payment of gratuity. In such cases, if the head of the office is of the opinion that the pension or gratuity or both can not be settled before the retirement of the govt. servant he shall issue orders to Admn. section for authorising provisional pension and gratuity as per provisions laid down under rule-64 of CCS (Pension) rules-1972 and G.I. decisions thereunder.

(ii)Where a departmental Proceeding is pending and can not be concluded before retirement , it should be considered to sanction Provisional Pension only without release of Provisional DCRG/Provisional Commuted Value of Pension.

**19.08 Monitoring and Reporting**

To keep an effective watch over the preparation and finalisation of pension papers regular monitoring shall be conducted by the Admn. section

maintaining a register for the purpose. A report showing the number of persons retired during the month, pension papers received, finalised and pending for finalisation at the end of the month shall be prepared by the Admn. section & submitted to the Accountant General (A&E), Orissa through Group Officer (Admn.) for onward transmission to Headquarters office. The submission of such report shall be watched through the calendar of returns of Administration section.



## CHAPTER - 20

### MISCELLANEOUS

#### 20.01 Group Insurance Scheme-1980

The scheme is compulsory for all Central Government Employees and provides at low cost and on contributory and self financing basis, the twin benefits of an insurance cover to help their families in the event of death in service and a lump sum payment to augment their resources on retirement. A portion of the subscription is credited to the insurance fund and the other portion to the savings fund which earns interest at the prescribed rate compounded quarterly.

The membership, rate of monthly subscription and amount of insurance covered, rate of subscription if promoted during the calendar year, recovery of subscription for the month, interest on arrear subscription, benefits payable, to whom paid, nomination etc. shall be regulated as per rules made for Group Insurance Scheme as amended from time to time.

#### 20.02 Grant of advances to the families of Government servants who die while in service

i) The amount of advance which may be granted on application to enable the family of the deceased govt. servant to meet the immediate requirements shall be equal to 3 months pay as defined in FR-9 (21)(a)(i), subject to a maximum of Rs.8000/-

Power of sanction, adjustment of advance etc. shall be regulated as per rule-79 to 81 and GID in GFR-2005.

ii) **ADVANCES TO MEET TRAVEL EXPENSES:** - All authority who would have been competent to countersign TA claim if the govt. servant were alive, may sanction an advance of travelling allowance to the family of the deceased govt. servant to meet travelling expenses from last headquarters of the employee to the Home Town, or to any other selected place of residence where the family wishes to settle down, shall be limited to 3/4<sup>th</sup>. of the probable amount of travelling allowances. Rule-82 to 84 ibid

Applications for such advances, if required shall be obtained from the family of the deceased govt. servant by the welfare branch and processed by the Admn. section expeditiously to extend the benefit to the family as per rules and orders.

### 20.03 Age of retirement

1. Except as otherwise provided in rule-56 of FRs every govt. servant shall superannuate from service on the afternoon of the last day of the month in which he attains the age of 60 years.
2. The date of superannuation shall be determined with reference to the date of birth declared by the govt. servant at the time of appointment and accepted by the competent authority on production of confirmatory documentary evidence such as matriculation or equivalent examination certificate or extracts of birth register. The date of birth so declared shall not be subject to any alteration as recorded in the service book except in the case of clerical error. In such cases the alteration can be made by the Accountant General (A&E) as per para 10.10 of C & A.G's MSO (Admn.) Vol.I (Third Edition), after recording a speaking order to that effect.
3. A Government servant whose date of birth is the 1st of a month shall retire from service on the afternoon of the last day of the preceding month.
4. On retirement, resignation, removal or dismissal the govt. servant shall surrender the identity card, the CGHS card and library books provided to him and all dues shall be recovered from the govt. servant.

### 20.04 Instructions regarding submission of papers to the C & A.G. of India in case of Civil suits/writ petitions filed by serving/retired employees

The following instructions shall be followed regarding prompt finalisation of parawise comment/draft counter affidavits / written statements etc. proposed to be filed in the courts in reply to civil suits/writ petitions etc. filed by serving/retired employees of this office, relating to his service matter.

- i. Civil suits/writ petitions shall be defended on behalf of the following when all or any of them are made defendants/respondents/ opposite parties.
  - a. Union of India.
  - b. C & A.G. of India.
  - c. O/o the Pr. A.G. or his officer in his official capacity.
- ii. When a notice of summons is issued by a court requiring the Comptroller & Auditor General of India to appear before it either in person or through an authorised advocate or pleader on a particular date, the standing counsel shall be requested to file appearance on his behalf in that court on that date and also on subsequent dates. In case there is no counsel authorised to

look after the case the matter may be referred to the Comptroller & Auditor General of India at once for advice.

- iii.** Brief history/facts of the case and para wise comments duly prepared in consultation with the Central Government standing counsel or any other authorised counsel may be sent to the Comptroller & Auditor General of India at once on receipt of the plaint in civil suits/writ petitions.
- iv.** Brief history/facts of the case and para wise comments on notice under section-80 C.P.C. when received shall be forwarded to the C & A.G's office expeditiously.
- v.** Previous reference if any, shall be quoted. It may be ensured that the annexures/exhibits referred to in the plaint in the civil suits/writ petitions and the proposed draft written statement/counter affidavit are actually enclosed so that back references are avoided.
- vi.** Sufficient time shall be given to the Headquarters office to examine and vet the proposed draft written statement/counter affidavit. In case of delay in submission the reason for delay shall be mentioned.
- vii.** Court cases shall be sent to Headquarters office by demi-official letter addressed to the officer concerned preferably by Speed Post. The consignment number & date shall be intimated over telephone/fax.
- viii.** When the time given by the court for filing reply is too short or the papers/notice are received by the office very late with the result that the time left for filing reply is not sufficient the standing counsel or the authorised counsel shall invariably be asked to seek adjournment for about six to eight weeks for filing reply.
- ix.** The court shall be requested by the standing counsel or authorised counsel to grant time of about six weeks for filing written statement/counter affidavit when the same is not received back from Headquarters office by the stipulated date.
- x.** The draft written statements/counter affidavits when forwarded to Headquarters office shall be sent in duplicate and typed in half-margin & in double space.