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**OFFICE OF THE ACCOUNTANT GENERAL (A&E)
RAJASTHAN JAIPUR-302005**



MANUAL OF GENERAL PROCEDURE(PART-I)

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

The edition of this Manual published in 1983 was subsequently revised in December 1990. This is the fifth edition of Manual of General Procedure

PREFACE TO THE FIFTH EDITION

This Manual has been up-dated in accordance with the best practices and directions issued by the CAG of India upto March 2007. The orders issued by the Headquarter's Office from time to time have been incorporated while giving a final shape to this edition.

An exclusive Chapter on 'Staff Car & Telephones' has been added to this Manual while the Chapters on 'Library' and 'Buildings & Miscellaneous' have been excluded from this Manual consequent upon the transfer of work relating to these Chapters to the Establishment Branch of A.G.(A&E) and Pr.A.G.(Civil Audit) Offices respectively. The G.D. Section will be responsible for keeping this Manual up-to-date and will ensure that all orders requiring incorporation in the Manual are included therein with care and promptitude.

Accountant General (A&E)

Jaipur

Dated: 12.04.2007.

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CHAPTER- 1

GENERAL DEPARTMENT

1. INTRODUCTORY.

1.1 CONSTITUTION, CONTROL AND DUTIES.

The General Department consists of only one Section at present. It also has the Type Pool Branch and Record Branch independent units. The Type Pool Branch is headed by Incharge Type Pool and Record Branch by a Sr. Accountant.

1.2. DUTIES OF GENERAL DEPARTMENT

- i) Budget control of office expenses and contingencies including imprest account preparation and passing of all contingent bill
- ii) Staff proposals of GD including Gr.'D'
- iii) Maintenance/updating of GD Manual
- iv) Seating arrangements in office as well as in building outside the office for various departmental examination/meetings.
- v) Caretakers Establishment.
- vi) Co-ordination work.
- vii) Service books and personal files of Group 'D' staff
- viii) Verification of 25 years qualifying service of Group 'D' staff and issue of certificate after check by Admn. II and P&AO.

- ix) Staff car maintenance and requisition of vehicles from state Motor Garrage for Urgent work.
- x) Issue of cheque books to treasuries and their procurement.
- xi) Maintenance and repair of furniture including polishing thereof.
- xii) Passing of conveyance charges bills.
- xiii) Liveries to Group 'C' and 'D' staff.
- xiv) Hot and Cold Weather arrangements including maintenance of Desert Coolers, Room Coolers, Water etc. in the office.
- xv) Old records
- xvi) Antitermite treatment
- xvii) Rubber Stamp, Binding etc.
- xviii) Telephones including bills.
- xix) Receipt and despatch work.
- xx) Receipt, issue and maintenance of proper accounts of service postage stamps.
- xxi) Purchase of calculators, photo copier and other machines required for the office.
- xxii) Preparation of staff proposals of Type Branch and the typists working under the decentralized system (except stenographers).

- xxiii) Stationery including assessment, procurement, local purchase, storage and distribution.
- xxiv) Forms store including assessment of yearly requirement, procurement, storage and distribution.
- xxv) Assessment of requirements regarding purchase of new furniture, maintenance and repairs of miscellaneous store items.
- xxvi) Purchase and distribution of all misc. stores items.
- xxvii) Public address system.
- xxviii) Purchase and maintenance of office clocks.

1.3 Duties of the Section Officers (including Supervisors and A.A.Os.)

- i) Preparation of Budget for contingent expenditure, control over expenditure under various sub-heads ;
- ii) Supervision of work relating to Group 'D' staff, posting, transfer, leave and disciplinary cases etc.
- iii) Timely submission of indents for cheque books to be procured from the controller Indian Security Press, Nasik Road.
- iv) Safe custody and issue of cheque books to the treasuries.

- v) Preparation of staff proposals of GD including Gr.D staff for the office as a whole.
- vi) General supervision of all the work of the section.
- vii) Supervision over the procurement of liveries cloth, getting the same stitched and timely distribution to Group 'C' and 'D' staff.
- viii) Hot and Cold weather arrangements.
- ix) Supervising the safe custody of the old record, proper upkeep of the Record Rooms and Weeding of records.
- x) Checking the entries of all records to be destroyed annually.
- xi) Supervise the award and implementation of the (a) Contract for sale of waste paper and (c) Purchase of coal.
- xii) General supervision of the work of the section.
- xiii) Supervision of the work of the Receipt and Despatch Branch including arrangements for the receipt and opening of the daily dak record from other offices and distribution of the same to the concerned sections.
- xiv) Circulation of daily dak received from the Government of India, State Government other Accountants General and other important communications among Group Officers Branch Officers etc.

- xv) Supervise the work of despatch Branch including keeping of proper account of service postage stamps.
- xvi) To examine the peon books daily and to check the stamp account and to verify the book balance of service postage stamps with physical balance twice a week.
- xvii) Supervise the timely assessment, procurement, storage and distribution of all stationery article procured locally or through other agencies.
- xviii) Supervises the timely assessment, procurement storage and distribution of all forms, indented from forms stores, Calcutta or printed locally.
- xix) Supervise the assessment procurement storage and distribution of furniture articles.
- xx) Prepare proposals for annual/half yearly auction of all condemned articles of General stores, furniture stores etc.
- xxi) To supervise/test check as per rules maintenance of accounts books pertaining to stock accounts under his charge.

1.4 DUTIES OF CARETAKER:

- i) Ordinarily on working days the caretaker will be on duty from 8.30 am to 12.30 pm. and 2.30 pm to 6.30 pm daily. He should be available in the office premises at night to deal

with the emergencies (including theft and fire). On Sundays and other holidays, he will attend office for one hour in the morning and supervise the weekly cleaning. He should be alert and have watchful eye on the office property after office hours also.

- ii) He should supervise the locking of doors, windows and switching off electric lights and fans in the rooms every evening and the tidying up of rooms, furniture, records, the storing of drinking water, cleaning and sanitary conditions of lavatories every morning. He will also ensure that the Chowkidars, Farrashes and Peons perform their duties regularly and properly.
- iii) He will take the attendance of Group 'D' employees (Except Daftaries) at 8.45 a.m. daily. He will keep a proper chart of the allocation of their duties and will make necessary arrangements to provide substitutes in case of absentees. He will check that peons come to the office in neat and clean uniform. On each Monday morning he will inspect the uniform at 8.45 a.m. which will also be inspected by Branch Officer (GD) at 9.00 a.m.. In case of defaulters, he will personally report the matter to the Branch Officer (GD).

- iv) He will see that all important dak and telegrams received after office hours have been handed over to the Branch Officer (GD). For this purpose a Register will be maintained at the gate which will be submitted to the Branch Officer (G.D.) on every Monday.
- v) It will be the duty of the Caretaker to visit the main record room atleast twice a day with a view to finding out that undesirable persons do not get access to the Record Room. The time of the visits together with remarks, if any, will be recorded by the Caretaker in the Register maintained by the Record Keeper. The Register will be submitted to the Branch Officer (GD) with the Attendance Register every morning. The Register will be put up to the Sr.Dy.Accountant General (Admn.) on 1st and 15th of each month.
- The keys of the Record Room will be kept with the Incharge (Records) and in his absence with the Section Officer/AAO (GD). Incharge (Records) will open and close the old Record Room at 9.30 am and at 6.00 pm daily. No delegation of duty will be allowed without prior approval of the Sr.Dy.Accountant General (Admn.).

- vi) It will be the duty of the caretaker to see that the office clocks in the rooms of the Accountant General, Group Officers, GD Section, Porch Gate and Canteen side gate are set right every morning and the other clocks in the office should follow one or other of these office clocks. In case of any complaint, he should get the defect set right.

1.5 DUTIES OF RECORD KEEPER

- i) Tracing of old file/records requisitioned by various sections and orderly placing of records/files back in the relevant racks.
- ii) Any other item of work deemed fit by the heads of the department.

Authority : Office of the Comptroller and Auditor General of India, Circular No.1-O&M/84, No.108-O&M/15-84 dated 10.2.1984.

1.6 DUTIES OF GROUP 'D' EMPLOYEES

- i) From first of April, 1988, Group 'D' employees have been posted permanently with different Branch Officers. The Group 'D' employees attached with the officers are required to get their attendance marked with the caretaker in the morning at 8.45 am in addition to their attendance in the section to which they are attached.

- ii) To keep the tables of the Section Officers/Accountants/Section Clerks and officer furniture in the section free from dust before arrival of the staff in the section;
- iii) To take papers from officers to sections and vice-versa;
- iv) To distribute the dak of the section among various sections of the office;
- v) Any other duty as may be given to him under the orders of the Branch Officer.

Note : The members of Group 'D' should note that politeness is expected from them in their relation with the officers/staff and if any case of insubordination and discourtesy be proved against them, disciplinary action will be taken. They should follow the instructions contained in the booklet issued separately for their guidance.

1.7 Duties of Daftaries :

1.7.1 Duties of Daftaries attached to Sections and Officers.

The daftaries attached to sections and officers have been entrusted with the following duties: -

- i) Stitching of files and vouchers given to them by the staff after arranging them properly ;
- ii) Mending and pasting of the papers and registers found torn ;
- iii) Lining of the statements and registers for the sections and officer ;
- iv) Preparing bundles and packing of the papers and articles to be despatched out of office;
- v) Preparation of file for despatch section;
- vi) All the Daftaries are required to maintain a diary in which they should note down the actual quantum of work done by them everyday. At the close of the day they should get the same initialled from the Section Officer of the section in which they have been posted.

1.7.2 **Duties of Daftries attached to G.D.**

- i) The Daftries attached to GD are required to help the record keeper in keeping the records in their proper places in the Record Room and mend and bind office files and other records as per instructions given to him by the Record Keeper.

The Record Keeper and daftaries were attached to the C.A. Sections vide O.O. No.TM/Squad/2001-C/5 dated 20.3.2001 according to which they were to stitch the bundles with big tag.

- ii) Paste a slip on every bundle indicating name of the section, head of account, name of office, date of destruction etc. duly signed by the SO/AAO of the concerned section and
- iii) The concerned section was also to keep a record of the work done by them and send a report thereof to TM Section. This step had to be taken as they were not doing their work as per norms.

1.8. **Duties of Safaiwalas**

The duty hours of the Safaiwala will be from 7.00 am to 4.30 pm with lunch break from 11.00 am to 11.30 am. On arrival, they should mark attendance in the register with the

Caretaker who will close and submit it to Accounts Officer/GD. They should thoroughly sweep the rooms, floors, corridors, varandhas and lavatories, etc. every day by 8.30 am the latest. The allocation of work among the Sawaiwalas will be done by the caretaker who will ensure the cleanliness of the office. The Safaiwalas will not normally be entrusted with the duties of the other Group 'D' employees of the office , but their services may be utilised when shifting of furniture etc. is involved. During conferences meeting the examination also the services of Safaiwalas may be utilised for shifting of chairs, tables, durries etc.

1.9. Supply of Liveries

- 1.9.1. Uniforms are to be supplied to Group 'C' and 'D' employees as per scales laid down in the handbook of Uniforms. The detailed instructions regarding scales of uniforms, and shoes etc. pattern and colour of uniforms, cloth and cost of uniforms, power of local purchase and stitching, manufacture of name plates etc. are contained in "Hand Book on Uniforms of Class-III and Class IV employees " a

publication by the department of personnel, cabinet Secretariat, Government of India.

1.9.2. Some of the important orders/decisions are however, reproduced below: -

a) The Group 'D' employees should always put on the uniforms while on duty. Disciplinary action may be taken against those who disregard these instructions.

Surprise check of Group 'D' employees will also be done to see that they wear uniforms and that the uniforms are clean and tidy.

Note :- The Section Officer/Asstt. Accounts Officer (GD) should see that the orders are implicitly observed. Any case of non-observance of these orders should be brought to the notice of the Sr.Dy.Accountant General (Admn.) through Branch Officer (GD).

(Govt. of India, MHA No.514/58-Public II dated 27.2.62).

1.10 Washing allowance

All group 'D' employees who are supplied with uniforms may be granted washing allowance at the rate of Rs.30/- pm or at the rate as may be decided by the Government from time to time.

1.11 Office Hours

The hours of attendance on all working days are from 9.30 am to 6.00 pm with lunch interval of half an hour between 1.30 pm to 2.00 pm.

Note :- It is the responsibility of the AAO/Section Officers to ensure that the absence of the members from the Sections for lunch does not exceed half an hour.

1.12 Attendance of Group 'D' employees :-

All Group 'D' employees (except Daftaries) will attend office punctually at 8.45 am and leave office at 6.15 pm. They will report their attendance to the Caretaker. The Daftaries will, however, attend office at 9.30 am except on Mondays, when they will come at 8.45 am alongwith other Group 'D' employees for inspection of their uniforms.

(A.G's. order dated 23.4.65 vide para 54 of file GD.I/Part-I/Correction/60-62-65).

1.13 Access of office building

1.13.1. The access to the office building is controlled by the issue of approved forms of passes to all persons who are authorised to enter. All members of the staff will be issued permanent

identity cards bearing a photograph and other details of the persons concerned to enable the pass holders to be identified.

A register will be maintained by the Receptionist for those members of staff who do not bring their Identity Cards issued to them for entering their names etc. The register will be submitted to Branch Officer (G.D.) daily.

Note:- An employee of this office when placed under suspension shall immediately deposit the permanent identity card issued to him with the Branch Officer (G.D.).

(A.G's orders, dated 31.8.61 in File No.GD/Security/Recep./61-62).

1.13.2. Temporary (Entry) passes will be issued to Govt. Servants other than the members of this office and other approved persons whose official duties necessitate frequent entry. The period of validity of permits is restricted to one week, and may be extended by endorsement upto a maximum period of one month, after which the permit is cancelled.

1.13.3. No outsider will be allowed entry in the office premises whether during or out of office hours except on business or with the permission of the receptionist. The receptionist will issue serially numbered temporary passes in the prescribed form to all visitors coming to the office for bonafide purposes. The visitors may see only Gazetted Officers. The

receptionist will also require the visitors to surrender their temporary passes issued to them before they leave the premises. Three registers (two of temporary passes and one for unofficial visitors) will be maintained by the receptionist for visitors who come to office for official reconciliation and private purpose showing serially and full particulars of each visitor. All these registers will be submitted to Branch Officer (GD) daily.

- 1.13.4. Visitors desiring to meet the members of the office for non-official purposes should not be supplied with passes for entry into the office. If necessary, the members may be requested to meet the visitors in the “Reception Hall “.

1.14 Spitting and smoking in office :

Spitting is a habit which tends to the dissemination of infectious diseases and is otherwise objectionable. Section Officer/Asstt. Accounts Officer is expected to co-operate in seeing that no one spits in the office. Smoking in the rooms/halls is also prohibited.

1.15 Cleanliness of room sections etc.

1.15.1 Group 'D' employees doing duty under Branch Officers will be held responsible for the cleanliness of rooms to which they are attached.

They should dust the tables, books, cases etc. and see that the Safaiwalas/Farrashes have done their work properly in these rooms. Other Group 'D' employees, who have been asked to dust the furniture and records lying in the sections, should complete their work before 9.30 am.

1.15.2 The following rules should be carefully observed :-

- 1) Furniture should be neatly arranged in the section.
- 2) Waste-paper should be placed in receptacles (buckets) provided for it and not thrown on the floor ;
- 3) Every member of the staff should tidy up his table every evening before he leaves the office.
- 4) No files, registers, or papers should be kept on the floor.
- 5) Important papers and vouchers should be kept safely to avoid their being lost or misplaced.

CHAPTER-2

RECEIPT AND DESPATCH BRANCH

2.1. General

This branch is responsible for the receipt, registration and distribution of all the inward correspondence concerned.

This branch is also responsible for the despatch of letter etc. to local and outside offices.

2.2. Receipt Branch

2.2.1. Postal Dak

- i) If the outer cover itself contains the name of the officer or bears indication of the section to which it is to be delivered they shall not be opened but shall be delivered the same day through a transit register to that officer or section. If the outer cover is addressed merely as “the Accountant General” and is not sealed” though marked “Confidential or Secret” it may be opened and sealed cover inside taken out. It shall then be delivered without opening the envelope through a transit register to the officer or section addressed in the sealed cover. In all other cases, the sealed cover/covers shall be delivered without opening to the Secretary to the Accountant General through Transit Register.

- ii) All letters and papers received should be stamped on the upper left hand corner with the office date stamp and ;
- iii) Should promissory or currency notes, postage stamps or other valuables be received, these should be entered in the Register or valuables, kept in the custody of the section-Incharge and passed on to the Sectional Officer(s) concerned.

(O.O.No.762 dated 10.9.53 GD file as modified under DAG (Admn.)'s order dated 1.5.65 in file No.GD/Manual PT.II/Reserved Chapter 8).

2.2.2. Local Dak

Local Dak is received in this office from 10.00 am to 4.00 pm . Urgent and important communications are, however, received till 6.00 pm . They are handed over to the marker who will take action as in sub-paras (i) to (iii) of para 2.2.1 above.

2.3 Opening of Dak

2.3.1 The dak including bearing and insufficiently stamped covers received separately should be opened thrice a day viz. 10.00 am , 12.00 am and 3.00 pm. All dak should be opened in the presence of the Section Officer/Asstt. Accounts Officer. Every endeavour should be made to preserve all envelopes

etc. received in the Inward Dak (both registered and unregistered) for further use. All documents received in GD Section should be stamped as distinctly as possible with the office date stamp which should be affixed on the blank top left hand corner of each document. Different stamping ink can be used for the three daks.

2.3.2 Receipt of telegrams in this office.

All the telegrams received in the office during office hours on working days will invariably be put up to the Accountant General/Group Officers unless they are not on restricted holiday/leave. In case of the AG/Group Officer being on restricted holiday/leave, the telegram should be shown to the Branch Officer of section concerned immediately for initiation action and signature of the section officer/accountant obtained on the telegram in token of the same having been delivered to the Section and thereafter all such telegrams should be put up to the Accountant General/Group Officer on the next day. As for the telegrams received on holidays, these should be put up to the Accountant General /Group Officer on the next day as usual, except the telegrams from Comptroller & Auditor General of

India, Govt. of India which should be sent to their residences the same day by the caretaker.

2.3.3 Dak received through speed post.

Dak received through speed post on holiday/after office hours will be received by the Chowkidar on duty and will be handed over to GD Section. On next working day GD Section will verify and pass on the dak to the concerned officer through special messenger without any delay in case the dak received is in the name of the officer or is of urgent/important nature.

2.3.4 Examination of covers

Before opening the covers they should be carefully examined and after they are opened and the contents emptied, the covers should again be examined to see that nothing has been left in.

2.3.5 Retention of used envelopes received from outside.

All covers received from other offices should as far as possible be used again in the office by removing the economy labels pasted to the flaps and pasting new ones on them, the addresses being written on the labels only. When opening the covers therefore, care should be taken to open

them without damaging the flaps of the covers in any way. All damaged covers which cannot be used again should be torn and kept in the waste paper room for possible sale alongwith other waste paper.

2.3.6 Circulation of Dak amongst officers

(i) Receipt Branch shall prepare pads in respect of dak received from Government of India and Government of Rajasthan for submission to the Accountant General for perusal. After perusal by the Accountant General, these dak pads are to be circulated to Group Officers.

(ii) Stenographers attached to the Group Officers shall be responsible to ensure that they pass on these pads to the next group officer so that the Group 'D' official attached to the Group Officer who has seen the pad in the last return same to the Accounts Officer (GD) on the 2nd working day positively. Group Officers may record the same time also together with dated initials on SY-24 to help in locating delay in transit. These letters on receipt in GD should be distributed to the sections latest on the 3rd working day in the forenoon.

2.3.7 **Documentation of letters etc.**

Separate diary registers will be maintained in the General Department Section for: -

- i) Letters including reminders received from the Comptroller and Auditor General and Government of India.
- ii) Letters including reminders received from the Rajasthan Government Secretariat.
- iii) Transit Registers of each section for Miscellaneous Dak.
- iv) Register for Secret and Confidential letters.
- v) Separate registers are also maintained for Registered letter, Special Seal Authority, Pension Case, Telegram and Cheques.

2.3.8 **Urgent letters -Treatment of**

- i) Letters marked 'Urgent' will however, be picked out, registered and delivered to the section concerned with the least possible delay, through the urgent transit book. The remaining papers will be sorted and distributed among the diarists who will make the necessary entries in the appropriate receipt registers. The date of receipt should be entered prominently across the page over the first entry for the dak in each register. The serial number should at the same time, be entered in the first column of the receipt

registers concerned and in cases where a docket sheet is attached to the inward letter, the subject of the letter should also be copied by the diarist under the heading 'subject' of the receipt register.

- (ii) All the letters received from the Comptroller and Auditor General of India should invariably be sent to the Accountant General (A&E) Secretariat for perusal and orders of the Accountant General. These letters will then be entered in a separate Register in A.G's. Secretariat. The letter, after these have been seen by Accountant General will then, be sent to the concerned Group Officer for onward transmission to the section concerned for final disposal.
- iii) The diarist (marking group) will mark on each paper the department or the office to which it relates. If a paper requires action in more than one section, all the sections concerned will be indicated thereon by their distinctive letters, the sections primarily responsible for disposing and eventually filing the paper being indicated first.

2.4. Distribution of Dak to the Sections concerned

With a view to streamline the process of distribution of dak and documents from Receipt and Despatch branch the following procedure has been prescribed: -

i) The Section has been supplied with Automatic Max hand numbering machine for use on all the letters or documents received in the section. The detailed procedure is as under: -

ii) All letters received from Government of India, State Governments and other documents and valuable received under registered/insured covers which are individually diarised in GD section shall be machine numbered by using red ink. The number will be put on the upper left hand corner below the office date stamp. This machine will provide repeat impression facility so that the number noted on the letter is also affixed in the diary easily without mistakes. For this, letters received by post, after sorting out category-wise will be machine numbered at time of diarising. The letter received from the State Government will be machine numbered at the time of submission of the dak pad to the Accountant General/Group Officers. In all

these cases the same numbers will, thus, also be affixed in the diary registers, at the same time, by the repeat facility.

iii) Single impression shall be used for numbering of all other dak-which is not diarised individually in GD Section before distribution. To facilitate distinction between the two types of dak i.e. the diarised one and non diarised one, blue ink shall be used for this machine. For letters not diarised, single consecutive numbering shall be done after their sorting has been done. The number of letters received daily shall be noted in a separate register of undiarised letters to be maintained in GD section

iv) The letters which are diarised in GD section before distribution should be kept in a separate pad for each section. The procedure for distribution broadly remains the same as at present. The entries in these Dak Pad will be only in numbers of different categories (and not by each individual letter) as per the proforma at **Annexure 'I'** to this chapter. All other letters which are not diarised in GD shall be put in a second pad in which, under each date, the total number only shall be noted. Thus , each section in the office will keep and send two dak pads to GD daily.

v) It will be the duty of the Group 'D' employee attached to a Branch Officer to ensure that both the dak pads are lifted from GD and delivered to the Section Officers/Supervisors of the section concerned daily at 10.30 a.m latest. On receipt of dak pad from GD Section, the Section Officer/Supervisor concerned will check that the number of letters received is the same as that mentioned in the dak pad and then set his dated initial thereon. In case of variation between the letters received and those sent by GD the matter shall be referred to GD. Thereafter, the Section Officer/Supervisors concerned shall submit the TR to his Branch Officer who will return the same to the section concerned. All such letters will be diarised before the end of the day without delay.

vi) If a letter marked to a particular section is found to be not pertaining to it, the same should be returned to GD section in the same dak pad under the dated signature of the Section Officer who should state reasons why he considers that it does not relate to the section and also indicate the section to which that letter in his opinion pertains. On receipt of the dak pad the GD section will remove all such

unaccepted letters from the dak pad and after re-examination of the marking, add such "Remarked letters" in the dak pad of the Section to which the same relate. Taking a serious view of the delay in clearance of dak pads/Transit Registers by Sections and non-acceptance of dak pertaining to them by marking 'Not-For' the Section without recording dated signatures of SO/AAO/BO, A.G.(A&E) vide Circular No.45 issued under No.GD/Receipt/dak pad dated 4.4.2003 directed all the Branch Officers to ensure prompt and careful clearance of dak and their return to GD (Receipt) on the next day morning latest by 11.00 AM. If any of such letters are not accepted even by those sections to which these were remarked, these will be sent by the Branch Officer concerned i.e. Branch Officer (TM), Branch Officer (WM) with reasons, for necessary action. The Branch Officer (TM/WM) will then decide, in consultation with the Dy. Accountant General (A/c) if necessary, the section to which such letters should be delivered.

vii) Branch Officer/GD will get from the section by 12.00 noon daily, a report of the dak pad not lifted from GD and another report at 4.00 pm on the same day of the dak pad

not received back in GD. GD shall then impress upon the Branch Officer concerned whose duty it will be to ensure that the dak pad are collected immediately GD Receipt and Despatch Branch shall also submit, in a register, the daily position of number of letters/documents received categorywise in the following proforma to the Branch Officer G.D.

Proforma-I (Register of Daily Inward Dak)

No. of Diarised Letters

Date	No. of undiarised letters received	Govt. of India	State Govt.	Insured/regd.dak e.g.Spl.Seal authorities valuables etc.
1	2	3	4	5

Total	No.of letter distributed to section	No. of letters returned to GD.	Initials of Acctt./SO
6	7	8	9

2.5. UNOFFICIAL REFERENCES.

All unofficial references whether they are received from the Comptroller and Auditor General should be diarised in register opened for the purpose (form SO.Sy.318-A) in receipt section after submitting them to the Accountant

General for perusal in the dak stage and then sent to the section concerned through the Branch officer. The acknowledgement of the section officer should be obtained in the register. U.O. references should be disposed of within three days of their receipt in the sections. If any U.O. reference is delayed beyond the period, the Gazetted Officer-Incharge must look into the case personally and furnish an explanation for the delay. The disposal or the stage of disposal of un-official references, received upto the end of every Wednesday should be reported to Receipt section on or before the following Monday to enable correspondence section to close the register and to submit consolidated weekly reports to the Accountant General on Tuesday.

Note: 1) The unofficial files should be kept intact and returned without any paper being dropped and section officer of the sections concerned will be personally responsible for this.

Note: 2) D.O. letters received from authorities other than the C.A.G. or the Government of India, are to be dealt with as indicated in paragraph 2.6.1. below.

2.5.2. Whenever an official reference is received by an officer or a Section Officer direct from the Accountant General and he

has reason to believe that it has not been registered, he should see that it is sent for registration before it is taken up for disposal.

2.6. Demi Official letters

2.6.1. Demi-Official letters other than those received from the Government of India and the Comptroller and Auditor General are not indexed in the General Department (Diary-Section) but are simply handed over to the officer to whom they relate through T.R. where they should be indexed in the Section Diary. All communications of the kind mentioned in this paragraph should as far as practicable be disposed off on the day of receipt, but Section Officers/Asstt. Accounts Officers should bring personally to the notice of the Branch Officer cases where the documents has not been disposed off within three days of receipt.

2.6.2. Demi –Official letters to Accountant General

All demi-official letters addressed to the Accountant General should be received by the Secretary to the Accountant General and entered in a separate diary. He shall be responsible for chasing the prompt disposal of all such demi-official letters.

2.6.3 Under cover-documents such as treasury action vouchers, periodical statements, scheduled posts are dealt with like ordinary letters except that they are not mixed up with the latter but are dealt with by separate clerk who register them in a separate transit book kept for each section and distribute them to the sections in the same way as ordinary letters.

2.7. Secret and Confidential Documents

Instructions for the treatment and safeguarding of top secret, secret and confidential documents have been issued in the form of a separate pamphlet. These instructions should be observed strictly by all sections.

2.8. Unsigned and incomplete letters

If any documents is received unsigned or incomplete in any respect or is not required by this office, the section for which it is marked should take action on it. In cases, however, in which a letter or paper is wrongly delivered to this office or a reminder is received to a letter which is not traceable, the receipt branch, should at once send the letter or paper to the proper office or call for a copy of the letter to which attention has been drawn.

The fact of missing enclosures, if any, should also be record by the diarist of the Receipt and Despatch Branch at the time of diarising letters. The section finally dealing with the letter will call for the missing enclosures.

2.9. Receipt of valuables

(i) Register of valuables in Form S.Y.249 should be maintained in the Book Section/PAO/Account Current Sections.

(ii) Transmission of valuables

The sections having cheques, Government Promissory notes, Drafts, Bills of Exchange etc. which have to be sent to the Bank for credit of Government accounts may send them in a sealed cover to the Section Incharge, who will arrange to send the covers to the Bank and obtain acknowledgements in the transit book maintained separately for this purpose.

iii) Review of the Register of valuables.

iv) The Branch Officer (Book) will review the register of valuables weekly to satisfy himself that all the valuables have been properly disposed of and issue warning slips to the sections concerned in cases of delays : (i) in the disposal of the valuables (ii) in obtaining acknowledgements thereof or (iii) in noting the acknowledgements in the register. He

should initial at the foot of the last page so reviewed in token of the fact that all previous entries have been examined and the valuables are found to be satisfactorily disposed of.

2.10. Procedure for receipt and disposal of Notice under 80 C.P.C.

The following procedure is laid down for the receipt and disposal of the Notices under 80 CPC and court summons served on this office: -

I. NOTICE UNDER 80 C.P.C.

Notices under 80 C.P.C. when received in this office in GD Section will be put up to the Accountant General and then to the concerned Group Officer by that section at the Dak stage. After the same have been seen by the Accountant General/Group Officer, these will immediately be passed on to the Branch Officer of the Section concerned in a separate register to be opened for the purpose by GD Section. The section should, therefore, immediately process the case and dispose of the same latest within a period of three days from the receipt of the Notice after obtaining the orders of the Group Officer/Accountant General. In case the section apprehends some delay because consultation of old records

is needed this, fact may be brought immediately to the notice of the Group Officer.

II. Serving of Court Summons

Court summons can broadly be put in two categories viz: -

- a) Summons in the name of individual official;
- b) Summons in the name of Accountant General for production of records/oral evidence appearance in the Court in case where the Accountant General has been made a party.
- a) Summons for individual official.

These summons when received will be put by GD Section to the Sr. Dy. Accountant General (Admn.) at the dak stage and thereafter may be passed on by that section immediately to the Legal Cell for serving the same in turn on the persons concerned named in the summons. The Section Officer (Legal Cell) will be held responsible for prompt delivery of the summons. If missent to this office, it should be despatched to the Head of Office concerned the same day and it should be pointed out to the Court concerned that summon was sent to this office by mistake and that it has been redirected. The official, who thus gets the summons will, if the summon has been served on him in his official

capacity, obtain the orders of the Group Officer/Accountant General for appearance before the court. In case the official gets the summons in connection with the case not connected with his official duty, he may appear before the court after obtaining leave for the period required.

- b) Summons received in the name of Accountant General for production of records etc.

Such summons when received will be shown to the Accountant General/concerned Group Officer at the Dak stage by GD Section and after the same have been seen by the AG/Group Officer, will be passed on to the concerned section in a separate registered to be opened for the purpose by the GD Section. The section will, process the case immediately thereafter in consultation with TM section and obtain orders of the Accountant General for producing the record before the court latest within a period of 5 days of the receipt of such summons. If it is apprehended that it may not be possible for the section to send the records to be produced before the court on the date fixed, this fact may be brought by the concerned section to the notice of the Accountant General through T.M. Section and reply to that effect sent to

the Court latest by the third day of the day the summon was received in the section.

(Authority : Accountant General's orders dated 12.12.72 in file No.GD>I (Manual/65 72-73).

2.11. Registered letters and parcels

2.11.1. Registered letters and parcels which are generally presented with postal challans in duplicate will be received and acknowledged personally by the dealing assistant or in his absence by any other accountant authorised by the Section Officer/Asstt. Accounts Officer.

2.11.2. The Branch Officer GD should immediately take possession of all valuables received and dispose them of. The letters etc. will then be passed on to the Section Officer/Asstt. Accounts Officer (GD) for marking etc. together with the challan duly intialled which will be filed in a separate file of postal challans.

2.11.3. The postal challans and the Diary Register for registered letters will be placed before the Section Officer/Asstt. Accounts Officer every day for review. He will complete the entries in the Registers with the number of letters as shown

in the postal challans and record the following certificates under his dated initials.

“Compared with the postal challans and found correct”.

- 2.11.4. To avoid any possible delay that may arise from the fact that registered and insured packet addressed by name to a certain officer might reach the destination after that officer had made over charge to his successor, it is necessary that before he leaves head quarters on transfer he gives a letter of authority to the post office in favour of the officer who will be incharge of his duties.

2.12. Gazettes

Government of India gazette, on receipt in the section, is diarised in the diary of letters from Central Government and is sent to Library, where part-III section-I of the Gazette is circulated among the group officers and the rest is passed on the TM Section for necessary action. Similarly the copies of the Rajasthan Gazettes are also sent by GD section to Library section. From Library the Rajasthan Gazettes are also sent to TM section for further necessary action.

On receipt back from TM Section, the copies of the Gazettes are finally recorded in the Library.

2.13. Despatch Branch

Receipt of papers for despatch

- i) All documents intended for despatch will bear the section's abbreviation and the number and date made over by the section to the despatch branch. The letters/documents received in GD section for despatch should be despatched on the same day, but in the event of heavy receipt, on the following morning without fail. Daily progress report of the work should be submitted to the Branch Officer on the following day. All ordinary letters statements, returns etc. intended for despatch will ordinarily be received in GD section from various sections by 12.00 noon. If any letters, authorities etc. are to be sent registered, they should reach the GD section by 12 noon on weekdays. Urgent letters marked 'out today', 'SPEED POST' and DO letters will be received in GD Section upto 4.00 p.m. under the orders of the Branch Officer. Only in exceptionally urgent cases these will be received in GD Section upto 6.00 p.m. under the orders of the Group Officer concerned. No. urgent letters or

telegram will be received for despatch after 6 pm unless the notice has been sent to the despatch branch before hand. Date of despatch must be altered by the sectional despatch clerk in the case of letters which are not sent to the despatch branch by 12.00 noon on the same day. No registered letter will be received after 4.00 pm unless it is approved by the Group Officer concerned.

- ii) The papers meant for despatch should be entered by the sections concerned as shown below: -
 - a) **Category A**:- Telegrams, dak for all offices and places to be sent by registered post, Speed Post, Insured Parcels, CAG and other Accountant General's, Directors of Audit and Government of India Offices.
 - b) **Category B**:-All offices in Jaipur City (excluding telegrams and letters to be sent by registered post).
 - c) **Category C**:- All dak intended for places in the Jaipur Rural, Karauli, Beawar, Dausa, Dholpur, Alwar, Bharatpur, Sikar, Jhunjhunu, Sawai Madhopur, Ajmer Tonk and Dungarpur Districts (excepting Jaipur City dak to be sent by register post and telegrams).
 - d) **Category D**:- All dak intended for places in the Kota, Bundi, Jhalawar, Bikaner, Ganganagar, Churu, Banswara, Baran,

Hanumangarh and Bhilwara districts (excepting dak to be sent by registered and telegrams).

- e) **Category E**:- All dak intended for places in the Jodhpur, Pratapgarh, Rajsamand, Pali, Jalore, Nagaur, Barmer, Sirohi, Jaisalmer, Udaipur and Chittorgarh Districts (Excepting dak to be sent by registered post and telegrams).

(O.O.No.TM/63-C/183, dated 18.10.1963).

- iii) The despatch numbers should be marked in the section itself, and the office copies need not be sent to the despatch branch. In the despatch branch, each of the despatcher receives letters pertaining to his category and gives his dated initials in the transit registers. The transit register should be collected by the peons attached with the officers by 1.30 p.m.

2.14. Documentation of letters for despatch

The despatcher sorts out the letters of each destination departmentwise and enters them in the despatch register which contains the following columns: -

Name of Section	Section's despatch	Place of destination	Amount of service
		No.	postage
1.	2.	3.	4.

It should be carefully seen that as far as possible all letters addressed to one office are put in one envelope as to observe utmost economy in expenditure on postage stamps. Single letters addressed by name should be sorted out in the 'Miscellaneous' column and despatched accordingly.

Individual urgent communication may be sent by special messengers if it is absolutely necessary in the public interest.

2.15. Despatch of documents

2.15.1. Documents marked in list (A) below should invariably be despatched by registered post and as regards those marked in list (B) it is enough if a certificate of posting is obtained. To facilitate the work of the despatcher, a note 'Registered Post' or 'Certificate of posting' should be made at the top of each document to be despatched:-

(A). Registered Post

1. Service Books
2. Cheque Books
3. Policies
4. Bank Drafts, Bills of Exchange etc.
5. Inspection Records if it is required to be sent to the Inspection parties of Audit Department by this office.

6. Pass Books
7. Settlement Books
8. Civil Accounts
9. Succession certificates and powers of attorney.

B. Under Postal Certificates

1. Confidential Letters (Personal address)
2. Service postage stamps
3. Appointment orders
4. Store Invoices
5. Consolidated Treasury Receipts
6. Attachment orders and Court Summons.

C. Returns to the CAG

CAG has desired vide his letter No.582-Audit/242-99 dated 17.11.2000, referred to in A.G.(A&E) office order No.18 dated 12.12.2000, issued vide No.TM-III/550/A&E/K-239/2000-01/2000 dated 12.12.2000, directed all the field offices to send the returns to his office by E-mail invariably adhering to the dates fixed for the same.

2.15.2 Address should be completed

Change of address will be intimated to the despatcher who should note the same for guidance. He will be responsible

for seeing that deliveries are made to the correct addressee only. Primarily it will be duty of the section, from which the letters or other communications are issued to enter the correct address with destinations, in office copies of drafts, before they are sent to Branch Officer for approval. If abbreviations are used, they must be generally understood and included in the list of recognised abbreviations. Drafts etc., received by the Despatch Section, with incomplete addresses should be returned to the respective sections for being completed before being typed or despatched.

2.15.3 Despatch of Confidential letters

All confidential letters and papers should be sent to the despatch branch by the section concerned duly closed in envelopes, sealed and addressed as such. The despatch branch will record the number and address and place it in another cover with the address etc. and despatch it to the proper addressee.

2.16. Duties of Despatcher

- 2.16.1 The despatcher is required to ensure that: -
- i) The date of despatch is recorded;
 - ii) The address has been correctly written;

iii) The enclosures mentioned in the body of the letters are attached thereto. Primarily, it is the responsibility of the sectional accountant and the diarist to ensure that all the enclosures are properly attached to the out going letters and these are duly signed, where necessary, by the Branch Officer; and

iv) The stamps are affixed appropriately after proper weightment, where necessary, so as to avoid over or under charge.

Note: This should be test checked by the Incharge Receipt and Despatch Branch once a week, and by the Section Officer GD once in a fortnight and by the Branch Officer once in a month.

The results of this test check will be duly recorded in the despatch register.

v) All covers should be properly franked with the office seal and signed by the despatchers;

vi) The dak books of the local messengers should be verified to see that the papers have been properly delivered to the addresses and receipt obtained therein and;

vii) The Incharge, Receipt and Despatch Branch and the Section Officer should keep a watch over the daily clearance of the letters intended for the despatch.

2.16.2. A consolidated report regarding the working of the section i.e. Receipt and Despatch work will be submitted to the Branch Officer by 10.30 am. The following day and Sr.Dy.Accountant General (Admn.) on every Tuesday.

2.17. Economy Labels

They should be used on envelopes for all ordinary correspondence except when the contents are bulky or of a confidential nature or when it is proposed to send the covers insured. They are not to be used for covers addressed to private individuals or firms or to foreign countries.

2.18. Use of authorised stationery

2.18.1. The symbol with the motto “Ashok Stambh” has been approved by the Comptroller and Auditor General of India as the distinct emblem of the Indian Audit and Accounts Department.

2.18.2.(i) Distinct emblem and logo as approved for use of all the offices of the Indian Audit and Accounts Department dealing primarily with State Government Departments should be

used in signs, stationery (letter heads and envelopes) file covers, certificates, identity cards, advertisements etc. till the existing stock of stationery is phased out.

- ii) Receipts and Despatch Branch should ensure that right type of envelopes etc. are used by the section for day today consumption.

(Authority: CAG's circular No.13 issued vide No.134-O&M/126-85 E dated 19.9.1988).

**2.19. MAINTENANCE OF SERVICE POSTAGE STAMPS
ACCOUNTS.**

2.19.1 The following instructions have been issued for proper maintenance of service postage stamps: -

- i) Main Stock Register, Expenditure Register category Register as well as Denominationwise Register of Service Postage Stamp should be page numbered and a certificate regarding number of pages contained in it recorded on the first page under the signature of Section Officer/Asstt. Accounts Officer.
- ii) The entries relating to stamp received from P&T department and subsidiary stock registers, should be attested by Section Officer/Asstt. Accounts Officer.

- iii) Erasures, corrections and over-writings shall be avoided as far as possible in various records. In cases where these become inevitable the same may be done neatly and got duly attested under the dated signatures of the Incharge Receipt and Despatch Branch.

2.19.2. Custody of Stock of Service Postage Stamps

- i) The main stock of service postage stamps would be kept in the personal custody of AAO/SO(GD-III) alongwith a “Register of SPS kept in GD Section” to be maintained in proforma given below: -

Date	Opening balance	Receipt	Total	Issues to dealing persons in GD-III Section	Dated signature of I/C Receipt Branch.
1.	2.	3.	4.	5.	6.
Closing balance	<u>Denominationwise details of</u>			Sign. of AO GD	Remarks
	Receipt in Col. 3	Issues in In Col. 5	Closing Balance in col.7		
7.	8.	9.	10.	11.	12.

- ii) Receipts of SPS from P&T department after being entered and attested in the Main Stock Registers and Denominationwise Register of GD section, would be lodged in the office cash chest by A.O. GD. Necessary entries in the Register mentioned at 2.19.2 above would be made by him and signatures recorded in column (11) thereof.

2.19.3. i) Physical verification of SPS in hand:- Surprise physical

verification:-

- a) On the 5th of every month AO/GD would put up a note to Sr.D.A.G. (Admn.) to nominate a date for conducting surprise physical verification of stock of Service Postage Stamps in hand by AO/GD on that date. A report would be submitted to the Sr.D.A.G. (Admn.) the same day;
- b) The surprise physical verification would be conducted in addition to the monthly physical verification presently being conducted at the close of every month;
- c) Further, each time proposals for purchase of service postage stamps are submitted, balance of stamps in stock should be verified and certified by actual physical verification by A.O./GD.

ii) Monthly Physical verification of service postage stamps:

a) On the last working day of each month the expenditure register and other records would be closed for the month and submitted to the A.O./GD alongwith balance of SPS in stock for physical verification.

b) The Accounts Officer/GD will verify the balance of SPS in hand physically and record the following certificate in token thereof;

c) “Certificate that the balance of SPS in hand has been verified physically by me today for Rs. -----(in words and figures), the denominationwise break-up of the same is as under: -

Details -----

- d) Certified that the balance of SPS for Rs.-----
verified physically by me today includes-SPS in stock with
the Incharge S.O./GD;
- e) The following certificate should be recorded at the close of
each month under the signature of S.O./GD/Incharge Receipt
and Despatch Branch:-

(iii) Main Stock Register:-

- Certified that (a) all the SPS received from the P&T
department during the month have been correctly entered in
the Register and entries attested;
- b) The value of unspent SPS unspent received back from
various sections (which have been issued to them for use in
emergent circumstances) during the month have been
correctly entered and tallied with value shown in the abstract
for this month in the register of SPS.

2.19.4 Expenditure Register of Service Postage Stamps

- i) Certified that (a) daily totals of category registers have been
correctly recorded in the Expenditure Register;
- b) Daily Grant Total of the Expenditure and monthly
totals of each category have been correctly worked out.

- ii) The daily figures in the Col.SPS received have been correctly recorded and tallied with those shown in the Main Stock Register of SPS and Denominationwise Register of SPS in the Col. ‘Stamps Issued’ and ‘Total’ respectively.

2.19.5. Register of SPS issued to the Sections.

- i) Certified that (a) the value of SPS issued to sections for emergent duties as recorded above has been correctly taken over in the Expenditure Register against the date concerned.
 - b) The value of SPS received back from field parties as recorded above has been correctly taken over in the main stock register and Denominationwise register of SPS.
- ii) In respect of various registers the following special points should be observed;

2.19.6. Main Stock Register of Service Postage Stamps.

The totals of the columns “Stamps Received” and”Stamps issued to Despatchers” would be worked out at the close of each month and the following abstract prepared: -

a)	Opening Balance	-----	-----
b)	SPS received from from P&T Deptt.	-----	-----
c)	Total Receipts	-----	-----
d)	Expenditure during the month	-----	-----

- e) Balance of SPS in -----
 stock at the close -----
 of the month. -----
 (in figures and words)

2.19.7. Expenditure Register of SPS

- i) Besides working out the grant total of expenditure relating to all categories the vertical totals of expenditure of each category may be worked out at the close of the month in order to ensure arithmetical accuracy of the total expenditure for the month.
- a) The daily totals of each category register including the register of SPS issued to field parties be checked cent-percent the next day by an official other than the official maintaining the register. A certificate about check of totals by an official other than the writer of record be recorded and signed in full by the checker on each page in token thereof.
- b) The Incharge Receipt and Despatch branch shall test check totals of each register in such away that one day totals in respect of the category registers are covered in a week and record a certificate to this effect at the close of the month specifying the date and page numbers of each register checked by him.

2.19.8. Register of Service Postage Stamps issued to sections.

- i) In order to ascertain the position of issue and receipt back of SPS issued to sections and field parties on any date a register in the following proforma should be maintained.
- ii) “Register showing date-wise details of SPS issued and received back from sections/field parties.

Date	Name of Section / field party	Value of SPS issued	Value of SPS recd. back	Denomination wise details of issue/receipt of SPS
1.	2.	3.	4.	5.
Details of account/refund received from section/field party with date			Remarks (File No.etc.)	
6.			7.	

(Authority AG.I/GD.II/SPS/Spl.Invest./83-84/410 dated 26/29.10.83).

2.20. Restriction of the use of Service Postage Stamps.

Service Postage Stamps should be used for official correspondence addressed to the common wealth countries while correspondence for other countries should be made by means of ordinary stamps because correspondence addressed to such countries by means of ‘Service Stamps’ are treated as unpaid and double the postage charges are recovered from the addressee on delivery.

2.21. Use of Franking Machines for Despatch Work.

- 2.21.1. Pitny Bowes Franking machine has been purchased in December 2004 in the office to facilitate franking of any

kind or class of mail. The machines save time and effort which other wise was consumed in affixing service postage stamps on the material to be despatched. The machines should be handled with care. The machines should be used to the maximum extent to save labour on affixing service postage stamps.

2.21.2. It will be the responsibility of the incharge of Receipt & Despatch branch to see that the machine is got serviced monthly or quarterly as per terms of contract or got repaired immediately whenever needed. It will also be his responsibility to see that the franking machines is regularly fed with 'Stamping Limit' whenever needed.

2.21.3. The Post Office allows three percent rebate on the quantum of postage stamps saved due to use of Franking Machine. It will be responsibility of the Incharge of Receipt and Despatch branch and Section Officer/Asstt. Accounts Officer, GD to ensure that the rebate is got reimbursed from the Postal Authorities every year.

2.22. Economy on postage and Telegrams.

With a view to observe economy in expenditure on postage and telegrams the following instructions should be observed:

- i) Whenever possible, covers should be sent as unregistered parcels according to the postal rules as these will involve lesser postage.
- ii) Cyclostyled or printed copies of the letters which cannot be combined with the other letters in one and the same envelope can easily be folded and sent by Book-Post as it involves a comparatively less postage.
- iii) The Section should also play an equally important part in observing this economy. For instance, in the case of telegrams, if savingrams of Express Letters, or if ordinary telegrams instead of Express Telegram can serve the purpose adequately, more expenditure on such account can be avoided. In the case of Cyclostyled and Printed circulars, address should be written by the Sectional Receipt and Despatch Clerk on the back page at the top to enable it to be folded and sent out as per Book-Post.

(Authority: OO No.I/GD/ dated 15.11.54).

2.23 Communications addressed to persons out of India.

All communications to the address of the persons employed in the Indian High Commission, Trade Commission and Indian Embassies abroad should be sent through ‘The

Ministry of External Affairs' Government of India, New
Delhi properly addressed as per column or specimen given
below: -

Shri
First Secretary,
High Commission of India,
Karachi
C/o Ministry of External Affairs,
New Delhi-110001

Because all the dak intended for Government of India
Missions/Embassies in foreign countries, is sent by the
Ministry in the Diplomatic Bag, it is, therefore, essential that
the words 'By Diplomatic Bag' (in capital letters) should be
prominently written on the letters and envelopes of such
communications.

(Authority : Order of the AG dated 7.1.70 File
No.GD.II/Manual/69-70).

ANNEXURE-I
(Referred to in para 2.4)

DAILY ACCOUNT OF RECEIPT & DISTRIBUTION OF DAK REPORT

DATED-----

A.	Balance (undistributed Dak) brought forward	-
B.	Dak Received:	
i)	Second Dak by Post (Previous Day)	-
ii)	Second dak at the counter (Previous Day)	-
iii)	First Dak by post (on date)	-
iv)	First dak at the counter (on date)	-
v)	Circulation Dak Govt. of India	-
vi)	Circulation Dak Govt. of Raj. English	-
vii)	Redirected letters	-
	Total Receipt	-----
C.	Total (A+B)	
D.	Dak distributed:	
i)	Ordinary Dak Pads	-
ii)	Registered Dak Pads	-
iii)	Special Seal Authorities	-
iv)	Telegrams	-
v)	Draft etc.	-
vi)	Summons	-
vii)	Others	-
	Total Distributed	-----
E.	Balance undistriubted (C-D)	
	Reasons for Dak lying undistributed and steps taken to avoid delays in distribution of dak.	

RECEIPT INCHARE

CHAPTER-3
TYPE BRANCH

3.1 Supervision

The general supervision of the Type Branch is exercised by the Manager/Type Pool section who is responsible for proper functioning of the section

He attends to: -

- i) The receipt of drafts from sections and distribution of the same to the typists;
- ii) The submission of daily progress report to the Branch Officer (General Department).
- iii) Preparation of indents for the stationery requirements of the Typing Section;
- iv) Submission of the register regarding the conditions of computers in the section to the Branch Officer (GD).
- v) The supervision and upkeep of computers.

Note :-(1) A stock register of different machines such as computers, printers etc. is maintained in GD section. The register is required to be put up to the Branch Officer on 15th of every month and to the Sr.D.A.G.(Admn) on 15th of April, July, Oct. & January each year.

Note :-(2) Sectional Clerks will be held personally responsible for the computer under their use. They should not allow any outsider or any mechanic to have access to the computers under their charge unless permitted by the B.O. (GD) after checking their credentials and identity.

(CAG's endst.No.1403-NEG.I/6-55 Part-III dated 19.7.1955).

3.2. Norms pertaining to quantum of work to be done by English/Hindi Typists and Comparers.

- i) a) English Type: 860 Lines (7500 words) per day per typist.
(Authority:-CAG's letter No.100-O&M/39-86 dated 30.1.1987).

Hindi Type: -

- b) Taking the minimum typing speed of 25 words per minute and after making allowance for factors like breaks and interruptions, fatigue and subsidiary processes etc., a Hindi Typists should give an output of 6000 words per day or 600 lines per day.

(Authority:-A.G's orders dated 24.5.87 at para 45/N of Type Pool file No.Type/1986-87-88).

- ii) In the case of letters and other communications, the number of words in the body of the letter or communication alone

should be counted. An addition of 60 words will be made for addresses and salutations in respect of each letter or communication.

- iii) The above standard would apply to cutting stencils from running matter. An allowance of 25% (i.e. 100 words to be treated as 125) would be allowed in this case.

Note:- For newly recruited typists, a norms of 5000 words per day may be adopted for the first year of their service. The same norm may also be adopted for typists engaged on English and Hindi typists simultaneously.

3.2.2. Comparison of typed matters:-

2460 lines or 22000 words per day per comparer.

(Authority:-Govt. of India, MHA OM No.E.11034/9/73 OL Cell dated 10.1.75 vide CAG's letter No.372-Hindi Anubhag/29-71/dated 24.10.78 file No.GD.II/Strength/79-82) and No.100 O&M/39-86 dated 30.1.87.

Note: - Since working hours have been increased by half an hour w.e.f. 17.11.86, the norms out turn prescribed prior to the aforesaid date as mentioned in the preceding para (except the norms prescribed for comparers should be increased proportionately.

3.3. Duties and responsibilities of typists: -

- i) Every possible effort should be made to clear typing matter the same day;
- ii) The typed matter should be neat and correct.

3.4. Marking of draft letters for typing

3.4.1 The draft approved by Gazetted Officers and intended for typing should be sent to the typing section in transit registers with the outward numbers noted therein. The manager typing should acknowledge the receipt of the draft letters in the transit register. The drafts for typing, will be received upto 12 noon daily and 'out today' drafts will be received upto 4.00 p.m. daily. After these timings, such 'out today' drafts should be got typed by the stenographers attached to the Gazetted Officers of the sections concerned.

3.4.2. The services of stenographers attached to the Gazetted Officers should be availed of fully instead of putting too much pressure on the typing section Clean copies of notes and drafts and 'out today' drafts after 4.00 p.m. should be marked to their stenographers by the Gazetted Officers concerned.

Note : (i) 'Out-today' 'Urgent' etc. draft should be really of nature which is actually to be intialled as such by the Branch Officers. Majority of these should be sent to Type Section as far as possible by 11.30 am so that these can be returned to sections duly typed in time for despatch on the same day.

The following procedure is laid down for typing demi-official letters: -

All D.O. letters approved by Sr.Dy.Accountant General and Dy.Accountant General will be typed by their respective stenographers. D.O. letters approved by Accountant General, but not dictated by Accountant General will be typed (fair copy) by the stenos attached to the respective Group Officers.

(Auth:-Office Order No.AG Sectt./OO/75-76/I dated 21.6.1975)

ii) D.O. letters approved by the Branch Officers will be typed in the stenos pool.

(O.O.No.GD.II/Type/Misc./64-65 dt. 23.4.65)

3.5. Distribution of draft letters to typists

On receipt of the draft etc. from the sections these will be entered in a register. A separate register will, however, be maintained for recording 'out today' 'Immediate' and

‘Urgent’ letters. All such drafts as well as drafts signed by the Accountant General or Group Officer will be sorted out by the Manager Typing soon after they are received. These should be typed and returned to the sections as soon as possible but not later than 4.00 p.m. on the same day. All ordinary drafts, statements and reports will be distributed amongst the typists. All typed papers should be returned to the sections by 11.00 a.m. on the following day. These may be handed over to the sectional diarist or in his absence to the clerk allotted by the Section Officer. Urgent papers will, however, be returned by 2.30 p.m. or thereafter on the same day of receipt.

3.6. Submission of daily reports:-

At the close of the day, a daily report showing the draft in arrears together with those of oldest dates will be submitted by the Manager Type Pool next morning to the Branch Officer and weekly (each Monday) to Group Officer. Efforts should be made to clear the receipts daily as far as possible by equitable distribution of the work.

3.7. **Confidential Drafts.**

All work of confidential and secret nature shall be done by the stenographers attached to the Group Officers and Branch Officers concerned and will in no case be sent to the typing branch.

3.8. **Instructions to Typists.**

3.8.1. Drafts for the Government of India, Comptroller and Auditor General and the State Govt. should be entrusted to the best typists in the sections. An extra copy of all such drafts and other communications should also be typed out to serve as an office copy.

3.8.2. When a letter is to be registered, the word 'Registered' should be written on the top left hand corner; when an urgent slip is attached to a draft and is intended to be attached to the fair copy, then the urgent slip should be pasted at the top of the fair copy. Urgent and immediate papers should be returned by the Manager Typing immediately after type instead of including the same in the batches of ordinary papers. Manager typing will arrange for their transit to the section.

3.8.3. All fair typed letters should bear the dated initials of the typists who typed them.

3.9 Use of Duplicator

3.9.1 **Taking copies in the duplicator** : Taking copies in the duplicator should be resorted to only when the number of copies required exceeds 16. Smaller number of copies should generally be typed. The maximum limit for cyclostyling in 500 copies. The requisitions for cyclostyling should be scrutinized carefully by the officers concerned and reduced to the minimum requirement.

3.9.2 Sanction of the Branch Officer (GD) should be taken by sections, before sending requisitions to the Manager, Type Pool for taking copies in the duplicator, if the number of copies does not exceed 100. The sanction of the Group Officer would be necessary for taking more than 100 copies.

(Circular No.GD.II/Type/Misc. dated 20.9.64 and O.O. No.TM/76-C/82 dated 18.5.76 at page 124/c of file no.GD.II/Stationary/28/Vol.II)

3.10 Upkeep and Maintenance of computers etc.

3.10.1 The typist will cover the computer everyday before leaving office and will be held personally responsible for any

damage to the machine caused by carelessness or neglect while it is in his charge;

3.10.2 A register of computers showing a complete history of each should be maintained upto date with all the details filled in. This register should be put up to the Branch Officer (General Department) on the 10th of every month of inspection.

3.10.3 The physical verification of all these computers etc. will be done by the Section Officer (General Department) on the 15th of April each year and by a Gazetted Officer other than the Branch Officer (General Department) on the 15th Sept., each year and the report thereof will be passed by them to the Branch Officer (General Department) for orders.

(A.G's order dated 2.3.65 file GD.II/Misc./64-65/ type branch.)

3.11 Instructions for exercising of economy in use of stationery

The following instructions are issued for exercising economy in the use of Stationery articles: -

- i) All types of correspondence (other than office notes, drafts for approval etc.) should be typed in single space).

- ii) The whole space on both the sides of a letter pad should be Utilized and it should be seen that when a particular matter can very well fit in small size letter form (by typing on both sides) the use of the bigger form should be avoided.
- iii) While cutting stencils, the full space available there on should be utilized. If any matter does not cover the whole space of a stencil, the remaining space should either be utilized for another matter or if another matter is not at hand, the same matter may be repeated, if possible, so as to appear twice. It will ensure economy in the use of duplicating papers.

(O.O. No.GD/Sty./28/64-65/215 dated 31.1.64)

CHAPTER-4
STATIONERY & FORMS

4.1 STATIONERY.

Rules for supply and use of stationery

- i) The Central Stationery Office Rules 1924, issued under the authority of the Government of India for the supply and use of stationery stores should be strictly followed.
- ii) All stores received from the Central Stationery Office or procured locally should be kept under lock and key in charge of the stationery clerk.
- iii) An account of receipts and issue of stationery stores is required to be maintained in the Stock Register in Form No.150.

4.2 SUPPLY OF FORMS.

As soon as stores (Forms) are received from the Central Stationery Office, Kolkata they should be brought to account in the register and the relative entries initialed by the stationery clerk in the remarks col. of the register in token of check. The account should be balanced weekly and the stock in hand at the end of each month verified by the Section Officer (GD) under the general supervision of the Branch

Officer (GD). A certificate of verification should be recorded by the Section Officer (GD) in the following form: -

“Checked with stock in hands of Stationery clerk and found correct.”

4.2.2 **Indent**:- The annual indent for forms prepared in the form prescribed by the stationery office, should be submitted by Ist July, duly completed in every respect full consideration being given to economy, past consumption, stock in hand, estimated requirement and the annual allotment fixed for the office. Indents sent after the end of Feb. are not complied with unless the same are of an urgent or exceptional nature and provided that they are sent between Ist and 10th of March.

4.2.3 **Claims for shortage**:- If the package or consignment of forms/articles is suspected to have been tampered with or damaged, the weight of the package of consignment must be taken before taking the open delivery from the railway. It should be compared with the weight noted in the railway receipt and the contents checked with packing list. Thereafter a claim for shortage, if there is any, should be made without delay against the railway. If this procedure is

not followed, the Dy. Controller will not admit claims for short issues.

4.3 Procurement of Stationery Articles

All Central Government Department and their attached and subordinate offices and other organisations financed and or controlled by the Central Government, located outside Delhi/New Delhi may make all local purchase of stationery and other items required by them from the Super Bazar, Central Store, Khadi & Gramin Udyog & National Consumer Sahkari Sangh.

(CAG letter No.40/Araj/41-98 dated 1.4.98)

Only if they are not able to supply particular item, such purchase should be made from other sources as per rules after obtaining a “No Objection Certificate” from them.

4.4 Delegation of enhanced financial/administrative powers to the Comptroller and Auditor General/Heads of the Department in the IA&AD.

The Comptroller and Auditor General of India has been delegated ‘Full Powers’ for local purchase of stationery under Govt. of India, Department of Expenditure D.O. No.1(2)E-II(A)/88/300/SE dated 16.9.88. The powers of the Accountant General are also full but subject to observance of

rules and orders on local purchase of Stationery issued by the Govt./CAG from time to time. These powers are exercisable subject to specific budget allotment for the purpose without re-appropriation of funds from other Heads.

[Item 17 (a) of Section 'A' of CAG Manual of Standing Orders (Admn.) Vol.II]

In view of the above delegations, the budget allotment for 'Purchase of Stationery' will henceforth be provided by headquarters office separately and distinctly instead of under the head 'other expenses' previously shown for the purpose.

(Authority : CAG's circular No./30/1989 No.1143-NGE.III/18-88-I dated 20.4.1989)

4.5 Bimonthly indents for stationery articles

4.5.1 All the sections should send bimonthly indent to the Sr.A.O./A.O.(GD) indicating the opening balance, quantity indented and received from G.D., consumption and closing balance for the last two months. This indent should be received in the first week of April, June, August, October, December and February of the financial year.

The indent would be checked by G.D. on a random basis including carrying out physical verification.

4.5.2 The sections while sending their indents should estimate their requirements of forms and stationery in such a way that the supply once made by the stationery and forms store-in-

charge, may be sufficient for them till say, a week beyond the date of issue of forms and stationery indicated in the programmes for each section or Group of Sections, this will not put them to difficulty in case the supply from stationery and forms stores is delayed by a day or two in unavoidable circumstances.

4.5.3 Ordinarily, no section should send a second indent for stationery and forms till the 5th of the following month. If, however, due to some special circumstances, supply by the stationery and forms store is exhausted before the next due date for supply for the same by the stores, they may send a special indent under the signature of the Branch Officer. A third indent from the sections will be entertained only if it is approved by the Dy.Accountant General and the reasons for which the supply could not be estimated properly while sending the regular indent, are given in the indent. These special indents signed by Branch Officer/Dy.Accountant General will be entertained during the prescribed issue hours viz. between 10.00 am to 1.00 pm (Stationery) and 2.30 pm to 5.30 pm (forms). No special indents will be accepted after

two special indents in respect of forms and stationery have been received from each section.

(O.O.No.GD.II/Stationery-Forms/64-65 dt. 18.1.65)

4.5.4 The Section Officer/Asstt. Accounts Officer, (GD) should satisfy himself that the quantity indented for is not in excess of the requirements. The articles of stationery will then be delivered to the Section diarists and their acknowledgements obtained in the stock register and also on the indent. The distribution should be completed before 20th of the month.

4.5.5 The Section Officer/Asstt. Accounts Officer will be responsible for the distribution of stationery received from the stationery stores. They should also see that no waste is allowed in their sections.

4.5.6 In the case of Branch Officer/Group Officer, the indents for stationery are prepared in form No.SY.305 by the Group D employees/Personal Assistant concerned and passed on to GD Section under the signature of the Gazetted Officer concerned. These articles are then delivered to the daftari by the Sectional Clerk according to the scale provided after obtaining his acknowledgements on the stock register.

4.6 ECONOMY IN USE OF PAPER.

The following instructions are issued for Sectional Staff for exercising economy in the use of Stationery articles: -

- i) Large draft sheets should be used on both sides for long draft matter, otherwise small draft sheet or half piece of the large draft sheet should only be used on both sides as far as possible.
- ii) Note sheet should be used for the purpose for which it is meant. It should not be used for calculation or rough work. Hindi papers supplied should only be used for calculation or rough work and for the purpose of preparing statements.
- iii) Indents of any type for which there are no prescribed forms should be placed on 1/4th piece of a fullscap paper instead of using ½ portion of a fullscap paper.

(O.O. No.GD./Sty./28/64-65/215 dated 31.12.64).

- iv) Both sides of the paper should be used wherever possible and all typed/ written matter should as a rule be in a single space.
- v) The use of printed forms, reminder cards, acknowledgement cards should be encouraged. Obsolete forms, blank or one side printed, received from old records may be used as far as

possible for keeping office copies, putting up drafts and for rough calculations.

- vi) In a number of cases, purpose would be served, if a copy of order/circular is just placed on the notice board, the controlling sections may consider and adopt this method of giving publicity to the circulars.
- vii) The office orders/Group Orders should be issued very sparingly. If purpose can be served by circulating an order, it should be liberally adopted. Reminders within the office should be done on telephone or it should be circulated amongst the sections/Branch Officers concerned.
- viii) There are number of returns in the Section which are generally nil. For this, a separate Register is at present opened in the section. The Controlling Section should review the position and in such cases and combine such returns in one register.
- ix) New registers should be opened after the current registers are completely filled in.

4.7 Supply of D.O. stationery and printing of D.O. letter heads.

4.7.1. Entitlement for the use of special D.O. stationery and placing of indent thereof: -

- i) D.O. letters heads with name of the Ministry etc. will be printed for only high dignitaries, officers of and above the rank of joint Secretaries in the Ministries/Department of the Government of India President's Secretariat, vice President's Secretariat, Lok Sabha/Rajya Sabha Secretariat and Heads of Autonomous bodies and Accountant General.
- ii) All officers of the rank of Directors/Dy.Secretaries may use standard D.O. Stationery, which is stocked and distributed by the Government of India Stationery Office, Calcutta/Regional Stationery Depots.

4.7.2 Size of D.O. letters heads.

The D.O. letter heads will be printed in the following three sizes.

- i) A-4, 210mm x 297 mm or 8.27''x 11.67''
- ii) A-5, 148 mm x 210 mm or 5.83'' x 8.27''.
- iii) A-6, 105 mm x 148 mm or 4.13'' x 5.83.

(Only emblem will be printed/embossed on left hand top corner and name of Ministry etc. will not be printed.

4.7.3 Size of envelopes for D.O. letter heads.

D.O. envelopes will be printed in the following two sizes: -

- i) 140 mm x 90 mm or 5.51” x 3.54 “.
- ii) 228 mm x 103 mm or 8.98” x 4.06 “

4.7.4 Quantity scale for D.O. stationery.

- i) In respect of Ministries including Minister of State, Dy. Minister, high dignitaries, secretaries and above, may use their discretion by limiting the printing of quantity of D.O. letter heads and envelopes to the minimum. In other cases, the quantity per officers should not exceed a maximum limit of 100 D.O. letter heads/envelops.
- ii) The name of the Ministry etc. will be printed only in the two sizes of D.O. letters heads mentioned at items 4.7.2(i) and 4.7.2(ii) above. But in the smallest size mentioned at item 4.7.2(ii) only the emblem will be printed and the note given below para 4.7.2 applies to item 4.7.2(iii) only.

(Authority :-G.I. Directorate of Printing, New Delhi letter No.L—15011/3/72-9/F.dt. 27.2.75 and even No.dated 29.5.75 forwarded vide CAG’s letter No.700-NGE.I/46-71 dated 7.6.75 at page 39 ¼ c and 45/c office No.GD.II/Sty.75-82 respectively.

- iii) The annual indent for DO stationery should be sent to the Directorate of Printing, Government of India New Delhi in the month of November every year.

(Authority :-CAG's letters No.23-NGE-I/78-68 dated 8.1.69 at page 186/c of File No.GD.II stationery/29-Vol.I).

4.8 Local purchase of Rubber stamp.

The financial powers for purchase of rubber stamps & office seals required for day today working of the office are as under: -

Extent of Powers

- | | |
|---|-------------------|
| i) A.G. & other Heads of Department | Full Powers |
| ii) Head of Office in Sr. Scale/.Jr. Administrative scale | Rs.500 per annum |
| iii) Other heads of offices | Rs.50/- per annum |

Note : Purchase should be made with caution and only from reputed firms to avoid the possibility of counterfeiting of stamps and seals.

(Item 17 (b) of Section A of M.S.O. (Admn.) of CAG)

With a view to safeguard the counterfeiting of Government stamps and seals by unscrupulous persons, such purchases should be made with the greatest caution and from firms of repute only.

4.9 Use of Hindi for rubber stamp, office seals, letter heads and envelopes: -

All bilingual i.e. in Hindi & English; rubber stamps, office seals, letter heads and envelopes should be used in the office.

Where the size of the rubber stamps/Office seal does not permit of being in a bilingual form, these could be got prepared in Hindi and English separately.

(Authority :-CAG's letter No.1417/TA.II/429-68 dated 25.8.72 at page 210/c of file No.GD.II Sty./26 Vol.I).

4.10 Procurement of bilingual brass seals (English-Hindi).

The shape, size and the alignment of the matter in the seals has been standardised. The seal will be oval in shape, measuring 4 cm. horizontally and 3 cm vertically and will contain the Hindi version of the matter on the upper arch and the English on the lower arch. The state emblem with note "Satayameva Jayate" in Hindi will appear in the centre of the seal. It should be ensured that the bilingual matter required to be engraved on the seal is such that it can be accommodated in the size of 4 cm horizontal and 3 cm vertical.

(Aurhority:-CIM,WHO No.61/10-63 Part-II dated 29.3.65 and office circular No.61/10/63 dated 14.9.65 forwarded vide CAG's letter No.836-

nge.I/75-65 dated 22.4.65 and No.2415 at page 88/C120/ of file No.GD.II/Sty./29).

4.10.2 The brass seals are also obtained locally.

4.11 Printing and Binding Rules:-

4.11.1 The procedure for printing binding and supply of forms and printing of miscellaneous work for the office of the Central Govt. is laid down in the pamphlet “Rules for printing and binding 1976” issued by the Government of India.

(Authority: CAG’s letter No.2287-NGE-I/29.76-I dated 2.8.76 file No.GD.II/Forms/Guard file).

4.11.2 Delegation of enhanced financial/administrative powers to the Accountant General and other Heads of Departments in I.A.A.D. is as under: -

i)	Through Chief Controller, Printing & Stationary	AG and other Heads of Deptts.	Full Powers	Subject to budget provision.
ii)	In emergent cases locally	-do-	Rs.5000	No approval of Chief Controller of Printing & Stationary as to rats is necessary. Printing can be done with the approval of Chief Controller of Printing & Stationary.

(Item 18 (viii & ix) of Section A of MSO (Admn.) of CAG)

4.11.3 This office has been authorised to get printing works executed at Government Printing Press, Jaipur.

(Authority: - Ministry of Works, Housing and Supply letter No.S.P.II 43 (24)/58 dated 19.9.60 File No.GD.II/Form/Guard File).

4.11.4 No sanction is needed from the Central Office for any printing job executed through the State/Union Territory Presses. The Accountant General, will exercise the same powers as laid down in the Comptroller and Auditor General's M.S.O. (Admn.) Vol.II for printing works executed through the private presses in emergent cases.

(Authority :-C.A.G's. letter No.2678-NGE.I/62-77 dated 14.11.78 file NO.GD.II/Forms/Guard File).

4.12 Printing of Manuals, forms bilingually i.e. both in Hindi and English :-

4.12.1 According to orders issued by Govt. of India and Rule 11 of the rules framed under Official Languages Act, all forms, manuals, codes and other procedural literature, to be used for official purposes of the union, should be printed bilingually i.e. both in Hindi and English.

4.12.2 It should, therefore, be ensured that all codes, Manuals and Forms whether printed through Government of India presses or private presses or departmental presses should be got printed bilingually in diglot form.

4.12.3 In this connection the following may also be kept in view: -

- i) On the forms etc. Hindi heading should come first followed by English headings.
- ii) The type used for Hindi letters should not be smaller in size than that used for English letters.
- iii) A review with regard to stock of forms should be carried out from time to time and should be initiated six months in advance for getting such of the forms translated into Hindi which are to be got printed and Hindi translation of which is not available. Thus these forms could be got printed bilingually at the proper time and the necessity of seeking permission to get them printed in English would not arise.

(Authority:- G.I. Department of Official Languages, M.H.A.O.M. No.12012/76-OL (B) dated 31.8.76 forwarded by CAG. letter No.2565-TA.II/53-76 KW dated 20.11.76 file No.GD.II/Forms/Guard File).

4.13 Printing jobs got executed by the various Ministries Departments through Private presses - Half Yearly

Return(s): -

Half yearly return in the proforma given below should be furnished to the Central Office for the Half years ending 30th September and 31st March in respect of the printing and binding jobs got executed through private presses either

under rule 30 of the Rules for printing and binding, 1976 or under the powers delegated vide Section 'A' S.No.18 (ix) of MSO (Admn.) Vol.II. In case the department has been declared as a "Paying Department" then information should also be included in the above return in respect of jobs got executed them through State Govt. presses.

Name of the Department	No. of jobs	No. of copies	No. of pages	Details of jobs from leaflet publication.	Cost involved
.					

The above return is to be furnished to the Central Office so that a consolidated return may be sent by them to the CCP & S Chief Controller, Printing and Stationery.

(Authority:- C.A.G.'s letter No.133-Tech.Admn.II/7-69 dated 28.7.70 file No.GD.II/Forms/Guard File).

4.14 Stock Register of Forms: -

4.14.1 Stock register in form No.S.Y.150 should be maintained in the GD Section for the whole stock of forms. As soon as the supply is received, they should be checked, brought to account in the Stock Register and noted against the invoices sent by the Manager, Govt. of India Forms Stores, Kolkatta

Shortages/excesses should be reported to the Manager Govt. of India Forms Store, Kolkatta without delay.

4.14.2 Supplies against sectional demands should be noted in the various stock books and the monthly totals worked out by the first week of the next month. The stock book should be closed annually and the entries totalled and balanced.

4.15 Report of obsolete forms:-

Section Officer/Asstt. Accounts Officer of sections will, from time to time, bring to the notice of the General Department all such forms which have become obsolete or have been deleted or revised and are not to be used so that necessary steps may be taken to dispose of the stock of such forms and to revise and correct the list and Stock Book of Forms.

4.16 ACCOUNT OF STATIONERY LENT TO OTHER OFFICES

Articles of stationery when lent to other offices and subsequently received back from them should also find a place in the Stationery Stock Book.

4.17 INDENTS FOR PRINTED FORMS FROM MANAGER, FORMS PRESS , KOLKATTA

The due date for despatch of indents for forms is as shown below: -

i) Standard and Special Forms: - Ist December preceding the year of requirement.

- ii) Indent for the calendar specified below should be prepared and despatched so as to reach the Manager, Forms Press, Kolkatta not later than 31st August each year for enabling that Officer to ascertain the approximate number of copies required to be printed and to place printing orders accordingly in good time to complete supply by the Ist Week of December each year. Indents reaching the Manager subsequent to 31st August are liable to be returned owing to the stock being insufficient to meet late demands.

4.18 INDENTS FOR CALENDARS: Indents for forms S-143 (Desk Calendars).

S.144 (Desk Calendar Refill)
S.146 (Card Calendar); and
S.114 (Engagement Calendars)
Should always be accompanied by certificates in the

following forms as otherwise they are liable to be returned.

“Certified that: -

- i) The number of copies of forms S.143, S.144 and S.146 indented for in each case is actually required for Gazetted Officers to this office ;
- ii) Copies of form No.S.146 indented for are actually required for non-gazetted office of this department/office; and

- iii) The number of copies indented for of Forms No.S.114 is required for the use of Gazetted Officers and Non-gazetted Officers who actually need a diary for the efficient discharge of their duties”.

4.19 Binding Works :

The following instruction of the Controller of Printing and stationery should be borne in mind when submitting requisition for binding, etc.

Standard accounts forms should, in future, be obtained in bound registers, where necessary, from the manager of the Forms Press, Kolkatta. For this purpose a requisition in Form No.S 99-B, duly filled in all respects, should be sent to the Manager of the Forms Press, Kolkatta alongwith the indent in Form No.S.96 for the forms indented for. The following particulars in respect of binding etc. should invariably be supplied alongwith the requisition, where necessary: -

- a) the number of forms each register should contain ;
- b) the style in which the register should be bound ;
- c) the manner in which the pages should be machine numbered in each register ;

d) the space (i.e. whether, the ruling should be “(one/four)”,/“(one/two)” etc. apart, that should be left between the rules when the forms are required to be machine ruled.

CHAPTER 5

5.1 FURNITURE

5.1.1 **Stock Accounts**:- The Section Officer, GD will ensure that the accountant dealing with furniture and other dead stock articles maintains the following records/registers in respect of such article and submits the same to the Branch Officer/Group Officer on the due date.

- i) Register of dead stock (Form 'A' vide **Annexure-I**)
- ii) Classified abstract of the register of dead stock (Form 'B' vide **Annexure-I**).
- iii) Register of purchase and distribution of furniture (Form 'D' vide **Annexure-I**).
- iv) Register of repairable and unserviceable articles (Form 'E' vide **Annexure-I**).

5.1.2 All articles of furniture should be clearly numbered with a separate series for each type of model of furniture to facilitate accounting and verification. The following instructions should be observed in the maintenance of these registers.

- i) Register of dead stock: - Separate pages should be allotted in the register for each type of furniture (with separate columns for different models). The accounts should be closed on the last day of each financial year and the closing balance carried forward as the opening balance on the 1st

April following. The articles purchased or remodelled during the year should be recorded in detail as "Receipts" and all articles sent out for repairs or condemned as unfit for further use should be shown as "Issues" in the column provided for the purpose, so that the closing balance arrived at on each occasion would show the total stock of serviceable articles in the office as a whole under each category.

Note:- Issue in respect of articles condemned as unfit for further use should be attested by the Branch Officer (GD).

- ii)(a) Classified abstract of the register of dead stock:- This abstract is intended to show the distribution of the stock of furniture amongst various sections, officers, conference hall, reconciliation hall, recreation room, etc. (including the reserve with the GD Branch). One or more pages should be assigned for each section (including the reasons with the GD. Branch). Columns for the various types and models of furniture should be set out in the same details as in the Registers of dead stock. Additions to or withdrawals from the stock should be recorded as and when they occur. The register will, thus, show at a glance the stock of articles as supplied to each section on any date.

- b) The balances of the articles in stock at the end of each year as recorded in these pages should be abstracted in Form 'C' (vide **Annexure-I**) according to Section Officers etc. and totalled in a summary of the end of the register. The balance in the summary should agree with the respective balances as on that date as shown in the register of Dead Stock under each category. The entries in the summary should also be checked with those shown in the list of furniture maintained in the sections, and discrepancies, if any, set right.
- c) The classified abstract should be closed once a year and submitted to the Accountant General through the Sr.Dy.Accountant General (Administration) with a certificate of agreements referred to above.
- (iii) (a) Register of purchase and distribution of furniture :- A Register of purchases and distribution of furniture (Form 'D') should be maintained. The value of the articles should be noted in column 'Cost of each article' in the registers. Any article of furniture (including locks and keys) purchased or remodelled during the year, should be entered in this register at the time of receipt of the articles and got attested by Branch Officer (GD), necessary entries being also made

simultaneously in the Register of Dead Stock. When the supplies, bills are paid, all the columns of the register should be completed to ensure that all articles received are duly accounted for and that payments made are noted against the entries for articles actually supplied.

- b) The articles so received would either be issued for use in Section Officer's room etc., or taken to the reserve stock with the Storekeeper. The issue of articles to Section should be acknowledged by the Section Officer concerned while in other cases, the issue of articles should be acknowledged by the Store Keeper, the corresponding entries being made simultaneously in the classified abstract of dead stock register.

iv. Register of repairable/unserviceable articles:-

All repairable and unserviceable articles removed from the sections etc. should be surveyed by an officer. On the basis of the report, orders of the Accountant General should be obtained for condemning the articles and these should then be written off from the register of dead stock. The articles should be inspected periodically with a view to watch their disposal so as to avoid unnecessary accumulation. The

register should be submitted to the Accountant General through the Sr.Dy.A.G. (admn.) once a quarter for orders regarding their sale or remodeling.

5.2 Procedure for disposal of obsolete, surplus stores:-

Apart from the careful observance of the provisions of Rule 124 of the Compilation of the General Financial Rules (Revised and Enlarged) 2004 edition, the following general instructions should invariably be followed by all officers entrusted with the disposal of stores.

- (A).1 Where the articles are sold by public auction, the Branch Officer (GD) or any other officer deputed by the Accountant General should invariably attend the auction and record the final bid.
- 2) The Branch Officer (GD) or any other officer deputed should be present when the articles sold are released, his presence being most essential when the release of the articles takes place, some time after the auction or when it involves processes such as weighment etc.
- 3) A report of surplus stores for disposal should be preferred in Form 'F' (vide **Annexure I**). This report should be signed by the Head of Office or other officer nominated for the

purpose after satisfying that all the stores included in the surplus stores have been correctly included in the surplus store report.

- 4) A sale account should also be preferred in Form 'G' (Vide **Annexure-I**). The sale account should be signed by the officer who supervised the auction after comparing the entries made in the sale account with the report of the surplus stores. If the article are released in the presence of an officer other than the one who supervised the auction, the entries in column 9 of the sale account should be attested under dated signatures of such officer.

(G.I.M.F. O.M.No.F.11(5) E-15/A/59 dated 13.2.59)

- B) Whenever it is proposed to utilise the condemned article for manufacturing new ones, full particulars of the articles handed over to the contractor, the quantity of wood available there from, etc. should be recorded separately in the register, the issue being regulated under the orders of the Branch Officer (GD) with reference to the estimate of wood required for manufacture of the new articles. The contractors acknowledgement should be obtained for the articles handed over and it should be seen with reference to the new articles

manufactured there from that the quantity of wood issued has been used to the best advantage of Government. The articles so remodelled should be surveyed by an officer and then be brought on as “receipts” in the relevant registers.

5.3 List of furniture etc. in Section Officer rooms:-

5.3.1 The Section Officer of each section will maintain a list of all furniture (including locks and keys) in the section, and will be responsible , for the care of such furniture. The list should be pasted on a card-board and hung permanently in the section. It will bear the signature of Section Officer, concerned and Section Officer, GD.

(Authority:-O.O.No.GD.I/73-C/9 dated 25.1.73)

5.3.2 Change of the furniture in use in the section should be made only with the knowledge of the Section Officer/Asstt. Accounts Officer (General Department) who besides noting the changes in the classified abstract, etc. will notify them to the Section Officer for necessary correction being made in the Sectional List.

5.3.3 The Section Officer/Asstt. Accounts Officer of each section will verify each month the articles in his section (including locks and keys) with those shown in the sectional list and

communicate variations, if any, to the Section Officer/Asstt. Accounts Officer (GD) for verification and for bringing his register upto-date. A certificate to the effect that this monthly verification of furniture (including locks and keys) has been made should be recorded by each section officer in the Monthly report submitted to the Accountant General on the 5th of each month.

5.3.4 The Section Officer/Asstt. Accounts Officer of each section will keep in his custody the duplicate keys of the locks supplied to the accountants in the sections. Every time there is a change in the incumbency of Section Officer/Asstt. Accounts Officer in a Section. The furniture including locks and keys, shown in the sectional list, should be checked with those in use and a certificate in the form as at sub-para 5.3.5 should be prepared and duly signed by the relieved and relieving Section Officer/Asstt. Accounts Officer. The certificates should be submitted to the Branch Officer for approval and then sent to the Section Officer/Asstt. Accounts Officer (GD) for record. In the absence of the Section Officer/Asstt. Accounts Officer at the time of change over, the senior accountant of the section should act and hand over

the same to the incoming Section Officer/Asstt. Accounts Officer.

CERTIFICATE

5.3.5 **TRANSFER OF CHARGE CERTIFICATE-REPORT ON FURNITURE**
(INCLUDING LOCKS AND KEYS)

Section_____

Name of relieved Section Officer_____

Name of relieving Section Officer _____

Date of handing/taking over charge _____

Articles of furniture _____

(including duplicate keys)

Locks and Keys_____

(including duplicate keys)

Submitted to the Asstt.Accountant General/Accounts Officer for information _____.

Signature of relieved/relieving Section Officer/Asstt.Accountant General/Accounts Officer_____

Transferred to Section Officer
(General Department) for file

Relieving Section Officer.

As regards the articles of furniture in officer's rooms, general purposes rooms etc., a list of furniture in each location should be prepared by the General Department and hung in the respective rooms. Scale of furniture prescribed for various officers of this office, has been stated in annexure-II to this chapter.

5.3.6 The permanent installations of the buildings such as fans, bulbs, etc., and the articles of furniture should not be

tempered with or removed without the written permission of the Branch Officer (GD).

5.3.7 The officers will be responsible for furniture in their rooms. The assistance of the Stenographers attached to them may be taken for furnishing the periodical certificate. In the absence of any immediate arrangements made for relieving the officers they should make over the charge of furniture to the Section Officer (GD).

5.3.8 The furniture in the common rooms, stock, etc., should be accounted for by the Section Officer (GD).

5.3.9 Such items of furnitures as may be considered essential for doing office work at residences of the officers may be provided free of rent as per scales prescribed by Central Office. The scales and items as prescribed by Central Office are available in **Annexure-III** of this chapter. It has been certified that approval of the Central Office is not required for the issue of furniture at residence of the officers for doing office work.

5.4 Guidelines for issue of furniture

5.4.1. A receipt of inventory should be taken from each allottee in respect of the furniture provided to him/her at the residence, and an undertaking obtained to the effect that he/she will be

personally responsible for their safe custody and return. The return in good condition of all items of furniture should invariably be insisted upon, and allottees retaining the furniture on the ground that the same has been damaged or is not in returnable condition, should be discouraged. Should there be any damages/defects to the furniture supplied at the residences, these should be promptly brought to the notice of the GD Section by the allottee concerned, so that they could be repaired or replaced, if considered justified. If such damages are attributable to the negligence of the allottee, he/she shall be held personally responsible and liable therefore, and the cost of repairs or, in cases where an item is beyond economical repairs, the cost of replacement of the item of furniture or its book value, whichever is higher shall be recoverable from him/her.

5.4.2. In very rare and exceptional cases, where items of furniture supplied at residences are not returned by an allottee, and a departure from the guidelines is considered justified and inescapable for reasons to be recorded in writing, the cost of replacement of the item of furniture or its/their book value,

whichever is higher, shall be recoverable. In no case shall the depreciated value of the items(s) be recoverable.

(Authority: Orders of the Accountant General contained in paras 34 to 40/N of file No.GD.I/A&E/K-211/88-89/(Correction Slip No.6).

Furniture in excess of the fixed scale of fixed for the purpose should not be issued. In cases where excess furniture has already been issued the same should be taken back immediately.

5.4.3 Non-essential items of furniture such as sofa sets, clocks, electric lamps, carpets, durries, beads, takhats, dining tables, central tables, heaters, etc., should not be supplied. This list is not exhaustive but it should be ensured that minimum items of furniture essential for doing office work at home is issued.

5.4.4 A stock verification should be carried out annually to ensure that the articles of furniture issued are actually in existence and are according to the number borne on the inventory of the office.

5.4.5 The competent authority i.e. the Accountant General should review his orders least once in two years to see that the

number of articles of furniture issued are essential in the interest of the office work and no curtailment is possible.

5.4.6 In respect of officers who retire or are transferred or otherwise quit service, the items of furniture issued to them should be taken back immediately on the occurrence of the above events.

5.4.7 Officers under suspension are not eligible for retaining furniture at their residences.

5.4.8 In the case of the Accountant General issuing an order for the supply of furniture in his own favour,. a copy of such orders should be sent to the Audit Officer. In other cases the order should not be sent to the Audit Officer but be preserved in the GD Section and shown to Audit at the time of local inspection, if necessary.

5.4.9 The supply of furniture will not entitle the officers in question to claim a) Any rent for the portion of their residence used for office work, (b) light charges or any other connected expenditure that they may have to incur.

(Authority: - CAG's circular letter No.1632-NGE.I/45-79 dated 2.6.79 and No.644-NGE.I/45-79 dated 23.2.80 at page 515/c office

No.GD.I/Furniture/Residence/77-80 and at page 2/c of file No.GD.I/Furniture/Residence/79-82 respectively).

5.5 Physical verification of dead stock and articles of stores.

5.5.1 During April each year a physical verification of all articles of furniture/stationery forms, etc., in the office should be conducted independently by formation of parties from the staff of this office consisting of one AAO/SO/Supervisor and two of the Accountants/Sr.Accountants as per requirements of the job.

The work should be completed in a single day. The report on the verification should be submitted by 5th of May. The report of verification should be submitted to the Accountant General through the Sr.Dy.Accountant General (Admn.) by 10th June, (Accountant General's) orders dated 11.12.64 on page 11 of notes file No.GD.I/DI/64-65).

5.5.2. In respect of all purchase of furniture in excess of the powers delegated to the Accountant General, prior sanction of CAG is necessary even though the furniture is obtained through Director General of Supplies, and Disposal and there exists budget provision to cover this expenditure.

(Authority:- CAG's letter No.1354-NGE.I/207-65 dated 25.6.1965).

Financial powers to incur expenditure on purchase, hire and repairs of furniture have been prescribed at item No.18 of Section 'A' of the M.S.O.(Admn.) Vol.II, which should be followed strictly.

ANNEXURE-I

(Referred to in para 5.1.1.)

FORM 'A'

REGISTER OF DEAD STOCK (SERVICEABLE ARTICLES)

Month and date of receipt and issue	From whom received	New articles	Remodelled articles	
1.	2.	3.	4.	
Old serviceable articles etc.	Total	Article condemned as unserviceable & taken to Register of repairable and unserviceable articles.	Net stock of serviceable article.	Remarks (ref. to folio in Register of purchase
5.	6.	7.	8.	9.

FORM 'B'

(Referred to in para 5.1.1.)

CLASSIFIED ABSTRACT OF THE REGISTER OF DEAD STOCK

Date of supply of withdrawal	Name of the section	Tables (Section Officer/ A.O.) and code No.	Tables (Accountant S.Clerk & code No.
1.	2.	3.	4.
Teapoys and so on for each type or model or furniture and code No.		Remarks	
5.		6.	

FORM 'C'

(Referred to in para 5.1.2.)

**ABSTRACT OF PERIODICAL CLOSING FOR THE CLASSIFIED
ABSTRACTS**

S.No.	Name of the article	Code No.	All sections	Total of articles <u>Given to</u>		Grand Total	Cross references to dead stock register folio.
				All Officers	Available in stock		
1.	2.	3.	4.	5.	6.	7.	8.

FORM 'D'

(Referred to in para 5.1.1 & 5.1.2.)

REGISTER OF PURCHASE: RECEIPT AND DISTRIBUTION OF FURNITURE

RECEIPTS

Name of supplier	No. and date of vouchers	Amount	No. of articles received	Reference to folio of Register of dead stock	Serial No. allotted.
1.	2.	3.	4.	5.	6.

ISSUES

Cost or value of the article	Section or G.O. to whom issued.	No. issued	Signature of section officer or of Manager	Reference to folio of register of dead stock.
7.	8.	9.	10.	11.

FORM 'E'
(Referred to in para 5.1.1.)

REGISTER OF REPAIRABLE AND UNSERVICEABLE ARTICLES

S.No.	Nature of furniture	Repairable	<u>No. of articles</u> condemned	balance
1.	2.	3.	4.	5.
Reasons for condemnation	Other particulars such as method of disposal etc.		Initials of Branch Officer.	Remarks
6.	7.		8.	9.

FORM 'F'

(Referred to in para 5.2.1.)

REPORTS OF SURPLUS STORES FOR DISPOSAL

S.No.	Particulars of stores	Quantity weight	Book Value original purchase value	Condition and year of purchase	Mode of disposal (scale, public auction or otherwise).	Remarks
1.	2.	3.	4.	5.	6.	7.

FORM 'G'
(Referred to in para 5.2.1.)
SALE ACCOUNT

Item No.	Particulars of stores	Quantity/ Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected
1	2	3	4	5	6
Earnest money realised on the spot.	Date on which the completed account is realised and credited into treasury.		Whether the articles were actually handed over at the spot. If not the actual date of handing over of the articles with quantity.	Auctioner's commission cover and acknowledgement for its payment	Remarks
7	8	9.	10.	11.	

Signature
Designation
Date:

ANNEXURE-II

(Vide para 5.3.5)

SCALE OF FURNITURE

1.	Accountant General	
	Woolen Carpet	1
	Cotton Durry	1
	Officer Table	1
	Side Table	1
	Chair Armed	6
	Chair Armless	1
	Easy Chair	1
	Door Mat	1
	Side Rack	1
	Hat Stand	1
	Book Case (Revolving or Glazed)	1
	Foot Rest	1
2.	<u>Sr.Dy.Accountant General/Dy.Accountant General</u>	
	Woolen Carpet (size 12x9)	1
	Cotton Durry	1
	Officer Table	1
	Side Table	1
	Armed Chair	3
	Armless Chair	1
	Door Mat	1
	Side Rack	1

	Hat Stand	1
	Book Case (Revolving or Glazed)	1
	Foot Rest	1
3.	<u>A.A.G's/A.Os.</u>	
	Officers table	1
	Side Table	1
	Side Rack	1
	Chair Armed	2
	Chair Armless	1
	Cotton Durry	1
	Book Case	1
4.	<u>Section Officer</u>	
	Table	1
	Side Rack	2
	Chair Armed1	2
	Chair Armless	1
5.	<u>Accountant/Stenos/Daftaries</u>	
	Table	1
	Chair	1
	Side Rack	1
6.	Sorters (post and telegraph)	
	Table	1
	Chair Armless	1
7.	<u>Typists</u>	
	Table typist	1

	Clerks Chair	1
8.	<u>Class IV servants</u>	
	One stool each	1

(C.A.G's letter No.80-NGE.I/26-65 dated 15.1.1965).

* Size will depend upon the size of the room.

\$ For Accountants/Stenos and to such Sectional Clerk in the P&T who are required to do accounts work.

ANNEXURE-III

(Referred to in para 5.3.9)

SCALE AND ITEMS PRESCRIBED FOR ISSUE OF FURNITURE OF RESIDENCE OF OFFICER FOR DOING OFFICE WORK

- a) For Accountant General
- | | | |
|----|--------------|---|
| 1. | Office Table | 1 |
| 2. | Chairs | 4 |
| 3. | Side rack | 1 |
- b) For Sr.Dy.Accountant General
- | | | |
|----|--------------------|---|
| 1. | Office table | 1 |
| 2. | Chairs (Ordinary) | 4 |
| 3. | Side Rack (Wooden) | 1 |
- c) For Dy.Accountant General.
- | | | |
|----|--------------------|---|
| 1. | Office Table | 1 |
| 2. | Chairs (Ordinary) | 2 |
| 3. | Side Rack (Wooden) | 1 |

Note: - A steel almirah for keeping confidential paper etc. may be allowed where necessary.

(Authority :- CAG's letter No.690-N.III/68-91 dated 12.4.91).

CHAPTER-6

RECORD BRANCH (INCLUDING WEEDING OF RECORDS)

6.1 General

The records of the office which are transferred to the Record Branch by the various sections from time to time are kept under the direct charge of a Senior Accountant known as the Incharge Record Branch who works under the supervision of AAO/Section Officer (GD).

6.2 Record Room

6.2.1 The Record Rooms should be kept open only during office hours.

6.2.2 In the morning the doors are to be opened under the personal supervision of the Incharge Record Branch of the Record Room who should verify that the locks are in tact. In the evening while closing the rooms, it should be seen that all the windows and the doors are properly closed and locked. The keys should then be handed over to the Caretaker.

6.2.3 Entrance should be permitted through only one door and other doors kept closed so as to keep close watch over the entrance and exit of the visitors.

6.3 Admission of strangers to Record Room

No Group 'D' employee or other persons who does not belong to the office is to be allowed inside the record room. Records and requisition slips should be delivered by the Accountants, Records Clerks and Group 'D' staff to the Record Keeper or one of his assistants for compliance and on no account should any Accountant, Record Clerk or Group 'D' employee remove papers from the record room without the knowledge of the record incharge. If any accountant etc. wishes to assist in the search for any document, he should apply to the Record Incharge who will either himself assist or depute his assistant to assist in the search for it.

6.4 Duties of the Record Incharge.

6.4.1 The Record Incharge is responsible for the safe custody, proper arrangements, and preservation of record under his charge. In case any record is in torn condition, he will get the same stitched, place it in its previous condition and issue the same to the Audit Office Section on demand. It is the primary duty of the Record Incharge that no record is issued to any unauthorised person, and in no case to any outsider,

except with the permission of the Branch Officer (GD) who should when necessary obtain the orders of the Group Officer concerned. No records should be issued to the Section unless the indent is signed by the Section Officer/Asstt. Accounts Officer and the record required is clearly specified giving details regarding its location i.e. S.No., Bundle No., Rack and Shelf No. etc.

6.4.2 It should be seen that the visitors do not approach the shelves but should obtain their requirement only on a requisition presented on the counter. The Daftaries and Group 'D' employees should keep strict watch and report to the Record Incharge if visitors are found loitering near the shelves in the Record Room.

6.4.3 The weeding register should be properly maintained and it should be seen that Register of weeded-out records are properly indexed and maintained.

6.4.4 He should see that the rooms are properly ventilated and kept clean, that precautions are taken against the records being damaged in any way and that no records are kept lying on the floor except for a short period as a temporary measure where no other course is possible.

6.4.5 The Record Incharge is not responsible for any records kept outside the Record Room. As Section Officers of the various sections are responsible for the records so long as these are in their charge. They should see that records are not retained in their sections longer than absolutely necessary.

6.5 Instructions regarding issue and consignment of records

6.5.1 (1) Following instructions are issued for guidance with regard to the issue and consignment of records from/to the Records Rooms of this office: -

- a) All records (i.e. Register, Guard files etc.) made over to the Record Rooms should be properly bound or otherwise secured.
- b) The date of destructions should be recorded on each volume under dated initials of the Section Officer in Red Ink. The Record Branch should refuse to accept the records which are not complete in all respects.
- c) List of records to be handed over should be prepared in duplicate in the standard form and an acknowledgement of the records handed over should be taken from the Record Incharge and location noted in the sectional copy from the original under custody

of the Record Incharge. Under no circumstances, the list of records handed over to the Record Room will be allowed for consultation of location. Location should be searched out from the sectional copy which should be maintained upto date.

- d) The serial number should be in one series and not accountant wise or headwise. The list should be prepared systematically and yearwise and period of preservations entered in the column provided for against each item.
- e) (i) Vouchers on account of pay, travelling allowance contingent, medical etc., should not be stitched in one bundle and handed over to the Record Room. There should be separate bundles for each category of vouchers as the period of preservation varies in each case. Vouchers having the same date of destruction can be kept in separate bundles.
- (ii) Bundles of voucher may be prepared after sorting them head-wise. Voucher of one head of account relating to more than one treasury can be kept in one bundle. Voucher bundles should be kept in office

gallery and should be consigned to Record Room without delay.

(iii) Record relating to challans will be sent to Record Section after the reconciliation work is over.

f) Record got issued from the Record Rooms should be handed over carefully. They should not be torn nor should their covers be changed as it causes difficulty in getting them re-deposited.

(O.O.No.TM/64-C/86 dated 8th April, 1964, TM/Squad/2001 dated 22.5.2001 and TM/transfer of record/C/2005/2 dated 22.2.2005).

6.5.2 A certificate that the records not constantly required for reference has been sent to the Record Branch, should be recorded in the Monthly Arrear Report for the months of April, July, October and January every year.

(O.O.No.TM-64-C/140 dated 17.6.64).

6.5.3 The following instructions regarding the transfer of records to the Record Branch should be observed by all the sections.

a) The sections concerned will be responsible for transfer of the record to the record room in phased manner. The accountant will record under his full signature and date, the number of vouchers contained in a particular bundle.

He should also certify that the number of vouchers contained therein tallies with those mentioned in the treasury schedules and that no voucher is missing/the following vouchers are missing and necessary action has been taken to obtain the same. The certificate should be countersigned by the Section Officer of the section after conducting a test check of 10% of the bundles.

- 6.5.4 The Record Branch at the time of receiving the Record shall test-check the accuracy of the above named details recorded on the files/vouchers etc. Any discrepancies noticed should be reported to the Branch Officer of the Section which sent the records. 2% of the bundles will be test checked by the Record Receipt clerk and 10% of the test-checked bundles by the Section Officer (GD)/Incharge Record Room and a certificate to this effect will be recorded by the Record Receipt Clerk/Section Officer (GD) on the top covers of the bundles test checked.

(O.O.No.TM/64-C/164 dated 1.7.1964)

6.6 Acceptance of Records by the Record Keeper.

The Record Incharge on receiving the records will see that they agree with the particulars noted in the transit register. If

the particulars are correct he will initial the registers in token of receipt, and will also attest all alterations in the register which are in order. The register should then be returned to the section concerned.

6.7 Index Register of Records Received.

On receipt in the Record Branch the relevant particulars relating to the records will be promptly entered in an Index Register in Form No.S.257, special care being taken to fill-in correctly the column relating to the year of destruction. The entries in the registers should be neatly written and the item comprehensively described. The Index should show the details of the records kept in each shelf and when they are due for destruction. Sufficient space should be left in it after each class of records to provide for further entries. When old records are weeded out they should be struck off from the Index Register under the dated initials of the Record Incharge. A record once entered in them should never be removed without the sanction of the Branch Officer (GD) whose sanction will be evidenced by his initials against the entry. However, from the year 2002-2003 the entries are made in the computer.

Note: The index register will be permanent record and should be carefully preserved. The page of each register should be serially numbered and the volumes brought into use from time to time should also numbered in a consecutive series. When a new volume is closed by preparing its fly leaf, a simple index to show in what years the records entered in it are due for destruction should be prepared.

6.8 Arrangements of Records in racks.

The racks will bear the same descriptive numbers as those given in the registers and the records will be arranged in their respective racks in the order of number given to them. There should be no difficulty in tracing any entry for records in the register as they are entered in it in the order of years. The space in the racks for each class of records should also be so arranged that there is sufficient room for records of the same class which may afterward be sent into the record room.

6.9 Issue and receipt back of records.

6.9.1 When a section required a document from the record room, it must send the official concerned dealing with the case to the Record Incharge with a requisition slip in form No.SY.301

initialed by the Section Officer of the section which requires the records. The Record Room will be opened from 10.00 a.m. to 5.30 p.m. on office working days, the timing for supply of old records to Section will be from 10.00 a.m. to 1.30 p.m. and for receiving of old records consigned by sections from 2.00 p.m. to 5.30 p.m.

(O.O. No. GD.I/227 dated 28.6.1962).

- 6.9.2 The record when issued should be entered in the Register Maintained for purpose, indicating the name of the section to which it has been issued. No Accountant should remove the file from the Record Room without the authorization of the Record Keeper.

(O.O. No. T.M./63-c/106 dated 31.6.1963).

- 6.9.3 If the document is supplied, the date of return will be entered by the Record Keeper on its return under his initials and the requisition immediately returned to the section concerned. The Section Officer of the returning section is responsible for seeing that this direction is compiled with, and he should retain those receipted requisition Form's in the section for a year before he destroys them.

6.9.4 All requisition slips of the record issued to Sections should be kept in a guard file by the Record Incharge. When the record is returned from the sections it should be seen that it is in tact and that no papers are missing therein.

6.9.5 The Record Incharge will examine the guard file of requisitions once a month and call upon the sections to return records which have been outstanding for a month from the date of issue and if the record is not returned to Record Room within 10 days from that date then matter should be brought to the notice of the Branch Officer concerned through the Branch Officer (GD).

(DAG's Admn's orders dated 22.2.1965-Para 14/N of page 4/n-File No.GD.II/Records/13/Vol.II).

i) With a view to ensure that the old records are promptly returned to the Record Branch, every section should maintain a Register in the format given below: -

S.No.	Particulars of records got issued from the Record Room.	Record Room's issue No.& date including his initials	Name and designation of the official to whom issued	Date of return to Record Room	Initials of the record Keeper in token of return of the records.
1	2	3	4	5	6

Monthly closing:
Opening Balance:
Add:No. of files and documents got issued during the month.
Total:
Less: Records returned to the Record Room:
Closing Balance
Year-wise Break-up:

Reasons for not returning records to the Record Room within one month from the date of issue.

ii) In case of relief of the staff from section on account of transfer or resignation etc. the Section Officer will ensure that the concerned official specifically indicates the details of the un-returned records in his handing over note to his successor. The Section Officer may then check up its accuracy with reference to this register.

iii) The register should be submitted to the Branch Officer on 5th March of every month and quarterly to the Group Officer on 5th April, July, October and January. The dates may be noted in the Calender of Returns.

(Authority: Circular No.G.D.III/Return of Record/K-174/312 dated 10.5.78 page 20/c of file No.GD.III/Recd./78-79/K-174 Vol.II).

6.9.6. Whenever any records consigned to the Record Room is required to be sent to other departments, courts, etc.,

correspondence, as may be necessary, should be conducted with the demanding department by the dealing section concerned and if permissible under the rules, the wanted records should be got issued from the Record Branch as usual and it or its photocopies sent to the Department by Section with the permission of the A.G.(A&E). In case, the original record is required to be sent, it may be sent after retaining its photocopies and the return of original record watched at its end. The record section will not enter into direct correspondence with any other departments/courts for sending records to them.

(DAG(Admn.)'s order dated 7.12.63 page no.22 notes of file No.GD Records IV/63-64).

(Authority: - CAG's letter No.221-NGE.I/128 dated 3.2.69 & O.O. No.6 issued by TM under No.TM/2005-C/6 dated 15.9.2005).

6.10 Transfer of records to National Archives.

6.10.1 The C.A.G's of India has agreed to the suggestion of the Director of Archives that the following categories of correspondence, files and records which are considered as important should be preserved for permanent retention and

eventual storage in the National Archives of India, when their period of preservation prescribed in Chapter-X of the Comptroller and Auditor General's Manual of standing orders (Admn.) has expired.

- i) References to the Comptroller and Auditor General for decision on audit and accounts questions and decisions thereon;
- ii) Orders sanctioning permanent establishments;
- iii) Orders communicating sanction to pension together with the first page of the application, for pension or the descriptive rolls as the case may be.
- iv) Reports and orders on defalcation cases.
- v) Orders and sanction of a permanent character (e.g. orders permanently exempting Government servants from the operation of rules in Civil Service Regulations etc.)
- vi) Return of political pension ; and
- vii) Files containing materials bearing on the organisational history of the Department or of the office concerned and those containing personal history of distinguished men.

(CAG's letter No.1064-Admn./120-46/Part-III dated 27.5.55).

6.10.2 The following broad principles of procedure have been laid down in the interest of safety of the Government records which should be observed in dealing with the transfer of files to the National Archives: -

- i) It is universally accepted practice that files dealing with a particular subject should all form part of a compact series to which it belongs except when it is needed for reference purpose and all files should return to their parent series after they have been done with. Appropriate notes should be kept in the bundles containing the series about the files temporarily withdrawn for reference purposes.
- ii) When a series of files or a part of the series is to be permanently transferred to another office on account of re-allocation of subject, in all cases the Directorate of Archives should be kept informed of such a transfer as the series is in the custody of the National Archives.
- iii) Where the files have become due for permanent transfer to the National Archives for preservation, complete series should, as far as possible, be transferred giving explanations for any missing numbers in the series, and also for any files

which may be intended to be retained permanently in the office record room.

- iv) While transferring the files to the National Archives, care should be taken that the transferring offices should not mixed them up with the other record which may have been borrowed by the transferring office from some other office for disposal of some cases.
- v) Similar care is also necessary in respect of the files which an office may be returning to the National Archives for restoration. Only the files borrowed direct from the archives should be returned, while other borrowed direct from other office or requisitioned from the Archives through the owing office should be returned to the loaning office.
- vi) Records meant for restoration should not be mixed with those meant for initial transfer. Separate lists of the two kinds of files should be prepared while forwarding them to the Archives.
- vii) Requisition for confidential files of other offices should, as far as possible, be routed through the owing office.

6.11 Destruction of Record.

- 6.11.1. According to new scheme of record management circulated vide CAG letter No.14/old record/16-1998 dated 23.5.2006, appended to this Chapter as **Annexure-I**, the old record due for Record Room on 1.4.2006 is to be divided in three categories and sent to the Record Room as per A.G.(A&E) O.O. No.4 issued under No.Record/destruction/Report/CAG/2006-07 dated 28.07.06.

Where any objection is outstanding, accounts records of all kinds in connection therewith should not be destroyed until the whole position has been reviewed by or under the orders of Group Officer concerned and a decision taken as to the earliest period up to which the accounts could safely be destroyed. It would be the responsibility of the concerned section to with-hold the consent for weeding records in such cases.

- 6.11.2 No records will actually be destroyed except with the sanction of the Sr.Dy.Accountant General (Admn.).
- 6.11.3 The records will be weeded out quarterly and for this purpose the records section will prepare separate section

wise weeding registers entering therein the record due for destruction and send these registers to sections concerned for their concurrence. These registers will be received by the Section Officers/Asstt. Accounts Officers concerned under their signatures. The Section Officers/Asstt. Accounts Officers shall return the weeding registers, under the signature of the Branch Officer concerned within three days for their receipt. The S.No. of the record to be weeded out/retained shall be specified in the Registers. The Section Officer/Asstt. Accounts Officer will be responsible for the loss of Register from the date of its receipt to the date of its return.

(Authority: O.O.No.GD.III/Record/79-80/Procedure Destruction of Record/K-210/dated 26.11.79 at page 28/c of file K-210).

- 6.11.4 Where the destruction has been completed , the Section Officer (GD) will, under his dated initials, write against the item in the Remarks column of the Register, the word “ destroyed” and also give a reference to the orders of the Sr.Dy.Accountant General sanctioning the destruction.
- 6.11.5 It should be better if an energetic and comparatively younger Senior Accountant is put incharge of the old Record Section

who can go about the office and secure the concurrence of the sections to the destruction of the Records quickly.

6.11.6 If the old record Branch required additional help at a particular moment it may be given from the leave reserve in the office or honorarium may be allowed to the staff engaged after office hours in the work of weeding out old record. Since the change has been made in the period of preservation of record from the 'Completed Accounts Years' to 'Completed Years' the work of weeding out of old records had become a continuous process, the need for getting the work done on honorarium basis should be very rare and honorarium should be paid only in exceptional circumstances.

6.11.7 Whenever, there is need for additional staff on adhoc basis to clear the arrears of weeding out work, formal proposals with the justification therefor, may be sent to the Comptroller and Auditor General of India.

6.11.8 Records to be destroyed should be placed in a separate room where they will be torn off. As files or documents are removed for destruction, a note to that effect should be made in the last column of the index register (Form No.SY.257).

The destruction of records will be supervised by the Record Keeper, and his supervision must be so effective that no vouchers can, be any chance, be used again.

6.11.9 In regard to the removal of the torn-off records the successful contractor may be requested to remove the records from the office premises as quickly as possible.

6.12 SALE OF ORDINARY WASTE PAPER.

The following procedure may be followed for the sale of ordinary waste paper of this office :-

- i) Notice inviting sealed tenders for sale of ordinary wastes paper may be advertised in local/national (Hindi and English both) new papers. A committee consisting of three officers (other than A.O.(GD) nominated by the Sr.Dy.Accountant General (Admn.) will be constituted, to scrutinise the tenders and to make suitable recommendations in respect of the firm in whose favour the contract may be awarded. The case should then be submitted to the Accountant General for according sanction for awarding the Contract to the Contractor.
- ii) Before any sale of ordinary waste paper is made to the Contractor to whom the contract has been awarded, he will

be required to execute an agreement in the form appended as

Annexure-II to this chapter.

- iii) The Contractor will employ his own labour for tearing of the waste paper in at least four pieces. The torn paper will then be filled in his gunny bags by his labourers, who will also stitch them.
- iv) A Section Officer other than Section Officer (GD) will be nominated by the Senior Dy.Accountant General (Admn.) to supervise the fillings/stacking and stitching of the gunny bags. Sr.Dy.Accountant General (Admn.) will also nominate an Accounts Officer other than Accounts Officer (GD) to supervise weighment of the gunny bags. The officer will be assisted in the work by the staff of GD. As and when each bag is weighed, it will be numbered alongwith weight with a special type of ink. Simultaneously details showing the bag No. and weight etc. will be noted in a register which will be maintained in the following proforma. The cost of waste paper together with the sales tax recoverable thereon will also be recorded in this register.

REGISTER OF WEIGHMENT AND ISSUE OF WASTE PAPER

Date	S.No. of Bag	Weight of Bag	Initial of the Officer Supervising the weightment	Amount <u>recoverable</u>			Amt. deposited	Challan receipt No.& date	Gate pass No. & date.
				Cost	ST	Total			
1	2	3	4	5	6	7	8	9	10

Initials of S.O.
11.

- v) The Contractor will then deposit the amount so worked out in Cash Branch. On production of cash receipt by him entries in column 8 and 9 of the Register will be made and a gate pass in triplicate prepared. Two copies of gate pass showing bag-wise weight will be issued to the Contractor. The entries in Col.10 and 11 of the Register will be thereafter completed. One copy of the Gate Pass will be surrendered at the gate on the basis of which the contractor will be allowed to take the bag out of the office premises.
- vi) In cases where the Contractor makes some deposit in advance against which he is allowed to lift the material and before the advance is fully adjusted, he makes further deposits, a running account of the contractor in a Register in the following proforma will be maintained.

Opp. balance	Further deposits No. &	Challan Receipt (2+3)	Total at credit of the Contractor	<u>Amt.receivable from contractor</u>				
				Nol. of bags	Weight of	Cost	ST	Total

date				sold		bags			
1	2	3	4	5	6	7	8	9	
Closing balance at credit of contractor				Initials of S.O. record.					
10				11					

Note: The above procedure shall be applied mutatis mutandis to the sale of waste paper sweepings, obsolete books and old newspapers.

6.13 Sale of old Newspapers, Journal etc.

The Library section of this office will be responsible for the custody and disposal of old newspapers journal etc. received in this office and will see that the old copies are collected and kept some where pending sale. The old newspaper will be sent by the library section to the Record Branch for sale as per the procedure laid down in the preceding para.

6.14 Confidential waste paper:-

6.14.1 All unwanted documents of confidential/Secret nature including pamphlets, drawing, blue prints, stencils, perforated monotype paper matrices, proofs and carbons etc. should be destroyed by burning.

6.14.2 All other waste paper of Confidential and secret nature (of defence importance) should be collected, securely stored and

disposed of to the local military authorities in consultation with the Army Headquarters.

6.15 Half Yearly inspection of Record Branch.

Every half year, a report on the state of old records will be prepared by an Officer selected for the purpose by the Accountant General. For this purpose, Record Section will submit to the Accountant General, a fortnight in advance of the due date i.e. 15th of June and 15th of December of each year, that inspection of records by an officer is due, so that the Accountant General may select the officer who should conduct the inspection and make a report. The report of the Inspecting Officer is required to be submitted to the Accountant General by 30th June and 31st December and its compliance report by 31st July and 31st January.

(Authority:- A.G's order dated 13th August, 1979 in file No.GD.III/Records/Calendar of returns/Correspondence/K-201/79-80/)

6.16 Old book cover and file boards.

Old book cover and file boards, should as far as possible, be utilised in the office for binding purposes and surplus stock, if any, which is not required for use in the office, should not

be destroyed, but auctioned and proceeds credited to Government.

6.17 Precaution against fire in the Record Room.

No match or flame of any sort whether naked or covered should ever be allowed in the Record Room. Only electric light with safety wiring is permitted. Smoking in the Record Room or in its precincts is strictly forbidden. A notice to this effect must be prominently displayed at the entrance to the Record Room.

परिशिष्ट-I
(अनुच्छेद 6.11.1 में दर्भित)

कार्यालय महालेखाकार (लेखा एवं हक.) राजस्थान, जयपुर ।
क्रमांक:- अभिलेखागार /नटीकरण/रिपोर्ट/सी.ए.जी/2006-07/ दिनांक 28.07.06

कार्यालय आदेश संख्या:- 04

वियः- अभिलेख प्रतिधारण समय सूचि "क", "ख" तथा "ग" श्रेणियों में वर्गीकृत किए जाने योग्य अभिलेखों की एक उदाहरणात्मक सूचि ।

क्र.सं.	विवरण	अनुसूचना अवधि नियमानुसार एवं श्रेणी 'क', 'ख' तथा 'ग'
22.	भिन्न भिन्न मदों पर बजट प्रावधान से संबंधित पत्रावली	ग - 5 वर्ष
23.	विनियोग लेखे तथा प्रतिवेदन	ग - 5 वर्ष
24.	विस्तृत बजट अनुमान	ग - 5 वर्ष
25.	संस्थापन लेखा परीक्षा रजिस्टर	ग - 6 वर्ष
26.	स्थायी अग्रिम रजिस्टर	ग - 4 वर्ष
27.	जमा रजिस्टर	ग - 6 वर्ष
28.	प्रोग रजिस्टर	ग - 5 वर्ष
29.	डायरियाँ	ग - 5 वर्ष
30.	टी.आर.	ग - 5 वर्ष
31.	स्टाम्प रजिस्टर	ग - 5 वर्ष
32.	उपस्थिति पंजिका व इससे संबंधित रजिस्टर व फाइल	ग - 10 वर्ष
33.	विवरणियाँ	ग - 5 वर्ष
34.	एसओसीफार रजिस्ट्रेशन ऑफ एम्प्लायमेंट एक्सचेंज	ग - 1 वर्ष
35.	एडवान्सेज त्र्यौहार, ट्रांसफर होने पर तनखाह अग्रिम यात्रा भत्ता अग्रिम पर साईकिल, मोटर साईकिल आदि पर अग्रिम अभिलेख	ग - 1 वर्ष
36.	ओवर टाईम रजिस्टर	ग - 1 वर्ष
37.	मानदेय अनुदान राशि विस्तृत अभिलेख पत्रादि	ग - 1 वर्ष
38.	टेलीफोन कॉल बिल्स	ग - 3 वर्ष
39.	इलेक्ट्रिक घड़ी को बदलने, मरम्मत करने संबंधित बिल्स	ग - 3 वर्ष
40.	भविष्य निधि ब्राडशीट	ग - 6 वर्ष
41.	कार्यालय की रोकड़ बही	ग - 10 वर्ष
42.	अवितरित वेतन व भत्तों का रजिस्टर	ग - 10 वर्ष
43.	आकस्मिक व्यय बिल व उससे संबंधित रजिस्टर	ग - 3 वर्ष
44.	स्वीकृत किये गये स्टेशनरी की लोकल खरीद से संबंधित पत्रावली आदि	ग - 1 वर्ष
45.	डायरिंग ऑफ टेबिल्स टेन्ट्स, शामियाना आदि	ग - 1 वर्ष
46.	मिनिस्ट्रों द्वारा स्वीकृत फाइल्स या उससे संबंधित विभागों की फाइल	ग - 5 वर्ष
47.	चालान (DDR Heads के अलावा)	ग - 3 वर्ष

अन्य अभिलेखों के लिये जो इस सूची में दर्शाये नहीं गये हैं, जी.डी. मैनुअल को देखें, विशेषा जानकारी के लिए टी.एम.अनुभाग से संपर्क करें।

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सहायक महालेखाकार/अभिलेखागार

क्रमांक:- अभिलेखागार/नटीकरण/रिपोर्ट सी.ए.जी./2006-07/

दिनांक 28.07.06

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है:-

1. समस्त अनुभाग (लेखा एवं हक.) कार्यालय ।
2. समस्त अनुभाग लेखा परीक्षा कार्यालय ।
3. समस्त अधिकारी ।

सहायक महालेखाकार/अभिलेखागार

ANNEXURE-II

(Referred to in para 6.12.1)

AGREEMENT

This indenture made this -----day of between M/s---
-----through hereinafter called the ‘Buyer’ (which expression shall
where context so admits include their heirs, legal representatives and assignees) of the
one part and the President of India through the Accountant General Rajasthan, Jaipur
thereinafter called, ‘Seller’ (which expression shall where context so admits include
his successors and assignees) of the other part.

WITNESSETH AS FOLLOWS :

The buyer hereby convents with the seller on the following terms and
conditions: -

i) The contract will be valid for the year -----and all the waste
paper sweepings, newspapers and obsolete books collected from time
to time upto 31st March -----will be purchased by the Buyer
at the following rates: -

Waste Paper-----@ Rs.----- per-----

Sweepings-----@ Rs.-----per-----

Newspaper-----@ Rs.-----per -----

Obsolete books-----@Rs.-----per-----

ii) The buyer will have to deposit Rs.4000/- as security deposit which will
be refunded after two months of the expiry of the period of contract
and on satisfactory completion of work. In case of non-fulfillment of
contractual obligations by the contractor, the amount of security
deposit will be liable to be forfeited. In case of any dispute in this
regard, the decision of the Accountant General(A&E), Rajasthan,
Jaipur will be final.

- iii) The delivery of waste paper, sweeping newspapers and obsolete books will have to be commenced by the Contractor within one week of the receipt of intimation in this regard from this office, otherwise this office will have the discretion to rescind the contract and to sell the waste paper, sweeping, newspapers and obsolete books to any other party. The loss to Government, if any, on this account will be recovered from the contractor. In case the contractor does not take the delivery of the goods in time regularly upto the date specified by this office, the Accounts Officer will have the power to impose on the Contractor a penalty of Rs.50/- for each day of default after the expiry of the specified date.
- iv) The delivery of the material will be made only against advance payment in cash. The adjustment out of security deposit for this purpose will not be allowed.
- v) The arrangement for filling the waste papers etc. in his own bags will be made by the contractor at his own cost and responsibility. In case the weighing scale of this office is not in working order, arrangement for weighing the goods will also be made by the contractor at his own cost.
- vi) The contractor will have to make arrangements for tearing the waste papers etc. into at least four pieces each before filling in the bags and taking delivery thereof.
- vii) The contractor shall have to pay sales tax as per rates in force from time to time in addition to the tendered rates.

- viii) The contractor shall have to deliver the goods to the paper mills only for pulping purposes, or utilise it for pulping in his own mill, if any.
- ix) The contractor shall before taking the delivery of a lot , have to prove, on the basis of supporting documents, that the previous lot of waste paper etc. taken by him has been delivered to paper mills for pulping only or has been utilised for pulping purpose in his own mill.
- x) On breach of any of the terms and conditions of his agreement, the seller would be entitled to terminate the contract without notice and in such a contingency the buyer shall be liable for all the loss and damage incurred by the seller in making fresh arrangements for its disposal.

In witness whereof, we on behalf of -----and Shri-----
 -----Accountant General for and on behalf of the President of India
 have here set on our hand and seal on this -----day of -----
 year -----first above written.

For and on behalf of the President
 of India

Contractor
 for M/s-----

Accountant General (A&E)

Rajasthan, Jaipur.

(Based on agreement dated 5.5.2005 executed with the contractor by G.D. Section)

CHAPTER 7

CONTINGENCIES

7.1 Contingencies.

7.1.1 A register of contingent charges is maintained by GD section, under Rule 298 of the CTR Vol.I Each entry of payment should be made in this register which should be initialed by the Branch Officer (GD) under rule 300 ibid.

7.1.2 The Accountant dealing with contingencies will keep a watch over the progress of expenditure under each detailed head as compared with the appropriation sanctioned for the year.

7.2 Register of Liabilities.

A register of liabilities in form GFR.6 will be maintained by the assistant dealing with contingencies in GD Section. All the liabilities as and when accepted by the Office pertaining to the Head of Account "C.3. other charges-contingencies, should be noted in the Register. This register should be submitted to Sr.Dy.Accountant General (Admn.) by the 5th of each month.

(Authority:DAG Admn's order dated 30.3.65 as para 36/N on the file No.GD.I/130/Acctt./60-64).

7.3 Drawal of amounts on abstract contingent bills

7.3.1 Central Office has decided that the following countersigned contingent charges may be drawn on AC bills in terms of Govt. of India decision No.2 below GFR 92(2) :-

- a) Incurring expenditure on holding of conferences:
- b) Payment of honorarium to faculty members invited for training programmes in RTI.
- c) Hiring of furniture, halls for conducting departmental examinations.
- d) Payment for franking machine payable to P&T.
- e) For conducting tournaments in IA & AD.
- f) Purchase of liveries.
- g) Payment of TA/DA to SC/ST candidates for interview.
- h) Any other emergent purchase/expenditure.

7.3.2 The AC Bills in respect of these items may be drawn by Head of Offices/Heads of Department in IA & AD. who are competent to sanction the expenditure to be drawn on A.C. Bills. The drawal of AC bill under item (h) above will, however, require specific approval of the head of the department in each case. The drawal of AC bills will be subject to the condition that a certificate shall be attached to

every abstract contingent bill certifying that detailed contingent bills have been submitted to Controlling Officer in respect of Abstract Contingent bills drawn during the month previous to that in which a bill in question is presented for payment and that all other conditions laid down in rule 118 and 119 of the Central Government (Receipt and Payments/Rules 1988 have been compiled with.

(Authority:-CAG's No.482-AC.I/16-85 dated 9.7.90).

7.4 Budget Estimates Office Expenses.

7.4.1 GD Branch is required to prepare Budget Estimates as well as revised Budget Estimates from time to time in accordance with the instructions received from Government/Head quarter office.

Various heads of accounts under which the detailed estimates are required to be prepared for consolidation by administrative section are as under :-

2016-Audit

102- Civil Audit and Accounts Offices

A-2 Wages A-4(i) Local purchase of stationery

A-4(ii) Office Expenses.

1. Liveries

2. Telephone Charges
3. Purchase of furniture
4. Repairs of furniture
5. Service postage stamps
6. Purchase of Books
7. Misc. Expenses
8. Staff Car
9. Purchase of Water Coolers
10. Repairs of Water Cooler
11. Printing of Forms
12. Purchase of Computers etc.
13. Police Guard
14. Hot and Cold weather charges
15. Telex charges
- A-6 Publications
- A-7 Grant in aid and contributions

CHAPTER –8

GRANT-IN-AID FOR STAFF WELFARE ACTIVITIES

8.1. INTRODUCTORY

With a view to providing amenities to the staff of the Central Government, suitable recurring grants are made to them. The grants-in-aid are mainly designed to cater to the welfare and recreational needs of the staff and do not cover within their scope any compassionate object such as death benefits nor should the amount be spent on canteens or on excursion trips. To ensure this, amount of the grant is handed over to the Recreation Club and not to the Staff Association with directions that it should be spent for the purpose for which it is intended/sanctioned.

CAG's letter No.3045-NGE.II/10-50 dated 11.9.50).

8.2 Categories of Staff eligible for the concession and amount of grant-in-aid.

The grant-in-aid is regulated in the following manner:-

- i) The grant-in-aid is admissible on the basis of the total strength including Gazetted Officers borne on the regular strength of an organisation i.e., Ministry/Department and its attached and subordinate office and such statutory bodies

whose budget forms part of the Consolidated Fund of India, irrespective of the fact whether any individual is a member of the staff club or not .

- ii) Grant-in-aid in respect of the Gazetted Officers is admissible only to that Ministry/Department where membership of their Recreation Club is open to such officers.

(G.I.M.H.A. OM No.24/6/62-Welfare dated 12.10.62 with CAG's letter No.3498-NGE.III/133-62-IV dated 25.10.1962.

Note: 1 Categories of staff not borne on the regular strength of an organisation e.g. staff paid from contingencies and work charged staff, is not taken into account for calculating grant-in-aid.

Note: 2. Such categories of staff as is eligible for similar concession under some other rules/statutory provisions, e.g. Industrial Workers, is not covered by these orders.

8.3. Amount Admissible of Grant-in-aid.

8.3.1 The rate of grant-in-aid is Rs.10.00 per head per annum.

8.3.2 Besides this, an additional grant-in-aid upto Rs.5.00 per annum to match the subscription, collected during the previous financial year by the existing staff club is admissible.

8.3.3 Power to sanction recurring grant in aid to the recreation clubs stands delegated to the Heads of the Department (i.e. Accountant General vide Headquarter Office letter No.903-NGE.III/163-66 dated 28.4.67.

(Authority:- Government of India, Department of personnel and Training No.1/4/86-Welfare dated 1.9.87 read with CAG No.352-NGEV/23-87 dated 18.3.88).

8.3.4 Besides the grant-in-aid mentioned above, requests for adhoc grant for specific causes and for specified purposes, e.g. , initial purchase of equipment etc., may be considered on merits when such proposals are moved.

8.3.5 The power to sanction adhoc grants will continue to vest in the CAG of India.

(Auth:- C.I.M.F. (D.E.) OM No.1169-NGE.III/67 dated 18.4.67 received with CAG letter No.903-NGE.III/163-66 dated 28.4.67 at page 28/c of file No.Welfare Grant/Vol.I and S.No.6 of Section A of MSO (Admn.) vol.III.

8.3.6 A copy of the sanction issued from time to time for the payment of recurring grant-in-aid to the recreation club should also be endorsed to the Central Office as and when issued.

(Authority:- CAG's letter No.1125-NGE.III/163-66 dated 30.5.67 at page 32/c of file No.Welfare Grants/Vol.I).

8.4 Audit of the accounts and submission of proposals for grant-in-aid.

8.4.1. After the close of the financial year the Recreation Club should submit their accounts to the Welfare Unit by 25th April in the form given in **Annexure-I** to this chapter (duly audited by their Internal Auditors) and this should be accompanied by all vouchers in the prescribed proforma (**Annexure-II** to this chapter). Such items of expenditure which are not supported by a voucher, should be certified by the President/Secretary/Treasurer of the Recreation Club that expenditure was actually incurred and it was not possible to get a receipt.

8.4.2. The accounts of the club should then be examined by an Auditor to be nominated by the A.G. who should, inter-alia, see that the grant was properly utilised for the purpose for which it was intended and then submit a certificate of scrutiny to the Accountant General in the prescribed proforma as given in **Annexure-III** to this Chapter, by the 15th May every year.

(Authority:CAG's letter No.890-NGE.III/114-63 dated 23.4.64 and DO No.OE.I/67(1)GIA/61-62/68 dated 14.6.61

and CAG's sanction for grant-in-aid for the year 1961-62 vide No.2858-NGE.II/404-61 Part.II dated 25.9.6 and CAG's letter No.890-NGE.III/114-63 dated 23.4.63 at page 22/c of file NO.Welfare/Grants/Vol.I).

8.4.3. In addition to the returns to be furnished by the dates as stated in sub para 8.4.1 above, the club will also submit the stock registers maintained by them for the articles purchase out of the grant-in-aid together with a list of assets as in the proforma (**Annexure-IV**) to this chapter. It should be audited by the Internal Auditor and certificate from him that physical verification of the articles in hand has been made may also be furnished.

(CAG's letter No.1285 –NGE.III/60-65 dt.9.6.65).

8.4.4 Detailed estimates containing proposals for the recurring grant-in-aid duly approved by the President Recreation Club shall be furnished by the Secretary. Recreation Club to Admn.II/Welfare Unit on or before the 1st . July every year. These should be supported by the actuals for the last three years with explanatory memorandum/indication/the reasons for important variations.

(O.O.No.O.E.I/17(i)/GIA/61-62/66 dated 14.6.61).

- 8.4.5 The grant-in-aid (excluding adhoc grants) for the first quarter of the year will be released by the A.G. in the beginning of each financial year. Thereafter, the balance of the grant, viz. full grant admissible for the year minus the grant already sanctioned for the first quarter, will be released in the usual manner as soon as the accounts of the previous year duly audited are submitted to the Accountant General.
- 8.4.6 Proposals for annual grant-in-aid should be formulated by Admn.II/Welfare Unit Section in accordance with the orders contained in para 8.3.6. above and sent to the CAG's office alongwith a statement in the form given in **Annexure-V** to this chapter so as to reach there by 1st August each year. These, however, need not be accompanied by the accounts of the club.
- 8.4.7 In order that the submission of the accounts etc. is not delayed, full grant will be released only if these accounts are submitted in a complete shape by the 31st July. Proportionate cut will be effected from the grant-in-aid admissible if the account are furnished after this date. The rate of cut to be effected will be 1/12th (one/twelth) of the admissible grant for every month's delay after 31st July while furnishing

proposal for grant-in-aid. This point is clearly brought out therein.

(G.I.M.H.A. OM NO.2/167/59-Welfare , dated 10.3.61 received with CAG's letter No.1056-NGE.III/355-60 dated 26.1.64 and CAG's letter No.1285-NGE.III/60-65 dated 9.6.65).

8.4.8 Adhoc grants. The requests for adhoc grants-in-aid should be reduced to the minimum and should normally be confined only to small offices which are not able to raise sufficient resources to run recreation club. These grants are merely by way of assistance and are not intended to cover the whole cost of amenities etc. and are required to be distributed in such a manner as to encourage self help by the staff concerned. Requests for adhoc grants should normally not be made by big offices for various purposes like purchase of library books, furniture, sports equipments etc. and for organisations like library forums, dramatics, cultural societies etc. expenditure on which is normally expected to be met either from regular grants or from voluntary collections.

8.4.9 The proposals to be submitted to the Central Office for adhoc grants should, therefore, be scrutinized keeping in view the above objects and recommendations should be made only for such grants which are absolutely essential for meeting unforeseen expenditure that cannot be met from funds of the Recreation Clubs, without deterring to the day to day expenses in running of the recreation clubs. The amount of adhoc grant-in-aid may, therefore, be assessed broadly on the basis of the strength of the establishment, taking into account the extent of facility/amenities available at the station and other special circumstances, if any. The proposals should be made to the Central office in the proforma as at **Annexure-VI** to this chapter and should be sent by 31st January each year, failing which it will be deemed that adhoc grant is not required by the club during the year.

8.4.10 The utilisation certificate in respect of grant released previously (duly accepted by the Central office) must invariably be sent alongwith the proposals for adhoc grants-in-aid for the current financial year. The designation of the

officer in whose favour the demand draft is required to be drawn for disbursement to the club should also be specified.

(Authority:-CAG's letter No.1213/NGE.IV/45-77 dated 29.12.77 at page 218/c of file NO.Welfare Grants-Vol.I and No.753-NGE.IV/75-81 dated 5.5.81 at page 22/c file No.Welfare Adhoc grant/80-81).

- 8.4.11 No separate grants are sanctioned for meeting the cost of kit and equipments. Additional grants, will, however, be sanctioned to the individual offices to cover the cost of staging the zonal and Inter-zonal Tournaments (viz. the Railways fares, boarding and lodging expenses, groundrent, cost of refreshments (etc.) in accordance with the scales laid down in paras 8.6.3 and 8.6.4.

(CAG's letter No.313-NGE.III/388/60-KW dated 10.2.61).

8.5 Grant-in-aid for conducting tournaments

Quite frequently, this office receives grant-in-aid from the Central Office for conducting tournaments relating to the IA&AD. The amounts are remitted to this office by open D.Ds. drawn in favour of the A.G. by designation. Sometimes when amounts are advanced to teams participating in the tournaments based on certain prescribed

criteria, the teams refund the unutilised amounts by D.Ds. These D.Ds. are also drawn in favour of the A.G. by designation. The following procedure should be followed for the encashment of the aforementioned D.Ds. for spending the amount of the grant-in-aid and rendering detailed accounts to the CAG.

- i) As soon the D.Ds. are received from the CAG. Office, they would be entered in a cash book or register to be maintained by the Welfare Unit.
- ii) After necessary entry in the aforesaid cash book/register, the D.Ds. would be made over to the A.G. Cash Branch for encashment and for safe custody of the cash in the cash chest.
- iii) As and when required, the amounts will be drawn by the Welfare Officer in suitable installments by sending requisitions to the A.O.(Cash). The amount would be released to the Welfare Officer after taking proper receipt from the payee.
- iv) The expenditure out of the grant would be incurred by the Welfare Unit as per approved budget estimates under the over all guidance of the Sr.Dy.Accountant General (Admn.)

and Welfare Officer. The Welfare Unit will also be responsible for maintaining detailed account of the expenditure incurred in the above mentioned cash book/register.

- v) After the tournament is over, the Welfare Officer would have the detailed account of the expenditure incurred prepared and submit it to the Sr.Dy.Accountant General (Admn.)/Accountant General, simultaneously making a suggestion for the appointment of an auditor to audit these account.
- vi) After the accounts have been audited and admitted by the Auditor nominated by the Accountant General, these will be sent to the CAG's office for further necessary action. The Welfare Officer will also request the A.O. (Cash) to arrange for a D.D. duly crossed in respect of the unspent balance, out of the grant, if any, in favour of the Pay and Accounts Officer/Director General of Audit Central Revenues, New Delhi drawn on the State Bank of India, New Delhi. This D.D. will be forwarded to the Hqrs. Office alongwith the detailed account of the expenditure incurred out of each grant.

vii) The above procedure will also be followed mutatis-mutandis in respect of the D.Ds. received from other audit offices in respect of the unutilised amounts of money made available to the Team for purchase of the tickets, reservation charges etc.

(Authority:-O.O.No.Welfare/Grants/ER/568 dated 8.12.79 at page 136/c of File No.Welfare/Grants/Vol. and CAG's letter No.673-NGE.I/68-78 dated 28.5.79 at page 324 of file ibid).

8.6 **Items on which expenditure can be incurred:-**

8.6.1 A list of activities/items on which expenditure can be incurred out of grant-in-aid for provision of amenities, sanctioned by the Government, is given in the **Annexure-VII** to this chapter. The list, is however, merely illustrative and may not be treated as exhaustive.

(G.I., M.H.A. OM NO.2/14/61 Welfare dated 7.12.61 received with CAG's circular letter No.213-NGE.II/304-61, dated 29.1.62 G.I., MHA No.2/9/63-Welfare dated 6.5.63 received with CAG's letter No.1119-NGE.III/133-62 Part.IV dated 17.5.63 and G.I. M.H.A. No.2/2/62-Welfare dated 18.1.63 received with CAG's No.215-NGE.III/133-62-Part.IV dated 28.1.63).

Note: It will not be appropriate to contribute any amount from the grant-in-aid to the National Defence Fund. There will, however, be no objection if contribution to the National Defence Fund is made out of the subscriptions paid by the members.

(CAG's endorsement No.184-NGE.III/133-62 dated 25.1.63).

8.6.2 For holding of tournaments and meeting of expenses therefore, whenever office teams undertake trips to take part in Zonal/Inter-Zonal competitions of the departments in various games, the following procedure should be adopted for getting additional funds:-

8.6.3 In the case of Zonal Tournaments, the zonal conveners should formulate the estimates for holding of the tournaments in their zone (which should, inter alia, provide for the reimbursement of cost of Railway fare, and other incidental charges as also boarding expenses of all the participating teams coming from outstations besides the organisational expenses) and claim grant-in-aid in advance from CAG's office. The entire expenditure incurred by the

teams may, thus, be reimbursed to them on their arrival at the place of the tournament.

8.6.4 In case of Inter-Zonal Matches the expenses on the holding of matches as also Railway fare and boarding charges etc. will be reimbursed to the participating teams and individual champions from each zone by the Central Committee and hence the proposals for adhoc grant on the account should not be sent to the CAG for sanction.

8.6.5 In addition, minimum possible expenses for the holding of matches as incidental to the conduct of the tournament may be financed from the Government grants.

(CAG's letter NO.926-NGE.III/39-59(ii) dated 9.4.60 and CAG's D.O. No.2040-NGE.III/139-62 dated 11.5.62).

Note:-The initial expense on the purchase of Railway Tickets etc., by the team may be met from the funds of the office Recreation Club.

(CAG's letter No.2501-NGE.III/142-61(VI) dated 3.7.62).

- 8.6.6 The following facilities should be given to the members of the outstation teams taking part in Zonal/Inter-Zonal competitions conducted by the Deptt. in various games:-
- i) IInd class single railway fare to and from the place of competition.
 - ii) For the journey to the place of competition expenses on Railway Reservation and three tier sleeper accommodation actually incurred be reimbursed to the team members on production of reservation tickets issued by the Railway Authorities. For the return journey such charges may be paid in advance by the convenor on the basis of the certificate from the Manager of the team that in the event of non-utilisation of facility by some/all the team members, proportionate amount would be refunded to Government.
 - iii) On both ends actual bus fare upto the nearest rail head, if the Headquarters of the Accountant General is not connected by rail.
 - iv) Free lodging facilities for the period of stay of teams in the competition would be arranged by the convenor to the extent necessary.

- v) Incidental charges Rs.40/- (lump) per head for meeting expenses on portage, cartage etc. at both ends.
- vi) Daily allowances to the members of teams at Rs.110/- (Rupee one hundred and ten only) per head to defray expenses on boarding, conveyance etc. for each period of 24 hours of absence from headquarters (fractions exceeding twelve hours would be treated as a full day while fractions of twelve hours or less would be treated as half a day).
- vii) The outstation teams would be allowed (a) to arrive at the place of competition on the day preceding the day of their first engagement and (b) leave on the day following the day of their last engagement in the competition.

(Authority:-CAG's letter No.1169-NGE.IV/50-79 dated 26.10.79 at page 80/c of File No.Welfare Sports/General).

8.7 Manager of the team.

A manager (preferably Welfare Officer) should accompany the Hockey, Football, Volleyball, Table Tennis/Badminton teams to the place of competitions who may be able to yield sufficient influence over the players to command their respect in situations which may warrant his intervention.

(Authority:-CAG's letter No.1147-NGE.IV/51-75 dated 5.11.75 and No.805-NGE.IV/70-77 dated 10.7.78 at page 24/c and 74/c of File No.Welfare/Sports/General).

8.8 Non-recurring grant for starting a new division of St.Johns ambulance.

- i) For starting a new division, an initial non-recurring grant upto Rs.500/- will be given. The grant is intended to meet the cost of initial equipment including subsidy for the uniforms for members subject to local requirement. Efforts should also be made to have some equipment on loan from the local Red Cross Society. The non-recurring grant may be renewed, if necessary, after every three years for replacement of the equipment etc.
- ii) A recurring grant of Rs.500/- per annum may also be given to each division of St.Hohs's Ambulance for day-to-day requirement.
- iii) Cost of Books, Enlistment fee, training etc. should be met by individual members. Arrangements can be made with the local Red Cross Society in most places for lecturers to be delivered free of charge.
- iv) Some initial equipment would have been purchased out of the grants sanctioned in the past for existing division. In case more equipment is required, proposals for the same will be considered.

- v) The minimum furniture required by the Division may be provided from the existing stock or by purchase from office contingencies, where absolutely necessary, subject to the condition that it remains Government property and is borne on the Dead Stock Register.
(CAG's DO No.2470-NGE.III/105-60 dt.26.9.1960).

8.9 **All India Civil Services Tournaments rules relating to :-**
Consolidated Rules for All India Civil Services Tournament as circulated vide Government of India, Department of Personnel and Admn. Reforms letter No.20/23/77-CCSSCB dated 20.6.77 are available with the Welfare Unit and can be seen for guidance.

8.10 **Grant of Special Casual Leave.**

8.10.1 Government of India in consultation with Comptroller and Auditor General of India has decided that the facility of special casual leave for a period not exceeding 30 days in a calendar year may also be extended to such of the employees working in I.A & A.D. who are required to participate in the All India Audit Tournaments conducted on Zonal and Inter-Zonal level as well as in the other sporting events of national/international importance.

(Authority:-Comptroller and Auditor General of India, New Delhi letter No.2150-NGE.I/102-78 dated 22.6.1981).

8.10.2 Cultural activities:

- i) The Government servants who participate in cultural activities like dance, drama, music, poetic symposium, etc. of an all India or Inter-State character organised by the Central Secretariat Sports Control Board or on its behalf, may be granted special casual leave not exceeding thirty days in any calendar year, provided that such special casual leave will not be admissible for practice, or for participation in cultural activities locally.
- ii) It has also been decided that the Government servants, who participate in dancing and singing competitions organised at regional, national or international level may be granted special casual leave not exceeding 15 days in any calendar year, Special casual leave will not be admissible for practice in connection with such cultural activities.

8.11 Incentives for participation by Central Government servants in sporting events and tournaments of National or International importance.

8.11.1 At present special Casual Leave is granted to Central Government servants for a period not exceeding 30 days in any one calendar year for: -

- i) Participating in sporting events of national/international importance ;
- ii) Coaching/administration of teams participating in sporting events of national/international importance.

- iii) Attending coaching or training camps under Raj Kumari Amrit Kaur Coaching Scheme or similar All India Coaching or Training Schemes ;
- iv) Attending coaching or training camps at the National Institute of Sports, Patiala.
- v) Participating in mountaineering expeditions;
- vi) Attending coaching camps in sports organised by National Sports Federation/Sports Boards recognised by All India Council of Sports and
- vii) Participating in trekking expeditions;

8.11.2 Special casual leave is also granted to Central Government servants for a period not exceeding 10 days in any one calendar year for participating in inter-ministerial and inter-departmental tournaments and sporting events held in and outside Delhi.

8.11.3 The Government of India has also decided as follows: -

- i) In the case of Central Govt. servants who are selected for participating in sporting events of national/international importance the period of the actual days on which they participate in the events as also the time spent in travelling to and from such tournaments/meets may be treated as duty.

Further, if any pre-participation Coaching Camp is held in connection with the above mentioned events and the Govt. Servants is required to attend the same this period may also be treated as on duty. Consequently existing provisions regarding grant of Special Casual Leave for the purpose mentioned in this item may be treated as cancelled.

- ii) The quantum of Special Casual Leave, for a period not exceeding 30 days in a calendar year allowed to Central Government employees for purposes indicated at item No.(iii) to (vii) in para 1 above will cover also their attending the pre-selection trials/camps in connection with sporting events of national/international importance.
- iii) The Central Government employees who are selected for participating in sporting events of national/international importance within India may be allowed to travel by First Class by train. In the case of events of international importance held outside India, they may be entitled to travel by economy class by air.
- iv) (a) The number of increments to be awarded for achieving excellence in National events should be laid down at a scale lower than for excellence in International events, say one

increment for National level and two increments for International events.

- b) The total number of increments to be awarded to an individual should not exceed five in his/her entire career.
- c) The increments so granted would continue to be drawn at the same rate till retirement and would count for the purpose of retirement benefits but not for pay fixation on promotion on the analogy of incentive increments awarded for promoting small family norms.

(Authority :-Govt. of India, Ministry of Personnel and Training Administrative Reforms and Public Greivances and Pension , Department of Personnel and Training, New Delhi Memorandum No.6/1/86 Estt.(Pay-I) dated 16th July, 1985).

ANNEXURE-I

(Referred to in para 8.4.1)

Statement of receipts and expenditure for the office of the -----for the year.

Receipt	Expenditure
1. Opening Balance on Ist April Rs. a) Cash Rs.----- b) In bank Rs.----- Total Rs.-----	1. Articles of Sports Rs. 2. Cost of Uniform etc. supplied to teams -----. 3. Magazines and periodicals.
2. Grant-in-aid for the year	4. Entry fee for tournament.
3. Subscription realised	5. Hiring of grounds.
4. Bank interest	6. Hiring and repair to furniture etc.
5. Donations	7. Purchase of furniture.
6. Entry fee for tournaments realised.	8. Conveyance expenses incurred locally.
7. By sale of old newspapers/magazines	9. Entertainment.
8. By sale of used articles of sports	10. Prizes.
9. Miscellaneous receipts (with details thereof)	11. Cultural and Sports programme.

12. Miscellaneous expenditure

(with details thereof) Total

expenditure Rs.-----

Balance on 31st March

a) Cash-in-hand.

b) In bank

Total balance

Grand Total

President
office of the
Recreation
Club

Secretary
office of the
Recreation
Club.

Treasurer
office of the
Recreation
Club.

Auditor
office of the
Recreation
Club

ANNEXURE-II

(Referred to in para 8.4.1)

List of vouchers covering the expenditure incurred by the Office by the Recreation Club during the year -----

S.No.	Vouchers number and date	Particulars of vouchers i.e. description of articles.	Amount

Total amount should be indicated without fail at the end of each page.

ANNEXURE-III

(Referred to in para 8.4.2)

Auditors report on the Account of -----for the year-----

Auditor's Report	Action taken thereon.	Further remarks of the Audit.
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Note:- In case the Auditor did not raise any objection, a certificate to the effect that the accounts were audited and found correct may be furnished.

President	Recreation Club	Secretary	Recreation Club.
		Auditor	Recreation Club

ANNEXURE-IV

(Referred to in para 8.4.3.)

Inventory of Articles of stock for the year -----.

S.No.	Particulars of the Articles as on 1st April, 19----	Consumed/Lost during the year 19----- -----		Purchase during the year	Closing balance as on 31 st March.
		Consumed	Lost, if any.		
1.	2.	3.	4.	5.	6..
<hr/>					
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ANNEXURE-V

(REFERRED TO IN PARA 8.4.6)

STATEMENT SHOWING GRANT-IN-AID RECOMMENDED FOR THE YEAR -----

Name of Office	Staff strength as on <u>Ist April</u>		Total	Amount of grant admissible under OM dt.10.3.61	Adhoc Grant if any, recommended	Total amount collected by Club during the previous financial year
	No. of non-gazetted establishment borne on the regular estt.	No. of gazetted Officers if the membership is open to such officers				
1.	2.	3.	4.	5.	6.	7.

Whether audited accounts for the previous years have been received.	Total amount spend out of of grant-in-aid during the previous financial year	Whether the grant-in-aid was fully utilised before 31 st March. If not whether the balance was deposited in the Treasury otherwise reasons for not doing so may be indicated.	Budget Provision	Total amount of grant recommended.	Remarks
8.	9.	10.	11.	12.	13.

ANNEXURE-VI
(Referred to in para 8.4.9)

PROFORMA FOR PROPOSAL TO ADHOC GRANTS

Staff strength Hqrs./Branch Officers	Total membership of the Recreation Club	Share of Annual Recurring Grant- in-aid.	Basis of distribution of Recurring grant and subscription collected amongst various organisation of the Club during the year.	Total Budget Provision during the year.
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AMOUNT OF ADHOC

ADHOC GRANT-IN-AID

(A) LIBRARY BOOKS

i) Existing Books	ii) Purchased Last year	iii) Additional purchased
Hindi-English	Out of Out of	to be made during the year
Other Regional	Recurring Adhoc Grant	----- out of (with detailed
Languages.		justify).

(B) Capital Equipment e.g. Almirah, Cup-Board Table Chair etc.

i) Existing stock available with the club.	ii) Purchased Last year	iii) Additional purchase of adhoc grant to be made during the year in the detail justification).
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ANNEXURE-VII
(REFERRED TO IN PARA 8.6.1.)

An illustrative list of items on which expenditure may be incurred out of grant-in-aid sanctioned by the Comptroller and Auditor General of India.

List of Items	Activities.
Articles of Sports Outdoor and Indor Games equipment.	1. Games e.g.Cricket Tennis, Football, Hockey, Volley-Ball, Badminton and Swimming.
Cost of uniforms etc. supplied to teams	2. Dramatics.
Magazines and periodicals	3. Literary including library.
Entry fee for tournaments	4. Musical.
Hiring of grounds Hiring and repair of furniture etc.	5. St.Johns's ambulance Division (First Aid and Home Nursing.)
Purchase of Furniture.	
Conveyance expense incurred locally.	
Entertainment.	
Prizes.	
Hiring of Accommodation for Film Shows.	
Cultural and Sports Programmes.	
Inter-Ministry Meets.	
Inter-Department meets.	
Radio Set.	
Activities of Photographic Club.	

CHAPTER-9

Staff Car and Telephones etc.

9.1 Economy in consumption of petrol in Government vehicles.

The Comptroller and Auditor General of India vide circular No.99-OE and Admn./65 dated 6th September, 1990 has desired that field offices should achieve the objective of 20% reduction in the consumption of petrol. They should exercise utmost economy in the use of staff cars and expenditure on maintenance/petrol consumption should be personally watched by Head of Departments. At the same time, it should be ensured that fuel efficiency is optimised through tuning etc. The staff cars should not be used on Sundays/holidays except for emergency duties. The staff cars should be used in 'Pool Arrangements' for journeys of entitled officers between residence and office and back.

9.2 Staff Car

9.2.1 Use of Staff Car between residence and office by Senior Officers: -

In case of officers of the level of Joint Secretary and above, who have been provided with the facility of staff car for coming between office and residence on prescribed

payment basis under this Ministry's OM No.20 (5)-E.II (A)/93 dated 28.1.1994, an option may be given to them either to avail themselves of the existing facility or to switch over to the payment of Transport Allowance, as admissible under these orders. In case they opt for the latter, they may be paid the allowance at rates as applicable to them, subject to the condition that the existing facility of staff car shall be withdrawn from the date they opt for the allowance. In case they opt for the former, the allowance shall not be admissible to them and they would not be required to make any payment for the facility of staff car between residence and office.

(G.I., M.F., O.M. No.21 (1)/97-E.II (B), dated 3rd October, 1997)

9.2.1 Use of Staff Car for private purposes by Secretaries, etc. :

Officers of the rank of Secretary to the Government of India and above/Chief Executives of Statutory or Autonomous Bodies may be allowed to use the Staff Car for private purposes upto the distance of 500 km per month on payment of charges at the following rates: -

For cars upto 16 hp : Rs.350 p.m.

For cars above 16 hp : Rs.450 p.m.

The above charges are to be recovered every month from the salary of the officers who avail of this facility. Half-yearly period of April – September and October-March will be taken into account to adjust monthly excesses against shortfalls and the additional kilometreage over a half-yearly period may be charged at the rates prescribed for non-duty journeys.

9.2.3 Use of air-conditioned staff cars

Ministry of Finance vide their letter No.F.3(4)-E.II (A)/3(4)-E.II(A)/91 dated 1.2.1991, banned the use of air-conditioned staff cars by the officers.

The Government of India, Ministry of Finance, Department of Expr. vide O.M. No.3(4)/E.III(A)/99 dated 23.12.2004 circulated by C.A.G. vide Circular No.02-Estates/2007 (received in March 2007) have permitted the use of approved models of A.C. Category of Staff Cars by the Ministers and Officers of the level of Secretary and above only.

9.3 Control of staff cars and responsibilities of controlling officers

9.3.1 1) The staff car will be under the administrative control of an officer not below the rank of Dy. Accountant General who will act as a Controlling Officer in respect of the car or as directed by A.G.

2) The controlling officer will be responsible for the proper use, care and maintenance of the car and for regulating its journeys generally in accordance with these rules.

3) He shall maintain: -

a) a log book in the form enclosed (Form S-263) (**Annexure-I**) showing particulars of the journey performed by the car;

- b) A record of repairs and replacements indicating the cost and the dates on which carried out, of spare parts and of all incidental receipts;
- c) a register showing pay and allowance (including overtime allowances) paid to the drivers;
- d) A register showing the cost of petrol etc. consumed and;
- e) An inventory of the equipments.

The drawing and disbursing officer shall record the following certificates on the contingent bills in support of the expenditure on consumption of petrol:-

- a) Certified that the quantity of petrol purchased has been entered in the Log-Books of the respective cars;
- b) Certified that the necessary recoveries under Rules 19 and 20 have been made/or are being made from the parties concerned using the staff car for non-duty journeys.

9.3.2 He shall have inventory of equipment checked every month and arrange to recover the loss, arising out of negligence or fault by the person concerned. He should also have the vehicle tested every six months for fitness for journeys and place a report on record.

9.3.3 He shall submit a half yearly report to the Dy. Comptroller and Auditor General/Accountant General on the expenditure incurred on the maintenance of the car including pay and allowances paid to the Driver.

9.3.4 He shall be personally responsible for the proper and prompt recovery of all charges recoverable for the use of staff car and their credit to Govt. as “Misc. receipts of the Department”.

9.3.5 On transfer from his post he will ensure that the vehicle is handed over to his successor ; with complete equipment and full complement of spare parts ; spare wheels ,tyres, tools etc. and have the fact mentioned in his charge report.

9.4 Telephones

Provision of Telephone facilities at Office/Residence of Group Officers etc.

A. Office Phones

- a) DG/AG/PD level officer will have a direct line with STD facility. If there is a second P&T line, it should be without STD facility. Particulars of the second line available should be intimated to the Headquarters.
- b) Each Group Officer (including Adhoc DAGs) will be given one non-STD direct P&T line. However, Group

Officers (Admn.) can be given STD line with the DG/AG/PD's approval. The other Group Officers can also use it. This is for administrative exigencies and for enabling the other Group Officers and Group Officer (Admn.) to contact field parties and outstation RAOs and other officers. The position regarding this STD facility should be intimated to Headquarters. If a railway phone is available with Railway STD facility provided by the Railways, the Group Officers incharge of administration are not to be given STD facility for their P&T line. If a Group Officer and the staff are in a different station the Group Officer can be given STD line with the approval of DG/AG/PD.

- c) Offices should go in for PABX facility with sufficient number of lines in order to avoid giving dedicated P&T lines to officers and sections. With sufficient number of direct lines in the PABX with zero dialing facility, it would be possible to ensure proper communication at minimum cost.
- d) If a Branch Office or Section is situated in a different location/building incapable of having extension from

PABX, DG/AG/PD may sanction direct lines with PABX, after proper justification, for such location/building also.

- e) If large number of staff and officers are located in different stations/locations and if it is fully justified, DG/AG/PD can sanction one STD line for such branch office even if no DAG is posted there. This applies only to Branch Offices with strength (Persons in position) of 50 and above Group 'C' and 'B' staff.
- f) If there are telephones provided by the auditee organizations with the STD facility, there should be no duplication by Audit Department.
- g) The office has one multi-user Broadband connection of BSNL under "Business Plan 3000". The connection is providing connectivity to IA&AS Officers, B.O. and in the Sections wherever necessary.

B. Residential Phones

- a) In the residence, only DG/AG/PD is permitted to have one direct line with STD facility.
- b) 25% of Group 'A' Officers (including Adhoc DAG's) below the rank of Dy. Secretary vide O.M.

No.7(14)/C&V/2006 dt. 14.11.2006 (Annexure-II to this Chapter) may be allowed a direct line in the residence without STD facility. If STD facilities have been given to the residence without the Headquarters approval, it should be immediately withdrawn and a report sent to Headquarters. If Headquarters have approved STD in the case of any Group Officer's residential phone, it should be intimated with a copy of such approval.

- c) The total number of residential lines should be 25% of total number of Group 'A' Officers including ad-hoc DAGs below the rank of Dy. Secretary. If there is a Branch Office which does not have a Group Officer in the station and if the strength of the Branch Office is more than 100 then the AO incharge or an AO specifically nominated by the DG/AG/PD can be allowed a non-STD phone at his residence for administrative and operational purposes. Vacancies existing in Group Officers charge due to a Group Officer being on leave, training, etc., or not being posted should not be the reason for providing such a telephone. It should be ensured that the AO incharge or the

earmarked AO should alone get one residential phone for the branch and at no time there should be any additional residential phone.

- d) Separate direct line provided to Adhoc DAG's in the office and residence will be co-terminus with their tenure as DAG. Restricted to 25% of Group 'A' Officers below the rank of Dy. Secretary.
- e) Reimbursement of Telephone Charges on residential telephones provided to the Officers as also on the mobile phones to the entitled Officers to the Govt. of India and broadband facility at home has been converged into a Single Package. Accordingly, in supersession of O.M. No.7(8) E/Coord/82 dated 8.8.1982, O.M. No.5(3)/E Coord/2002 dated 1.1.2003, O.M. Nos.7(3) E Coord/2003 dated 14.1.2004, 26.2.2004 and 5.4.2004, the Govt. of India, Ministry of Finance, Department of Expenditure modified the limits of reimbursement of telephone charges vide its O.M. No.7(14)/C&V/2006 dated November 14, 2006 circulated vide Central Office No.1135-GE-I/84-2007 dated 1.3.2007.

(Annexure-III to this Chapter)

9.5 ISD Facility

No ISD facility should be provided in any telephone in the office or residence of officers. If ISD facility is now being used it should be withdrawn immediately under intimation to Headquarters.

9.6 FAX Line

A Fax machine can be installed with a specific telephone line with STD facility in the secretariat of DG/AG/PD. There should be, through continuous record, a proper monitoring of incoming and outgoing messages for the prompt delivery/outgo and disposal which would be the responsibility of the DG/AG/PD through his secretariat.

9.7 Headquarters Office Returns

- a) All the telephone numbers so provided should be included in the return for Telephone Directory of IA&AD.
- b) Apart from this information which is included in the Telephone Directory *ibid*, information regarding the extended telephone facilities provided as above to Sr.AOs, Branch Offices, Resident Audit Offices, separately located parts of the office, etc., should be clearly indicated as a separate section with full details in the Return to Headquarters for Telephone

Directory to enable Headquarters to have this information completely.

(CAG Circular No.14-NGE/2003 No.150-NGE/Entt./149-2002 dated 21.3.2003)

9.8 Allowance of mobile phone facility

9.8.1 Individual departments/ministries may allow all officers of the rank of Joint Secretary and above the facility of mobile phone for their personal use in addition to the land line connection. This facility will, however, be subject to the following condition: -

The reimbursement of telephone charges of residential telephones provided to the Officers as also on the mobile phones to the entitled Officers to the Govt. of India, and broadband facility at home has been converged into a single package.

9.8.2 All the expenditure on this account shall be met within the existing budget for “Office Expenses-Telephones” of the concerned Ministry/Department/Organization and no additional funds shall be provided for the expenditure head “Telephones”.

9.8.3 The officer allotted the mobile phone connection would be responsible for proper maintenance of the hand set which will remain Government property. The concerned officer will have to make good any damage/loss to the hand set which will need to be surrendered at the time of handing over of the charge.

These orders shall take effect from the date of their issue and all cases, where mobile phones have already been provided to the concerned officers, shall also henceforth be regulated in accordance with these orders.

ANNEXURE-I

(See Rule 31)

LOG BOOK

(Referred to in para 9.3.1)

Ministry/Department -----

Staff Car No.-----

PETROL ACCOUNT

Date Milometer Petrol Initial of
 kilometer drawn officer I/C
 reading litres of car.

Date	<u>Time</u> from to	Milometer/ Kilometer reading	Miles/ Kilometers covered.	Period of of detention included in cols. 2 & 3 (for non- duty jour- neys only)	Name & designa- tion of officer using staff car	Places visited	Purpose of journey, if official full details	Signature of officer using car (his rema- rks if any)	No. of hrs. after normal duty hrs. or on Sunday & closed holidays	Initials of office-in- charge, his remarks if any.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

SUMMARY OF LOG BOOK

Sl. No.	Number of staff car.	<u>Miles/Kms. covered</u>			Time spent of non-duty journeys		Amount due for non-duty journeys including de-tention charges & overtime allowance if any.	Details of bills and amount realised (by cash/cheques).	Particulars of credit to Govt. A/cs (Challan No. and date)	Total quantity of petrol consumed (litres)	Reading of <u>Milometer/Kms.</u>	
		duty	non-duty	total	within normally duty hrs	Outside normal duty journeys hrs. or on Sundays & closed holidays.					Hrs.Mts.	Hrs. Mts.
1	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12	13.
Average miles /kms. per litre (col- 5 &11)		Remarks										
14		15.										

ANNEXURE-II

[Referred to in Para 9.4 B(b)]

No.7(14)/C&V/2006

Government of India

Ministry of Finance

Department of Expenditure

Dated : November 14, 2006

OFFICE MEMORANDUM

Subject : Facility of telephone (landline and/or mobile connection) at the residence in respect of entitled categories of Government employees.

The undersigned is directed to refer to the Department's O.M. No.7(8)-E.Coord/82 dated 8.6.1982 regarding ceiling on number of calls allowed on official account to officers in the telephone provided at their residence. Since the last OM was issued, there have been many changes in the field of telecommunications and major technological advancements have taken place. This has brought internet, mobile facilities to the domain of the common people. Many service providers with various schemes have also entered into the market. Further, usage of telecommunication services has proliferated. Therefore, it is imperative that Government officers adopt to the changing trends in communication. In this regard, OM No.7(2)/E.Coord/2005 dated November 23, 2005 on Budget/Expenditure Management; economy measures, rationalization of expenditure and measures for augmentation of revenues, mentions to avail the services of providers other than MTNL/BSNL to curtail the expenditure on telephones and also exhorts that the increased use of information and communication technology should be further encouraged. Though tariff rates have come down, unit duration of calls has decreased and not necessarily resulting into lower call rates. Keeping this in view and the technology available in the field of communication, the existing instructions on the subject have been reviewed. The existing entitlement regarding reimbursement of telephone charges of residential telephones provided to the officers as also on the mobile phones to the entitled officers to the Government of India, and broadband facility at home has been converged into a single package. Accordingly, in supersession of OM No.7(8)-

E.Coord/82 dated 8.6.1982; OM No.5(3)/E.Coord/2002 dated 1.1.2003; OM Nos.7(3)/E.Coord/2003 dated 14.1.2004, 26.2.2004 and 5.4.2004, the following decisions have been taken:

2) The maximum amount reimbursable to a category of officer will be regulated as given in the table below: -

S.No.	Rank/Designation	Ceiling Amount
1	Secretary to the Government of India and equivalent rank	Rs.2800 per month
2	Additional Secretary and Joint Secretary to the Government of India	Rs.2000 per month
3	Equivalent rank to Additional Secretary and Joint Secretary to the Government of India	Rs.1800 per month
4	Director and Deputy Secretary to the Government of India and equivalent rank	Rs.1500 per month
5	Below the rank of Deputy Secretary to the Government of India (restricted to 25% of Group 'A' Officers below the rank of Deputy Secretary)	Rs.800 per month

- (i) The amount will be reimbursed within the prescribed ceiling on submission of bill/receipt by the concerned officer. There will not be any separate ceilings for landline/mobile/broadband.
- (ii) The amount reimbursable will cover landline and/or mobile connection.
- (iii) The amount reimbursable is exclusive of all taxes, if any.
- (iv) Officers are at liberty to choose the service provider and avail any options for payment within the maximum monetary ceiling.
- (v) It will also include broadband facility or such facilities through which data, voice or image is transferred.
- (vi) STD facility may be provided in the residential telephones. However, there would be no enhancement of ceilings as prescribed above.
- (vii) No instruments would be provided by the office, except to the Secretary and Secretary level officers of the Government of India, for which the cost of handset for mobile phone would be limited to Rs.10,000/- in each case.

- (viii) The amount reimbursable will be reduced by Rs.400/- if the officer of the rank of Deputy Secretary and above does not have broadband facility at his residence.
- (ix) All the offices are instructed to bear the extra cost from their 'Office Expenses-Telephone' and no additional fund will be provided in this regard.

(MANISH KUMAR)
DEPUTY SECRETARY TO THE GOVT. OF INDIA

To

All Ministries/Departments of the Government of India

ANNEXURE-III

[Referred to in Para 9.4 B(e)]

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA, NEW DELHI – 110 002**

No.1135-GE-I/84-2007

Dated : 1st March, 2007

OFFICE MEMORANDUM

Sub : Facility of telephone (landline and/or mobile connection) at the residence in respect of entitled categories of Government employees.

With reference to the Government of India, M/o Finance, Department of Expenditure O.M. No.F.7(8)-E(Coord)/82 dated 8.6.1982 regarding ceiling on number of calls allowed on official account to officers in the telephone provided at their residence, the matter has been reconsidered and the existing entitlement regarding reimbursement of telephone charges of residential telephones provided to the officers, mobile phones to the entitled officers to the Government of India and broadband facility at home, has been converged into a single package. In this regard, a copy of Government of India, Ministry of Finance, Department of Expenditure, New Delhi's OM No.7(14)/C&V/2006 dated 14.11.2006 in the matter, is enclosed for necessary action.

2) The contents of the OM will be applicable to the eligible officers of this department also.

(Deepak Narain)

Asstt. Comptroller & Auditor General (P)

To

- (i) All Heads of IA&AD Officers in India (As per mailing list)
- (ii) All ADAIs/Director General/Principal Directors in O/o the Comptroller and Auditor General of India, New Delhi.

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(General Procedure)

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CHAPTER 10

OFFICE DISCIPLINE

10.1 Government servants conduct Rules :-

10.1.1 All members of the office are expected to be conversant with and to comply with 'The Central Civil Services (Conduct) Rules, 1964.'

10.1.2 General principles for the guidance of Heads of Departments/Office regarding regulating the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government Servants are contained in Appendix I to the Central Government Compilation of the General Financial Rules.

10.2 Punctuality in Government Officers-Grant of half day's Casual Leave

10.2.1 The members of the staff should attend office punctually at 9.30 a.m. and sign the Attendance Register (Form S.37) in the section. Those who come late after 9.30 a.m. are liable to be marked late by the Section Officer. The Branch Officer and the Section Officer should also ensure that whenever a member of the staff is absent or on leave, the relevant column should be filled in properly in ink by

marking a cross against the persons concerned or by writing C.L. or E.L. etc. The Register should be closed by the Section Officer and sent to the Branch Officer by 9.40 a.m.

- (1) Occasional late attendance due to unavoidable reasons e.g. illness in the family, a cycle puncture, late running of busses/or trains etc. may be condoned. There is, however, no justification for frequent late attendance for these reasons. It has been decided that half a day's casual leave should be debited to the casual leave account of a Government Servant for each late attendance but late attendance up to an hour, on not more than two occasions in a month, may be condoned by the competent authority, if he is satisfied that it is due to unavoidable reasons like those mentioned earlier. In case such a course does not ensure punctual attendance of the Government servant, suitable disciplinary action will be taken against him, in addition to debiting half a day's casual leave to his Casual Leave Account on each occasion of such late attendance.

- (2) There may be occasions on which a Government Servant may have some urgent private work, which does not require a full day's casual leave, e.g. when he has to go to Railway Station to receive a friend or relative or to a dispensary to have himself or a member of his family treated. In such cases half a day's casual leave, if applied for by a Government Servant, may be granted to him.
- (3) A Government Servant may have some urgent private work in the afternoon which does not require a full day's casual leave. If he desires half a day's casual leave in the afternoon, it may be granted to him. For the grant of half a day's casual leave, the lunch interval will be the dividing line i.e. a person who takes half a day's casual leave for forenoon session is required to come to office at 2.00 p.m. Similarly, if a person takes leave for afternoon session, he can be allowed to leave office at 1.30 p.m.

10.2.2 In view of the decision contained in the preceding paragraphs, the balance at credit in the casual leave account of some Government servants, may be in terms of full day or day's casual leave plus half a day. In such

cases, there is no objection to the grant of half a day's casual leave, in conjunction with full day or day's casual leave, if so applied for. Likewise, even when the casual leave at the credit of the Government Servant is in terms of a full day or days, there is no objection to the grant of half a day's casual leave in conjunction with full day or days casual leave. The restriction imposed in paragraph 10.4 of this Chapter on the number of day's casual leave that can normally be granted at a time will, however, continue to apply.

10.2.3 In the case of a Government Servant who, having exhausted his casual leave, attends office late up to one hour at a time for unavoidable reasons mentioned in para 11.2.1(1) above, such late attendance may be condoned on not more than two occasions in a month. 'Half day's Casual Leave shall be deducted from his casual leave account, if the competent authority does not consider it as a fit case for condonation. In case Govt. servant has no casual leave to his credit and it is not, therefore; possible to debit half a day's casual leave to his casual leave

account, and the administrative authority concerned is not prepared to condone the late coming but does not at the same time, propose to take disciplinary action, it may inform the official that he will be treated as on unauthorised absence for the day on which he has come late and leave it to the official himself either to face the consequences of such unauthorised absence or to apply for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

If however, he attends the office late on subsequent occasion(s) in the month, disciplinary action may be taken against him.

10.2.4 Section Officer/Supervisory Officers should be very particular in scrutinising the attendance register. The lunch hour must also be very scrupulously observed, even by the Section Officers themselves. Surprise daily checks may be carried out in one or two sections of the office under the direct supervision of a senior Officer.

10.2.5 Absence during the office hours- No official should leave

office during office hours without the permission of his Section Officer/AAO nor a Section Officer/AAO without that of the Branch Officer.

10.3 Addresses of Office Staff-

The residential address of A.A.O. / S.O. / Supervisor / Sr. Accountant / Accountant / Sectional Clerk / Typist/ Stenographer / Group 'D' Officials etc., should be kept in the Section concerned, Addresses of Group 'A' Officers and Branch Officers of Administration Group should be kept in Administration-II section whereas addresses of Branch Officers of Accounts and Entitlement Group should be maintained by T.M. Section.

10.4 Grant of Casual Leave:

- (a) Casual leave cannot be taken as a matter of right, but is subject to the exigency of public service.

The maximum amount of casual leave admissible to the staff serving in the Civil Offices of the Government of India shall be 8 days in a calendar year, subject to the condition that not more than 5 days casual leave may be allowed at any one time. The Head of the Office may,

however, waive this condition in individual cases if he considers that there are exceptional circumstances justifying a relaxation in this regard. Saturdays or closed holiday which precede a period of casual leave or come at the end may be prefixed or suffixed to such leave and the public holidays and Sunday falling within a period of casual leave should not be counted as part of casual leave. ' Restricted holidays' and Saturdays & Sundays' falling within a period of casual leave will not be counted as part of the casual leave.

Half day casual leave will also be granted to Govt. servant for urgent private work.

- (b) (1) Casual leave should be applied in advance in all cases in which the need for it can be foreseen.
- (2) In cases where the necessity for casual leave cannot be foreseen the application for casual leave should be submitted to the sanctioning authority on the day for which leave is required before 10.00 am.
- (3) The concession of prefixing or affixing holidays

should not be granted except under the orders of the authority sanctioning the leave.

- (4) (a) The Section Officers/Asstt. Accounts Officers have been delegated the powers to grant casual leave to Sr.Accountants/Accountants/Sectional Clerks/Typist/Group'D' employees working under them upto maximum period of 3 days at a time. Beyond this limit and upto 5 days, the casual leave to above categories of staff will be sanctioned by the Branch Officer concerned. Casual leave to the Section Officer/Asstt. Accounts Officer may be granted as and when necessary upto 3 days at a time by the Branch Officer.
- (b) Casual leave for more than 3 days to Section Officers/Asstt. Accounts Officers will, however, be sanctioned by the Group Officer/Deputy Accountant General/Accountant General under whose control the section functions.
- (c) Casual leave to Accounts officer/except those under the direct charge of the Accountant General

is sanctioned by the Group Officer.

10.5 Casual leave Account.

10.5.1 Each section will maintain the casual leave Account in Form SY.189 in which all casual leave sanctioned to staff working in the section shall be recorded. Casual leave Account in respect of Officers will be maintained in the controlling sections of respective Groups. The Casual leave Account in respect of I.A.&A.S. Officers and Accounts Officers under Accountant General's direct charge is maintained in Accountant General's Secretariat.

10.5.2 In the case of transfer of an official from one section to another, the total number of days of casual leave availed of by him before his transfer, should be brought forward and noted in the Casual Leave Account (Statement) of the Section to which he has been transferred and entry attested by the Section Officer concerned.

10.6 Regular Leave ;

The following rules regulates the conditions under which leave may be granted to and availed of by the office establishment. In sanctioning leave, Branch Officers are

required to exercise their discretion with due regard both to the requirements of the office and to the reasonable interest of members of the establishment.

- (a) Any member of the establishment, who absents himself/herself from duty without the definite approval of his/her Branch Officer does so at his/her own risk. He/She cannot assume that leave will be sanctioned to cover his/her absence as a matter of course.
- (b) Absence from duty in anticipation of formal permission or of formal grant of leave may be necessitated by serious illness or accident which renders it impracticable for the employee to attend duty until sanction is accorded. In such cases, the authority who has power to sanction the leave will grant such leave as is admissible on production of proper evidence of its necessity including, where necessary, a certificate from the medical attendant regarding the seriousness of the illness which did not enable the official to attend office even for the purpose of handing over charge. The official concerned should, however, attend office as soon as he is

fit and hand over charge.

- (c) In other cases the nature of the indisposition etc. may be such that an employee can reasonably be expected to continue to attend to his duty for the short time necessary to enable his application for leave to be considered and sanctioned and for his relief to be arranged. If he does not do this but absents himself unnecessarily from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and dealt with accordingly.
- (d) Members of the staff should, before availing of leave, hand over charge of their seat to the successor or to the Section Officer in urgent cases, i.e. state in writing the stage of work at his seat in regard to correspondence, compilation etc. Failure to do so will entail delay in the grant of leave apart from any disciplinary action as may be found necessary in such case.
- (e) Section Officers of Section concerned should furnish on the application for leave a certificate regarding the state of work of that seat of which the Accountant/Clerk was

in charge, indicating clearly the extent of arrears, if any, and whether the Accountant has handed over charge of his seat (if he has stayed away in anticipation) and whether he is responsible for the arrears, so as to enable the Group Officer to deal with the case suitably.

- (f) Branch Officers should ensure that the responsibility of the Accountant/Clerk in this behalf is brought home to them and that cases of non-observance are promptly reported for disciplinary action.

NOTE: Whenever a Branch Officer wants to grant leave to any member of the staff under them, they should so arrange that no arrears, crop up on that account. The Accountant who takes leave should be required to complete the item left over by him, on his return from leave by sitting late, if necessary.

(O.O. No.TM/64-C/165 dated 2.7.1964).

10.7 Procedure for taking leave :

The following procedure should be observed while taking leave;

- 1) Leave should be applied for only in prescribed form

No.SR-1 and the address of the applicant during leave should invariably be recorded on the leave applications. Section Officers of sections concerned should see that this is done.

- 2) The reasons for applying for leave should be clearly stated in the leave application giving dates, if necessary.
- 3) Prior approval should be obtained by an applicant for affixing or prefixing of holidays to leave.
- 4) Before proceeding on leave every member of the office is required to submit a report to his Section Officer or if he is a Section Officer to the Branch Officer stating the date and hour (forenoon or afternoon) on which he is relieved of his duties and the list of papers etc., made over by him. All such reports of departure on leave should be transmitted by the Section Officer to the Establishment section through their sectional transit registers.
- 5) Except for special reasons no extension of leave will be allowed. Application for extension of leave should ordinarily be sent so as to reach the office at least a week before the expiry of the leave already granted.

- 6) No member of the office who has been granted leave or extension of leave on medical certificate should resume his duty without producing a certificate of fitness from the authorised medical attendant.
- 7) Any change in address, while on leave, should be communicated immediately to the office.
- 8) Sectional Clerk, Accountant, Sr. Accountant, Sorter, Daftry posted in section should on return from regular leave, report himself on duty in the section and SO/AAO in Admn.I Section

10.8 Permission for Leaving Headquarters :-

Prior permission to leave the station should be obtained in writing from the authority which is empowered to sanction casual/regular leave.

(CAG's letter No.4-O.S.D.(P)/73-III dated 31.1.74 in respect of delegation to S.O.s)

10.9 Unauthorised communication of information:-

The members of the office are prohibited to communicate directly or indirectly any official document or information to any Government servant or to any other person to whom they are not authorised to communicate

such document or information. Disclosure to unauthorised person of any information which has been obtained from official sources or has come into the possession of member of the Establishment in the course of his official duties involves a breach of rule 11 of the Central Civil Service (Conduct) Rules, 1964 and may justify the initiation of disciplinary action against him.

10.10 Misconduct of members :-

Section Officers of the Sections shall bring immediately to the notice of the Accountant General through their Branch Officers, and the Group Officer (Admn.) for necessary action any disorderly conduct, irregular habit or insubordination on the part of any member of their section. Members of this office are also prohibited from loitering during office hours and from indulging in idle talk detrimental to office work.

10.11 Representation from Government Servants on service matters:

Advance copies: -

- i) Whenever, in any matter connected with his service rights or conditions, a Government servant wishes to

press a claim or to seek redress of a grievance, the proper course for him is to address his immediate official superior, or the head of the Office or such other authority at the lowest level, as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case.

Representations to still higher authorities (e.g. those addressed to the President, the Government, or to Honourable Ministers) must not be made unless all means of securing attention or redress from lower authorities have been exhausted, even in such case the representation must be submitted through the proper channel (i.e. the Head of the Office, etc. concerned).

There will be no objection at that stage, to an advance copy of the representation being sent direct.

- (ii) The treatment by the higher authority of advance copies of representation so received should be governed by the following general principles: -

- (a) If the advance copy does not clearly show that all means of securing attention or redress from lower authorities have been duly tried and exhausted, the representation should be ignored or rejected summarily on that ground, the reasons being communicated briefly to the Government servant. If the Government servant persists on this prematurely addressing the higher authorities, suitable disciplinary action should be taken against him.
- (b) If the advance copy shows clearly that all appropriate lower authorities have been duly addressed and his efforts exhausted, it should be examined to ascertain whether on the facts as stated, some grounds for interference or for further consideration appear prima facie to exist. Where no such grounds appear, the representation may be ignored or summarily rejected, the reasons being communicated briefly to the Government servant.
- (c) Even where some grounds for interference or

further consideration appear to exist, the appropriate lower authority should be asked, within a reasonable time, to forward the original representation with its report and comments on the points urged. There is ordinarily no justification for the passing of any orders on any representation without thus ascertaining the comments of the appropriate lower authority.

- (iii) (a) Some Government servants are in the habit of sending copies of their representations also to outside authorities i.e. authorities, who are not directly concerned with the consideration thereof (e.g. Minister Secretary, Members of Parliament, etc.). This is a most objectionable practice, contrary to official propriety and subversive of good discipline and all Government servants are expected scrupulously to eschew it.

(G.I., M.H.A. O.M. No.118/52-Ests., dated the 30th April, 52).

NOTE: It has been decided that allotment of Government

accommodation to Government servants and recovery of rent or damages for the occupation of such accommodation are matters arising out of Government employment.

(G.I. Min. of W.H.S. O.M. No.10605/WMII/52 dated 27.12.52 received under CAG's endst. No.828-NGE.II/127-52, dated 12.3.63).

(b) Government servant seeking redress of their grievances arising out of their employment or conditions of service should, in their own interest and also consistently with official propriety and discipline, first exhaust the normal official channel of redress before they take the issue to a Court of Law.

(c) Where however, permission to take the issue to a court of law for the redress of such grievances is asked for by any Government servant either before exhausting the normal official channels or redress or after exhausting them, he may be informed that such permission is not necessary.

10.12 Prohibition of Tips to Group 'D' servants:

Group 'D' servants are prohibited from demanding or accepting tips or Inam from Officers and staff members.

10.13 Locking of safes

Group 'D' servants should not be allowed to turn the keys of safes, when locking them. The Officers responsible for the locking of important locks, should as far as possible, do the actual locking themselves. Where this is not possible they should at least stand and look when the locks are put and sealed.

10.14 Farewell parties

The Comptroller and Auditor General has laid down that as a general rule farewell parties should in no case be given by non-gazetted staff to officers.

CHAPTER 11

SYSTEM OF CORRESPONDENCE

11.1 Forms of Correspondence

11.1.1 The several forms of correspondence used by this office are as follows: -

- (1) Ordinary letters
- (2) Demi official letters (D.O.)
- (3) Unofficial letters (U.O.)
- (4) Memorandum (Memo) and
- (5) Circular letters

11.1.2 A letter is the form used for all formal communications with Government, other offices within and outside Indian Audit and Accounts Department and members of public. It is composed of the following parts: -

- (a) letter heading bearing the name of the Office
- (b) Number place and date of communication
- (c) Name and/or designation of the issuing authority,
- (d) Name and/or designation of the addresses,
- (e) Salutation,
- (f) Subject and reference,

(g) Main text of the letter and

(h) Signature and designation of the sender.

11.1.3 The letters should begin with the salutation "Sir" and terminate with subscription "Yours faithfully" followed by legible signature and designation of the person signing the letters.

11.1.4 A memorandum is used for conveying information or instructions to subordinate officials and authorities. This is written in third person and does not contain salutation or subscription, but only the signature and designation of the officer below the text. The name and/or designation of the addressee is noted below the signature on the left side, if it is intended for a subordinate official and at the top as in the case of letter, if intended for a subordinate authority.

11.1.5 A Demi-official letter is used in correspondence between government officers for an exchange or communication of opinion of information without the formality of procedure or when it is desired that the matter should receive personal attention of the office addressed or when

it is intended to bring to the personal notice of the Officer a case on which action has been delayed and official reminders have failed to elicit a reply.

11.1.6 An unofficial reference is made in two different ways viz. either by sending the file itself with a note to the other office or by sending only a self contained note to the other office. This form is used for obtaining the views, clarifications, comments, etc., of any other officer/authority in a matter. No salutation or complementary closing words are used in this Form.

11.1.7 A circular letter is used to convey any decision/information, instructions from a number of offices/officer. The form is similar to that of an ordinary letter except that the addressee is indicated collectively as "All Collectors", "All Treasury Officers".

11.1.8 Whenever a communication is to be issued in any one of these forms a draft of the communication should first be made out in that form and approval of the authority competent to issue the communication obtained on the draft. The communication should then be fair copied, and

signature of the authority who approved the draft or any other officer authorised by him should be obtained in the fair copy, and the fair copy despatched. The draft serves as office copy of the communication issued. Drafts are, however, not prepared for communication intended to be issued in original and required to be received back with replies of the addressee (example: Half Margin, Objection Statement).

11.2 Use of printed forms

Printed forms such as acknowledgement of balances/receipts of letters etc. have been standardised and printed according to the needs of this office. These should, as far as possible, be used.

NOTE 1: The letter form should invariably be used in addressing private or non-official persons or bodies (including applicants).

(G.O.I. Cabinet Secretariat (O&M) Division of M.No 59/O&M dated 28.7.59 forwarded with CAG's letter No.2626-Admn.I/Audit/31.7.59 dated 11.9.59).

NOTE 2: Printed acknowledgment cards should be used for acknowledging receipt of letters etc., received in this office. The number under which the acknowledgement is issued may be noted on the P.U.C. itself.

(O.O. No.TM/64/C/155 dated 22.6.1964).

FILING SYSTEM

11.3 Constituents of a File

11.3.1 Two main parts of a file are 'Notes' and 'Correspondence' both of which are placed in the same cover. The former contains notes recorded on a "Paper Under Consideration", "Fresh Receipt" and other connected matter, if any. The 'Correspondence' contains all communications received, office copies of outgoing communication, and also of 'briefs' or other statements relating the case.

11.3.2 Numbering of pages

Every page in each part of the file should be consecutively numbered in red ink or pencil in separate series for notes and correspondence. Blank intervening

pages, if any, should not be numbered.

11.3.3 Punching of papers

Every paper shall be punched at the left hand top corner to the correct gauge (3/4th of an inch from either side) before tagging the correspondence or notes.

NOTES: When correspondence portion of a file becomes bulky, it should be properly stitched with a lace.

11.4 STARTING AND RECORDING OF FILE

11.4.1 The subject given to a file is called its title. It should be as brief as possible but should give at a glance, sufficient indication of the contents of the file so as to serve as an aid to its identification. This title cannot be static until it is closed. Additions and alterations in the title should be made as and when necessary depending on any important decision taken in the file or when any important order is received. A simultaneous note should also be kept in the Key Register maintained on the seat of the Senior Accountant/Accountant/Sectional Clerk.

11.4.2 The previous references, if any, of the file should also be

quoted on the file cover. The column "Indexed on" should be filled in, when a file is started and dated initials of the Senior Accountant/Accountant/Sectional Clerk should be put on the file cover.

- 11.4.3 The probable date of destruction should be invariably assessed and mentioned at the time of opening of each new file under the signature of the Section Officer/Asstt. Accounts Officer. When the file is closed, and another file on the same subject is started in subsequent year(s), the later references should also be quoted on the file cover, and the probable date of destruction as indicated earlier should be reviewed and the date of destruction as finally assessed should be noted under the dated initials of the Section Officer/Asstt. Accounts Officer.

11.5 Indexing of a File

Each file should contain an index of the records kept in it. This would facilitate the tracing of previous references on a particular subject. The index slip should be tagged with the inner cover of the file. It should contain the following information: -

S.No.	Correspondence No.& Date	Subject matter in brief	Page No.

11.6 Skeleton File

When the main file is under submission, a skeleton or keep with (K.W.) file should be started to dispose of the papers. Subsequently, this file should be merged with the main file, after renumbering the pages of notes and correspondence sides of the skeleton file and also correcting internal references.

11.7 System of recording correspondence

11.7.1 All correspondence will be filed in 'files or cases'.

(i) Files

The unit of recording correspondence will be the 'file'. The list of sectional files maintained in each section will be noted in the 'Key Register of files' of the section. All papers both outward and inward, will be classified according to the file to which they belong. All cases will be subordinate to some file, and merely separate integral parts of the file will be sub-numbered serially. Thus all

papers belong prima facie to some file or other. If they are of routine nature they go straight into the file and are arranged chronologically with the other papers in the file. If these are important and deal with distinct subject or case they are formed into a separate case, but they still belong to the file and will be indicated by the number of the file as well as the number of the case.

- (ii) Files should be maintained according to subject, general orders always being kept separately from correspondence relating to individual cases governed by those orders. General orders should be filed in a compact file containing all current orders on a particular subject even if they are issued in different years. An index of the general files should be kept in each section concerned.

Thus at the end of the year each file will consist of the 'File' containing routine correspondence on the subject to which the file relates, plus one or more separate 'Case files' dealing with important questions under the same subject.

- (iii) The various files in the administration group (Administration, O.E. G.D. and Welfare Cell) shall be numbered as per **Annexure I** to this Chapter.

11.7.2 Cases

- (a) Cases should be formed whenever it is necessary to keep together the papers connected with the subject either on account of its importance or because it is specially convenient to do so. Only correspondence of a purely routine and formal character, not connected with any case, will go into the files proper.
- (b)
 - (i) Whenever it appears to a Section Officer/Asstt. Accounts Officer that the correspondence on any subject is likely to be protracted or is of sufficient importance to be formed into a case, he should note the work 'Case' on the paper under reference so that no paper which ought to go into it, is omitted to be included therein. Branch Officers should also mark 'Case' on any papers coming to them which seem to deserve to be so treated.
 - (ii) Instances may arise in which a single paper may have to be dealt with as a case and kept apart as such.

11.7.3 Register of cases

A register of cases opened in the Section from time to time should also be maintained in every section in Form No. SY.255.

11.7.4 Entries in the Register of cases

- (i) A register should be opened for the purpose which should contain the subject and number of the files as and when these are opened in the section. Each case will be entered when it is formed. In the remarks column the date of closing the case i.e. the date when the particular correspondence is finished may be entered. If the correspondence is not finished within the year, the remark contained in 20.....20..... may be drawn in red cross on all the pages of the register and a fresh set of entries made for the next year.
- (ii) All cases in which the correspondence is not finished but is still continuing after the close of the year should immediately be brought forward in the register of the next year under the same numbers as were borne in the previous year and the figure of the following year should

be added in the case cover. The case will then be treated in all respects as a case of the new year.

11.7.5 Cross referencing of case

Whenever a case is sent for or referred to in connection with any other case, cross reference should at once be made by the Accountant dealing with the case on both the "case covers" so that, when next that case is referred to, other relevant case may also be called for, if necessary.

11.8 Method of writing Office Notes

- (i) All office notes should be written on both sides of the paper, a quarter margin being left blank for the record of the Orders passed by the Officer to whom the note is submitted. They should be temperately and courteously expressed and written, if possible, in the third person. It may be assumed that the paper under consideration will be read by the Officer to whom it is submitted and that no paraphrase or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A précis of its contents need be made only when the paper is of great

length and complexity.

- (ii) When a note is submitted, it should, as far as possible, contain itself to -
 - (1) The point at issue;
 - (2) Circumstances leading upto it, if necessary
 - (3) Rules and precedents bearing upon it;
 - (4) Suggestions for action.
- (iii) A note should start with the subject of the case. The subject should be underlined in red ink or pencil. The note may be started with "PUC at page No..... may kindly be seen". Where references are required to be quoted, these should be specifically shown in the margin of the note. Every para of the notes should be serially numbered.
- (iv) Whenever a 'PUC' is put up for consideration, the cross-referencing of the correspondence related thereto should be done. The reference to paragraph/page number of the note/draft/office copy of the letter referred to in the "PUC" should always be quoted on "PUC".
- (v) When a draft letter is also put up for approval, the draft

letter must indicate as to whether it is a reminder, and if it is so, then previous reference should also be quoted in the margin. Interim reply received, if any, should also be indicated against the reminder shown on the draft. This would help the officer approving the draft in assessing the delay in the finalisation of the case, and in deciding as to whether such a case should be brought to the notice of higher authorities.

NOTE 1 In certain cases where the original office copy becomes shabby due to lot of corrections etc., an additional office copy should also be placed on the file. This clean copy should be complete in all respect. It should contain proper reference to 'PUC' etc. and the number and date of issue of letter etc. In fact, it would be better only to keep the clear office copy on the file and remove the one containing lots of corrections.

NOTE 2 It should be kept in view while putting up cases, specially old and complicated one, that a brief of the case is invariably attached for facilitating the higher authorities to pass orders. Such a brief must contain important

events occurred, decisions taken and the points of agreement or disagreement on which the opinion or orders of the higher authorities are sought.

(vi) To facilitate quick disposal of cases and specially urgent cases, personal discussion between Section Officer's/Asstt. Accounts Officers and higher authorities and Accountant who are dealing with the case should be freely resorted to. A draft letter or telegram, as the case may be, should be prepared at any stage of a case, if it appears that the consideration and disposal of the case would be facilitated by submitting it in the form of a draft. Section Officers/Asstt. Accounts Officers should not overlook that there may be a case which either by its intricate nature or by its being urgent, can only be dealt with adequately by the Officer. In such cases, the papers should be submitted immediately 'for orders'. It is not essential that notes be written in all the cases.

(vii) In important cases, on which an Officer has passed orders either by approving the suggestions made in the notes or by writing a note of his own, but has not actually

suggested the phraseology to be employed, the draft should invariably be submitted to the Officer before issue.

- (viii) The section last dealing with an office note should see that there is at least one blank page attached in the file on which the officer can record his remarks.
- (ix) The case which are to be seen by the Accountant General or on which Accountant General is to pass orders, are submitted by the Branch Officers, through Sr. Dy.Accountant General/Dy.Accountant General concerned except in the case of sections which are under the direct supervisory charge of the Accountant General.

11.9 Method of drafting

- 11.9.1 Drafts should be written legibly and neatly and divided into paragraphs which should be numbered, a fresh paragraph being allotted for every new statement or fresh argument. The tendency to use unduly long sentences should be resisted. A draft should be complete, clear and brief; complete-so as to be sufficiently intelligible in itself without reference to other papers, clear- that is free

from the ambiguities which may cloud its meaning or necessitate further reference which might have been avoided. It should be brief, so that its reading may occupy the least possible time.

- 11.9.2. (i) A draft should be written in temperate language and worded courteously. The use of all colloquialisms and abbreviations should be avoided. The objects to be kept in view when orders are being drafted is to express the meaning or convey the instructions of the higher authorities with utmost accuracy and as completely and tersely as is consistent with courtesy.
- (ii) 'Typed' office copies of all communications addressed to the Comptroller and Auditor General, Secretaries to Government and Heads of Departments and other important communications should also be maintained besides the original draft under orders of the Branch Officer.

11.9.3. The number of file along with the names of the section in which the office copy of the letter is to be recorded,

should be indicated at the left hand top-corner of the draft.

11.9.4. Letters should bear a subject heading. When a letter is a reply or it bears direct reference to the letter received, the draft reply should commence with the expression "with reference to your letter" in reply to your letter.

11.9.5. When a letter is in continuation of a series of correspondence, the last of which was received from the persons to be addressed, the phrase "with reference to the correspondence ending with letter" should as rule, be employed. On the other hand, if the last letter was one issued by this office, the phrase "in continuation of this office (or my) letter" is proper and should be used.

11.9.6. When an original reference is disposed of by this office after receipt of reminder, a reference thereto should be given in the final reply e.g. This disposes of your reminder No dated

11.9.7. When a draft has to pass through several sections, before being sent up to the Accountant General for approval, it should be sent by the Branch Officer concerned and the

Group Officer-in-charge. Queries from one Section to another or any sort of unofficial discussion between a Section Officer/Asstt. Accounts Officer and a subordinate or another Section Officer/Asstt. Accounts Officer which are not specially intended for the Officers approving the draft should be conducted on separate slips which should be subsequently destroyed.

11.9.8. Figures and reference should, as far as possible, be embodied in the text and not related to appendices or the margins.

11.9.9. While referring matters to the State Government, particular care should be taken in all important correspondence to draw a very clear distinction between suggestion offered in an advisory capacity and request for action which the Comptroller and Auditor General is entitled to require.

NOTE : The name of the addressee, may invariably be given within brackets in the salutation while putting up DO drafts for approval.

(O.O.No.TM/64-C/80, dated 31st March 1964).

11.10 Abbreviations in Office Notes and Drafts :-

11.10.1 Accountants and Section Officer/Asstt. Accounts Officer should not abbreviate words, designations, and names of districts and place in office notes and draft letter unless the abbreviations are universally understood.

11.10.2 Notes and Drafts to pass through Section Officers/Asstt. Accounts Officers. The Section Officers/Asstt. Accounts Officers may not draft himself in every case, but he should satisfy himself that the drafting of his subordinates is accurate and complete. All drafts and notes for orders, in important cases would, however, be dealt with by him.

11.10.3 Section Officer's/Asstt. Accounts Officers responsibility for drafts.

When any Officer drafts a letter himself, it must be understood that the Section Officer/Asstt. Accounts Officer of the Section concerned is as much responsible for the correctness of facts which the officer may state as if the letter was drafted by himself. Section Officers/Asstt. Accounts Officers are, therefore, required

to bring to notice any orders of Government or other authority which the Officer may have accidentally overlooked. They are responsible for the accuracy of the facts.

11.10.4 Pages to be arranged and referenced before submission to Superior.

1) (a) Section Officer should be careful in submitting cases to Superior Officers and should see that they are submitted complete with all connected papers and referenced properly.

(b) Every fresh receipt is to be filed in same file. Before "PUC" is dealt with it should be duly referenced and flagged, that is, a reference should be given by page number of the file and flag any letters mentioned in the 'PUC'. The letter should then be placed in the file and page numbered, before its disposal is taken up. While starting the note, the number and date of the letter under disposal should be given at the top and in the margin, the number of page and reference to flag should be indicated. When there are a number of fresh receipts they should be

arranged in the orders of dates. References indicated in the files, drafts and notes should also be flagged when submitted to the Accountant General.

- 2) In office notes and drafts where a reference is made to papers which are files or cases, the page number and year of the file or the case should be quoted in margin such as page no.17, File No..... the case itself being flagged.
- 3) Flag bearing the words "For perusal", "For Signatures", "Note for orders", etc. should invariably be employed so that time may not be wasted by any one disposing of a case finding out what exactly is required of him. All old flags should be removed before the submission of the papers unless such flags are likely to be required in disposal of the papers.
- 4) Book, register, file etc., should not be put inside another nor should any of these be folded in such a manner that it may have to be got bound again.

11.11 Transmission of files to other office.

Files or other records meant for despatch to other offices should always be sent duly wrapped in file bands or file

boards in order to maintain the risk of valuable papers in the files etc. being turn out and even lost in transit.

(CAG's letter No.2131-Admn.I/493-56, dated 6.9.1965)

11.12 Requisition of Government files

Whenever a Government file is requisitioned a request should be made to send the file to the personal address of the Branch Officer (or Group Officer, if it is confidential/secret file of the Government) and the acknowledgement of receipt of the file should also be issued by the Branch Officer under his signature.

11.13 Signing of papers

11.13.1 The instructions for dealing with official correspondence are laid down in paragraph 2.17.4 of the Comptroller and Auditor General's Manual of standing orders (Admn.) Vol.I The following instructions in this regard should also be observed: -

- 1) No communication implying any dissatisfaction or censure should be issued except with the approval or over the signature of the Accountant General.
- 2) All communications of a routine nature may be issued to

the State Government over the signatures of the Branch Officer or the Group Officer as the case may be.

- 3) All communications to the Ministries of Government of India and to the Comptroller and Auditor General should be issued only over the signatures of the Accountant General unless otherwise ordered by him except references of a routine nature which may issue under the signature of the Group Officer.

NOTE : Where communications are issued to the Comptroller and Auditor General of India by the Sr. Dy.Accountant General or other Officer with the concurrence of the Accountant General, the fact should be indicated in the letter itself.

(CAG's letter No.229-Admn.I/629-58, dated 20th May, 1961-Original in TM Section).

- 4) DO reminders to the State Government should be issued over the signature of the Group Officers, who will decide in each case, with regard to the complexity of the question at issue, whether sufficient time has been allowed to them. Letters addressed to Heads of

Department by name should be signed by the Group Officer. Letters and memo reminders may, however, issue over the signatures of the Branch Officer after allowing sufficient time for the receipt of a reply from Government.

- 5) Periodical statements may ordinarily issue under the signatures of the Branch Officer.
- 6) General or circular letters issued by any Branch Officer to various authorities should be submitted for the previous approval of the Accountant General except when they relate purely to matters of routine.
- 7) Section Officers/Asstt. Accounts Officers of this office have been permitted in the following cases to sign papers for the Branch Officers.
 - i) To issue routine memoranda and documents. The documents which may be regarded 'routine' for this purpose are listed in the **Annexure II** to this chapter. In respect of routine printed memoranda., routine manuscript, additions and alterations which do not bring any major question can also be made.

- ii) To make routine factual enquiries from Departmental Officers upto the Heads of Departments of the Central and the State Government and other Sections: - If the replies from other Branches or offices contain some important information, further enquiries should be made under the signatures of the Branch Officer.
- iii) To transfer papers from one sections to another. The papers which are not accepted by a section should be returned to the originating section under the signature of the Branch Officers.
- iv) To pass 'file' orders on the letters from subordinate officers upto the Heads of Department of the Rajasthan Government and of the Central Government: - The letters from the Comptroller and Auditor General of India, and the Rajasthan Government should be filed under the orders of the Branch Officer only.

11.13.2 All fair copies of letters from this office will issue under the heading, "From the Accountant General (Accounts &

Entitlement) Rajasthan, Jaipur, except letters signed by the Accountant General himself which will issue under his name and designation. Whenever any other officer signs a fair copy of a letter his official designation should be noted below his signature. No one should sign a letter or endorsement "For Accountant General" unless such letters should clearly indicate the fact of the Accountant General being on tour or absent otherwise and also that the case will be shown to him on his return to headquarters.

11.13.3 In the case of fair copies of drafts marked "Urgent" or "Out today" if the Officer concerned has left office, they should be got signed by another higher officer who may happen to be present in office at the time and issued, unless that Branch Officer considers that they may wait for the next day. Before leaving the office each day the Section Officer/Asstt. Accounts Officer should ascertain whether any letters marked for issue that day remain unsigned. He should make necessary arrangements for issuing the letters on the same date, Branch Officer

should, however, make arrangements before leaving the office each day that all such letters are put up to, and signed by the concerned officer, as far as possible.

11.13.4 The Comptroller and Auditor General of India has decided that the following powers may be vested in the Asstt. Accounts Officer/Section Officers: -

- i) Power to grant casual leave to the Sr.Accountants/ Accountants/Sectional Clerks/Typists and Group 'D' Official working under him upto a maximum period of 3 days at time.
- ii) Condonation of late attendance of the staff under him for a maximum of two days in a month.
- iii) Check of classification of vouchers for Rs. 20,000 or less.
- iv) Attestation of opening and closing balances in provident fund ledgers in PAO Section.
- v) Closing of Broadsheets with nil balance.
- vi) Closing of Broadsheets with nil difference between the Broadsheets and ledger figure.
- vii) Attestation of entries in the service books of N.G.O.s

(except first page of the service book which will be attested by the Branch Officer).

- viii) Signing of routine acknowledgement and also reminders under their own designations (except Hqrs. Offices).
- ix) Issue of objection statements for objections e.g. want of stamped D.C. bill etc. receipt vouchers, want of sub-vouchers etc, payee's receipt etc.

(Authority: CAG's letter No.F.4-OSD(P)/73 dated 6.3.73 circulated vide No.OE/00/73-74/VolII/347 dated 21.3.1973).

11.14 Signing of payment orders outside the state.

- 11.14.1 Payment orders, payable outside Rajasthan should be signed by Officers referred to below with the impression of the special seal which remains in the custody of Branch Officer (Pension authorisation).
- 11.14.2 The specimen signatures and impressions of special seal are kept in T.M. Any change in the name of Officers authorised to sign payments authorities are also intimated to other offices; by T.M. Section.
- 11.14.3 Legibility of signatures: - The signatures of all Officers

and Section Officers on letters, statements, reports, etc. should be clearly legible, and in all cases the name of the Officer signing them should be typed below the written signature.

- 11.14.4 The Officers who are entrusted with the duty of signing cheques should also cultivate habit of recording legible signature (para 2.33.1 of the Comptroller and Auditor General's Manual of Standing Orders, Admn.Vol.I).

11.15 Receipt of Dak by Sectional Diarist/Clerk

- 11.15.1 The Dak is received in the Section from the following sources: -

- (1) Dak pads of General Receipt Branch after persual by the Branch Officer concerned.
- (2) Through inter-sectional Transit Registers.
- (3) Through transit registers from Officers.

- 11.15.2 The AAOs/Section Officers are responsible to see that the Dak pads and Transit Registers are taken by Group 'D' staff and cleared by the Receipt Clerk or in his absence by any other clerk promptly on the same day. Any failure on their part to return the Dak pads/Transit

Register to GD (Receipt Branch) and the Transit Registers to various section concerned, shall cause delay in distribution of the papers by 10.00 am on the following day and should, therefore be avoided. The Section Officers/Asstt. Accounts Officers should get these letters entered in his sectional diary and put up these letters to the Branch Officers for perusal so that important letters and communications are not lost sight of. The Group Officer should see the daily dak of the sections under his direct charge. The Branch Officer will initial with date all the letters/papers received in the sections while going through them in Dak pads.

(Authority O.O. No.TM/73-C/2 dated 4.1.1973).

- 11.15.3 AAOs/Section Officers, should as soon as the dak is received from the Branch Officer, examine each letter and if necessary mark it for the Accountant responsible for its disposal. Letters which require action in another section also should invariably be received by the section to which they are marked. A note or draft dealing with the portion for disposal in the section should be prepared

and attached before transferring the letter to some other section for final disposal.

11.15.4 Papers on which only part action has been taken should not be treated as disposed of until complete action is taken/information necessary for final disposal as called for from other sections, is received and final reply is issued.

11.15.5 Such letters, should be transferred to the Register of pending cases after seeking the approval of the concerned Group Officer and their final disposal should be watched through the Register of Pending case diary.

11.15.6 These letters should also be shown pending by the section which originally received them in the various reports submitted to the Accountant General/Group Officer concerned till they are finally disposed of so as to keep a close watch over their progress. These sections, can of course, mention that the letter has been referred to a particular section to obtain advice or the information essential for the final disposal indicating the date of such references. In all such cases interim replies should

invariably to be sent to the outside authorities concerned.

(O.O. TM/63-C/227 dated 3.12.1963 and O.O. No.TM/64-C/248 dated 20.10.1964)

11.15.7 In case, a letter has to be passed on to a number of sections, i.e. more than two, the original section receiving the letter should arrange to furnish attested copies to the relevant sections for disposal and transmission of the paper back to the original section, so that a consolidated reply may issue when they relate to the Comptroller & Auditor General or the Government of India or other Accounts Offices. In respect of other authorities, replies can be issued, if possible, direct by the sections to whom copies are supplied.

(a) After the letters have been seen and marked by the Section Officer/Asstt. Accounts Officer as indicated above, they will be made over to the clerk responsible for distribution of letters in the section, who will verify the entries in the transit register and enter the subject matter and other details in the registers. If any letter entered in the transit register has not been sent along with it, the

matter should at once be reported to the section concerned.

- (b) No letter should remain undiarised on the day they are received in the section and the Section Officer and Branch Officer should also make surprise inspections to see if the diary work is being kept current or not.

11.16 Issuing drafts :

- 11.16.1 The drafts, after being approved, should be sent to the Type section for type. The copies so made out should be compared in the section concerned and after being signed by the Officer approving the drafts, and to the GD Section for issue. The typed copies/fair copies of the letters addressed to the Comptroller and Auditor General of India should, be compared by the Section Officer/Asstt. Accounts Officers and sent to the Accountant General/Group Officer direct as the case may be.

(Authority AG's orders in para 14 bite File No.GD.II/Gen.I/72-73 dated 7.3.1974).

Excuses like absence of men on casual leave should not

be accepted as an explanation of delay in the disposal of work. It is for the Section Officer/Asstt. Accounts Officer and if he is on leave for the Branch Officer to make appropriate arrangement for the prompt disposal of the letter.

11.16.2 The disposal of letters received from the Comptroller and Auditor General should not be delayed beyond three days from the date of receipt in the section concerned. All such letters are initially received in GD section and are handed over to AG's Secretariat, where these are opened and entered in a diary to be kept by the AGs sectt. After being diarised these are passed on to the sections concerned through Group Officer for disposal. On receipt of such letters in the section, these are again entered in the sectional diary for CAG's letters.

11.16.3 On the first of each month, the AG's Sectt. shall prepare separate section wise statements of the letters sent to the sections during previous month including all outstanding letters. The sections will note down the disposal of the letters and return the statements to the AG's Sectt. On the

15th of each month a report of the CAG's letters received during the previous month shall be submitted to the Accountant General.

NOTE: 1. Acknowledgment in respect of the communications received from the CAG's office should invariably be issued by the Secretary to AG within seven days of the receipt of the letter, circular etc., pending disposal of the communication by the section concerned.

NOTE 2. Acknowledgement of Secret/Confidential communications should not go on simple open acknowledgement cards. The procedure prescribed in respect of security classification of documents should be followed in such cases.

(CAG's letter No.724-NGE.III/50-63 dated 3.4.65 at page 30 of file No.OE/F.17/K.359/65-66).

11.16.4 Separate diary register of queries by the Accountant General or the Group Officer will be maintained by the personal Assistant to the Accountant General and the Stenos to Group Officers.

11.16.5 Replies to the queries of the Accountant General on the

communications addressed to him should invariably be submitted to him within 3 days, showing disposal of the communication letter. In cases where disposal cannot be done within 3 days, the reasons for the delay should be intimated to the Secretary to the AG. The disposal of the letters bearing the AG's query should be intimated to the Secretary to AG, who will maintain special register to watch their disposal and submit reports to the Accountant General on every Wednesday and Friday.

11.16.6 Similarly replies to queries made by the Sr. Dy.Accountant General/Dy.Accountant General should also be communicated to their stenos for watching the quick disposal of such letters.

(O.O.No.1/PA/F/30 dated 27.11.56 and No.159/PA/56-57/F.9/Vol.III dated 7.2.1957).

11.17 Transfer of mismarked letters:

Mismarked letters which are diarised in GD (Receipt) Section, viz., Government of India and Rajasthan Government (Secretariat) and registered letters etc., should in no case be returned in the dak pads. These

should be accepted by the sections and returned with a separate note to the Branch Officer (GD Receipt Section) within twelve hours of the receipt in the original section, who, in case of doubt, may decide in consultation with the co-ordinating sections and in case of any dispute put up the case to the Group Officer concerned for final orders.

11.18 Final Transfer of letters, etc. from one Section to another: -

Letters should be transferred from one section to another through the Transit Register of the section and acknowledgement obtained therein, papers sent by one section to another for note or further action should also be transferred in the same way.

11.19 Submission of papers to Branch Officers and to the Accountant General

All office notes should be written on the printed sheet supplied for the purpose, or on Blank Sheets, the margin being left blank for the record of the orders by the Officer. Only one note should be submitted by the

Section Officer/Asstt. Accounts Officer on each case requiring decision or orders. This note need not necessarily be written by the Section Officer/Asstt. Accounts Officer himself but it will be passed by him who will state the facts with his views on the same. Repetition of facts and arguments once by the Accountants and again by the Section Officer/Asstt. Accounts Officer should be avoided. Only short comments by Branch Officers should be made in the margin of the office notes submitted to the Accountant General.

11.20 Papers returned by the Accountant General to go to the Branch Officer concerned.

All papers submitted to the Accountant General from different sections will go from him direct to the Branch Officer concerned through the Group Officer concerned. After he has seen them they should go to the Section concerned.

11.21 Remarks on letters prohibited

11.21.1 Remarks should not, as a rule, be written on inward letters, except such as are required for permanent record

thereon and such papers must not be defaced by notes or queries from Accountant or Section Officer. The order to "put up paper" "File", "Make up case" or any other short direction may, however, be entered in them over the initials of the Section Officer/Asstt. Accounts Officer but other directions to Accountants are not to be written on the original document. A separate slip should be attached with the needed directions or other remarks.

11.21.2 The practice of furnishing to Government and other authorities copies of letters and memoranda received from the Comptroller and Auditor General is strictly prohibited. The copies of letters and memoranda received from the Comptroller and Auditor General are not supplied to Government. There is, however, no objection to communicate, where necessary, the substance of such letters to Government, etc., or in the some cases, in mentioning in these communications that they represent the views or orders of the Comptroller and Auditor General.

(O.O. No.TM/64-C/95 dated 18.4.1964).

11.22 Disposal of references from Government

11.22.1 All references from Government both official as well as unofficial on which the view or remarks of the Accountant General have been called for or other important letters from Government calling for urgent action on the part of this office, should, as far as possible, be dealt with by the Section Officers/Asstt. Accounts Officers themselves at their own level. Specific information, etc., if any, required may be obtained from the Accountant concerned. The Section Officer/Asstt. Accounts Officer of section will be held personally responsible for any delay in the disposal of such references.

11.22.2 All important reference to the Government calling for important information or conveying expressions of opinion or intimations of serious irregularities should be issued only over the signature of Group Officer who will consider whether the reference are of such importance that it should be issued over the signature of Accountant General or whether it is enough if they are only shown to

him for information and orders.

(O.O.No.TM/81/VIII(I) dated 6.2.1963).

11.23 Disposal of letters addressed by name to the Accountant General/Sr.DAG/DAG.

11.23.1 Branch Officers and Section Officer/Asstt. Accounts Officer will ensure that disposal of all letters addressed to the Accountant General by name are invariably seen by the Accountant General/Sr.DAG/DAG before or after the issue of replies according to the urgency of cases, even in the absence of specific remarks by the Accountant General/Sr.DAG/ DAG. Very prompt attention should be paid to those DO letters which express or suggest dissatisfaction with the work of this office in any way. The notes submitted to the Accountant General/Sr.DAG/DAG should contain a clear and candid statement of the circumstances which have given rise to the complaint and remedial measures necessary.

11.23.2 Whenever a Branch Officer/Group Officer receive any important DO letters from outside authorities, these may invariably be put up to the Group Officer concerned/AG

with a brief note for information.

- 11.23.3 All other important letters received in the dak which have not otherwise been seen by the Group Officer/AG during circulation of the dak may also be put up to them in the same way.

(O.O.No.TM/64-C/97 dated 21st April, 1964)

11.24 Notes and drafts reply to unofficial reference to be submitted at the same time except in doubtful cases.

- 11.24.1 While submitting unofficial references and cases to the Accountant General/Group Officers/Branch Officers, when the position of the case is quite clear, the section should simultaneously submit a draft reply alongwith their notes, so that the case may be disposed of finally. Only in very rare cases, where decisions of the Group Officers and the Accountant General are absolutely necessary, a note should be submitted first and draft put up afterwards. Ordinarily it is neither necessary nor desirable that long office notes should be prepared in unofficial references.
- 11.24.2 Fair copies of office notes should, in no case, be put for the Accountant General's signature, in reply proposed

should be put up and the fair copy should issue only after the Accountant General has approved the draft reply.

11.25 "Ad-interim" disposal

When a complaint is received from a departmental Officer against the decision of a treasury or other officer and an enquiry is consequently made, a copy of the enquiry should not be sent to the departmental officer. Likewise when an enquiry is addressed to this office by a Treasury or some other office and when a reference in connection with the enquiry is made to a third party, a copy of the reference should not be forwarded to the Treasury or other officer. In these cases "Ad interim" replies to the original reference need be sent only when delays are anticipated in final replies from this office and when on account of such delays, reminders are likely to be received. Such "Ad interim" replies may be issued on a printed postcard acknowledging the receipt of the references and may ordinarily be issued by the section Officer or Branch Officer according to the merits of each case.

11.26 Transmission of papers in original

11.26.1 All correspondence addressed to this office, except those which are marked for onward transmission to other offices or for return in original with our reply, are intended for retention on our records. Return or transmission in original of letters with endorsement thereon, is accordingly improper.

11.26.2 Redirection of letters obviously missent to this office is a permissible exception. (In case this office is unable to deal itself with the subject of a letter or to get it transferred to some other office for taking necessary action, then a copy of such a letter should also be retained in this office). Any failure in this respect results in unnecessary correspondence, delay in the disposal of letters and in calling for original endorsement. Section Officers/Asstt. Accounts Officers of sections should see that Accountant do not return original references without keeping office copies or adequate notes to serve as office copies.

11.27 Reminders to outward letters.

11.27.1 The Section Officer/Asstt. Accounts Officer is expected to take an intelligent interest in the disposal of the correspondence of the section and he should see that an endorsement "Reminder to Issue on" is made prominently in the margin of all important drafts.

11.27.2 If a reply to a letter issued during a month from this office is not received by the 21st of the following month, a reminder should be sent to the officer to whom the original letter was sent. If no reply is received even after the issue of a reminder by the 21st of the next month, a letter by name should be sent to the officer to whom the original letter was addressed which should be followed by a DO reminder if no reply is received within another month. For letters outstanding over 4 months, first DO reminder should be issued at Branch Officer's level, the second reminder should be issued after 3 weeks from the first DO reminder at Group Officer's level to the Secretary or Heads of the Department concerned and the third DO reminder should be put upto the Accountant

General for being sent to the Chief Secretary or the Secretary to the Government, as the case may be. Even if the DO reminder fails to elicit response, a statement of all the references outstanding against the officer which are more than 4 months old should be sent demi-officially to the Officer by name and a copy thereof sent to the Head of the Department. This statement should be sent quarterly on the 20th April, July, October and January each year.

11.27.3 If the officer happens to be the Head of the Department himself, the copy should be sent to the Secretary in the Administrative Department. In case the Officer in question is the Secretary himself, the DO letter with the consolidated list should be sent to him and simultaneously the matter should be placed before the Group Officer and the Accountant General for their orders.

11.27.4 The issue of reminder to outward letters should be watched through the 'Sectional register of letters issued' (generally called the despatch register) maintained in the

prescribed form SY.318. This is done by a reference to the column 'Whether a reply is necessary' in this regard.

11.27.5 While approving draft references, the Branch Officer/Section Officer/Asstt. Accounts Officer should indicate prominently the date on which reminders should issue. The date of reminders as indicated in the draft references should also be noted in red ink in the Despatch Register against the relevant entry.

11.27.6 Cases which are important and urgent and, therefore, require vigorous and persistent pursuance should be particularly marked as such and these be noted by the Accountant so that the reminders are issued strictly as required.

11.27.7 In column " Whether a reply is necessary", the letter 'F' should be entered whenever a letter issued is final and required no reply. In all other cases the letter 'P' (pending) should be entered. When a reply is received the number and date of reply should be noted against each number in the despatch register and the letter 'F' should be recorded.

(O.O. No.51/TM-II/18, dated 4.11.52).

11.28 Inter-Sectional Correspondence:-

11.28.1 Whenever any information is sought from other section, it should be obtained on the file itself. The section concerned should for this purpose mark the files to the Branch Officer or the Group Officer concerned for remarks and necessary action, as the case may be.

11.28.2 If, however, it is not possible to release the file for certain pressing reasons, a U.O. note on the subject may be sent to the section concerned, and their disposal watched through the medium of the Diary Register.

(O.O.No.210/TM.III(I)/493 dated 29.4.54 and O.O. No.355/TM.XII(I)OM/55/56/ 4980 dated 10.11.1956).

It will, however, be the duty of the Section who has called for information, necessary for final disposal of the case, to ensure that the requisite information is furnished by the Section without avoidable delay, and till then the letter should be shown outstanding in its diary reports.

(File No. OE/CS/MGP/Vol.II).

11.29 Secret and confidential document:

11.29.1 Extracts from the memorandum of instructions regarding the treatment and safeguarding of secret and confidential information and papers are reproduced below for information.

11.29.2 The treatment of particular documents as 'Confidential' or 'Secret' does not imply that the information obtained in other documents is 'public property'. The object is to show that special care has to be taken in respect of the former and that an additional responsibility lies on all persons who handle them.

11.29.3 Papers marked 'Confidential' should not pass in the ordinary course through the office, but should be seen and dealt with only by persons explicitly or implicitly authorised in that behalf. If the same are not passed by hand from one authorised person to another they should be sent in sealed covers, (closed pads) or in the boxes provided for the purpose.

11.29.4 Papers marked 'Secret' are intended only for the perusal

of the persons to whom they are addressed and of persons to whom he is entitled to communicate them. The persons to whom they are entrusted is personally responsible for their safe custody.

11.29.5 When sent by post, confidential or secret papers should be enclosed in double covers of which the inner one should be sealed, if necessary marked 'Confidential' or 'Secret' and superscribed with only the name of the Officer by whom it is to be opened.

11.29.6 The outer cover should bear the usual official address. Letters or packets containing confidential or secret papers should invariably be sent by registered post and 'Acknowledgement Due'.

11.30 Receipt of Confidential Document :-

Covers marked 'Secret' and 'Confidential' should be entered in the register on form SY.318 by Section Officer (GD) who will get them distributed to the officers concerned.

11.31 Shorthand Note Book :

Used shorthand note books must invariably be returned by the Stenographer to Branch Officer (General Department) who will get them destroyed after the expiry of three months from the date of the last entry in the books.

NOTE : Special procedure has been laid down for the issue, custody and destruction of short hand note books used for secret and top secret work which should be strictly followed by the stenographers and GD.

(O.O.No.Control/DAG(Sr.)/Secret/No.10/1138, dated the 7th July,1957).

11.32 Use of Economy labels on Secret Papers :

Economy labels must not be used on the inner covers containing most secret papers but they should be used on the outer covers of 'Top Secret' and 'Secret' papers.

11.33 Secret and top Secret Documents :

These documents except those which are exclusively required to be kept by the Accountant General shall be kept in the safe custody of the Sr. Dy.Accountant General.

11.34 **Transmission of Secret and Confidential papers in the Office**

Secret and confidential files moving from one section or officer to the other within the office should be transmitted personally by the Stenographers of the officer concerned.

NOTE : Papers relating to VIP's, containing information which may form the basis of adverse comments or criticism should invariably be treated as confidential to avoid embarrassment to this office.

11.35 Indexing of secret letters :

11.35.1 Custody of 'Secret' and 'Confidential' letters presents some difficulties in most offices. The letters should of course, remain in the custody of a responsible officer. At the same time, office should be aware of the existence of such a confidential letter on a particular subject so that Section Officer/Asstt. Accounts Officer may be responsible for inviting reference to the confidential/secret letters in question whenever a case to which the orders therein relate, is put up. As soon as secret confidential communication is received the section

concerned should be notified by the Officer. This may be done by issuing a memo on the secret or confidential communication itself. Secret/confidential letter No... .. is dated from the.....on the subject is in personal custody (File in).

Please note and diarise

PAG/AG
Sr.DAG/DAG

- 11.35.2 These memorandum should be passed chronologically in a guard file in the section in which these are received and a suitable index also recorded on the guard file cover. This file should be reviewed by the Section Officer/Asstt. Accounts Officer frequently to keep himself acquainted with the orders in regard to which he has to invite a reference, whenever a case to which orders are applicable, is received for disposal in the section.

11.36 Custody and filling

- 11.36.1 The confidential files should be kept in personal custody of a responsible officer.
- 11.36.2 Most confidential and secret files are kept in the personal custody of the Group Officer himself. Whenever required

by the Accountant General, the Personal Assistant Stenographer to the Group Officer or P.A. to the A.G. will get the relevant file or papers from the Group Officer and hand it over personally to the A.G.

11.37 Urgent and immediate papers

All papers of Urgent or 'immediate' nature that may be sent by one Officer, department or section to another, should have an 'urgent or immediate' slip attached in conspicuous place.

11.38 Letters by Speed Post

Letters of urgent nature are to be sent by SPEED POST. The cover/letter should be marked SPEED POST.

11.39 Telegrams:

- a) Each department or section should invariably maintain office copies of telegrams issued by it.
- b) The abbreviated address of Government officials as given in the list of abbreviated address published by the Telegram Department should be used in State Telegram.
- c) Telegrams should, except when extreme precision is important, be expressed in as few words as possible and

those which can obviously be filled in by the receiver, should be omitted.

- d) In all telegraphic communication sent to the Comptroller and Auditor General, numbers may be expressed in words rather than in figures as the letters are liable to errors in signalling.
- e) As a general rule state telegrams should be sent as 'Ordinary'. They should be classed as 'Express' only (i) in cases of great urgency, and (ii) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence over ordinary traffic.
- f) The fair copies of all telegrams which have been submitted to the Officer concerned for approval, may be signed by the Section Officer/Asstt. Accounts Officer the Section concerned.
- g) Copies of telegrams for the telegraph office should be prepared in the section which has to issue them. The telegraph form should then be sent to the GD Section for despatch.

- h) Post copies of telegrams should be despatched the same day under the signature of the Section Officer/Asstt. Accounts Officers or the Branch Officer concerned.
- i) No message regarding leave, pay, promotion, appointment or other matters of a private nature should be sent by 'State Telegram' unless it is perfectly clear that the interest of the public service will be injuriously affected if the particular message is not sent by telegram.
- j) The Accountant General is authorised to send Foreign State Telegrams (vide Appendix 3-F to part IV of volume XI of the Posts & Telegraphs Manual Telegraph Traffic Instructions).

11.40 Fax Machine

Fax Machine is installed in the DAG(A)'s room under the control of DAG(A).

11.41 Photostat Copier

A photostat copier has been installed in the office for Government work. The documents alongwith the number of copies to be in the Photostat should be produced in the

Photostat room duly approved by the Accounts Officer (G.D.). The following instructions shall be kept in view in this regard: -

- (1) Documents demanded by Police: - The Photostat copies of the documents demanded by Police will be got done in his presence by the Branch Officer concerned.
- (2) Confidential Reports:- The following officials shall be present when the photo state copies of the Confidential Reports are done.
 - (i) Accounts Officer-P.A. to A.G.
 - (ii) Group 'C' Employees-Confidential Asstt. To Sr. DAG(Admn.)
 - (iii) Group 'D' Employees-Section Officer of GD Section.
- (3) Confidential Documents:- The Photostat copies of the confidential documents will be done in the presence of the official deputed for the purpose by the Group Officer concerned.
- (4) i) The Transit Register is not to be used for sending the

documents to the Room where Photostat copies are to be done. Such documents are to be brought or taken back by concerned official. These documents are also to be entered in the Register kept for this purpose. Such entries are also to be signed by the concerned official.

ii) The appointed official should himself bring the confidential documents and note them in the Register kept for the purpose with his signature. He should take back the documents after getting the Photostat copies done in his presence. Similar procedure will be adopted for other routine papers required to be got Photostated, after obtaining sanction of the A.O., GD. Photostating of the documents should be restricted to have minimum quantities actually required.

- (5) Supervision and Control: The supervision and control over the machine will be of the Sr.A.O./A.O.(GD). The concerned officers will make entries in the Register.
- (6) Maintenance of the Register and its submission to the Officer concerned: All entries in respect of Photostating

work shall be made in a Register kept for the purpose. The Register (except for confidential work) shall be submitted to the Branch Officer GD and Group Officer, On the 5th of each month. Separate Registers shall be maintained for 'Confidential Work' and 'Other Work'. All record except for confidential work shall be entered in the Register for photo-stating work.

(Authority: O.O.No.GD II/Type/Photostat/81-82 dated 28.6.81).

11.42 Maintenance and closing of Despatch Registers:

11.42.1 The letters etc. which are to be despatched to other Offices are entered by each Section in the Despatch Register (Form No.SY 318). All papers etc., intended for despatch are to be sent to the GD from 10.30 am to 12 Noon, except when they are very urgent.

11.42.2 Towards the third week of each month, a list of letters issued upto the end of the previous month to which replies till then have not been received, should be made out and reminders issued in all cases in which due. A report of such outstanding references should be submitted

to Branch Officer on 26th of each month.

11.42.3 This report should contain a certificate from the Section Officer/Asstt. Accounts Officer of the section to the effect that reminders have been issued in all cases except in those cases in which reminders are not yet due (such cases being specified).

The report should be prepared thus: -

Letters issued during the month;

Total;

Replies received or not required;

Balances;

11.42.4 The number and dates of letters shown in the balance should be specified under it.

11.42.5 An analysis of the outstanding balances and all outstanding references which are more than 4 month old should be prepared as explained below;

(i) References pending for more than four months.

(ii) References pending for more than two months.

(iii) References pending for two months or less.

Total pending references.

SYSTEM OF CORRESPONDENCE

Analysis of outstanding references		
Designation of the Officer	Number and date of the consolidated reference sent to his superior	No. and date of the original letters to which final replies are awaited
(1)	(2)	(3)

(O.O. No. 126/TM.XII dated 8.7.73(1953) and 197/TM.XII(I) dated 11.3.54).

11.43 Record Order on papers

11.43.1 No paper should be finally recorded without a record order either by the Branch Officer or by the Section Officer/Asstt. Accounts Officer, as the case may be. All orders of the State Government, whether of a routine nature or otherwise and all letters received from the Government of India and the Comptroller and Auditor General should be recorded only under the orders of the concerned Branch officer. The other papers may be recorded under the orders of the Section Officer/Asstt. Accounts Officer.

11.43.2 Distinction should be made between a 'file order' and a 'record order'. The former is merely an authority for

placing a paper in a particular file or case even though at the time the file order is given, complete action on the reference might not have been taken, e.g. when an interim reference is issued pending final action or a case is to be formed as new on the subject, while the latter is an authority for treating a reference as having been finally disposed of.

11.43.3 The notes of disposal of a reference should contain complete information regarding the number and date of the letters issued in connection therewith, the action taken in noting the contents of the letter in the relevant record register, account, objection books, etc. in filling the enclosures in their proper places after necessary check etc. and conclude with the remarks that there is no further action to be taken on the reference indicating also the number of the file or case in which it should be placed. When a complete action as indicate above, has been taken on a reference, the order to record the paper, should be given by the Branch officer or the Section Officer/Asstt. Accounts Officer, as the case may be, after

satisfying themselves that action has been taken to codify any orders of a permanent nature required to be incorporated in any of the office Manuals.

11.44. Register of Pending Cases

11.44.1 Inward references and cases, which cannot be disposed of finally pending receipt of replies to references made or for other reasons should be transferred under the orders of the Branch Officer to be obtained on the file or the letter to the Register of pending cases and letters. In the Inward Register the disposal should be “Transferred to the Pending cases register at Serial No.....”.

11.44.2 The Register should be closed weekly on the last working day of the week and a report of the progress of clearance of pending papers submitted to the Branch Officer and action taken where necessary. Cases or references on which action is complete should be filed after taking a formal file order of the Section Officer/Asstt. Accounts Officer or the Branch Officer, as the case may be.

11.45 Inward Diary Register

11.45.1 The Inward Diary Register is maintained in Form No.SY-

318-A.

- 11.45.2 The letters received in the section should be diarised on the same day on which these are received in the Section.
- 11.45.3 The cases transferred to other section for opinion or obtaining information should not be shown as disposed of in the diaries but should be shown pending in Part II of the Inward Diary and noted in the Register of pending cases maintained in the section as required in the preceding para.
- (DAG(Sr.)O.O.No.IAS/DI/45/233/I dated 2.4.1962).
- 11.45.4 While noting disposal in the diary by either giving the number and date of the letters sent out in reply or showing it as having been filed, the number of the file and the date of file order should invariably be indicated.
- 11.45.5 At the time of verifying the weekly diary report the Section Officer/Asstt. Accounts Officer and the Branch Officers should see that the forward and backward chain are invariably noted in the diary against each entry.
- 11.45.6 Disposal marked in the diary should be checked by the

Section Officer/Asstt. Accounts Officer of the Section to the following extend:

- (i) Letters received from the Government of India, Comptroller and Auditor General and the Government of Rajasthan-cent percent.
- (ii) Other letters-5 percent.

Note: The serial number of letters, the disposal of which is checked by the Section Officer/Asstt. Accounts Officer should be indicated below the certificate of check of disposal while closing the inward diaries.

11.45.7 It is desirable that the disposal of old letters should receive prior attention and unless there are any special reasons to the contrary, there should be no letter un disposed of for more than a week.

11.45.8 A report of outstanding letters, which have not been finally disposed off is prepared and submitted to the Branch Officer on 8,15,23 and last working day of the month. The report will cover the outstanding letters etc., received in the section upto the last but one Friday and

should be drawn out in the form given below: -

Receipt during the week:

From -----to-----

Total:

Disposed of:

Balance outstanding:

11.45.9 The details of the balance with each Accountant/Clerk with reasons for delay should be stated by the Section Officer/Asstt. Accounts Officer.

11.46 Urgent Reference Register/CAG's Diary

This register should be closed in the same way as other diary register of the Section and submitted to the Branch Officer on every Wednesday and Friday separately; (i) the number of cases disposed of within 3 days of their receipt and (ii) the number of cases disposed of after 3 days of their receipt. The Branch Officer should specially see that no references are kept pending without sufficient cause.

11.47 Tracing of Missing papers or records

11.47.1 When official papers or records are found to be missing, immediate report should be made in writing to the Branch Officer concerned. The Section Officer/Asstt. Accounts Officer concerned is responsible for seeing that this is done as soon as the loss comes to his notice, but this does not detract the responsibility of the persons losing the paper or the record.

11.47.2 Copies of the letters should never be called until and unless a thorough search has been made in this office. For this purpose the section diary, and the GD Section diary should be gone through and enquiries should be made in other possible concerned sections besides looking into the concerned file(s) of the section. The Branch Officer should see that copies of originals are not called for in the ordinary course.

11.48 Tracing of other letters not received in the Section.

Tracing of other letters not received in a section should be arranged through the sectional diarist who shall verify it from the diary register of the GD (Receipt Branch).

The non-receipt of letters from the Comptroller and Auditor General of India including all other letters addressed by name to the Accountant General in this office will, however, be certified by the Secretary to AG. Incharge GD Section will certify the non-receipt of letters other than those referred to above, in the office.

11.49 Retention of vouchers and other records in Section.

The Accountant/Clerk and Section Officers are required to observe the following instructions.

- (a) Vouchers, files registers and other records obtained from the record room or from other department of the office for reference should be returned without any avoidable delay.
- (b) No records should be kept in the section which can be sent to the record room under the rules of office procedure.
- (c) Records may be retained in the sections concerned till the end of the financial year after which the same should be handed over to the Record Section. Records which are

constantly required for reference in the section can be, retained even after the close of the financial year with the approval of the Group Officer.

It is the duty of Section Officer/Asstt. Accounts Officer to see that the instructions are duly observed by the Accountant/Clerks.

11.50 Sending of old cases, files and other records to Records Section

11.50.1 Every section is responsible for the custody of its files and cases till they are made over to Record Section. After the close of each financial year, all the closed cases should be tied up with their respective files and sent to the Record Section without delay duly entered in the Form No.SY.307 and an acknowledgement of the Record Keeper taken in column 5 in token of receipt.

11.50.2 The other records which are not constantly required for reference should not be kept in sections but sent to Record Section.

11.50.3 In order to facilitate the determination of the date of

destruction of files, the following instructions should be observed: -

- (i) The files should invariably be opened subject-wise in accordance with instructions contained in the preceding paras.
- (ii) The probable dates of destruction be immediately assessed in respect of all the files being maintained in each section and be indicated on their top covers under the initials of the Section Officer/Asstt. Accounts Officer concerned.
- (iii) The probable dates of destructions be invariably assessed and mentioned at the time of opening new file under the initial of the Section Officers/Asstt. Accounts Officers.
- (iv) The probable dates of destruction as indicated in (ii) and (iii) above can be altered on later dates, if considered necessary. These dates should further be reviewed before consigning these files to the Record Branch and be altered, if necessary.
(O.O.No.TM/64-C/140 dated 9/17 June 1964).

11.51 Inspecting of Accountants/Clerk seats

It is necessary that a Section Officer/Asstt. Accounts Officer should personally check periodically, say every fortnight, the tables, racks and drawers etc. of each Acctt./Clerk in his section to ascertain that important papers are not lying unattended and that vouchers, letters and other papers are kept neatly and methodically. It is not necessary that this check of all assistants should be conducted simultaneously but it must be completed within a period of a fortnight.

11.52 Office Orders

11.52.1 The work relating to issue of circulars/office records is centralised in TM Section. No Office Order/Circular may be issued by any other sections of this office. All circulars/office Orders proposed to be issued by various sections should be sent to T.M. Section after getting the drafts approved from the officers concerned. TM Section

will allot serial number to these circulars/Office Orders and issue them after noting the subject matter and the name of the section concerned in a separate register to be maintained for this purpose.

(O.O.No.TMI/00/63/I/2038 dated Nil.)

11.52.2 All office orders should be diarised and their disposal watched through the Inward Diary Registers. If any entries are to be made in the Calendar of Returns, this should be done by the Section Officer/Asstt. Accounts Officer.

11.52.3 The Office orders should then be circulated among all the Accountant/Clerks and their initial obtained in token of having noted their contents. Important office order should be filed in the section only under the orders of the Branch Officer/Group Officer after necessary action has been taken on the Office Orders.

11.52.4 After circulation, the Office Orders should be, carefully filed in a Guard File of Office Orders in chronological order, in separate volume for each year. Each of these volumes should have an index, showing subject and page number of each office order filed therein.

ANNEXURE 'I'

(Referred to in Paragraph No. 11.7.1)

According to the new file numbering system, in the various sections forming the Administration Group (Administration, OE, GD and Welfare Cell), there will be following four main categories of file: -

File Category No.1

Instructions on policy and General matters (Subject wise files and sub-files to be opened like 1-A. Instructions regarding recruitment of Group 'D' and so on).

File Category No.2

Instructions regarding maintenance and submission of Returns and Reports. (Subject wise file and sub-files to be opened like 2-A. Returns and Reports regarding recruitment. 2.A.1(1)-Returns and Reports regarding recruitment to be submitted to Central Office so on).

File Category No.3

Correspondence regarding actual submission of Returns and Reports, Files and Sub-files to be opened under the same subject heads and sub-heads as of File Category No.2.

File Category No.4

Correspondence

Files and sub-files to be opened according to requirement under the subject heads and sub-heads of File Category No.2

In the case of File Categories No.2 and 3, there will be further sub-division of the files as shown below:

File Category-2.	Instructions regarding Returns & Reports on recruitment.
Sub-Division of the File as to whether A e.g. the Return Report is to be submitted or be received	To be denoted by suffix 1 or 2 after I.A. Instructions regarding Returns Report on recruitment to be submitted.
Further sub-division as to from where the Return and Reports are to be Submitted/to be received	To be indicated by numerals in regarding-a-A-1(1) to be submitted to Central Office.

Every instructions file should have inside the front cover(i) a chronological index of the various letters/orders/instructions recorded in that file and (ii) a subject wise index of orders/instructions for ready references.

(Authority:Group Order No.267-No.Admn.I/I-J.5(3) dated 1.3.1982).

ANNEXURE II

(Referred to in Para 11.13.1)

List of documents which may be signed by Section Officers for
Gazetted Officers.

Department	S.No.	Description of forms of communications	Remarks
1.	2.	3.	4.
All Sections	1.	Reminder Cards	
	2.	Acknowledgement of letter and documents received	
	3.	Fair copies of ordinary and express telegrams after the office copies have been approved by the Branch Officer.	
	4.	Post copies of telegrams and telephone message.	
	5.	Fair copies of express letters, after the office copies have been approved by the Higher authority.	
	6.	Calling for specimen signatures.	

CHAPTER 12

CODES AND MANUALS

12.1 Codes and Important Orders:-

The Section Officers should keep a Stock file of all important orders and up-to-date copies of all Acts, Codes and Regulations etc. affecting the day to day working of the Section. The Section Officer is also expected to maintain a guard file of all office orders issued by this office and/or by the Headquarter Office.

12.2 Supply of Codes and Manuals and their maintenance

12.2.1 (i) Personal copies of only those Codes Manuals referred to in Paragraph 2.8.1 to 2.13.2 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) to which constant reference is necessary will be supplied. A list of such Codes and Manuals to be supplied, to all Gazetted Officers, Section Officers, candidates for Section Officers Grade Exam. and Divisional Accountant is given below:-

(ii) Gazetted Officers and Section Officer

1) Introduction to Indian Accounts and Audit.

- 2) Manual of Standing Orders (A&E) Vol.I & II.
- 3) Forms of the Manual of Standing Orders (A&E).
- 4) Account Code for Accountants General.
- 5) List of Major and Minor Heads of account.
- 6) The Compilation of Central Treasury Rules, Vol.I and II.
- 7) Compilation of the General Financial Rules (Revised and Enlarged)-1963 (2004 edition)
- 8) Delegation of Financial Powers Rules
- 9) Fundamental Rules and Supplementary Rules, issued by the Govt.of India, Volume-I & Volume-II.
- 10) Rajasthan General Financial & Accounts Rules.
- 11) Rajasthan Service Rules.
- 12) Rajasthan P.W. Financial & Accounts Rules.
- 13) Treasury Rules of Rajasthan Government.
- 14) Book of Account Forms.
- 15) One copy of each of Books of General Reference issued by this Office.

12.2.2 Books mentioned at Sr. No.2 & 3 above are 'Secret', these should, therefore, be kept in safe custody.

Note: (1) The restriction does not apply to the Accountant General and Group Officers.

Note: (2) Officiating Section Officer/Asstt. Accounts Officer may take from the Library only such of the above books as are necessary but should return them when the officiating appointment ceases; and when they are transferred to different charges they should return the books not required for the charge, taking new books, if necessary, from the library again. This is an item of business which should not be lost sight of whenever there is a transfer of charge.

Note: (3) “All the Officers, Section Officers, Divisional Accountants, and sections shall send a certificate in the following form to the Branch Officer (GD) by 7th January and 7th July.

12.2.3 Certified that the following (C & A.G.’s) publications are under any personal custody as on.

- 1) Manual of Standing Orders (A&E) Vol.I (Book No.....)
- 2) Manual of Standing Orders (A&E) Vol.II (Book No.....)
- 3) Forms of Standing Orders (A&E) Vol.II (Book No.....)

(Authority:-T.M. Order No.TM/65/C/161 dated 2.7.65 & No.TM/72-C/27 dated 10.4.72 File No.TM Secret/5/71-72).

12.2.4 Books other than those specified above which are not necessary for the conduct of work of particular section or sections in the main office, may be had by the Officer and Section Officers/Asstt. Accounts Officer on loan from the Office Library but these books should be returned to the Office librarian when they proceed on leave or are transferred or when these books are no longer required by them.

12.3 Supply of copies of Manuals to the Comptroller and Auditor General.

One copy each of the latest editions of the following publication should be sent to the Comptroller and Auditor General for his office library.

- (1) Manual of Office Procedure regulating the internal administration of the office. Other local Manuals laying down the procedure to be followed in different sections in the discharge of duties assigned to them and containing instructions issued by the Comptroller and Auditor General and by the Head of each office, as are not to be incorporated

in any other Code or Manual, as well as important and useful orders of local character issued by the Government of India, the State Government or other authorities.

- (2) All Financial Rules and Orders issued by the Ministries/ Departments of the State Govt. in the form of Codes, Manuals or standing regulation.

[Authority: Para 2.14 of the M.S.O. (Administration) Vol.I].

12.4 Sectional Library

- 12.4.1 Each section shall maintain a library of its own known as the “Sectional library” which will consist of all books of reference including office Manuals, books and pamphlets etc. issued by the local Administration which are required in the section. These Books should be in the custody of the Section Officers/Asstt. Accounts Officers who should see that the books are kept up-to-date and are not lost. Any clerk requiring a book may obtain it from his Section Officer/Asstt. Accounts Officer on requisition. A “Register of Books” should be maintained in each section

and the books will be entered there in two columns the first headed "Section Copies showing the Books intended for the common use in section, and the second column headed Section Officer/Asstt. Accounts Officer showing the books supplied to the Section Officer on loan (not his personal copies). The file of Office Order maintained in the Section should be included in the 1st column. The library is the property of the section and must not contain any book which is personal. No Book should be removed from the section without the written permission of the Section Officer/Asstt. Accounts Officer. If any addition to the Sectional Library is considered necessary in any section it should send necessary requisition to the library section for arranging supply of the required book publication.

12.4.2 A list of books in the Sectional Library showing the number of copies of each is to be maintained permanently in the section and any change in the list will require the approval of the Branch Officer. The Section Officer/Asstt. Accounts Officer will be personally

responsible for making suitable arrangement for the regular upkeep of the books in the Library and for keeping them up-to-date.

12.4.3 At the end of each quarter, the Section Officer/Asstt. Accounts Officer will inspect and take a census of the books in the Sectional Library in order to see that all books are available and are kept up-to-date.

Note: While inspecting the books, the Section Officer/Asstt. Accounts Officer should, interalia, see that corrections slips are pasted and rules affected are corrected. A note of pasting of corrections slips at the end of the books, should also be given. The Section Officer/Asstt. Accounts Officer should put his initial against the last entry in token of having inspected the books.

12.4.4 The result of the census and inspections referred to above should be recorded on the list of books maintained in the Section in two parts (1) Sectional Library, and (2) Books supplied to the Section Officer/Asstt. Accounts Officer for personal use, and reported to the Branch Officer on the 7th day after the expiry of each quarter.

12.4.5 The 'register of books should be sent to Library section for verification on 15th January every year. The books supplied to the section from time to time should be brought on record on the date of supply, in the register. A certificate of physical verification of books should always be given at the time of sending sectional Register of Books.

12.4.6 The register should also contain a record of the supply of correction slips and the pasting thereof in the books concerned.

(Authority: TM Order TM/63/C/217 dated 19th November 1963, TM/65-C/279 dated 21.12.65, TM/67-C/18 dated 12.9.67 & O/O No.TM/72-C/29 dated 10.4.72).

Note: If any book is missing or lost, the Section Officer/Asstt. Accounts Officer should report the matter to the Senior Deputy Accountant General (Admn.) through Branch Officer (Library) so that action may be taken to replace either from stock or recovering the cost from the person responsible for the loss.

12.4.7 The Section Officer/Asstt. Accounts Officer should record a certificate in the report to be sent to library section (1) that the books so far supplied have been entered in the “Register of Books” maintained in the section; (2) that none of the books is missing and (3) that the books have been kept up-to-date. Whenever there is change of charge of the Section Officer/Asstt. Accounts Officer, due to leave, transfer or reversion they should point out the position of books in the sectional library in the charge report to be submitted to the Branch Officer.

12.4.8 The complete set of books should be handed over by the outgoing Section Officer/Asstt. Accounts Officer to the incoming Section Officer/Asstt. Accounts Officer, as per the register maintained, which shall be signed by both the reliving and the relieved Section Officer/Asstt. Accounts Officer in token of having made over the books correctly.

Note: Cases of shortages, if any, noticed at the time of change over should at once be reported to the Library Section for necessary action.

12.5 **OFFICE MANUAL**

The various manuals of this office containing the detailed instructions and orders relating to the work of each department or section are issued in accordance with the provisions of paragraphs 2.1 and 2.2 of the Comptroller and Auditor General's Manual of Standing Orders (Admn.) Vol-I. Instructions and decisions of a permanent nature of the Government of India, the Rajasthan Govt., the Comptroller and Auditor General and the Accountant General or other authorities should be incorporated in one or the other of the office manuals if suitable for inclusion therein, with full reference to the case, in addition to the number and date of the order or letter.

12.6 **Updating of Manual**

12.6.1 The Section Officer/Asstt. Accounts Officer of each section must see that the procedure laid down in the Manual relating to the work of his section is followed in actual practice by his assistants. Any departure from it must either be checked or justified by suggesting changes, where necessary, for approval of the Accountant

General through the Branch Officer concerned.

12.6.2 All Instructions and decisions of a permanent nature, not included in codes or publications used in this office should be incorporated in one or other of the Manuals by means of correction slips.

Note: In order to ensure that the orders issued from time to time have been incorporated in the Manual, a quarterly review of the manuals should be carried out by the sections and a report of the completion of review submitted to Branch Officer on the 20th of March, June, September and December each year.

12.7 Procedure for approval of Corrections.

12.7.1 All corrections to Office Manuals shall require the approval of the Accountant General.

12.7.2 Whether the section initiating the correction to a Manual is different from the Section entrusted with the upkeep of the Manual, the former shall send the draft correction accompanied by a note explaining the circumstances necessitating the correction, through its Group Officer, to

the latter section where it will be vetted and then submitted for approval to the Accountant General.

12.8. Register of corrections.

On approval of a correction, the section responsible for the upkeep of the Manual shall allot it a serial number and place one typed copy of the approved correction slip in a register of corrections. This register shall be submitted to the Branch Officer monthly on the 5th and to the Group Officer quarterly on 5th April, 5th July, 5th October and 5th January.

12.9 Distribution of correction slips

12.9.1 The section responsible for the upkeep of the Manual shall send copies of the approved correction slip for circulation in the office.

12.9.2 The Manual to which more than 100 correction slips have been issued should be got reprinted.

(Authority: AG's order dated 10.8.78 vide para 168 file No.GD-I/Manual/73-78 Vol.III).

12.10. Report of posting of corrections

- 12.10.1 Each Section Officer/Asstt. Accounts Officer is required to see and report monthly to the Branch Officer that all the codes and Manuals in his section are kept up-to-date and corrections slips have been pasted in or noted at the right places. As regards Officer's copies of codes and Office Manuals, a copy of every correction slip will be sent to them by the library section as soon as possible after receipt. The daftaries attached to the section under charge of the Officer will paste these correction slip in the personal copies of the books of the Officer.
- 12.10.2 The Controlling sections are responsible for keeping the respective Manuals up-to-date.
- 12.10.3 While proposing corrections to Manuals, care should be taken to ensure that the order and instructions are not reproduced in their entirety but that only the relevant extract in a concise form is incorporated in the Manuals.
- 12.10.4 If a new paragraphs relating to a subject which already finds a place in the Chapter have to be introduced, then

that paragraph should be inserted under the heading already in the Chapter. If a paragraph on a new subject has to be introduced, the paragraph should be given at the end of the Chapter under a distinct heading indicating the subject.

12.11 LOSS OF UNPRICED DEPARTMENTAL PUBLICATION BY OFFICERS THROUGH NEGLIGENCE ETC; RECOVERY OF COST.

The cost of unpriced departmental publications lost by officers should be charged from them. To determine the cost thereof a reference should be made to the Manager of Publications, Government of India, Publication Branch, Civil Lines, Delhi, who will make on average calculation of the lost publication on the basis of cost of a comparable priced publication and assess the amount after deducting 60% there from.

(Authority: Government of India, Ministry of W.H. & S. No.44/20/67-P II dated 7.9.67 received under CAG's endt. No.2048-NGE.I/45-67 dated 19.9.1967).

12.12 Paraphrasing of Manuals

The paragraph in the Manuals of this office have been

numbered according to decimal figure code, in which the figures after decimal give the number of the paragraph, while the figure before decimal indicates the number of the Chapter. Thus, paragraph 1.5 of any Code is paragraph 5 of Chapter I of that Code and paragraph 12.17 indicates the paragraph 17 of Chapter 12. Paragraph relating to common subjects have been grouped under relevant headings under each Chapter.

CHAPTER 13

MISCELLANEOUS

13.1 Calendar of Returns

13.1.1 All miscellaneous items of work such as returns due to outside offices or to other sections of the office and submission of objection books, reports, etc., to Branch Officers and to the Accountant General should be collected together and watched through a Calendar of Returns (From No.SY264) which should be maintained in each section as required in paragraph 19 and 20 of the CAG's Manual of Standing Orders (Admn.) Vol. I.

13.1.2 The following arrangements should be adopted in the form of the Calendar of Returns:

Section I- All returns of permanent or recurring nature due to authorities outside the office.

Section II- All items of accounts objection books, registers, etc., of a permanent or recurring nature due for submission to higher authorities or other sections within the office.

Section III- All returns, accounts, registers, etc., of a permanent or recurring nature due either from outside authorities or

from other sections in the office.

Section IV- Unforeseen entries which a Section is required to make in the Calendar of Returns in respect of the matter to be taken up for disposal on or about a given date or in respect of occasional matters on which information or reports are expected from outside offices or other sections.

13.1.3 Sections I, II and III should be sub-divided into (a) Annual, (b) Half-yearly (c) Quarterly, (d) Two-monthly, (e) Monthly, (f) Fortnightly, (g) Weekly, (h) Bi-weekly and (i) Daily; the entry in each of these sub-divisions being arranged in order of the dates on which they are due and sufficient space being allowed after each sub-division for new entries, if any, to be made during the course of the year.

13.1.4 The first five columns of the Calendar viz (1) Serial Number, (2) Name of return, (3) To whom due or from whom due in the case of Sections III above, (4) when due and (5) Authority should be entered at the beginning

of each year from the previous year's calendar.

Note:- Any additions due to orders received in the course of the year should be made at the end of the sub-division concerned without altering the serial number of the existing items.

13.1.5 For the purpose of entry in Calendar of Return, the Section should indicate the date of submission of the return to the concerned authority e.g., if the return is due to be submitted to the Branch Officer, the date on which the return has been submitted by the Section Officer/Asstt. Accounts Officer will be taken as the date of submission. Similarly, if the return is due to be submitted to the Group Officer, the date of submission will be the date on which Branch Officer has signed the returns. In case the return is due to be submitted to the A.G., the date of signature by the Group Officer will be taken as the date of submission.

(Authority: O.O.No.TM/80-C/2 dated 5.1.80 File No.TM/VI/K-167/CE/79-82).

13.1.6 Separate entries in respect of each unit or each accountant should be made in the Calendar of Returns in case of items like Objection Books, Accountants, Note Book, Statement of items under objection etc., which are to be submitted on the same day by different Accountants in the sections and which may not always be submitted or despatched in respect of all units or Accountants.

13.1.7 The Calendar of Returns should be kept with the Section Officer/AAO who will be personally responsible for seeing that the Calendar of Returns is always complete and up-to-date.

13.1.8 The Calendar of Returns should be submitted to the Branch Officer on every Tuesday for review as required under Para 1.15.1 of M.S.O. Admn. Vo. I. The Section under direct charge of the Group Officer/A.G. will submit the Calendar of Returns to the respective Group Officer/A.G.

(Authority: O.O.No.TM.I/53/69 dated 18.4.1963).

13.2 Maintenance of Calendar of Returns

The following further instructions on the subject should be followed:

- (i) At the time of opening of new Calendar of Returns for the ensuing financial year the Section Officer should check that all the current returns have been carried forward to the new one and record a certificate to that effect in the Calendar of Returns.
- (ii) The Calendar of Returns should be page numbered.
- (iii) Authority in support of each return entered in the Calendar of Returns should be quoted against it in the column provided for the purpose. All orders through which the old returns are discontinued or the new returns are prescribed may invariably be submitted to the Branch Officer alongwith the Calendar of Returns after making necessary entry for getting them attested by the concerned Branch Officer.

(Authority: O.O.No.TM/80-C/32 dated 2.6.80 File No.TM.VI/K-67/CR/79-82).

- (iv) The report should be submitted to the Branch Officer on

every Tuesday. It should embrace all items due during the week ending preceding Friday. The items not submitted or not received should be carried forward from one weekly report to another till they are finally submitted/received. The Calendar of Returns should be also submitted to the respective Group Officer after report, due to be submitted to the Branch Officer on the 3rd Tuesday's of the month, has been seen by him. Similarly, the sections which are under the direct control of the Accountant General will submit the Calendar of Returns to the Accountant General on the above date. While submitting the Calendar of Returns to the Group Officer/A.G. the Branch Officer should review the weekly report of the Calendar of Returns.

(Authority: O.O.No.TM/80-C/32 dated 2.6.80-File No.TM.VI/K-67/CR/79-82).

- (v) The Section Officers of the section will be responsible to make entries of dates in the Calendar of Returns. On no account this work should be postponed.

(Authority: O.O.TM/80-C/32 dated 2.6.80-File No.TM.VI/K-67/CR/79-82).

13.3 Chronological Index

13.3.1 Chronological date wise index should be provided with each Calendar of Returns.

13.3.2 Preparation of such chronological index would facilitate location of different returns due on a particular date without turning over all the pages of the Calendar of Returns.

13.3.3 Difficult and time consuming returns should be taken care of well in advance.

(Authority: O.O.No.TM/64-C/104 dated 28.4.64).

13.3.4 In order to keep proper watch over the returns due to Government of India, State Govt./CAG it should be ensured that all such returns which are likely to be delayed in the ensuing months are brought to the notice of the A.G. through the monthly reviews of the Group Officers, indicating the reasons for delay and action taken for the expeditious submission.

13.4. Watch over submission of various returns.

To keep a watch over the submission of various returns

by the different sections of this office the following arrangement made should be followed by all concerned.

- (1) The Branch Officer will, while reviewing the Calendar of Returns put up to them every Tuesday, ensure that all the prescribed returns/reports have been noted in the Calendar of Returns and that they are invariably submitted on due dates. The Branch Officer should also test check those dates, at the time of every submission of Calendar of Returns in such a manner that each items of the Calendar of Returns comes under such test check once in a year. The Branch Officer should indicate the items test checked by them.

(Authority: O.O.No.TM/80-C/32, dated 2.6.80-File No.TM/VI/K-67/CR/79-82).

- (2) The Secretary to A.G. will continue to watch submission of various returns by different sections due to the Comptroller and Auditor General of India.

In order to ensure that the Calendar of Returns are submitted to the Group Officer/Accountant General regularly on the due dates, the Personal Assistants of the

Group Officers/Secretary to A.G. will watch the submission of the Calendar of Returns through a Register which will be submitted to the Group Officer/A.G. on 1st of each month indicating the names of defaulting sections.

(Authority: O.O.No.TM/80-C/32 dated 2.6.80 File No. TM.VI/K-167/CR/78-82).

13.5 PRODUCTION OF DOCUMENTS RELATING TO LOSSES, MISAPPROPRIATION AND EMBEZZLEMENT REQUISITIONED BY C.B.I./COURTS/POLICE

13.5.1 The requisition from CBI/Courts/Police for any records/vouchers etc. relating to these cases will be received by the concerned Compilation Sections of this office who shall locate the records immediately and keep them in safe custody of the Branch Officer. T.M. Section on receipt of case from the concerned section will obtain the permission of the Accountant General to supply vouchers/documents to C.B.I./Courts and police and sent back the case file to the concerned section for further necessary action.

13.5.2 All the concerned Branch Officers will maintain register

in **proforma 'A'** and send intimation of handing over/the receipt back of vouchers/documents etc. to T.M. Section. T.M. Section will maintain register in **proforma 'B'** to watch the supply and return of documents for whole office. This register will be submitted with a suitable summary to Group Officer on 20th of each month and to Accountant General quarterly on 20th July, 20th October, 20th January and 20th April each year.

Proforma 'A'

No. & date of letter Requisitioning the supplied Documents	Name of the Office CBI/ Courts & Police etc.	No. & date of voucher/document alongwith Major head and No. & date of letter forwarding the document
(1)	(2)	(3)

Name and designation of the Office of CBI/ Courts & Police etc. to whom vrs./documents were handed over	Full signature of the Officer taking over vouchers	In case any of the documents could not be supplied the reasons therefor
(4)	(5)	(6)

No. & date with which documents are received back	Remarks	Group Officer/Accountant General
(7)	(8)	(9)

Proforma 'B'

No. & date of letter requisitioning the supplied documents	Name of the Officer CBI/ Courts & Police etc.	No. & date of voucher/documents alongwith Major Head and No. & date of letter forwarding documents
(1)	(2)	(3)

In case any of documents could not be supplied the reasons therefor	No. & Date with which documents received back	Remarks
(4)	(5)	(6)

Group Officer/
Accountant General
(7)

13.5.3 To ensure that the register is being properly maintained by the Branch Officer, T.M. Section will check these registers in such a way that registers of all the Branch Officers are checked once in a year Selection register will be opened by the T.M. Section and on Ist of each month one group may be got selected by the Group Officer.
(Authority: TM/86-C/2 dated 31.1.1986).

13.6 Precautions against fire.

13.6.1. The following precautions against fire should be observed: -

Before the office closes for the night the caretaker will go round the office and see that no naked lights are in use and that there is no accumulation of waste paper, rags. etc., in any section. If there is any, it should be removed to the waste paper room.

13.6.2. No lamps or candles should be used without glass shades.

13.6.3. For sealing purposes, the serving group 'D' staff in the despatch section should utilise only a covered lamp for melting wax.

- 13.6.4. All rags, etc., should be daily collected and deposited in rubbish tin which is kept outside the office.
- 13.6.5. For use in time of emergency this office has got fire extinguishers and fire-buckets. The buckets are distributed over the various parts of the office and these should be kept always filled with sand or dry earth or water.
- 13.6.6. None but safety matches should be allowed in any part of the building.
- 13.6.7. Matches must not be thrown in the floor after use.
- 13.6.8. Should any fixture impede extinction of fire, it should be immediately cut or broken away.
- 13.6.9. Smoking should be strictly prohibited in the sections.
- (C.A.G's letter No.2548-Admn./336/50 of 5.12.50 and OO NO.GD./Fire fighting/24 dated 2.12.54).

13.7 Outbreak of fire.

- 13.7.1 Rules to be observed in case of an outbreak of fire-
- On receipt of the information about the break of fire the telephone operator should make the P.A.B.X. dead for both incoming and outgoing calls. After intimating the

fire brigade and Emergency he/she should intimate the caretaker who should immediately blow the siren fixed in his room.

(O.O.No.GD.I/Genl./19 dated 2.5.54).

13.7.2. Pending arrival of the police and fire engines, every endeavour should be made to confine the fire by using the extinguishers and sand in buckets to the best advantage by the members of the office. As draughts of air will tend to increase the fire, all doors and windows should be closed, beginning from near the seat of fire. As far as possible, all inflammable material should be collected and removed to a place of safety.

13.7.3. Fire caused by ignited oil should be at once smothered by means of the sand in the buckets kept for the purpose. All movements should be carried out with the greatest possible silence and rapidity and special care must be taken not to crowd the passages and stair cases.

13.8 Responsibility of Government Servants for losses to Government.

13.8.1. The responsibility of Government servants for any loss

sustained by Government is indicated in Rule 21 of the compilation of General Financial Rules, 1963 – 2004 edition. Any such loss should therefore, be immediately reported by the Officer concerned to the Accountant General through his immediate superior official.

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

(C.A.G's letter No.44-/17.59 dated 2.4.59)

13.9 Recreation Clubs: Departmental Recreation Clubs of Government Servants functioning in office premises have been exempted from payment of rent, water and electricity charges. The sanction is effective from date of occupation of Government accommodation by the Recreation Clubs.

(G.I. Mins. of W.H.S. Memo No.W.1123 (4)/55 dated 29.11.55 received with CAG's endst. No.2449-NGE.III/217-55 15.12.55).

13.10 Greeting Cards

New Year/Seasons/Festival's Greeting Card should not be got prepared and sent at Govt. Cost

[CAG Circular No.52/NGE/2000 No.1253/NGE(App)/69-96 dated 27.11.2000]

13.11 HANDING OVER REPORT

- 13.11.1 The handing over report of each section is prepared in quadruplicate in the event of transfer/relinquishment of charge of Branch Officer/Section Officer/Asstt. Accounts Officer etc. showing the position of sanctioned strength and present strength of staff, brief narration of work attended to by the Section, comparative position of arrears, books/files etc. valuables, confidential papers/cases, important returns, computers etc. and any other item requiring special mention.
- 13.11.2 One copy of Handing Over Report should be retained by the officer handing over the charge, the second copy should be retained by the officer taking over the charge for study and the third copy immediately be sent to controlling section viz. T.M./W.M./Administration. The fourth copy to the Group Officer concerned for onward submission to the A.G. for his information.
- 13.11.3 Follow up action on the Handing Over Note of Group Officers after these are seen by the A.G. is to be watched by the Controlling Officer. A copy of the Handing Over

Note of Group Officers will be kept in A.G.'s Secretariat also for further reference.

13.12 Inspection of the office by the Director of Inspection

13.12.1 The procedure in connection with the Inspection of the office and the preparation and submission of Inspection Report by the D.I. are contained in Paras 1.17.1 to 1.25.1 of Manual of Standing Orders(Administration) Vol.I

13.13 Key Register

13.13.1 With a view to achieve the efficiency of the staff each Accountant/Sectional Clerk shall maintain a Key Register containing following parts:-

- I) Memo of submission.
- II) Index of Incumbency.
- III) Duty List.
- IV) Index of files, Registers and Documents:
- V) Index of important points relevant to the seat.
- VI) Memo of physical verification.
- VII) Miscellaneous.

13.13.2 The Key Register shall remain current for five years and will be preserved for 30 years from the date of its

replacement. All the current items/entries shall be carried over to the newly opened Key Registers. It shall be the personal responsibility of each Accountant/Sectional Clerk to keep it up-to-date and hand it over to his successor.

13.13.3 The Section Officer/Asstt. Accounts Officer/Branch Officer will test check the correctly complete preparation of this Register in the initial stage and thereafter at the time of its submission for review.

13.13.4 Key Register should be put up to the Branch Officer on 15th April, July, October and January each year.

13.14 Collection of information for quarterly audit bulletins for submission to the Central Office.

13.14.1 Each Coordinating/Controlling Section should maintain a “Register of points worthy of inclusion in the Audit Bulletin” in the proforma given below to keep a note of various important administrative orders issued by State Government affecting service Rules, Pension Rules, Treasury and Financial Rules, Departmental Examination, Provident Funds, Standards for work,

Budget and staff Proposals, Conduct Rules and C.C.A. Rules, Medical Rules etc. worth inclusion in the “Audit Bulletin” and furnish brief summaries of such orders alongwith copies of relevant circulars/notifications etc. to T.M. Section as per schedule given below duly approved by the Group Officer concerned.

Issue	Period covered	Date by which the Material should be supplied to T.M.	Date by which the material should reach the Hqrs. Office
March	1 st January to 31 st March	2 nd April	10 th April
June	1 st April to 30 th June	2 nd July	10 th July
September	1 st July to 30 th September	2 nd October	10 th October
December	1 st October to 31 st December	2 nd January	10 th January

Proforma of the “Register of points worth of inclusion in Audit Bulletin”

S.No.	Ref. of G.O. No. & Date	Subject in brief	Ref. in of File No. in which dealt with	Remarks	Reference of the quarterly Audit Bulletin in which proposed to be included	Initials of the S.O.
1	2	3	4	5	6	7

13.14.2 The Section viz Recreation Club, Benevolent Fund and St. Johns Ambulance Brigade, will

separately send an account of the activities showing clearly the achievements made during the period under report by the Scheduled date specified above duly approved by the Senior Deputy Accountant General (Admn.) for inclusion in part V of the Bulletin. The material to be supplied should be information.

13.14.3 Information regarding Benevolent Fund is to be sent to Comptroller and Auditor General Office by the Secretary Benevolent Fund in the following form.

1. Subscription made during the quarter.
2. Grants sanctioned during the quarter.
3. Loans and advances during the quarter and Special incidents of wide interest if any, may be mentioned separately.

13.14.4 Information in respect of the Assistant Accountant General/Accounts Officer, retiring from the service and casualties among these Officers is to be supplied to the Central Office in the following form:

- (i) Date of entry into service.
- (ii) Any event requiring specific mention.
- (iii) Date of retirement/Death.

13.14.5 T.M. Section will coordinate the work relating to the Collection of material for inclusion in the Audit Bulletin and furnish the requisite material to the Comptroller and Auditor General so as to reach that office by the due dates.

13.14.6 A note of the due dates may be kept in the sectional Calendar of Returns by GD.

13.14.7 A copy of the quarterly Audit Bulletin issued by the Comptroller and Auditor General should be supplied to each Officer and section in the Office and as far as possible to Accounts Officer and Section Officer/Asstt. Accounts Officer. on deputation. As regard I.A. & A.S. Officers on deputation, a copy thereof is supplied to them by the Comptroller & Auditor General's Office.

Note: The contents of the "Bulletins are only summaries to serve as a guide and should not be quoted as authority for any purpose.

(Authority: Para 2.6.1 and 2.9 of the M.S.O. (Admn.) Vol. I O/O No.TM/65-C/126 dated 24.5.65, No.TM/68-

C/54 dated 6.4.68, Comptroller and Auditor General's letter No.11 Codes (AB)/56-68 dated 14.1.69 No.13-Codes (AB)/56-68-I and No.2777-C/15-78 dated 3.4.1979 File No. TM. VI (18)/67-70-80).

13.15 Consignment of Old Records

G.D. Section is required to transfer all the records of its section to the record room which records are no more required for reference in the section.

13.16 Proper maintenance of files

G.D. Section is required to maintain correspondence files properly. The following points should be kept in view while submitting files to the higher authorities.

- (i) All files should be noted in the key register and bear its serial number;
- (ii) The name of the section and year of opening should be indicated on all files. Brief subject of file should be noted in the space provided for it. Reference of previous file should also be noted in the file.
- (iii) The index of the file should contain (a) name of section
(b) abbreviated letters indicative of the subject or

separate identity which would facilitate its location (c) year of opening and (d) key register number.

- (iv) The index should not be constituted of many words to indicate the subject.
- (v) The note portion of the file should be page numbered and so also its paragraph be numbered.
- (vi) All previous references should bear despatch numbers and dates.

In case any previous proposed drafts has not been approved/issued indication to this effect should be given therein. The draft submitted should also indicate the file number etc.

13.17 MONTHLY ARREAR REPORT

- 13.17.1 In order to present to the Group Officer a complete picture of the state of work of G.D., Section Officer/Asstt. Accounts Officer should prepare on the 5th of each month an arrear report detailing therein the state of work in arrears alongwith the sanctioned strength and working strength in the section. The reports should also show the arrears (both internal and external) in terms of

mandays in the proforma prescribed vide O.O. No.TM/90/C/3 dated 13.3.1990.

13.17.2 The reports should be prepared after taking into account the closing balances in the Monthly Arrear Report of the previous month, the sectional Calendar of Returns, the position brought out in various diaries, despatch registers and other registers maintained in the section to enable the Group Officer to mark the progressive improvement or deterioration of the work of the section. They will also show the degree of efficiency, control and management of work in the section.

13.17.3 The report completed in all respects and should be put up to the Branch Officer who will scrutinise the report with a view to see that the entries are complete and accurate in respect of all items of work for which the section is responsible and then sign it after recording his remarks he may have to make either for the guidance of the Section Officer/Asstt. Accounts Officer or for the information and orders of the Group Officer. The report will be submitted to DAG/Sr. DAG on 5th of every month

alongwith Monthly Arrear Report of the previous six months. The arrears reports of a particular section should be kept together so that the reports of one year are available at one place.

13.17.4 The arrears in respects of outstanding letters or returns etc. should be reported in accordance with norms prescribed by the Central Office from time to time.

13.18 Exhibition of Internal Arrears in the Monthly Arrear Report on account of outstanding Internal Test Audit Reports

It has been decided by the Central Office vide circular letter No.48-AC II/1987. No.807 AC II/273-85 dated 16.7.1987 circulated vide TM No.87-C/10 dated 18.8.1987 that the position of arrears in respect of outstanding Test Audit Report & Inspection Reports of Inspection should be computed @ 12 minutes i.e. 0.030 mandays for each paragraph/sub-paragraph of the report. The Arrear should also be shown in the quarterly arrear reports.

13.19 Review of Monthly Arrear Reports

13.19.1 The report after it has been seen by the Group Officer concerned will be sent back to the section. In order to apprise the AG with state of work of the section in terms of the provisions of Para 1.16.1 of the MSO (Admn.) Vol. I, monthly review of Monthly Arrear Reports will be submitted to the AG through the Group Officer. The following instructions will be kept in view by the Branch Officer while preparing and submitting the Monthly Review to the Accountant General:

13.19.2 The review will be prepared in the following forms: -
Review on the Monthly Arrear Report of the Sections under the charge of Shri-----
AAG/AO for the month of-----.

(i) Details of the Charge of the Branch Officer

	Section	From
1.		
2.		
3.		
4.		

(ii) Incumbency of Section Officer

	Section	From
1.		
2.		
3.		
4.		

(iii) Nature of work dealt with in the sections

	Section	Work
1.		
2.		
3.		
4.		

(iv) Comparative position of arrears (in mandays) in the sections

	Section		As per last month		As per current		increase+	
	Int.	Ext.	report		report		decrease-	

13.19.3 Reasons for increase in Internal Arrears:

The extent to which fresh arrears were accumulated in the month under report and the extent to which previous

arrears were cleared should be indicated with complete details. Reasons for accumulation of Internal Arrears and for non-reduction of arrears should be explained in detail with comments as to the directions given by the Branch Officer to improve the position and action taken for the non-compliance of these directions. The suggestion for improvement may also be indicated.

i) Efforts made to reduce external arrears

The details in pursuance (the level of pursuance, the replies received from the Department authorities/Govt. etc. if any, should be indicated here.

ii) Delay in submission/despatch of reports, returns etc. during the month:

The section information indicating the name of returns, due date of submission for despatch, actual date of despatch and reasons for delay, should be given. Only those returns are to be included where there has been delays.

(iii) Conclusion

The concluding remarks should indicate the comments on

the overall work of the section and the information which the Branch Officer specifically desires to bring to the notice of the AG Detailed comments should be made in respect of the cases in which special efforts have been put up by the staff/Sections Officer/Asstt. Accounts Officer/Branch Officer himself.

13.19.4 The review will be submitted by the Branch Officer G.D. on the due date.

13.19.5 The review should also contain information on all other major aspects for which arrears are not calculated in terms of mandays and that of transmission of old records to the Record Room etc.

13.19.6 The section should ensure that the Monthly Arrear Report incorporating all the details mentioned above are furnished by it duly approved by the Group Officers by the prescribed date viz. 5th of the following month.

13.20 Quarterly Arrear Report

13.20.1 Quarterly Arrear Reports for the quarter ending as on 31st March, 30th June, 30th September and 31st December are to be despatched to the CAG's Office so as to reach that

offices on the 15th of the month following the quarter to which it is due i.e. on 15th April, 15th July, 15th October and 15th January.

13.20.2 The report on the state of work should be in form of a descriptive memo, bringing out the state of affairs reviewing very briefly but critically the state of affairs of the section. It should specify only those items of work which are in arrears and in which quantum of arrears exceeds 15 mandays; the reasons for such arrears, steps taken to reduce them and the time likely to be taken in their liquidation may be briefly indicated.

13.20.3 The arrears, internal as well as external should invariably be computed in terms of mandays. The overall increase or decrease in arrears should be indicated in a separate report. All important measures taken or proposed to be taken to remove the arrears and defects as also the dates by which they are expected to be cleared should also be indicated in the report.

13.20.4 The G.D. section should send its quarterly arrear reports in the prescribed proforma to T.M. Section indicating all items of arrears, internal as well as external in terms of mandays, showing the position of arrears in the previous quarter as well, for comparison by 3rd of April, July, October and January positively. The reports should be completed in all respects and duly approved by the Group Officer. Delay should not occur on any ground.

13.21 FURNISHING OF DATA FOR STAFF REQUIREMENT

13.21.1 The staff requirement based on statistics should be worked out in prescribed proforma and supported by data on the basis of monthly average of the work done in May, July, January, February and March (excluding March final and supplementary Accounts).

13.21.2 In case the work statistics forming the basis for the staff proposal vary from those pertaining to the previous two years by 5% or more, such variations should be analysed and explained suitably in the remarks column and if necessary by means of a separate note.

13.21.3 The Section for which no proforma has been prescribed, the staff proposals should be prepared as in the past and furnished.

- a) Proposals of G.D. Section should be scrutinised and sent to Admn-I Section as required in the Office Order No.90/O.E.II/103/61-62 dated 4.11.1961.
- b) Even in the case where no additional posts are proposed for inclusion and the continuance of the existing strength alone is desired, detailed justification for such continuance should invariably be supported by relevant statistical data.
- c) No additional posts on adhoc basis should be proposed and included in staff proposals for groups for which standards/norms have been prescribed. However, where such posts are considered necessary, separate proposals in this regard should be submitted alongwith detailed justification/supporting statistical data during April-May next year.
- d) Where posts on adhoc basis have been sanctioned in the past, the actual necessity for their continuance should be

reviewed and a adequate and detailed justification alongwith relevant supporting data, wherever possible, furnished in case these posts are still required to be continued in the next year.

- e) Proposals for casual/seasonal temporary posts should not be combined with those pertaining to regular posts but submitted separately duly supported by full and adequate justification. Such proposals should also be accompanied by relevant statistical data of the quantum of work involved, wherever possible.

13.21.4 While preparing the staff proposals, a self contained proposal for the creation of additional posts equal to the average increase in the number of posts in the Group as a whole (excluding those post relating to function which have already been/are likely to be transferred to the State or Central Government) during the preceding 3 years may be furnished. While formulating this proposals, the likely input on the existing staff strength of proposals which may then be under consideration for the transfer of certain items of work to the State Government

departmental agencies etc. may also be taken into account and staff likely to be rendered surplus as equal there to may be indicated distinctly and also excluded for the purpose of computation of the additional post admissible on this account.

13.21.5 Co-ordinating sections may please consult Admn. I for the preparation and consolidation of statistical statements etc. if necessary.

13.21.6 The Statistical data forming the basis of the staff proposals should be fully rechecked independently by the Section Officer/Asstt. Accounts Officer (I.T.A.S.) or by any other responsible Section Officer/Asstt. Accounts Officer so as to ensure their accuracy. A Certificate in this regard may also be recorded for the same.

13.22 Publication of advertisement

13.22.1 GD Branch is required to float tenders for purchase of various items required for house-keeping jobs and for sale of raddi etc. every year. For this purpose advertisement have to be given in various local/state/national level new-papers. Advertisement to

various newspapers should not be sent direct because these advertisements are required to be routed through the agency of Directorate of Advertisement and visual Publicity, New Delhi. While sending advertisement to the DAVP, the GD branch should ensure that sufficient time is given to the Directorate so that the advertisements are published on the prescribed due dates in various newspapers. GD branch should also ensure that adequate amount is kept in the Budget Estimate for making payment for publication of advertisement by DAVP.

13.22.2 Budget Estimates for making provisions for publicity expenditure through D.A.V.P. is required to be intimated to the CAG's office every year on the dates prescribed by that office.

13.23 Requirements of office accommodation

The scale of office accommodation for various categories of officers, as revised by the Ministry of Works & Housing vide OM No.11015/1/98-Pol.1 of 7.8.98 as a result of revision of pay scale of Central Govt. employee

on the recommendation of the 5th Pay Commission, are given in Annexure to this Chapter.

ANNEXURE
(Referred to in para 13.23)
 No.11015/1/98-Pol.1
 Government of India
 Directorate of Estates
 (Policy)

New Delhi dated 7.8.98

OFFICE MEMORANDUM

Subject: - Revised scales of office accommodation for various Categories of officers of Central Secretariat including those serving in the Income Tax, Central Excise and Customs Department.

The undersigned is directed to refer to the then Ministry of Works & Housing OM of even number dated 24.11.76 and this directorate's OM of even number dated 20.10.87 and to say that consequent upon revision of pay scales of the central Govt. employees on the recommendations of the 5th Pay Commission as notified vide CCS (Revised Pay) Rules, 1997, it has been decided to categories of officers as detailed below: -

Sl.No.	Existing Category	Proposed Category	Entitlement of office space (in sq.ft.)
1	2	3	4
1	Officers drawing Rs.5000/- & above per moth	Officers drawing Rs.15200/- & above per month	240
2	Officers drawing Rs.3000/- & above but less than Rs.5000/- per month	Officers drawing Rs.10000/- & above but less Rs.15200 per month	120
3	Gazetted Officers drawing Rs.3000/- per month excluding Section Officers.	Gazetted Officers drawing pay less than Rs.10000/- per month excluding Section Officers.	60
4	Section Officers in the Sectt. Attached Offices	Section Officers in the Sectt. Attached Offices	60
5	Technical Staff such as Draughtsman, Tracers & Estimators etc.	Technical Staff such as Draughtsman, Tracers & Estimators etc.	60

6	Ministerial Staff such as Supdts., Head Clerks, Asstt. Clerks, Daftries etc.	Ministerial Staff such as Supdts., Head Clerks, Asstts., Asstt. Clerks, Daftries etc.	40
7	Ministrial Staff of Audit Officers	Ministrial Staff of Audit Officers	40

2) The total screened requirement of Office accommodation determined on the basis of revised scales will be subject to the following austerity cuts: -

ENTITLEMENT	PERCENTAGE OF CUT
Up to 30000 Sq.ft.	10%
More than 30000 Sq.ft.	15%

3) So far as special requirement of office space such as Reception Room, Conference Room, Space for special equipments, library requirements, old records, etc., are concerned, these should be examined in consultation with the Directorate of Estates with a view to ensuring that the requirement is kept to the absolute minimum.

Sd/-
(R.K. Singh)
Directorate of Estates

To,

- 1) All Ministries/Departments of Govt. of India including the Comptroller & Auditor General of India.
 - 2) All attached/subordinate offices of Govt. of India
 - 3) Works Division, Ministry of Urban Affairs & Employment, Nirman Bhawan, New Delhi
 - 4) D.G.(W), C.P.W.D., New Delhi
- Copy to All Sections and Officers in the Dte. Of Estates. They may also circulate to their units.

Sd/-
(V.P. Gupta)
Asstt. Directorate of Estates